

RAF ODIHAM OFFICERS' MESS

England & Wales · Charity number 1133203

Details

Status Registered

Legal form Other

Registered 2009-12-09

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

Contact

Address Officers' Mess
RAF Odiham
Hook
Hampshire
RG29 1QT

Phone 01256367061

Email christopher.dale113@mod.gov.uk

Website <https://www.raf.mod.uk/our-organisation/stations/raf-odiham/>

Activities

Objects: The charity's object (the object) is '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'.

Activities: RAF Odiham Officers Mess

Classification

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

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-10-31	£148,530	£159,295	-	-
2023-10-31	£121,195	£122,172	-	-
2022-10-31	£149,178	£150,682	-	-
2021-10-31	£98,379	£95,330	-	-
2020-10-31	£97,858	£87,215	-	-

Trustees

Name	Role	Appointed
Sarah Moorehead		2024-09-06

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1 Nov 22 Period start date To 31 Oct 23 Period end date

Charity name: RAF Odiham Officers Mess

Charity registration number: 1133203

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	Service Funds objects are concerned with, 'The promotion of military efficiency of the Armed Forces of the Crown'. This object presents the Trustee with wide powers, enabling them 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 Odiham Officers' Mess's principal means of delivering this charitable assistance. The specific aims stated in the constitution should be inserted into this area and should be taken from one or more of the following: The Royal Air Force Odiham Officers' Mess has three aims set by the Trustee: i. 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 well-being of the Mess community.

		ii. 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. iii. Supporting facilities and capital projects to enable the best possible provision for the Royal Air Force Odiham community.
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.	Para 1.17 and 1.19	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, and they 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 willing to serve the needs of their country and that of its public, at all times.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	With assistance issued from Air Command staff, the trustee has paid due regard to the guidance issued by the Charity Commission on public benefit.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	The Officers' Mess Committee presents an annual Financial Plan to the Trustee and its members, detailing the proposed grants, subsidies, and requests for assistance at the AGM. This Financial Plan is either approved or rejected by the Mess members and is monitored monthly by the Mess Committee and Accounts Flight.
		-

Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	-
Other		-

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	The operating achievements of the Royal Air Force Odiham Officers' Mess was firstly to fund, core items such as formal functions, sport, support to certain charities and improvement and administrative costs. The achievement of this operating brief is outlined in the following analysis of income and activities. Mess Activities The Mess arranged a total of 10 formal functions. Additionally, the Mess held numerous informal functions and activities for the collective benefit of the membership. There was also a Christmas Prize draw for mess members only. Mess Subscriptions As part of the financial planning process the Mess Committee seeks 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 level of subscriptions was reviewed and was unchanged this Financial Year and sat at £0.75 per day for full members. The Mess subscriptions are monitored by the Mess Treasurer and can be reviewed at any point during the year, along with advice from OC Accounts. However, the decision on what happens to the changing of Mess Subscriptions must be authorised by the Stn Cdr, PMC and voted upon by Mess Members. Trading Activities

		The Royal Air Force Odiham Officers' Mess operates a bar as a primary purpose trading activity. An agreed Gross Profit Percentage (GPP) is set by the Mess Committee for the year. Bar profits continue to be affected by the operational tempo of the unit and the number of personnel being deployed away but have improved since the Covid-19 pandemic.
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Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The Trustee considers that the fund is a going concern.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The Royal Air Force Odiham Officers' Mess level of reserves for this Financial Year reduced to £18,967. Additional to the reserves, the Mess has a Contingent Liability to the Royal Air Force Central Fund which currently stands at £23,487. This is the amount of money that would need to be returned to the Royal Air Force Central Fund should the unit ever close. As instructed by HQ Air Command, the contingent liability has been invested to generate a return for the charity.
Amount of reserves held	Para 1.22	£18,967 The equivalent of 1.8 months annualised expenditure.
Reasons for holding zero reserves	Para 1.22	-
Details of fund materially in	Para 1.24	-

deficit		
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	-

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	The principal source of income this Financial Year has come from daily subscriptions paid by the Mess membership.
Investment policy and objectives including any social investment policy adopted	Para 1.46	The primary purpose of investing Mess funds is to protect its capital and to show growth broadly in line with the prevailing overall rate of inflation each year.

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution.
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Unincorporated Association.
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 Odiham is appointed as ex-officio Trustee of all Service Funds at Royal Air Force Odiham. Appointment of Station Commanders is controlled by the Royal Air Force Personnel Management Agency, currently based at Headquarters Air Command, Royal Air Force High Wycombe.

Reference and Administrative details

Charity name	RAF Odiham Officers Mess
Other name the charity uses	-
Registered charity number	1133203
Charity's principal address	Officers' Mess RAF Odiham Hook Hampshire RG29 1QT

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)
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1	D McGurk	Station Commander	1 Nov 22 – 25 Aug 23	Appointment of Station Commanders is controlled by the Royal Air Force Personnel Management Agency
2	M Roberts	Station Commander	25 Aug 23 – to date	

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

Director name		
-		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
-		

Funds held as custodian trustees on behalf of others

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

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)

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Full name(s)

Matt Roberts	
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Position (eg Secretary,
Chair, etc)

Station Commander RAF Odiham	
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Date



RAF Odiham Officers' Mess			Charity No	1133203
Annual accounts for the period				
Period start date	01 Nov 2022	To	Period end date	31 Oct 2023



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
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	-	836	-	836	22,785
Charitable activities	S02	120,359	-	-	120,359	126,393
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	120,359	836	-	121,195	149,178
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	121,336	836	-	122,172	150,682
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	121,336	836	-	122,172	150,682
Net income/(expenditure) before investment gains/(losses)	S13	(977)	-	-	(977)	(1,504)
Net gains/(losses) on investments	S14	1,477	-	-	1,477	(2,080)
Net income/(expenditure)	S15	500	-	-	500	(3,584)
Extraordinary items (Note 7)	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and (losses) on revaluation of fixed assets for the charity's own use	S18	52,987	-	-	52,987	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	53,487	-	-	53,487	(3,584)
Reconciliation of funds:						
Total funds brought forward	S21	187,166	-	20,487	207,653	211,237
Total funds carried forward	S22	240,653	-	20,487	261,140	207,653

Section B

Balance Sheet

RAF Odiham
Officers' Mess
at 31 Oct 2023

Guidance
Notes

Fixed assets

			Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Intangible assets (Note 15)	B01		-	-	-	-	-
Tangible assets (Note 14)	B02		221,686	-	-	221,686	161,520
Heritage assets (Note 16)	B03		-	-	-	-	-
Investments (Note 17)	B04		2,109	-	20,487	22,596	21,119
Total fixed assets	B05		223,795	-	20,487	244,282	182,639

Current assets

Stock (Note 18)	B06		-	-	-	-	-
Debtors (Note 19)	B07		34,542	-	-	34,542	13,755
Investments (Note 17.4)	B08		-	-	-	-	-
Cash at bank and in hand (Note 24)	B09		13,739	-	-	13,739	28,825
Total current assets	B10		48,281	-	-	48,281	42,580

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

Cash at bank and in hand (Note 20)	B09x		-	-	-	-	-
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Total current liabilities

B11			31,423	-	-	31,423	17,566
B12			31,423	-	-	31,423	17,566

Net current assets/(liabilities)

B12			16,858	-	-	16,858	25,014
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Total assets less current liabilities

B13			240,653	-	20,487	261,140	207,653
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Creditors: amounts falling due after one year (Note 20)

Provisions for liabilities	B15		-	-	-	-	-
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Total net assets or liabilities

B16			240,653	-	20,487	261,140	207,653
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Funds of the Charity

Endowment funds (Note 27)	B17				20,487	20,487	20,487
Restricted income funds (Note 27)	B18			-		-	-
Designated funds	B19d		-			-	-
Unrestricted funds	B19		187,666			187,666	187,166
Revaluation reserve	B20		52,987			52,987	-
Total funds	B21		240,653	-	20,487	261,140	207,653

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

Signature	Date of approval dd/mm/yyyy
Grp Capt M Roberts	

Section C**Statement of Cash Flows**

RAF Odiham
Officers' Mess
Year to 31 Oct 2023

Net movement in funds generated from operations	53,487
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Depreciation in the year	660
Disposal of Fixed Assets	-
Revaluation of Fixed Assets	(52,987)
Movement in Stocks/Inventories	-
Movement in Debtors/Receivables	(20,787)
Movement in Creditors/Payables	13,857

Net movement in assets and liabilities	(59,257)
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Net cash generated from operations	(5,770)
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Investing Activities

Investment in Fixed Assets	(7,839)
Changes in Investments	(1,477)

Total for Investing Activities	(9,316)
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Financing Activities

Repayment of Loans	-
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Total for Financing Activities	-
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Total movement in Cash at bank and in hand	(15,086)
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Cash at bank and in hand B/fwd	01 Nov 2022	28,825
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Cash at bank and in hand C/Fwd	31 Oct 2023	13,739
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Section D Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities .

1.1 Basis of accounting

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

The financial statements have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their
 - accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
 - and with the Charities Act 2011.

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

Yes

* -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*	☒	* -Tick as appropriate
No*	☒	

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	<i>N/A</i>
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	<i>N/A</i>
<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>	<i>N/A</i>

1.4 Changes to accounting estimates

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

Yes*	☒	* -Tick as appropriate
No*	☒	

Please disclose:

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

Section D	Notes to the accounts
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1.5 Material prior year errors

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

Yes*	✓	* -Tick as appropriate
No*	✓	

Please disclose:

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

Note 2

Accounting Policies

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

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

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

None

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

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

Fund balance as restated

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

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

Previous period net income/(expenditure) as restated

-

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

Recognition of income	These are included in the Statement of Financial Activities ▪ the charity becomes entitled to the resources; ▪ it is more likely than not that the trustees will receive the resources; and ▪ the monetary value can be measured with sufficient reliability.	Yes
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.	Yes
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). 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).	Yes
Legacies	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.	N/A
Government grants	The charity has received government grants in the reporting period	No
Tax reclaims on donations and gifts	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.	N/A
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	N/A
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. 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. 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'. 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.	N/A N/A N/A N/A

	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable	N/A
Donated services and facilities	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
Support costs	The charity has incurred expenditure on support costs.	Yes
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	N/A
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably	Yes
Income from membership subscriptions	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
Settlement of insurance claims	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
Investment gains and losses	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

Liability recognition	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
Governance and support costs	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
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.	N/A
Grants payable without performance conditions	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...
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Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes
Deferred income	No material item of deferred income has been included in the accounts	Yes
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	N/A
Provisions for liabilities	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
Basic financial instruments	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

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost above zero	Yes
	They are valued at cost.	No
	The depreciation rates and methods used are disclosed in note 14.	No
Intangible fixed assets	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.	No
	They are valued at cost.	N/A
Heritage assets	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.	No
	They are valued at cost.	N/A
Investments	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	Yes
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes
	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
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes

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	Yes
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Current asset investments	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.	N/A
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	They are valued at fair value except where they qualify as basic financial instruments	N/A
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Policies adopted additional to or different from those above

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Note 3

Analysis of income

		Current Financial Year				Previous Financial Year			
		Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Unrestricted funds £	Restricted income funds £	Endowment funds £	Prior year funds £
Donations and legacies:	Analysis								
	Donations and gifts	-	-	-	-	-	-	-	-
	Gift Aid	-	-	-	-	-	-	-	-
	Legacies	-	-	-	-	-	-	-	-
	General grants provided by government/other	-	-	-	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-	-	-	-
	Donated goods, facilities and services	-	836	-	836	-	-	-	-
	Other donations and legacies	-	-	-	-	-	22,785	-	22,785
Total		-	836	-	836	-	22,785	-	22,785
Charitable activities:	Bar Income	6,042	-	-	6,042	1,667	-	-	1,667
	Function Income	47,187	-	-	47,187	60,608	-	-	60,608
	Maintenance Income	-	-	-	-	243	-	-	243
	Mess Subscriptions	66,229	-	-	66,229	63,231	-	-	63,231
	Refreshment income	622	-	-	622	644	-	-	644
	Sundry Income	279	-	-	279	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
Total		120,359	-	-	120,359	126,393	-	-	126,393
Other trading activities:	Other trading activities	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-	-	-	-
	Dividend income	-	-	-	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-	-	-	-
	Other investment income	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-
Separate material item of income:		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-	-	-	-
	Other - Other Income	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-
TOTAL INCOME		120,359	836	-	121,195	126,393	22,785	-	149,178

Other information:

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

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

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

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

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

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

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

Note 5

Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

	This year	Last year
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	Current Financial Year				Previous Financial Year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
	£	£	£	£	£	£	£	£
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-	-	-
	Incurred seeking grants	-	-	-	-	-	-	-
	Operating membership schemes and social lotteries	-	-	-	-	-	-	-
	Staging fundraising events	-	-	-	-	-	-	-
	Fundraising agents	-	-	-	-	-	-	-
	Operating charity shops	-	-	-	-	-	-	-
	Operating a trading company - non-charitable	-	-	-	-	-	-	-
	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	-	-	-	-	-	-	-
		-	-	-	-	-	-	-
	Total expenditure on raising funds	-	-	-	-	-	-	-
Expenditure on charitable activities	Accounting Services	254	-	-	254	240	-	240
	Accounting Support Services (not IE)	-	836	-	836	-	-	-
	Administration	1,560	-	-	1,560	1,260	-	1,260
	Bad Debts Written Off	251	-	-	251	-	-	-
	Bar	-	-	-	-	331	-	331
	Depreciation	660	-	-	660	438	-	438
	Functions	90,049	-	-	90,049	100,545	22,785	123,330
	Garden Maintenance	44	-	-	44	-	-	-
	Grants made	5,000	-	-	5,000	5,000	-	5,000
	Independent Examination	790	-	-	790	744	-	744
	Insurance	688	-	-	688	647	-	647
	Maintenance	3,949	-	-	3,949	2,289	-	2,289
	Major Refurbishment	2,846	-	-	2,846	-	-	-
	Movement in Provision for Doubtful Debts	1,200	-	-	1,200	-	-	-
	Newspapers	3,911	-	-	3,911	4,341	-	4,341
	Performing Rights	453	-	-	453	653	-	653
	Professional Fees	1,980	-	-	1,980	-	-	-
	Refreshments	7,542	-	-	7,542	10,810	-	10,810
	Sundry	-	-	-	-	330	-	330
	TV Licences and Subscriptions	159	-	-	159	269	-	269
		-	-	-	-	-	-	-
	Total expenditure on charitable activities	121,336	836	-	122,172	127,897	22,785	150,682
Separate material item of expense	Extraordinary items	-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
	Total separate material item of expense	-	-	-	-	-	-	-
Other	Fixed Assets Disposal	-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
	Total other expenditure	-	-	-	-	-	-	-
TOTAL EXPENDITURE		121,336	836	-	122,172	127,897	22,785	150,682

Other information:

Section D	Notes to the accounts	(cont)
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Analysis of expenditure on charitable activities

Activity or programme	Activity	This year				Last year			
		Activities £	Grant £	Support £	Total this £	Activities £	Grant £	Support £	Total prior £
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)	
--	--

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

Note 7 Extraordinary items

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

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

Note 8 **Funds received as agent**

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

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
Members' monies received in error	Yes	-	-	-	-	-	-
	No	-	-	-	-	-	-
	No	-	-	-	-	-	-
	No	-	-	-	-	-	-
	No	-	-	-	-	-	-
Total		-	-	-	-	-	-

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
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total		-

Note 9 Support Costs

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

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

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 £	Last year £
Independent examiner's fees	790	744
Assurance services other than audit or independent examination	-	-
Tax advisory fees	-	-
Financial statements preparation fees paid to the independent examiner	254	240
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	836	-

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

11.1 Staff Costs

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

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

N/A

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

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

True

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

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

This year	Last year

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
Total	-	-

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.		

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
	£	£	£	£
Station Charities	5,000	-	-	5,000
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	5,000	-	-	5,000

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 £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
Total Grants Paid		-

Note 14 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Paintings, silverware, selected furniture & similar	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	148,797	-	13,161	161,958
Additions	-	-	-	7,839	7,839
Revaluations	-	52,987	-	-	52,987
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	201,784	-	21,000	222,784

14.2 Depreciation and impairments

**Basis			Straight Line
** Rate		0%	0%, 20%, 25%

At beginning of the year	-	-	-	438	438
Disposals	-	-	-	-	-
Depreciation	-	-	-	660	660
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	1,098	1,098

14.3 Net book value

Net book value at the beginning of the year	-	148,797	-	12,723	161,520
Net book value at the end of the year	-	201,784	-	19,902	221,686

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>	Oct-23	N/A
<i>the name of independent valuer, if applicable</i>	Quastel Associates Ltd	N/A
<i>the methods applied and significant assumptions</i>	Values attributed are, in the opinion of the valuer, the current cost of replacing the item with an article of similar appearance, standard and quality within the United Kingdom at retail prices (i.e. not through auction / trade).	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

Oct-23

the name of independent valuer

Quastel Associates Ltd

(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:

(ii) the methods applied and significant assumptions

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.

N/A

N/A

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

N/A

N/A

(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.

N/A

N/A

*** 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 deduction.**

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	SL	SL	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*

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

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

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

* 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 deduction.

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.

16.2 Cost or valuation

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

16.3 Depreciation and impairments

**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.

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

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

Carrying amount at the beginning of the period

Additions

Disposals

Depreciation/impairment

Revaluation

Carrying amount at the end of period

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

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

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

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

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

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

This year	Last year

16.9 Five year summary of heritage assets transactions

	2023	2022	2021	2020	2019
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-

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	21,119	-	-	-	-	21,119
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	1,477	-	-	-	-	1,477
Carrying (fair) value at end of year	22,596	-	-	-	-	22,596

*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	22,596	-
Cash & cash equivalents	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	22,596	-
Grand total (Fair value at year end+Cost less impairment)		22,596

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

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

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 £
Total		

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 £
Total		

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

This year	Last year

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.

This year	Last year

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	
	£	£	£	£	
Charitable activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other trading activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Total this year	-	-	-	-	-
Total previous year	-	-	-	-	-

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

This year	Last year
£	£

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
£	£
19,419	13,755
15,123	-
-	-
34,542	13,755

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	Last year
£	£
-	-
-	-
-	-
-	-

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 ie after more than 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		30,004	17,031	-	-
Taxation and social security		1,419	535	-	-
Other creditors		-	-	-	-
Total		31,423	17,566	-	-

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

Please explain the reasons why income is deferred.

--

Movement in deferred income account

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

Note 21 Provisions for liabilities and charges

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

21.1 Movements in recognised provisions and funding commitment during the period

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

21.2 Please provide:

	This year	Last year
- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;		
- 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.		

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

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

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.

This year	Last year

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.

--	--

Note 23 Contingent liabilities and contingent assets

23.1 Contingent liabilities

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

This year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect £
Permanent Endowment (CL) to the RAF Central Fund: to return original working capital if unit ever closes.	20,487

Last Year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect £
Permanent Endowment (CL) to the RAF Central Fund: to return original working capital if unit ever closes.	20,487

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:

	This year	Last year
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
Cash Floats
Other

	This year	Last year
	£	£
	-	-
	-	-
	13,589	28,805
	150	20
	-	-
Total	13,739	28,825

Note 25 Fair value of assets and liabilities

	This year	Last year
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.		
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.

	This year	Last year
Please provide details of the nature of the event		
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made		

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

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

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

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Contingent Liability	PE	Central Funding from RAF Command	20,487	-	-	-	-	20,487
Unrestricted Funds	UR	General funds from day to day operations	187,166	121,195	(122,172)	-	54,464	240,653
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/A	N/A	-	-	-	-	-	-
Total Funds			207,653	121,195	(122,172)	-	54,464	261,140

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

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

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

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Contingent Liability	PE	Central Funding from RAF Command	20,487	-	-	-	-	20,487
Unrestricted Funds	UR	General funds from day to day operations	190,750	149,178	(150,682)	-	(2,080)	187,166
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/A	N/A	-	-	-	-	-	-
Total Funds			211,237	149,178	(150,682)	-	(2,080)	207,653

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

Note 28 Transactions with trustees and related parties

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

28.1 Trustee remuneration and benefits

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

TRUE

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

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

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):		
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	Total
			£	£	£	£	£
							-
							-
							-
							-

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.

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



Section A

Independent Examiner's Report

Report to the Managing
Trustee of

RAF ODIHAM OFFICERS' MESS

On accounts for the year
ended

31ST OCTOBER 2023

Charity no
(if any)

1133203

Set out on pages

CC17A & TAR

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

Responsibilities and
basis of report

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

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

Independent
examiner's statement

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

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

- the accounting records were not kept in accordance with section 130 of the 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: 30.07.2024

Name: HOWARD NEIL SANDERSON

Relevant professional
qualification(s) or body

FCIE

(if any):

Address:

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

Section B	Disclosure
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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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Accounts



Trustee's Annual Report for the period

		Period start date					Period end date		
		Day	Month	Year			Day	Month	Year
From		1	Nov	2021	To		31	Oct	2022

Reference and Administration Details

Charity name Royal Air Force Odiham Officers' Mess

Other names charity is known by

Registered charity number (if any) 1133203

Charity's principal address Officers' Mess

Royal Air Force Odiham

Hook

Postcode RG29 1QT

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	D McGurk	Station Commander		Appointment of Station Commanders is controlled by the Royal Air Force Personnel Management Agency (See Trustee Selection Methods Below)

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of advisor	Name	Address

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

Sqn Ldr Jeffery Fitzpatrick, President of the Mess Committee
Sqn Ldr Samuel Millward, President of the Mess Committee

Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust, association, company)	Unincorporated Association
Trustee selection methods (eg. Appointed by, elected by)	The Station Commander at Royal Air Force Odiham is appointed as ex-officio Trustee of all Service Funds at Royal Air Force Odiham. Appointment of Station Commanders is controlled by the Royal Air Force Personnel Management Agency, currently based at Headquarters Air Command, Royal Air Force High Wycombe.

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- Policies and procedures adopted for the induction and training of trustees.
- The charity's organisational structure and any wider network with which the charity works.
- Relationship with any related parties.
- Trustees' consideration of major risks and the system and procedures to manage them.

The Trustee delegates the day to day management and control of the Officers' Mess together with the authority for the disbursement of grants and loans to a management committee chaired by the President of the Mess Committee who is appointed by the Trustee and its members who are appointed by the membership of the Mess; however, all management decisions, acquisitions and expenditure are subject to the Trustee's approval by signature in the minute book.

The Trustee confirms that suitable accounting policies have been used and applied consistently, with reasonable and prudent judgements and estimates having been made in the preparation of the financial statements for the year ended 31 October 2022. The Trustee also confirms that applicable accounting standards have been followed and that the financial statements have been prepared on a going concern basis.

As Trustee of all Service Funds at Royal Air Force Odiham, the Station Commander also has responsibility for two other registered charities, namely the Royal Air Force Odiham WOs' & SNCOs' Mess and the RAF Odiham Swimming Pool; and also, the Royal Air Force Odiham Junior Ranks Welfare Fund. Each charity follows applicable Accounting Standards in the United Kingdom, the Statement of Recommended Practice (SORP) 'Accounting & Reporting by Charities' issued in 2005, the Charities Act 2006 and the Royal Air Force Air Publication 3223 (Administration and Accounting for Service Funds). A single centralised accounting system known as the Service Funds Accounting Section (SFAS) is set up to hold and maintain all accounting records of each individual charity and to provide management information and accounting services to all Service Funds, clubs and activities on the station. SFAS is under the direct control of an Officer Commanding Accounts Flight (OC Accounts Flight). The centralized accounting system requires the establishment of combined cash and bank accounts under the control of the OC Accounts Flight. Whilst the cash and bank accounts are common to all funds, the use of the SAGE Line 50 Financial Controller computerised accounting package (SAGE) allows a fund's transactions to be separately identified, and each fund's share of the central cash and bank balances can readily be established by reference to the appropriate fund control account in the nominal ledger. In support of the combined cash and bank account the SAGE system provides separate ledger and purchases books in which transactions are recorded for each fund. The SAGE system also provides an inter-fund transfer journal to record settlement of inter-fund transactions. The external contractor, Sodexo, holds the responsibility for the production of mess bills and Function costings for the Officers' and WOs' & SNCOs' Messes, with the SFAS having overall oversight and accounting responsibility.

The Mess Committee

The Committee is responsible for the day-to-day management of the Mess. It is chaired by the President of the Mess Committee and has the following Members:

Deputy President	House (Property) Member
Mess Secretary	Deputy House (Property) Member
Deputy Secretary	Gardens Member
Entertainments Member	Deputy Gardens Member
Deputy Entertainments Members	Wines / Bar Member

Living-In Members Representatives Messing Member	Deputy Wines / Bar Member Treasurer
In addition, the Mess Manager and Service Funds Advisor attend committee meetings in an advisory capacity.	
Committee meetings take place each month. The budget for the next financial year is set in October by the Committee for approval by the Mess Members at an Annual General Meeting. The Annual General Meeting receives the Annual Audited Accounts of the Mess and ratifies any committee appointments.	
Minutes are taken at each Committee and General meeting and retained.	
Statement of Risk	
The Trustee has continued a programme of work to identify procedures to mitigate risk and to minimise potential impact should risks materialise. A Service Funds Internal Audit Board is also convened at the start of each financial year to carry out an internal arithmetical and management audit of the charity.	

Objectives and activities

Summary of the objects of the charity set out in its governing document

The object of the Royal Air Force Odiham Officers' Mess is:

'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'.

This object presents the Trustee with wide powers, enabling them to provide charitable assistance to all elements of the Royal Air Force Community.

The Royal Air Force Odiham Officers' Mess has 3 aims set by the Trustee:

- i. Encourage esprit de corps by enabling serving Mess members to mix together in both a formal dining situations and informal social activities so as to help keep service traditions alive and encourage the well-being of the mess community.
- ii. 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.
- iii. Supporting facilities and capital projects to enable the best possible provision for the Royal Air Force Odiham Community.

Summary of the main activities in relation to these objects

Details of the Fund's objectives and activities are grouped together within the appropriate aims and details of the scope of each activity are given in the 'Achievements & Performance' section.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

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, and they 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 willing to serve the needs of their country and that of its public, at all times

The above statement has been agreed by RAF Air Command HQ Service Funds staff and the Charity Commission. Through instruction supplied by Air Command staff, the trustee has paid due regard to the guidance issued by the Charity Commission on public benefit.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- Policy on grant making
- Policy programme related investment
- Contribution made by Volunteers

Grants are made by agreement of the Mess membership through voting at an AGM or EGM.

Policy programme with regard to investment is commented upon in 'Further financial review details'.

All members of the Mess Committee are volunteers, except for the Mess Manager and Service Funds Advisor, both of whom are mandated by virtue of their postings to carry out those duties, the Mess Committee is comprised of volunteers. As such, activities including entertainments, functions and identifying improvements to the Mess are reliant upon the work of volunteers.

Achievements and performance

Summary of the main achievements of the charity during the year

The operating brief for the Royal Air Force Odiham Officers' Mess was firstly to fund, from available investment income, bar profits and members subscription expenditure on the core items of formal functions, sport, support to certain charities and administrative costs. A limited amount of the balance is applied to current community support needs. The achievement of this operating brief is outlined in the following analysis of income and activities.

Mess Activities

The Mess arranged a total of 10 formal functions, (5 Service Dining-In or Dinner nights including Taranto Night, Burns Night Dinner, King's Accession Dining in night, Livers in Christmas dinner and Chinook 40th Anniversary Dinner) a Christmas Ball, Summer Ball, Exchange Drinks, Annual Reception, and Oktoberfest for the benefit of Mess Members in order to meet the aim of promoting esprit de corps. Additionally, the Mess held numerous informal functions and activities for the collective benefit of the membership. There was also a Christmas Prize draw for mess members only.

Mess Subscriptions

As part of the financial planning process the Mess Committee seeks 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 level of subscriptions was reviewed and was unchanged this Financial Year and still sits at £0.75 per day for full members. The Mess subscriptions are monitored by the Mess Treasurer and can be reviewed at any point during the year, along with advice from OC Accounts. However, the decision on what happens to the changing of Mess Subscriptions must be authorised by the Stn Cdr, PMC and voted upon by Mess Members.

Trading Activities

The Royal Air Force Odiham Officers' Mess operates a bar as a primary purpose trading activity. An agreed Gross Profit Percentage (GPP) is set by the Mess Committee for the year. Bar profits continue to be affected by the operational tempo of the unit and the number of personnel being deployed away but have improved since the Covid-19 pandemic. Furthermore, investments have seen a decrease towards the end of the FY, this may be largely due to the Ukraine conflict and the cost-of-living crisis.

Financial review

Brief statement of the charity's policy on reserves

The Royal Air Force Odiham Officers' Mess level of reserves for this Financial Year remains at £12,000. Even though we run a month behind, there have been less late payments to the fund of the Income and Expenditure, collected by Sodexo on the fund's behalf. OC Accts continues to hasten this process where possible in an attempt to limit these issues.

Other than the aforementioned issue, the balance sheet shows that the fund has adequate working capital; the steady flow of bar income and members' subscriptions is usually adequate for outgoings.

Additional to the reserves, the Mess has a Contingent Liability to the Royal Air Force Central Fund which currently stands at £20,487. This is the amount of money that would need to be returned to the Royal Air Force Central Fund should the unit ever close. As instructed by HQ Air Command, the contingent liability has been invested in an attempt to yield more profit than interest that it would receive from being held in a Bank Account. Should the Mess close in the future, it would need to confirm that the contingent liability can be withdrawn from the investment portfolio in order to meet its Contingent Liability to the Royal Air Force Central Fund.

Details of any funds materially in deficit

No funds were materially in deficit.

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- The charity's principal sources of funds (including any fundraising).
- How expenditure has supported the key objectives of the charity.
- Investment policy and objectives including any ethical investment policy adopted.

Investments

To meet the over-riding need of regular ongoing specified annual income – increasing with inflation, the Royal Air Force Odiham Officers' Mess investment strategy is to have a diversified portfolio across established UK equity and UK fixed interest markets with a bias towards equities that offer growth and yield. The Royal Air Force Odiham Officers' Mess has a neutral ethical investment policy; by investing in St James place equity and bonds, the Trustees have no control or influence over stock selection. Due to the Ukraine Conflict and the cost-of-living crisis, the investments have dropped considerably after rising post the Covid-19 Pandemic.

Related Party Transactions

The Royal Air Force Odiham Officers' Mess operates in conjunction with the Royal Air Force Odiham WOs' & SNCOs' Mess and the Royal Air Force Odiham Junior Ranks Welfare Fund. The Officers' Mess also uses its Mess Bills payment collection system to reimburse the public purse for members' lunch-time catering costs and replacement uniform requirements.

Other optional information

--

Declaration

The trustee declares that he has approved the trustee's report above.

Signed on behalf of the charity's trustee

Signature(s)	<i>Original Signed</i>	
Full name(s)	Donal McGurk	
Position (eg secretary, chair, etc)	Station Commander & Trustee	
Date	<i>15 June 2023</i>	



Section A

Independent Examiner's Report

Report to the Managing
Trustee of

RAF ODIHAM OFFICERS' MESS

On accounts for the year
ended

31st October 2022

Charity no
(if any)

1133203

Set out on pages

CC17A & TAR

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

Responsibilities and
basis of report

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

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

Independent
examiner's statement

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

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

- the accounting records were not kept in accordance with section 130 of the 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*

ate: 21.06.2023

Name: HOWARD NEIL SANDERSON

Relevant professional
qualification(s) or body

FCIE

(if any):

Address:

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

Section B

Disclosure

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

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

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RAF Odiham Officers' Mess			Charity No	1133203
Annual accounts for the period				
Period start date	01 Nov 2021	To	Period end date	31 Oct 2022

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
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	63,231	22,785	-	86,016	60,836
Charitable activities	S02	63,162	-	-	63,162	37,543
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	126,393	22,785	-	149,178	98,379
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	127,897	22,785	-	150,682	95,330
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	127,897	22,785	-	150,682	95,330
Net income/(expenditure) before investment gains/(losses)	S13	(1,504)	-	-	(1,504)	3,049
Net gains/(losses) on investments	S14	(2,080)	-	-	(2,080)	2,584
Net income/(expenditure)	S15	(3,584)	-	-	(3,584)	5,633
Extraordinary items (Note 7)	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and (losses) on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	(3,584)	-	-	(3,584)	5,633
Reconciliation of funds:						
Total funds brought forward	S21	190,751	-	20,487	211,238	205,605
Total funds carried forward	S22	187,166	-	20,487	207,653	211,238

Section B

Balance Sheet

RAF Odiham
Officers' Mess
at 31 Oct 2022

Guidance
Notes

Fixed assets

Intangible assets (Note 15)

Tangible assets (Note 14)

Heritage assets (Note 16)

Investments (Note 17)

Total fixed assets

Current assets

Stock (Note 18)

Debtors (Note 19)

Investments (Note 17.4)

Cash at bank and in hand (Note 24)

Total current assets

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

Cash at bank and in hand (Note 20)

Total current liabilities

Net current assets/(liabilities)

Total assets less current liabilities

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

Provisions for liabilities

Total net assets or liabilities

Funds of the Charity

Endowment funds (Note 27)

Restricted income funds (Note 27)

Designated funds

Unrestricted funds

Revaluation reserve

Total funds

Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
£	£	£	£	£
F01	F02	F03	F04	F05
-	-	-	-	-
161,520	-	-	161,520	161,058
-	-	-	-	-
21,119	-	-	21,119	23,199
182,639	-	-	182,639	184,257
-	-	-	-	-
-	-	-	-	-
13,755	-	-	13,755	51,543
-	-	-	-	-
8,338	-	20,487	28,825	29,275
22,093	-	20,487	42,580	80,818
17,566	-	-	17,566	53,837
-	-	-	-	-
17,566	-	-	17,566	53,837
4,527	-	20,487	25,014	26,981
187,166	-	20,487	207,653	211,238
-	-	-	-	-
-	-	-	-	-
187,166	-	20,487	207,653	211,238
-	-	20,487	20,487	20,487
-	-	-	-	-
-	-	-	-	-
187,166	-	-	187,166	190,751
-	-	-	-	-
187,166	-	20,487	207,653	211,238

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

Signature	Date of approval dd/mm/yyyy
Original Signed	15 Jun 2023
Grp Capt D McGurk	

Section C**Statement of Cash Flows**

RAF Odiham
Officers' Mess
Year to 31 Oct 2022

Net movement in funds generated from operations	(3,584)
--	----------------

Depreciation in the year	438
Disposal of Fixed Assets	-
Revaluation of Fixed Assets	-
Movement in Stocks/Inventories	-
Movement in Debtors/Receivables	37,788
Movement in Creditors/Payables	(36,271)

Net movement in assets and liabilities	1,955
---	--------------

Net cash generated from operations	(1,629)
---	----------------

Investing Activities

Investment in Fixed Assets	(900)
Changes in Investments	2,080

Total for Investing Activities	1,180
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Financing Activities

Repayment of Loans	-
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Total for Financing Activities	-
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Total movement in Cash at bank and in hand	(449)
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Cash at bank and in hand B/fwd	01 Nov 2021	29,275
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Cash at bank and in hand C/Fwd	31 Oct 2022	28,825
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Section D Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities .

1.1 Basis of accounting

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

The financial statements have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with the Charities Act 2011.

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

Yes

* -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*	☒	* -Tick as appropriate
No*	☒	

Please disclose:

(i) the nature of the change in accounting policy;	N/A
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	N/A
(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.	N/A

1.4 Changes to accounting estimates

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

Yes*	☒	* -Tick as appropriate
No*	☒	

Please disclose:

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

Section D	Notes to the accounts
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1.5 Material prior year errors

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

Yes*	✓	* -Tick as appropriate
No*	✓	

Please disclose:

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

Note 2

Accounting Policies

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

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

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

None

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

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

Fund balance as restated

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

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

Previous period net income/(expenditure) as restated

-

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

Recognition of income	These are included in the Statement of Financial Activities ▪ the charity becomes entitled to the resources; ▪ it is more likely than not that the trustees will receive the resources; and ▪ the monetary value can be measured with sufficient reliability.	Yes
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.	Yes
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). 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).	Yes
Legacies	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.	N/A
Government grants	The charity has received government grants in the reporting period	No
Tax reclaims on donations and gifts	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.	N/A
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	N/A
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. 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. 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'. 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.	N/A N/A N/A N/A

	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable	N/A
Donated services and facilities	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
Support costs	The charity has incurred expenditure on support costs.	Yes
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	N/A
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably	Yes
Income from membership subscriptions	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
Settlement of insurance claims	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
Investment gains and losses	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

Liability recognition	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
Governance and support costs	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
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.	N/A
Grants payable without performance conditions	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...
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Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes
Deferred income	No material item of deferred income has been included in the accounts	Yes
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	N/A
Provisions for liabilities	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
Basic financial instruments	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

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost above zero	Yes
	They are valued at cost.	No
	The depreciation rates and methods used are disclosed in note 14.	No
Intangible fixed assets	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.	No
	They are valued at cost.	N/A
Heritage assets	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.	No
	They are valued at cost.	N/A
Investments	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	Yes
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes
	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
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes

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	Yes
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Current asset investments	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.	N/A
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	They are valued at fair value except where they qualify as basic financial instruments	N/A
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Policies adopted additional to or different from those above

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Note 3

Analysis of income

		Current Financial Year				Previous Financial Year			
		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Prior year funds
		£	£	£	£	£	£	£	£
Donations and legacies:	Analysis								
	Donations and gifts	-	-	-	-	-	-	-	-
	Gift Aid	-	-	-	-	-	-	-	-
	Legacies	-	-	-	-	-	-	-	-
	General grants provided by government/other	-	-	-	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	63,231	-	-	63,231	60,836	-	-	60,836
	Donated goods, facilities and services	-	-	-	-	-	-	-	-
Total		63,231	22,785	-	86,016	60,836	-	-	60,836
Charitable activities:	Bar Income	1,667	-	-	1,667	16,141	-	-	16,141
	Function Income	60,608	-	-	60,608	20,946	-	-	20,946
	Maintenance Income	243	-	-	243	-	-	-	-
	Refreshment income	644	-	-	644	324	-	-	324
	Sundry Income	-	-	-	-	132	-	-	132
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
	Total	63,162	-	-	63,162	37,543	-	-	37,543
Other trading activities:	Other trading activities	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
	Total	-	-	-	-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-	-	-	-
	Dividend income	-	-	-	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-	-	-	-
	Other investment income	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-
Separate material item of income:		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
	Total	-	-	-	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-	-	-	-
	Other - Other Income	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-
TOTAL INCOME		126,393	22,785	-	149,178	98,379	-	-	98,379

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)

The restricted income above, £22,785, represents monies donated by companies and individuals in support of a celebration dinner in respect of the 40th anniversary of the Chinook helicopter within the Royal Air Force. This income is matched against the expenditure shown in Note 6.

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

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

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

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

Note 5

Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

	This year	Last year
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	Current Financial Year				Previous Financial Year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
	£	£	£	£	£	£	£	£
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-	-	-
	Incurred seeking grants	-	-	-	-	-	-	-
	Operating membership schemes and social lotteries	-	-	-	-	-	-	-
	Staging fundraising events	-	-	-	-	-	-	-
	Fundraising agents	-	-	-	-	-	-	-
	Operating charity shops	-	-	-	-	-	-	-
	Operating a trading company - non-charitable	-	-	-	-	-	-	-
	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	-	-	-	-	-	-	-
		-	-	-	-	-	-	-
	Total expenditure on raising funds	-	-	-	-	-	-	-
Expenditure on charitable activities	Accounting Services	240	-	-	240	312	-	312
	Administration	1,260	-	-	1,260	1,248	-	1,248
	Bad Debts Written Off	-	-	-	-	112	-	112
	Bar	331	-	-	331	19,108	-	19,108
	Depreciation	438	-	-	438	-	-	-
	Functions	100,545	22,785	-	123,330	52,825	-	52,825
	Garden Maintenance	-	-	-	-	1,038	-	1,038
	Grants made	5,000	-	-	5,000	4,100	-	4,100
	Independent Examination	744	-	-	744	665	-	665
	Insurance	647	-	-	647	453	-	453
	Maintenance	2,289	-	-	2,289	5,812	-	5,812
	Newspapers	4,341	-	-	4,341	3,110	-	3,110
	Performing Rights	653	-	-	653	396	-	396
	Refreshments	10,810	-	-	10,810	5,992	-	5,992
	Sundry	330	-	-	330	-	-	-
	TV Licences and Subscriptions	269	-	-	269	159	-	159
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
	Total expenditure on charitable activities	127,897	22,785	-	150,682	95,330	-	95,330
Separate material item of expense	Extraordinary items	-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
	Total separate material item of expense	-	-	-	-	-	-	-
Other	Fixed Assets Disposal	-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
	Total other expenditure	-	-	-	-	-	-	-
TOTAL EXPENDITURE	127,897	22,785	-	150,682	95,330	-	-	95,330

Other information:

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

Analysis of expenditure on charitable activities

Activity or programme	Activity	This year				Last year			
		Activities £	Grant £	Support £	Total this £	Activities £	Grant £	Support £	Total prior £
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)	The restricted expenditure above, £22,785, represents monies donated by companies and individuals in support of a celebration dinner in respect of the 40th anniversary of the Chinook helicopter within the Royal Air Force. This expenditure is matched against the Income shown in Note 3.
--	---

Note 7 Extraordinary items

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

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

Note 8

Funds received as agent

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

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
Members' monies received in error	Yes		-	-	-	-	-
	No	-	-	-	-	-	-
	No	-	-	-	-	-	-
	No	-	-	-	-	-	-
	No	-	-	-	-	-	-
Total		-	-	-	-	-	-

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
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

Note 9 Support Costs

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

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

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 £	Last year £
Independent examiner's fees	744	665
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	312

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

11.1 Staff Costs

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

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

N/A

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

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

True

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

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

This year	Last year

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
Total	-	-

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.		

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
	£	£	£	£
Station Charities	5,000	-	-	5,000
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	5,000	-	-	5,000

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 £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
Total Grants Paid		-

Note 14 Tangible fixed assets

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

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	161,058	161,058
Additions	-	-	-	900	900
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	161,958	161,958

14.2 Depreciation and impairments

**Basis	SL	SL	SL	SL	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					
At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	438	438
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	438	438

14.3 Net book value

Net book value at the beginning of the year	-	-	-	161,058	161,058
Net book value at the end of the year	-	-	-	161,520	161,520

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

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.

** 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 deduction.

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	SL	SL	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*

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

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

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

* 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 deduction.

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.

16.2 Cost or valuation

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

16.3 Depreciation and impairments

**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.

--

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

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

Carrying amount at the beginning of the period

Additions

Disposals

Depreciation/impairment

Revaluation

Carrying amount at the end of period

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

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

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

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

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

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

This year	Last year

16.9 Five year summary of heritage assets transactions

	2022	2021	2020	2019	2018
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-

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	23,199	-	-	-	-	23,199
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	(2,080)	-	-	-	-	(2,080)
Carrying (fair) value at end of year	21,119	-	-	-	-	21,119

*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
	£	£
Listed investments	21,119	-
Cash & cash equivalents	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	21,119	-
Grand total (Fair value at year end+Cost less impairment)		21,119

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

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

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 £
Total		

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 £
Total		

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

This year	Last year

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.

This year	Last year

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	
	£	£	£	£	
Charitable activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other trading activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Total this year	-	-	-	-	-
Total previous year	-	-	-	-	-

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

This year	Last year
£	£

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
£	£
13,755	41,417
-	10,126
-	-
13,755	51,543

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	Last year
£	£
-	-
-	-
-	-
-	-

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 ie after more than 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		17,031	50,301	-	-
Taxation and social security		535	3,536	-	-
Other creditors		-	-	-	-
Total		17,566	53,837	-	-

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

Please explain the reasons why income is deferred.

Movement in deferred income account

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

Note 21 Provisions for liabilities and charges

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

21.1 Movements in recognised provisions and funding commitment during the period

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

21.2 Please provide:

	This year	Last year
- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;		
- 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.		

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

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

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.

This year	Last year

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.

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Note 23 Contingent liabilities and contingent assets

23.1 Contingent liabilities

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

This year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect £
Permanent Endowment (CL) to the RAF Central Fund: to return original working capital if unit ever closes.	20,487

Last Year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect £
Permanent Endowment (CL) to the RAF Central Fund: to return original working capital if unit ever closes.	20,487

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:

	This year	Last year
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
Cash Floats
Other

	This year	Last year
	£	£
	-	-
	-	-
	28,805	29,275
	20	-
	-	-
Total	28,825	29,275

Note 25 Fair value of assets and liabilities

	This year	Last year
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.		
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.

	This year	Last year
Please provide details of the nature of the event		
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made		

Section D

Notes to the accounts

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

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

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

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Contingent Liability	PE	Central Funding from RAF Command	20,487	-	-	-	-	20,487
Unrestricted Funds	UR	General funds from day to day operations	190,751	149,178	(150,682)	-	(2,080)	187,166
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/A	N/A	-	-	-	-	-	-
Total Funds			211,238	149,178	(150,682)	-	(2,080)	207,653

Section D

Notes to the accounts

Note 27 Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

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

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

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Contingent Liability	PE	Central Funding from RAF Command	20,487	-	-	-	-	20,487
Unrestricted Funds	UR	General funds from day to day operations	185,118	98,379	(95,330)	-	2,584	190,751
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/A	N/A	-	-	-	-	-	-
Total Funds			205,605	98,379	(95,330)	-	2,584	211,238

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

Note 28 Transactions with trustees and related parties

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

28.1 Trustee remuneration and benefits

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

TRUE

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

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

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)

FALSE

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)

FALSE

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	Total
			£	£	£	£	£
							-
							-
							-
							-

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.

--

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

Accounts



Trustee's Annual Report for the period

	Period start date			To	Period end date		
	Day	Month	Year		Day	Month	Year
From	1	Nov	2020		31	Oct	2021

Reference and Administration Details

Charity name Royal Air Force Odiham Officers' Mess

Other names charity is known by

Registered charity number (if any) 1133203

Charity's principal address Officers' Mess

Royal Air Force Odiham

Hook

Postcode RG29 1QT

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	D McGurk	Station Commander		Appointment of Station Commanders is controlled by the Royal Air Force Personnel Management Agency (See Trustee Selection Methods Below)

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of advisor	Name	Address

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

Sqn Ldr Tim Andrews, President of the Mess Committee
Sqn Ldr Jeffery Fitzpatrick, President of the Mess Committee

Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust, association, company)	Unincorporated Association
Trustee selection methods (eg. Appointed by, elected by)	The Station Commander at Royal Air Force Odiham is appointed as ex-officio Trustee of all Service Funds at Royal Air Force Odiham. Appointment of Station Commanders is controlled by the Royal Air Force Personnel Management Agency, currently based at Headquarters Air Command, Royal Air Force High Wycombe.

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- Policies and procedures adopted for the induction and training of trustees.
- The charity's organisational structure and any wider network with which the charity works.
- Relationship with any related parties.
- Trustees' consideration of major risks and the system and procedures to manage them.

The Trustee delegates the day to day management and control of the Officers' Mess together with the authority for the disbursement of grants and loans to a management committee chaired by the President of the Mess Committee who is appointed by the Trustee and its members who are appointed by the membership of the Mess; however, all management decisions, acquisitions and expenditure are subject to the Trustee's approval by signature in the minute book.

The Trustee confirms that suitable accounting policies have been used and applied consistently, with reasonable and prudent judgements and estimates having been made in the preparation of the financial statements for the year ended 31 October 2020. The Trustee also confirms that applicable accounting standards have been followed and that the financial statements have been prepared on a going concern basis.

As Trustee of all Service Funds at Royal Air Force Odiham, the Station Commander also has responsibility for two other registered charities, namely the Royal Air Force Odiham WOs' & SNCOs' Mess and the RAF Odiham Swimming Pool; and also, the Royal Air Force Odiham Junior Ranks Welfare Fund. Each charity follows applicable Accounting Standards in the United Kingdom, the Statement of Recommended Practice (SORP) 'Accounting & Reporting by Charities' issued in 2005, the Charities Act 2006 and the Royal Air Force Air Publication 3223 (Administration and Accounting for Service Funds). A single centralised accounting system known as the Service Funds Accounting Section (SFAS) is set up to hold and maintain all accounting records of each individual charity and to provide management information and accounting services to all Service Funds, clubs and activities on the station. SFAS is under the direct control of an Officer Commanding Accounts Flight (OC Accounts Flight). The centralized accounting system requires the establishment of combined cash and bank accounts under the control of the OC Accounts Flight. Whilst the cash and bank accounts are common to all funds, the use of the SAGE Line 50 Financial Controller computerised accounting package (SAGE) allows a fund's transactions to be separately identified, and each fund's share of the central cash and bank balances can readily be established by reference to the appropriate fund control account in the nominal ledger. In support of the combined cash and bank account the SAGE system provides separate ledger and purchases books in which transactions are recorded for each fund. The SAGE system also provides an inter-fund transfer journal to record settlement of inter-fund transactions. A recent introduction of a contractor, Sodexo, has seen a handover of responsibility for the production of mess bills and Function costing for the Officers' and WOs' & SNCOs' Messes, with the SFAS having overall oversight and accounting responsibility.

The Mess Committee

The Committee is responsible for the day-to-day management of the Mess. It is chaired by the President of the Mess Committee and has the following Members:

Deputy President	House (Property) Member
Mess Secretary	Deputy House (Property) Member
Deputy Secretary	Gardens Member
Entertainments Member	Deputy Gardens Member

Deputy Entertainments Members	Wines / Bar Member
Living-In Members Representatives	Deputy Wines / Bar Member
Messing Member	Treasurer

In addition, the Mess Manager and Service Funds Advisor attend committee meetings in an advisory capacity.

Committee meetings take place each month. The budget for the next financial year is set in October by the Committee for approval by the Mess Members at an Annual General Meeting. The Annual General Meeting receives the Annual Audited Accounts of the Mess and ratifies any committee appointments.

Minutes are taken at each Committee and General meeting and retained.

Statement of Risk

The Trustee has continued a programme of work to identify procedures to mitigate risk and to minimise potential impact should risks materialise. A Service Funds Internal Audit Board is also convened at the start of each financial year to carry out an internal arithmetical and management audit of the charity.

Objectives and activities

Summary of the objects of the charity set out in its governing document

The object of the Royal Air Force Odiham Officers' Mess is:

'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'.

This object presents the Trustee with wide powers, enabling them to provide charitable assistance to all elements of the Royal Air Force Community.

The Royal Air Force Odiham Officers' Mess has 3 aims set by the Trustee:

- i. Encourage esprit de corps by enabling serving Mess members to mix together in both a formal dining situations and informal social activities so as to help keep service traditions alive and encourage the well-being of the mess community.
- ii. 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.
- iii. Supporting facilities and capital projects to enable the best possible provision for the Royal Air Force Odiham Community.

Summary of the main activities in relation to these objects

Details of the Fund's objectives and activities are grouped together within the appropriate aims and details of the scope of each activity are given in the 'Achievements & Performance' section.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

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, and they 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 willing to serve the needs of their country and that of its public, at all times

The above statement has been agreed by RAF Air Command HQ Service Funds staff and the Charity Commission. Through instruction supplied by Air Command staff, the trustee has paid due regard to the guidance issued by the Charity Commission on public benefit.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- Policy on grant making
- Policy programme related investment
- Contribution made by Volunteers

Grants are made by agreement of the Mess membership through voting at an AGM or EGM.

Policy programme with regard to investment is commented upon in 'Further financial review details.'

All members of the Mess Committee are volunteers, except for the Mess Manager and Service Funds Advisor, both of whom are mandated by virtue of their postings to carry out those duties, the Mess Committee is comprised of volunteers. As such, activities including entertainments, functions and identifying improvements to the Mess are reliant upon the work of volunteers.

Achievements and performance

Summary of the main achievements of the charity during the year

The operating brief for the Royal Air Force Odiham Officers' Mess was firstly to fund, from available investment income, bar profits and members subscription expenditure on the core items of formal functions, sport, support to certain charities and administrative costs. A limited amount of the balance is applied to current community support needs. The achievement of this operating brief is outlined in the following analysis of income and activities.

Mess Activities

The Mess arranged a total of 4 formal functions, (1 Service Dining-In or Dinner nights including a Summer Ball, Annual Reception, Battle of Britain and Oktoberfest) for the benefit of Mess Members in order to meet the aim of promoting esprit de corps. Additionally, the Mess held numerous informal functions and activities for the collective benefit of the membership some being Virtually due to the Covid-19 restrictions, which significantly reduced the number of functions (formal and informal) held earlier in the FY. There was also a Christmas Prize draw where even though the members could not attend an event, there was an opportunity to win prizes.

Mess Subscriptions

As part of the financial planning process the Mess Committee seeks 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 level of subscriptions was reviewed and was therefore decreased this Financial Year. The level of subscriptions has now been set at £0.75 per day for full members, this largely due to the large underspend in the Entertainments budget. The Mess subscriptions are monitored by the Mess Treasurer and can be reviewed at any point during the year, along with advice from OC Accounts. However, the decision on what happens to the changing of Mess Subscriptions must be authorised by the Stn Cdr, PMC and voted upon by Mess Members.

Trading Activities

The Royal Air Force Odiham Officers' Mess operates a bar as a primary purpose trading activity. An agreed Gross Profit Percentage (GPP) is set by the Mess Committee for the year. Bar profits continue to be affected by the operational tempo of the unit and the number of personnel being deployed away but dipped during the Covid-19 pandemic, where the bar was closed during the additional

Achievements and performance

national lockdown (Dec 20-Apr 21). Furthermore, investments began to recover and steadily grow since the initial drop when the pandemic began Mar 20.

Financial review

Brief statement of the charity's policy on reserves

The Royal Air Force Odiham Officers' Mess level of reserves for this Financial Year has increased, however there still continues to be cash flow issues arising from the contract with Sodexo. Even though we run a month behind, there have been consistent late payments to the fund of the Income and Expenditure, collected by Sodexo on the fund's behalf. OC Accts continues to hasten this process where possible in an attempt to limit these issues. The cash reserve has had the opportunity to increase during the Covid-19 pandemic due to much of the planned expenditure not spent.

Other than the aforementioned issue, the balance sheet shows that the fund has adequate working capital; the steady flow of bar income and members' subscriptions is usually adequate for outgoings.

Additional to the reserves, the Mess has a Contingent Liability to the Royal Air Force Central Fund which currently stands at £20,487. This is the amount of money that would need to be returned to the Royal Air Force Central Fund should the unit ever close. As instructed by HQ Air Command, the contingent liability has been invested in an attempt to yield more profit than interest that it would receive from being held in a Bank Account. Should the Mess close in the future, it would need to confirm that the contingent liability can be withdrawn from the investment portfolio in order to meet its Contingent Liability to the Royal Air Force Central Fund.

Details of any funds materially in deficit

No funds were materially in deficit.

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- The charity's principal sources of funds (including any fundraising).
- How expenditure has supported the key objectives of the charity.
- Investment policy and objectives including any ethical investment policy adopted.

Investments

To meet the over-riding need of regular ongoing specified annual income – increasing with inflation, the Royal Air Force Odiham Officers' Mess investment strategy is to have a diversified portfolio across established UK equity and UK fixed interest markets with a bias towards equities that offer growth and yield. The Royal Air Force Odiham Officers' Mess has a neutral ethical investment policy; by investing in St James place equity and bonds, the Trustees have no control or influence over stock selection. Due to the Covid-19 pandemic, the investments have dropped considerably.

Related Party Transactions

The Royal Air Force Odiham Officers' Mess operates in conjunction with the Royal Air Force Odiham WOs' & SNCOs' Mess and the Royal Air Force Odiham Junior Ranks Welfare Fund. The Officers' Mess also uses its Mess Bills payment collection system to reimburse the public purse for members' lunch-time catering costs and replacement uniform requirements.

Other optional information

Declaration

The trustee declares that he has approved the trustee's report above.

Signed on behalf of the charity's trustee

Signature(s)	Original Signed	
Full name(s)	Donal McGurk	
Position (eg secretary, chair, etc)	Station Commander & Trustee	
Date	27 April 2022	



RAF Odiham Officers' Mess			Charity No	1133203	
Annual accounts for the period					
Period start date	01 Nov 2020	To	Period end date	31 Oct 2021	

Section A Statement of Financial Activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	60,836	-	-	60,836	66,064
Charitable activities	S02	37,543	-	-	37,543	31,794
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	98,379	-	-	98,379	97,858
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	95,330	-	-	95,330	87,215
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	95,330	-	-	95,330	87,215
Net income/(expenditure) before investment gains/(losses)	S13	3,049	-	-	3,049	10,643
Net gains/(losses) on investments	S14	2,584	-	-	2,584	(208)
Net income/(expenditure)	S15	5,633	-	-	5,633	10,435
Extraordinary items (Note 7)	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and (losses) on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	5,633	-	-	5,633	10,435
Reconciliation of funds:						
Total funds brought forward	S21	185,120	-	20,487	205,607	195,172
Total funds carried forward	S22	190,751	-	20,487	211,238	205,607

Section B

Balance Sheet

RAF Odiham
Officers' Mess
at 31 Oct 2021

Guidance
Notes

Fixed assets

			Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Intangible assets (Note 15)	B01		-	-	-	-	-
Tangible assets (Note 14)	B02		161,058	-	-	161,058	148,798
Heritage assets (Note 16)	B03		-	-	-	-	-
Investments (Note 17)	B04		2,712	-	20,487	23,199	20,615
Total fixed assets	B05		163,770	-	20,487	184,257	169,413

Current assets

Stock (Note 18)	B06		-	-	-	-	4,825
Debtors (Note 19)	B07		51,543	-	-	51,543	9,759
Investments (Note 17.4)	B08		-	-	-	-	-
Cash at bank and in hand (Note 24)	B09		29,275	-	-	29,275	34,722
Total current assets	B10		80,818	-	-	80,818	49,306

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

Cash at bank and in hand (Note 20)	B09x		-	-	-	-	-
------------------------------------	------	--	---	---	---	---	---

Total current liabilities

	B12		53,837	-	-	53,837	13,112
--	-----	--	---------------	----------	----------	---------------	---------------

Net current assets/(liabilities)

	B12		26,981	-	-	26,981	36,194
--	-----	--	---------------	----------	----------	---------------	---------------

Total assets less current liabilities

	B13		190,751	-	20,487	211,238	205,607
--	-----	--	----------------	----------	---------------	----------------	----------------

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

Provisions for liabilities	B15		-	-	-	-	-
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Total net assets or liabilities

	B16		190,751	-	20,487	211,238	205,607
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Funds of the Charity

Endowment funds (Note 27)	B17				20,487	20,487	20,487
Restricted income funds (Note 27)	B18			-		-	-
Designated funds	B19d		-			-	-
Unrestricted funds	B19		190,751			190,751	185,120
Revaluation reserve	B20		-			-	-
Total funds	B21		190,751	-	20,487	211,238	205,607

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

Signature	Date of approval dd/mm/yyyy
Original Signed	27 Apr 2022
Grp Capt D McGurk	

Section C**Statement of Cash Flows**

RAF Odiham
Officers' Mess
Year to 31 Oct 2021

Net movement in funds generated from operations	5,633
--	--------------

Depreciation in the year	-
Disposal of Fixed Assets	-
Revaluation of Fixed Assets	-
Movement in Stocks/Inventories	4,825
Movement in Debtors/Receivables	(41,784)
Movement in Creditors/Payables	40,725

Net movement in assets and liabilities	3,766
---	--------------

Net cash generated from operations	9,399
---	--------------

Investing Activities

Investment in Fixed Assets	(12,260)
Changes in Investments	(2,584)

Total for Investing Activities	(14,844)
---------------------------------------	-----------------

Financing Activities

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

Total for Financing Activities	-
---------------------------------------	----------

Total movement in Cash at bank and in hand	(5,445)
---	----------------

Cash at bank and in hand B/fwd	01 Nov 2020	34,722
---------------------------------------	--------------------	---------------

Cash at bank and in hand C/Fwd	31 Oct 2021	29,275
---------------------------------------	--------------------	---------------

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*	☒	* -Tick as appropriate
No*	☒	

Please disclose:

(i) the nature of the change in accounting policy;	N/A
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	N/A
(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.	N/A

1.4 Changes to accounting estimates

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

Yes*	☒	* -Tick as appropriate
No*	☒	

Please disclose:

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

Section D	Notes to the accounts
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1.5 Material prior year errors

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

Yes*	✓	* -Tick as appropriate
No*	✓	

Please disclose:

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

Note 2

Accounting Policies

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

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

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

None

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

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

Fund balance as restated

-	-
---	---

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

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

Previous period net income/(expenditure) as restated

-

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

Recognition of income	These are included in the Statement of Financial Activities ▪ the charity becomes entitled to the resources; ▪ it is more likely than not that the trustees will receive the resources; and ▪ the monetary value can be measured with sufficient reliability.	Yes
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.	Yes
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).	Yes
	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).	N/A
Legacies	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.	N/A
Government grants	The charity has received government grants in the reporting period	No
Tax reclaims on donations and gifts	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.	N/A
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	N/A
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	N/A
	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.	N/A
	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'.	N/A
	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.	N/A

	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable	N/A
Donated services and facilities	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
Support costs	The charity has incurred expenditure on support costs.	Yes
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	N/A
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably	Yes
Income from membership subscriptions	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
Settlement of insurance claims	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
Investment gains and losses	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

Liability recognition	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
Governance and support costs	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
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.	N/A
Grants payable without performance conditions	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...
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Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes
Deferred income	No material item of deferred income has been included in the accounts	Yes
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	N/A
Provisions for liabilities	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
Basic financial instruments	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

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost above zero	Yes
	They are valued at cost.	No
	The depreciation rates and methods used are disclosed in note 14.	No
Intangible fixed assets	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.	No
	They are valued at cost.	N/A
Heritage assets	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.	No
	They are valued at cost.	N/A
Investments	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	Yes
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes
	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
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes

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	Yes
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Current asset investments	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.	N/A
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	They are valued at fair value except where they qualify as basic financial instruments	N/A
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Policies adopted additional to or different from those above

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Note 3

Analysis of income

		Current Financial Year				Previous Financial Year			
		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Prior year funds
Analysis		£	£	£	£	£	£	£	£
Donations and legacies:	Donations and gifts	-	-	-	-	-	-	-	-
	Gift Aid	-	-	-	-	-	-	-	-
	Legacies	-	-	-	-	-	-	-	-
	General grants provided by government/other	-	-	-	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	60,836	-	-	60,836	66,064	-	-	66,064
	Donated goods, facilities and services	-	-	-	-	-	-	-	-
	Other donations and legacies	-	-	-	-	-	-	-	-
Total		60,836	-	-	60,836	66,064	-	-	66,064
Charitable activities:	Bar Income	16,141	-	-	16,141	15,748	-	-	15,748
	Function Income	20,946	-	-	20,946	15,798	-	-	15,798
	Refreshment income	324	-	-	324	132	-	-	132
	Sundry Income	132	-	-	132	116	-	-	116
	Wi-Fi	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
Total		37,543	-	-	37,543	31,794	-	-	31,794
Other trading activities:	Other trading activities	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-	-	-	-
	Dividend income	-	-	-	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-	-	-	-
	Other investment income	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-
Separate material item of income:		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-	-	-	-
	Other - Other Income	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-
TOTAL INCOME		98,379	-	-	98,379	97,858	-	-	97,858

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.

--

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>	
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Note 5

Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

	This year	Last year
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	Current Financial Year				Previous Financial Year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
	£	£	£	£	£	£	£	£
Expenditure on raising funds:								
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company - non-charitable	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-	-	-
Expenditure on charitable activities								
Accounting Services	312	-	-	312	132	-	-	132
Administration	1,248	-	-	1,248	1,225	-	-	1,225
Bad Debts Written Off	112	-	-	112	-	-	-	-
Bar	19,108	-	-	19,108	19,735	-	-	19,735
Functions	52,825	-	-	52,825	33,190	-	-	33,190
Garden Maintenance	1,038	-	-	1,038	379	-	-	379
Grants made	4,100	-	-	4,100	2,067	-	-	2,067
Independent Examination	665	-	-	665	630	-	-	630
Insurance	453	-	-	453	541	-	-	541
Maintenance	5,812	-	-	5,812	5,966	-	-	5,966
Major Refurbishment	-	-	-	-	13,010	-	-	13,010
Newspapers	3,110	-	-	3,110	2,736	-	-	2,736
Performing Rights	396	-	-	396	922	-	-	922
Prior Year Adjustment	-	-	-	-	(197)	-	-	(197)
Refreshments	5,992	-	-	5,992	6,708	-	-	6,708
TV Licences and Subscriptions	159	-	-	159	171	-	-	171
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	95,330	-	-	95,330	87,215	-	-	87,215
Separate material item of expense								
Extraordinary items	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total separate material item of expense	-	-	-	-	-	-	-	-
Other								
Fixed Assets Disposal	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	95,330	-	-	95,330	87,215	-	-	87,215

Other information:

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

Analysis of expenditure on charitable activities

Activity or programme	Activity	This year				Last year			
		Activities £	Grant £	Support £	Total this £	Activities £	Grant £	Support £	Total prior £
Activity 1		-	-	-	-	-	-	-	-
Activity 2		-	-	-	-	-	-	-	-
Activity 3		-	-	-	-	-	-	-	-
Activity 4		-	-	-	-	-	-	-	-
Activity 5		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
	Total	-	-	-	-	-	-	-	-

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)	
--	--

Note 7 Extraordinary items

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

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

Note 8

Funds received as agent

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

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
	No	-	-	-	-	-	-
	No	-	-	-	-	-	-
	No	-	-	-	-	-	-
	No	-	-	-	-	-	-
	No	-	-	-	-	-	-
Total		-	-	-	-	-	-

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
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

Note 9 Support Costs

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

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

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 £	Last year £
Independent examiner's fees	665	630
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	312	132

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

11.1 Staff Costs

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

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

N/A

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

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

True

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

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

This year	Last year

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
Total	-	-

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

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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.		

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
	£	£	£	£
Station Charities	4,100	-	-	4,100
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	4,100	-	-	4,100

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 £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
Total Grants Paid		-

Note 14 **Tangible fixed assets**

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

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	148,798	148,798
Additions	-	-	-	12,260	12,260
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	161,058	161,058

14.2 Depreciation and impairments

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

14.3 Net book value

Net book value at the beginning of the year	-	-	-	148,798	148,798
Net book value at the end of the year	-	-	-	161,058	161,058

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

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.

** 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 deduction.

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	SL	SL	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*

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

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

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

* 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 deduction.

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.

16.2 Cost or valuation

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

16.3 Depreciation and impairments

**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.

--

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

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

Carrying amount at the beginning of the period

Additions

Disposals

Depreciation/impairment

Revaluation

Carrying amount at the end of period

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

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

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

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

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

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

This year	Last year

16.9 Five year summary of heritage assets transactions

	2021	2020	2019	2018	2017
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-

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	20,615	-	-	-	-	20,615
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	2,584	-	-	-	-	2,584
Carrying (fair) value at end of year	23,199	-	-	-	-	23,199

*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	23,199	-
Cash & cash equivalents	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	23,199	-
Grand total (Fair value at year end+Cost less impairment)		23,199

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

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

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 £
Total		

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 £
Total		

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

This year	Last year

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.

This year	Last year

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	
	£	£	£	£	
Charitable activities:					
<i>Opening</i>	-	4,825	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	(4,825)	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other trading activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Total this year	-	-	-	-	-
Total previous year	-	4,825	-	-	-

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

This year	Last year
£	£

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
£	£
41,417	9,759
10,126	-
-	-
51,543	9,759

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	Last year
£	£
-	-
-	-
-	-
-	-

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 ie after more than 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		50,301	9,433	-	-
Taxation and social security		3,536	3,679	-	-
Other creditors		-	-	-	-
Total		53,837	13,112	-	-

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

Please explain the reasons why income is deferred.

--

Movement in deferred income account

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

Note 21 Provisions for liabilities and charges

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

21.1 Movements in recognised provisions and funding commitment during the period

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

21.2 Please provide:

	This year	Last year
- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;		
- 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.		

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

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

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.

This year	Last year

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.

--	--

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 £
Permanent Endowment (CL) to the RAF Central Fund: to return original working capital if unit ever closes.	20,487

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:

	This year	Last year
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
Cash Floats
Other

	This year	Last year
	£	£
	-	-
	-	-
	29,275	34,722
	-	-
	-	-
Total	29,275	34,722

Note 25 Fair value of assets and liabilities

	This year	Last year
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.		
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.

	This year	Last year
Please provide details of the nature of the event		
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made		

Section D

Notes to the accounts

Note 27

Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

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

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

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Contingent Liability	PE	Central Funding from RAF Command	20,487	-	-	-	-	20,487
Unrestricted Funds	UR	General funds from day to day operations	185,120	98,379	(95,330)	-	2,584	190,751
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/A	N/A	-	-	-	-	-	-
Total Funds			205,607	98,379	(95,330)	-	2,584	211,238

Section D

Notes to the accounts

Note 27 Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

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

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

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Contingent Liability	PE	Central Funding from RAF Command	20,487	-	-	-	-	20,487
Unrestricted Funds	UR	General funds from day to day operations	174,685	97,858	(87,215)	-	(208)	185,120
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/A	N/A	-	-	-	-	-	-
Total Funds			195,172	97,858	(87,215)	-	(208)	205,607

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

Note 28 Transactions with trustees and related parties

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

28.1 Trustee remuneration and benefits

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

TRUE

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

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

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)

FALSE

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)

FALSE

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	Total
			£	£	£	£	£
							-
							-
							-
							-

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.

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



Section A

Independent Examiner's Report

Report to the Managing
Trustee of

RAF ODIHAM OFFICERS' MESS

On accounts for the year
ended

31ST OCTOBER 2021

Charity no
(if any)

1133203

Set out on pages

CC17A & TAR

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

Responsibilities and
basis of report

As the charity's 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 matters have come to my attention in connection with the examination (~~other than that disclosed below *~~) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the 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: 25.05.2022

Name: HOWARD NEIL SANDERSON

Relevant professional
qualification(s) or body

FCIE

(if any):

Address:

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

Section B	Disclosure
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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.

--

Accounts



RAF Odiham Officers' Mess			Charity No	1133203
Annual accounts for the period				
Period start date	01 Nov 2019	To	Period end date	31 Oct 2020

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
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	66,064	-	-	66,064	66,694
Charitable activities	S02	31,794	-	-	31,794	88,002
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	97,858	-	-	97,858	154,696
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	87,215	-	-	87,215	158,744
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	87,215	-	-	87,215	158,744
Net income/(expenditure) before investment gains/(losses)	S13	10,643	-	-	10,643	(4,048)
Net gains/(losses) on investments	S14	(208)	-	-	(208)	628
Net income/(expenditure)	S15	10,435	-	-	10,435	(3,420)
Extraordinary items (Note 7)	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and (losses) on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	10,435	-	-	10,435	(3,420)
Reconciliation of funds:						
Total funds brought forward	S21	174,685	-	20,487	195,172	198,592
Total funds carried forward	S22	185,120	-	20,487	205,607	195,172

Section B

Balance Sheet

RAF Odiham
Officers' Mess
at 31 Oct 2020

Guidance
Notes

Fixed assets

Intangible assets (Note 15)

Tangible assets (Note 14)

Heritage assets (Note 16)

Investments (Note 17)

Total fixed assets

Current assets

Stock (Note 18)

Debtors (Note 19)

Investments (Note 17.4)

Cash at bank and in hand (Note 24)

Total current assets

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

Cash at bank and in hand (Note 20)

Total current liabilities

Net current assets/(liabilities)

Total assets less current liabilities

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

Provisions for liabilities

Total net assets or liabilities

Funds of the Charity

Endowment funds (Note 27)

Restricted income funds (Note 27)

Designated funds

Unrestricted funds

Revaluation reserve

Total funds

Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
£	£	£	£	£
F01	F02	F03	F04	F05
B01	-	-	-	-
B02	148,798	-	148,798	148,341
B03	-	-	-	-
B04	128	20,487	20,615	20,823
B05	148,926	-	169,413	169,164
B06	4,825	-	4,825	4,409
B07	9,759	-	9,759	31,000
B08	-	-	-	-
B09	34,722	-	34,722	4,505
B10	49,306	-	49,306	39,914
B11	13,112	-	13,112	13,906
B09x	-	-	-	-
B12	13,112	-	13,112	13,906
B12	36,194	-	36,194	26,008
B13	185,120	20,487	205,607	195,172
B14	-	-	-	-
B15	-	-	-	-
B16	185,120	20,487	205,607	195,172
B17		20,487	20,487	20,487
B18	-		-	-
B19d	-		-	-
B19	185,120		185,120	174,685
B20	-		-	-
B21	185,120	-	205,607	195,172

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

Signature	Date of approval dd/mm/yyyy
<i>Original Signed</i>	03/11/2021
Gp Capt D McGurk	

Section C**Statement of Cash Flows**

RAF Odiham
Officers' Mess
Year to 31 Oct 2020

Net movement in funds generated from operations	10,435
--	---------------

Depreciation in the year	-
Disposal of Fixed Assets	-
Revaluation of Fixed Assets	-
Movement in Stocks/Inventories	(416)
Movement in Debtors/Receivables	21,241
Movement in Creditors/Payables	(794)

Net movement in assets and liabilities	20,031
---	---------------

Net cash generated from operations	30,466
---	---------------

Investing Activities

Investment in Fixed Assets	(457)
Changes in Investments	208

Total for Investing Activities	(249)
---------------------------------------	--------------

Financing Activities

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

Total for Financing Activities	-
---------------------------------------	----------

Total movement in Cash at bank and in hand	30,217
---	---------------

Cash at bank and in hand B/fwd	01 Nov 2019	4,505
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Cash at bank and in hand C/Fwd	31 Oct 2020	34,722
---------------------------------------	--------------------	---------------

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*	☒	* -Tick as appropriate
No*	☒	

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	N/A
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	N/A
<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>	N/A

1.4 Changes to accounting estimates

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

Yes*	☒	* -Tick as appropriate
No*	☒	

Please disclose:

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

Section D	Notes to the accounts
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1.5 Material prior year errors

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

Yes*

✓

No*

✓

* -Tick as appropriate

Please disclose:

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

Note 2

Accounting Policies

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

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

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

None

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

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

Fund balance as restated	-	-
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Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

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

Recognition of income	These are included in the Statement of Financial Activities ▪ the charity becomes entitled to the resources; ▪ it is more likely than not that the trustees will receive the resources; and ▪ the monetary value can be measured with sufficient reliability.	Yes
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.	Yes
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).	Yes
	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).	N/A
Legacies	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.	N/A
Government grants	The charity has received government grants in the reporting period	No
Tax reclaims on donations and gifts	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.	N/A
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	N/A
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	N/A
	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.	N/A
	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'.	N/A
	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.	N/A

	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable	N/A
Donated services and facilities	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
Support costs	The charity has incurred expenditure on support costs.	Yes
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	N/A
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably	Yes
Income from membership subscriptions	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
Settlement of insurance claims	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
Investment gains and losses	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

Liability recognition	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
Governance and support costs	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
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.	N/A
Grants payable without performance conditions	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...
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Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes
Deferred income	No material item of deferred income has been included in the accounts	Yes
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	N/A
Provisions for liabilities	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
Basic financial instruments	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

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost above zero	Yes
	They are valued at cost.	No
	The depreciation rates and methods used are disclosed in note 14.	No
Intangible fixed assets	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.	No
	They are valued at cost.	N/A
Heritage assets	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.	No
	They are valued at cost.	N/A
Investments	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	Yes
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes
	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
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes

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	Yes
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Current asset investments	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.	N/A
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	They are valued at fair value except where they qualify as basic financial instruments	N/A
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Policies adopted additional to or different from those above

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Section D

Notes to the accounts

(cont)

Note 3

Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
Donations and legacies:	Analysis					
	Donations and gifts	-	-	-	-	-
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	66,064	-	-	66,064	66,694
	Donated goods, facilities and services	-	-	-	-	-
	Other donations and legacies	-	-	-	-	-
Total		66,064	-	-	66,064	66,694
Charitable activities:	Bar Income	15,748	-	-	15,748	32,463
	Function Income	15,798	-	-	15,798	54,918
	Refreshment income	132	-	-	132	621
	Sundry Income	116	-	-	116	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	31,794	-	-	31,794	88,002
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other investment income	-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other - Other Income	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		97,858	-	-	97,858	154,696

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	-	-

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 £	Last year £
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 funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
	£	£	£	£	£
Expenditure on raising funds:					
Incurred seeking donations	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-
Operating membership schemes and social	-	-	-	-	-
Staging fundraising events	-	-	-	-	-
Fundraising agents	-	-	-	-	-
Operating charity shops	-	-	-	-	-
Operating a trading company - non-charitable	-	-	-	-	-
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	-	-	-	-	-
	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-
Expenditure on charitable activities					
Accounting Services	132	-	-	132	-
Administration	1,225	-	-	1,225	1,050
Bad Debts Written Off	-	-	-	-	1,169
Bar	19,735	-	-	19,735	34,689
Functions	33,190	-	-	33,190	94,150
Garden Maintenance	379	-	-	379	-
Grants made	2,067	-	-	2,067	4,100
Independent Examination	630	-	-	630	550
Insurance	541	-	-	541	671
Maintenance	5,966	-	-	5,966	5,658
Major Refurbishment	13,010	-	-	13,010	-
Newspapers	2,736	-	-	2,736	5,900
Performing Rights	922	-	-	922	1,076
Prior Year Adjustment	(197)	-	-	(197)	-
Refreshments	6,708	-	-	6,708	8,794
Sundry	-	-	-	-	650
TV Licences and Subscriptions	171	-	-	171	287
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total expenditure on charitable activities	87,215	-	-	87,215	158,744
Separate material item of expense					
Extraordinary items	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total separate material item of expense	-	-	-	-	-
Other					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total other expenditure	-	-	-	-	-
TOTAL EXPENDITURE	87,215	-	-	87,215	158,744

Other information:

Section D	Notes to the accounts	(cont)
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Analysis of expenditure on charitable activities

Activity or programme	Activity	Activities £	Grant £	Support £	Total this £	Total prior £
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 £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
	Total extraordinary items	-	-

Note 8

Funds received as agent

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

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
	No					-	-
	Yes					-	-
	No	-	-	-	-	-	-
	No	-	-	-	-	-	-
	No	-	-	-	-	-	-
Total		-	-	-	-	-	-

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
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

Note 9 Support Costs

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

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

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 £	Last year £
Independent examiner's fees	630	550
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	132	-

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

11.1 Staff Costs

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

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

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
Total	-	-

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

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.

No Redundancies during 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	£0
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
	£	£	£	£
Station Charities	2,067	-	-	2,067
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	2,067	-	-	2,067

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 £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
Total Grants Paid		-

Note 14 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	148,341	148,341
Additions	-	-	-	457	457
Revaluations	-	-	-		-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	148,798	148,798

14.2 Depreciation and impairments

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

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

14.3 Net book value

Net book value at the beginning of the year	-	-	-	148,341	148,341
Net book value at the end of the year	-	-	-	148,798	148,798

14.4 Impairment

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

--

14.5 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 and significant assumptions

--

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

--

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.

--

* 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 deduction.

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	SL	SL	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

15.5 Impairment

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

--

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.

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.

** 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 deduction.*

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.

16.2 Cost or valuation

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

16.3 Depreciation and impairments

**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.

--

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

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

Carrying amount at the beginning of the period

Additions

Disposals

Depreciation/impairment

Revaluation

Carrying amount at the end of period

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

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

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

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

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

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

16.9 Five year summary of heritage assets transactions

	2020	2019	2018	2017	2016
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-

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	20,823	-	-	-	-	20,823
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	(208)	-	-	-	-	(208)
Carrying (fair) value at end of year	20,615	-	-	-	-	20,615

*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
	£	£
Cash & cash equivalents	20,615	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	20,615	-
Grand total (Fair value at year end+Cost less impairment)		20,615

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

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

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 £
Total		

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 £
Total		

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

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.

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	
	£	£	£	£	
Charitable activities:					
<i>Opening</i>	-	4,409	-	-	-
<i>Added in period</i>	-	416	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	4,825	-	-	-
Other trading activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Total this year	-	4,825	-	-	-
Total previous year	-	4,409	-	-	-

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

--

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
£	£
9,759	22,840
-	7,800
-	360
9,759	31,000

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	Last year
£	£
-	-
-	-
-	-
-	-

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 £	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	9,433	13,906	-	-
Taxation and social security	3,679	-	-	-
Other creditors	-	-	-	-
Total	13,112	13,906	-	-

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

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 £	Last year £
-	-
-	-
-	-
-	-

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.

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 £	Last year £
-	-
-	-
-	-
-	-
-	-

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

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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.

--

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.

--

22.1 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.

--

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 £
Permanent Endowment (CL) to the RAF Central Fund: to return original working capital if unit ever closes.	20,487

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
Cash Floats
Other

	This year	Last year
	£	£
	-	-
	-	-
	34,722	4,505
	-	-
	-	-
Total	34,722	4,505

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.

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

--

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

--

Section D

Notes to the accounts

Note 27

Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

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

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

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Contingent Liability	PE	Central Funding from RAF Command	20,487	-	-	-	-	20,487
Unrestricted Funds	UR	General funds from day to day operations	174,685	97,858	(87,215)	-	(208)	185,120
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/A	N/A	-	-	-	-	-	-
Total Funds			195,172	97,858	(87,215)	-	(208)	205,607

Section D

Notes to the accounts

Note 27 Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

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

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

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Contingent Liability	PE	Central Funding from RAF Command	20,487	-	-	-	-	20,487
Unrestricted Funds	UR	General funds from day to day operations	178,105	154,696	(158,744)	-	628	174,685
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/A	N/A	-	-	-	-	-	-
Total Funds			198,592	154,696	(158,744)	-	628	195,172

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

Note 28 Transactions with trustees and related parties

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

28.1 Trustee remuneration and benefits

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

TRUE

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

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

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)

FALSE

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)

FALSE

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	Total
			£	£	£	£	£
							-
							-
							-
							-

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.

Section D	Notes to the accounts	(cont)
Note 29	Additional Disclosures	
The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.		
It should be noted that during this financial year the global COVID-19 pandemic had caused most large activities and functions to be cancelled. This is consequently reflected in the figures reported, particularly in the Statement of Financial Activities (SOFA).		



Trustee's Annual Report for the period

		Period start date			To	Period end date		
	Day	Month	Year	Day		Month	Year	
From	1	Nov	2019	31		Oct	2020	

Reference and Administration Details

Charity name Royal Air Force Odiham Officers' Mess

Other names charity is known by

Registered charity number (if any) 1133203

Charity's principal address Officers' Mess

Royal Air Force Odiham

Hook

Postcode RG29 1QT

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	N Knight	Station Commander	Up to 26 th August 2021	Appointment of Station Commanders is controlled by the Royal Air Force Personnel Management Agency (See Trustee Selection Methods Below)
2	D McGurk	Station Commander	From 27 th August 2021	

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of advisor	Name	Address

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

Sqn Ldr Chris Hilliker, President of the Mess Committee
Sqn Ldr Henry Leese, President of the Mess Committee

Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust, association, company)	Unincorporated Association
Trustee selection methods (eg. Appointed by, elected by)	The Station Commander at Royal Air Force Odiham is appointed as ex-officio Trustee of all Service Funds at Royal Air Force Odiham. Appointment of Station Commanders is controlled by the Royal Air Force Personnel Management Agency, currently based at Headquarters Air Command, Royal Air Force High Wycombe.

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- Policies and procedures adopted for the induction and training of trustees.
- The charity's organisational structure and any wider network with which the charity works.
- Relationship with any related parties.
- Trustees' consideration of major risks and the system and procedures to manage them.

The Trustee delegates the day to day management and control of the Officers' Mess together with the authority for the disbursement of grants and loans to a management committee chaired by the President of the Mess Committee who is appointed by the Trustee and its members who are appointed by the membership of the Mess; however, all management decisions, acquisitions and expenditure are subject to the Trustee's approval by signature in the minute book.

The Trustee confirms that suitable accounting policies have been used and applied consistently, with reasonable and prudent judgements and estimates having been made in the preparation of the financial statements for the year ended 31 October 2019. The Trustee also confirms that applicable accounting standards have been followed and that the financial statements have been prepared on a going concern basis.

As Trustee of all Service Funds at Royal Air Force Odiham, the Station Commander also has responsibility for two other registered charities, namely the Royal Air Force Odiham WOs' & SNCOs' Mess and the RAF Odiham Swimming Pool; and also, the Royal Air Force Odiham Junior Ranks Welfare Fund. Each charity follows applicable Accounting Standards in the United Kingdom, the Statement of Recommended Practice (SORP) 'Accounting & Reporting by Charities' issued in 2005, the Charities Act 2006 and the Royal Air Force Air Publication 3223 (Administration and Accounting for Service Funds). A single centralised accounting system known as the Service Funds Accounting Section (SFAS) is set up to hold and maintain all accounting records of each individual charity and to provide management information and accounting services to all Service Funds, clubs and activities on the station. SFAS is under the direct control of an Officer Commanding Accounts Flight (OC Accounts Flight). The centralized accounting system requires the establishment of combined cash and bank accounts under the control of the OC Accounts Flight. Whilst the cash and bank accounts are common to all funds, the use of the SAGE Line 50 Financial Controller computerised accounting package (SAGE) allows a fund's transactions to be separately identified, and each fund's share of the central cash and bank balances can readily be established by reference to the appropriate fund control account in the nominal ledger. In support of the combined cash and bank account the SAGE system provides separate ledger and purchases books in which transactions are recorded for each fund. The SAGE system also provides an inter-fund transfer journal to record settlement of inter-fund transactions. A recent introduction of a contractor, Sodexo, has seen a handover of responsibility for the production of mess bills and Function costing for the Officers' and WOs' & SNCOs' Messes, with the SFAS having overall oversight and accounting responsibility.

The Mess Committee

The Committee is responsible for the day-to-day management of the Mess. It is chaired by the President of the Mess Committee and has the following Members:

Deputy President	House (Property) Member
Mess Secretary	Deputy House (Property) Member
Deputy Secretary	Gardens Member
Entertainments Member	Deputy Gardens Member

Deputy Entertainments Members	Wines / Bar Member
Living-In Members Representatives	Deputy Wines / Bar Member
Messing Member	Treasurer

In addition, the Mess Manager and Service Funds Advisor attend committee meetings in an advisory capacity.

Committee meetings take place each month. The budget for the next financial year is set in October by the Committee for approval by the Mess Members at an Annual General Meeting. The Annual General Meeting receives the Annual Audited Accounts of the Mess and ratifies any committee appointments.

Minutes are taken at each Committee and General meeting and retained.

Statement of Risk

The Trustee has continued a programme of work to identify procedures to mitigate risk and to minimise potential impact should risks materialise. A Service Funds Internal Audit Board is also convened at the start of each financial year to carry out an internal arithmetical and management audit of the charity.

Objectives and activities

Summary of the objects of the charity set out in its governing document

The object of the Royal Air Force Odiham Officers' Mess is:

'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'.

This object presents the Trustee with wide powers, enabling them to provide charitable assistance to all elements of the Royal Air Force Community.

The Royal Air Force Odiham Officers' Mess has 3 aims set by the Trustee:

- i. Encourage esprit de corps by enabling serving Mess members to mix together in both a formal dining situations and informal social activities so as to help keep service traditions alive and encourage the well-being of the mess community.
- ii. 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.
- iii. Supporting facilities and capital projects to enable the best possible provision for the Royal Air Force Odiham Community.

Summary of the main activities in relation to these objects

Details of the Fund's objectives and activities are grouped together within the appropriate aims and details of the scope of each activity are given in the 'Achievements & Performance' section.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

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, and they 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 willing to serve the needs of their country and that of its public, at all times

The above statement has been agreed by RAF Air Command HQ Service Funds staff and the Charity Commission. Through instruction supplied by Air Command staff, the trustee has paid due regard to the guidance issued by the Charity Commission on public benefit.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- Policy on grant making
- Policy programme related investment
- Contribution made by Volunteers

Grants are made by agreement of the Mess membership through voting at an AGM or EGM.

Policy programme with regard to investment is commented upon in 'Further financial review details'.

All members of the Mess Committee are volunteers, except for the Mess Manager and Service Funds Advisor, both of whom are mandated by virtue of their postings to carry out those duties, the Mess Committee is comprised of volunteers. As such, activities including entertainments, functions and identifying improvements to the Mess are reliant upon the work of volunteers.

Achievements and performance

Summary of the main achievements of the charity during the year

The operating brief for the Royal Air Force Odiham Officers' Mess was firstly to fund, from available investment income, bar profits and members subscription expenditure on the core items of formal functions, sport, support to certain charities and administrative costs. A limited amount of the balance is applied to current community support needs. The achievement of this operating brief is outlined in the following analysis of income and activities.

Mess Activities

The Mess arranged a total of 2 formal functions, (2 Service Dining-In or Dinner nights including Burns night and a Christmas Draw) for the benefit of Mess Members in order to meet the aim of promoting esprit de corps. Additionally, the Mess held numerous informal functions and activities for the collective benefit of the membership some being Virtually due the Covid-19 pandemic, which significantly reduced the number of functions (formal and informal) held.

Mess Subscriptions

As part of the financial planning process the Mess Committee seeks 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 level of subscriptions had not been reviewed in some time and was therefore increased this Financial Year. The level of subscriptions has been set at £0.85 per day for full members, in response to previous years where the level of subscriptions has fluctuated which had had an impact on income generation for the Mess, sometimes limiting the expected income. The Mess subscriptions are monitored by the Mess Treasurer and can be reviewed at any point during the year, along with advice from OC Accounts. However, the decision on what happens to the changing of Mess Subscriptions must be authorised by the Stn Cdr, PMC and voted upon by Mess Members. Subscriptions were not reduced due to Covid-19 for this FY.

Trading Activities

The Royal Air Force Odiham Officers' Mess operates a bar as a primary purpose trading activity. An agreed Gross Profit Percentage is set by the Mess Committee for the year. Bar profits continue to be affected by the operational tempo of the unit and the number of personnel being deployed away, but dipped even further during the Covid-19 pandemic, where the bar was closed during the national lockdown (Mar-Jul 20). Furthermore, investments continued to yield modest returns until the pandemic struck forcing investments to drop

Achievements and performance

considerably.

Financial review

Brief statement of the charity's policy on reserves

The Royal Air Force Odiham Officers' Mess level of reserves for this Financial Year has increased however there still continues to be cash flow issues arising from the contract with Sodexo. There have been late payments to the fund of the Income and Expenditure collected by Sodexo on the fund's behalf. OC Accts continues to hasten this process where possible in an attempt to limit these issues. The cash reserve has had the opportunity to increase during the Covid-19 pandemic due to much of the planned expenditure not spent.

Other than the aforementioned issue, the balance sheet shows that the fund has adequate working capital; the steady flow of bar income and members' subscriptions is usually adequate for outgoings.

Additional to the reserves, the Mess has a Contingent Liability to the Royal Air Force Central Fund which currently stands at £20,487. This is the amount of money that would need to be returned to the Royal Air Force Central Fund should the unit ever close. As instructed by HQ Air Command, the contingent liability has been invested in an attempt to yield more profit than interest that it would receive from being held in a Bank Account. Should the Mess close in the future, it would need to confirm that the contingent liability can be withdrawn from the investment portfolio in order to meet its Contingent Liability to the Royal Air Force Central Fund.

Details of any funds materially in deficit

No funds were materially in deficit.

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- The charity's principal sources of funds (including any fundraising).
- How expenditure has supported the key objectives of the charity.
- Investment policy and objectives including any ethical investment policy adopted.

Investments

To meet the over-riding need of regular ongoing specified annual income – increasing with inflation, the Royal Air Force Odiham Officers' Mess investment strategy is to have a diversified portfolio across established UK equity and UK fixed interest markets with a bias towards equities that offer growth and yield. The Royal Air Force Odiham Officers' Mess has a neutral ethical investment policy; by investing in St James place equity and bonds, the Trustees have no control or influence over stock selection. Due to the Covid-19 pandemic, the investments have dropped considerably.

Related Party Transactions

The Royal Air Force Odiham Officers' Mess operates in conjunction with the Royal Air Force Odiham WOs' & SNCOs' Mess and the Royal Air Force Odiham Junior Ranks Welfare Fund. The Officers' Mess also uses its Mess Bills payment collection system to reimburse the public purse for members' lunch-time catering costs and replacement uniform requirements.

Other optional information

Declaration

The trustee declares that he has approved the trustee's report above.

Signed on behalf of the charity's trustee

Signature(s)		
Full name(s)	Donal McGurk	
Position (eg secretary, chair, etc)	Station Commander & Trustee	
Date		



Section A

Independent Examiner's Report

Report to the Managing
Trustee of

Charity Name
RAF ODIHAM OFFICERS' MESS

On accounts for the year
ended

31ST October 2020

Charity no
(if any)

1133203

Set out on pages

CC17A & TAR

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

Responsibilities and
basis of report

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

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

Independent
examiner's statement

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

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

- the accounting records were not kept in accordance with section 130 of the 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.

Electronically Signed:

Original signed

Date: 24.11.2021

Name:

HOWARD NEIL SANDERSON

Relevant professional
qualification(s) or body

FCIE

(if any):

Address:

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

Section B	Disclosure
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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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