

IX (B) Squadron Association

Report and Financial Statements Year Ended

31 March 2024

Registered Charity Number 1153852
SCO49562



IX (B) Squadron Association

Report of the trustees for the year ended 31 March 2024

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Board of Trustees

Nicholas Hay	President
Ian Sharrocks	Vice President
James Heeps	Chair
Jonathan Nixon	Vice Chair/Treasurer (1 Apr 23 – 5 Jan 24)
Paul Lenihan	Treasurer (5 Jan 24)
Dean Wood	Secretary to the Board

Advisory Members to the Board

Richard Leask	Officer Commanding IX(B)
Phillip Custerson	Flight Sergeant Officer IX(B)
Richard James	Association Historian
Robert Swanson	Deputy Secretary

Charity number

1153852
SCO49562

IX (B) Squadron Association

Report of the trustees for the year ended 31 March 2024 (*continued*)

Registered Address

	Mr Paul Lenihan
	TTF(N)
	RAF Lossiemouth
	Lossiemouth
	Morayshire
	Postcode IV31 6SD
Telephone no:	07554008483
Email:	association.treasurer@9sqn.co.uk
Website:	http://www.9sqn.co.uk/

Bankers

Unity Trust Bank plc, 4 Brindlry place, Birmingham, B1 2JB

IX (B) Squadron Association

Report of the trustees for the year ended 31 March 2024 (continued)

Introduction

This Financial Year (2023/24) saw the continuance of fundraising for the commissioning of 3 new windows for St Lawrence Church in Bardney. The Association delivered its AGM at RAF Lossiemouth and annual reunion dinner held at the Ramney Hotel in Forres and the memorial service at Bardney: the latter being the spiritual home of the Association since the Second World War, and the event commemorates those fallen in Service of the Squadron. The Association has continued to support the National Service of Remembrance at the Cenotaph in London.

The Association

The Association was formed in 1975 from the backbone of Second World War veterans who had been meeting informally in London from 1966. The Association grew in numbers, encompassing the era of aircraft flown by the Squadron and due to its increased membership and diverse activities applied for, and was granted, charitable status in 2013.

Impact and achievements for the public benefit.

The Trustees confirm that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to the guidance published by the Charities Commission. In line with the Memorandum and Articles of Association, the Charity's aims for the last year were:

To promote the efficiency of the RAF by preserving its traditions and esprit-de-corps

The Charity raised funds for and planned delivery of three new memorial windows for St Lawrence Church at Bardney. The Association hosted its inaugural annual reunion dinner for past and present Squadron members at the current squadron's new home at RAF Lossiemouth. Members of the Association marched past the Cenotaph during the National Service of Remembrance ceremony in London.

To maintain contact with past members of the Squadron.

The Charity has a current membership list of 380 members. These comprise active and retired members of the Squadron, their spouses and supporters. It also includes members who have no service background but have become members through the camaraderie displayed by the Association. Of this membership, there has been an increase in active members to 267 which represents 71% of the Association's totality: the remainder are semi or intermittently active within the Association.

The Association also publishes an annual booklet that highlights Association and Squadron events. This is distributed to all Association members and is made available to the public.

To educate and inform the general public about the work of RAF Bomber Command, Strike Command, Air Command and their subordinate formations,

The Association continues to fund and promote its web site. Listed here are all Association meeting notices, history and research posts. It contains archives of historical and current aircraft and posts articles from historians, Association and Squadron members.

To make grants to, and supporting charities, projects or appeals associated with the above commands.

No grants were made during the reporting period.

IX (B) Squadron Association

Report of the trustees for the year ended 31 March 2024 (continued)

Trustees' Responsibilities

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Charity law requires the Trustees to prepare accounts for each financial year that give a true and fair view of the aims and results of the Charity. In preparing these accounts, the Trustees are required to: select suitable accounting policies and then apply them consistently, make judgments and estimates that are reasonable and prudent; and prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

As far as the Trustees are aware, there is no relevant audit information (information needed by the Charity's financial assessor about the preparation of this report) of which the Charity's assessor is unaware.

Each Trustee has taken all the steps that he ought to have taken as a Trustee to make themselves aware of any relevant audit information and to establish that the company's assessor is aware of that information.

The Trustees have overall responsibility for ensuring that the Charity has appropriate systems of internal control across the whole organisation. These systems of internal control, put in place by the Trustees, are designed to provide reasonable but not absolute assurance against material misstatement or loss and include:

The Charity's treasurer: keeps full accounting records of all financial transactions and provides copies of the bank statements at regular intervals.

Consults with the trustees before making any financial transactions.

Provide an annual set of accounts.

Ensuring that the Charity submits Annual Reports to the Charity Commission and Companies House in line with current standard reporting procedures.

The Board of Trustees of the Association shall meet no less than once a year: a trustee can serve no longer than 5 years and all must be re-elected at each and every AGM.

Management of Risk

The Trustees manage risk through governance (formal Committee meetings, e-mail correspondence) and close control of any expenditure.

Grant Making Policy

The Association sets all grant making against the requirements of its financial security and the needs of the grant applicant. To date, one grant has been approved.

IX (B) Squadron Association

**Report of the trustees
for the year ended 31 March 2024 (*continued*)**

Trustee Training and Induction

New and current Trustees are briefed on their legal obligations under charity and company law, the content of the Constitution of the committee and decision-making processes. This includes the delivery of Charity Commission publications explaining their role.

IX (B) Squadron Association

Financial Review for the year ended 31 March 2024 (*continued*)

Financial review

The end of the Financial Year (2023/24) sees the Association's holdings at £38,292.28. Subscriptions levels saw a 14% rise to £2,905, due to a concerted drive to persuade lapsed members to rejoin the Association.

Income was £27,150; a 279% increase over that forecast and delivered a surplus of £13,387.04. This surplus due to the unprecedented response to the window memorial appeal. The Association set itself two financial targets for the year: to increase subscriptions and to raise funds for the Bardney Window Memorial: both were met.

Expenditure on charitable activities was £16,762.96 and represented an unexpected 24% increase over the previous FY. This increase wholly attributable to additional funds being spent on the memorial window.

Reserves

The treasurer, on behalf of the Board of Trustees, monitors the level of unrestricted and restricted reserves in the general fund: this based on the expected charity expenditure to provide:

- Sufficient funds to deliver the Association's annual dinner and memorial service.
- Restricted funds to provide for the Memorial windows at Bardney.
- To allow the Charity to meet its objectives.
- To ensure the General funds are allocated to meet the Charity's Aims and Objectives.

Unrestricted reserves stand at £17,712.28; this attributable to legacy donations and the increase in income from subscriptions. Restricted reserves have increased to £20,580. These reserves are to deliver the Memorial Windows at Bardney. With significant pledges still to be paid for the window coupled with the unrestricted reserves, the Charity is well placed to meet the minimum funds required to deliver next year's activities.

Plans for the future

In addition to continuing the much-valued existing activities, particularly in providing information and support for Association members, their families and the public, the Association seeks to support the Association Dinner weekend, the National Memorial Service and the delivery of the Memorial windows at Bardney.

Independent External Assessment

All the trustees have taken all the steps that they ought to have taken to make themselves aware of any information needed by the Charity's external assessors for the purposes of their audit and to establish that the assessor is aware of that information. The trustees are not conscious of any relevant audit information of which the auditors are unaware.

IX (B) Squadron Association

Independent External Review for the year ended 31 March 2024 (*continued*)

Principle Accounting Policies

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

These accounts have been prepared in accordance with:

- a. 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 the Republic of Ireland (FRS 102) published on the 9 September 2016.
- b. and with the Charities Act 2016.

The Charity constitutes a public benefit entity as defined by FRS 102

Change In basis of Accounting

There has been no change to the accounting policies since last year.

Changes to Previous Accounts

No changes have been made to the accounts for the previous year.

Going Concern

The trustees consider the Charity to be a going concern and have considered a period of 12 months from the date of the approval of the accounts.

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in the furtherance of the general objectives of the Charity and have not been designated for other purposes. Restricted funds and those to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for specific purposes.

Resources Expended

All expenditure is included on an accruals basis and is recognized when there is a legal or constructive obligation to pay for expenditure. The Charity is not registered for VAT and accordingly, expenditure is shown as gross of irrecoverable VAT. Expenses are apportioned where necessary. There are no fundraising costs per se as all activity is undertaken on a voluntary basis: the cost of disseminating information in support of charitable activities is met through the issue of the Association magazine and use of its social media sites.

Signed on behalf of the Board of Trustees on



Recoverable Signature

X Paul Lenihan

Paul Lenihan

Signed by: cf73ed2c-0851-48a9-95c2-f1afcd1f4028

P Lenihan

IX (B) Squadron Association

Independent External Review for the year ended 31 March 2024 (continued)

Related Party Transactions

The Charity is controlled by its board of trustees.

I report to the trustees on my examination of the accounts of the IX (B) Squadron Association for the year ending 31 March 2024, charity numbers 1153852 and SCO49562, which are set out on pages 1-7.

This report is made solely to the Charity's trustees, as a body, in accordance with section 154 of the Charities Act 2011. My independent examiners work has been undertaken so that I may state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted in law, I do not accept or assume responsibility to anyone other than the Charity, the Charity's members as a body and the Charity's trustees as a body for my independent examiners work, for this report, or for the opinions I have formed.

Responsibilities and Basis of Report

As the Charity Trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Charity's accounts carried out under section 154 of the 2011 Act and in carrying out my examination, I have followed the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiners Statement.

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination to give me cause to believe that in any material respect:

- a. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- b. the accounts do not accord with those records; or
- c. the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities SORP (102) 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.

This is a well recorded set of accounts which are represented by governance delivered through monthly and quarterly financial reports delivered to the Charity's board.

The treasurer's accounting system is delivered through comparisons and reconciliation against bank statements and is offered to the board as a simple monthly/quarterly P&L presentation: this is more than adequate for the level of transactions seen on the account. All large expenditure activities are represented and recorded on separate excel spreadsheets: these accurately record all income and expenditure streams.

All quarterly meetings and AGM records were made available for the assessment. Each quarter reported against the financial plan and the minutes of each meeting demonstrated fidelity against that plan. The Charity has a short-term (annual) plan, and has a clear vision of its sustainability.

The assessor notes that the handover between the old and new treasurer officials was informally delivered through a series of emails and text messages. Whilst this accomplished the handover, its success was due more to the familiarity of the incoming (returning) treasurer rather through a comprehensive handover process. The assessor suggests that this is not best practice and that the board should review its handover processes for its principal officers.

IX (B) Squadron Association

Independent External Review for the year ended 31 March 2024 (*continued*)

Whilst the current simple accounting system is adequate for this charity, the assessor recommends the board looks at acquiring a formal small charity accounting systems such as Xero or Sage: this replacing its current system of separately recording monthly activity (subscriptions) and large events (dinners and memorial window).

Notwithstanding the above two minor observations, I therefore report that 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 to enable a proper understanding of the accounts to be reached.



Recoverable Signature

X Joanne Lenihan

Jo Lenihan

Signed by: cf73ed2c-0851-48a9-95c2-f1afcd1f4028

JH Lenihan – Development Officer
Leancoil Trust

IX (B) Squadron Association

Balance sheet
for the year ended 31 March 2024 (*continued*)

STATEMENT FOR PERIOD 1 APR 23 TO 31 Mar 24			
INCOME	£	EXPENDITURE	£
Balance Brought Forward	27905.24		
Subscriptions	2905		
Legacy	398		
Charitable activity	3431		8411.82
Bardney Window Memorial	20380		7000
Shop	36		
		Refunds	98
		TABS	483
		Assn Expenses	770.35
		Total	16763.17
		Balance Carried Forward	38,292.28
Total	55055.45	Total	55055.45