

SERGEANTS' MESS RAF SHAWBURY

England & Wales · Charity number 1157057

Details

Other names	WARRANT OFFICERS' AND SERGEANTS' MESS RAF SHAWBURY
Status	Registered
Legal form	Other
Registered	2014-05-15
Register	View on the Charity Commission register

Contact

Address	Royal Air Force Shawbury Shrewsbury SY4 4DZ
Phone	01939250351

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: The Sergeants Mess assists in providing the Royal Air Force personnel with the necessary skills to carry out their contribution to the Defence of the UK. The Mess is established for the benefit of Service Personnel to promote military efficiency which underpins esprit de corps and team working to face challenges and dangers associated with military service.

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
2025-06-30	£58,239	£49,929	-	-
2024-06-30	£63,674	£66,452	-	-
2023-06-30	£63,425	£72,977	-	-
2022-06-30	£55,481	£42,802	-	-
2021-06-30	£35,883	£27,284	-	-

Trustees

Name	Role	Appointed
Patrick Alexander Durnin		2025-02-03

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1 July 2024 Period start date To 30 June 2025 Period end date

Charity name: Royal Air Force Shawbury Sergeants' Mess

Charity registration number: 1157057

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The objectives of the Royal Air Force Shawbury Sergeants' Mess are "The Promotion of Military Efficiency of the Armed Forces of the Crown". This object presents the Trustee with wide powers, enabling him to provide charitable assistance to all elements of the Royal Air Force Community; internal subsidy of Sergeants' Mess activities and grant making are the Royal Air Force Sergeants' Mess principle means of delivering this charitable assistance. The RAF Shawbury Sergeants' Mess has 3 main aims set by the Trustee: i. Encourage esprit de corps by enabling serving members to mix together for 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. Encourage, support and facilitate 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 community. 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 and Performance" section.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the	Para 1.17 and 1.19	The Sergeants' Mess derives benefit to the general public in helping to provide personnel who are motivated, have high morale and are

activities, projects or services identified in the accounts.		willing to serve the needs of their country and that of its public at all times. The main activities of the Sergeants' Mess in relation to those purposes for the public benefit are: a. The provision of funding to enhance living accommodation. b. The provision of funding towards informal and formal functions throughout the year. c. The provision of grants benefiting the wider Service Community.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Royal Air Force Shawbury Sergeants' Mess 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 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 Charities Commission. With assistance issued from Air Command staff, the Trustee has paid due regard to the guidance issued by the Charities 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	Prior to the end of the Financial Year the Financial Plan/Budget is proposed to the Membership at an Extraordinary General Meeting (EGM). The Plan details the proposed budget for the new Financial Year including grants, subsidies and any capital expenditure for ratification by the Membership. If agreed at the EGM, Minutes are then distributed to the Trustee for ratification and approval. The Mess Committee meetings take place each month to discuss finances and any other business of the Mess.
Policy on social investment including program related investment	Para 1.38	N/A
Contribution made by volunteers	Para 1.38	N/A
Other		

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

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The Mess allocated funding towards a variety of formal and informal functions over the Financial Year. This included; Service 'Dining-In' or Dinner Nights such as a Battle of Britain evening, Dinner Nights for Mess Members and spouses/partners, and Christmas Draw for the benefit of Mess Members, in order to meet the aim of promoting esprit de corps and for the collective benefit of the Membership. Some of the functions received subsidies to the overall cost with attending Members paying the remaining cost of the function or event. A number of guests were invited to the Mess and the cost of their attendance was subsidised by Mess members attending that function. In particular, the Sergeants' Mess has hosted functions for the benefit of its members with a total of £14,106.84 in subsidies towards the costs. Support to Other Activities: Each year the Mess agrees to grant sums of money to events held on the Unit, which benefit the wider Service community. This year the Sergeants' Mess: i. Supported the Children's Christmas Event, Junior Ranks Christmas Event, Senior Citizens' Christmas Event, Families Day and ATC 5-Aside Event. ii. Contributed to the Royal Air Force Shawbury Sports Fund to assist in its programme to enhance sporting facilities on the Unit. 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 allocating activities. Subscription income was higher than anticipated over the start of the Financial Year due to increasing numbers in the Mess. Numbers fell over the second half of the year, but were still above target Trading Activities: The Sergeants' Mess operates a bar as a primary purpose trading activity. The bar is

		managed by the Contractor ESS, and ownership of the stock was handed over to ESS in Nov 20, reducing the risk to the Trustee and the Mess Committee. The levels of Gross Profit Percentages/ Mark-ups continue to be set by the Mess Committee and agreed at the EGM prior to the start of the Financial Year. Investments: Investment income performed better than expected, with income above target by £170.53. Future Plans: Future Plans for the Sergeants' Mess are to arrange a similar spread of formal and informal functions for Financial Year 25/26. The Committee have also applied for a NAAFI grant to purchase new Chesterfield sofas for the benefit of the Membership.
--	--	---

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	The objectives are set in the Financial Plan, which is approved by the Trustee and voted in at an EGM prior to the start of the Financial Year. An amended Financial Plan was voted in at the AGM to adjust some of the targets in the original Financial Plan. Committee Meetings are held on a monthly basis to review the performance of the Sergeants' Mess against the Financial Plan. Planned income over the Financial Year was above target, which was mainly due to higher than anticipated subscription income, investment income and bank interest. Planned expenditure was below target, with an underspend on maintenance, grants and ents subsidies.
Performance of fundraising activities against objectives set	Para 1.41	The main income streams for the Sergeants' Mess are subscriptions and bar profits. Subscriptions: Subscriptions were set and agreed at £14.00 per month for each Mess Member. Income was higher than expected over the start of the year and then fell over the remainder of the year. At the end of the Financial Year income was above target by £1,216.07. Bar Income: The Bar performed well in Financial Year 23/24; therefore the target was increased for Financial Year 24/25. The bar continued to perform well and the target was adjusted at the AGM. Unfortunately the Bar didn't perform as well as expected and was below the new target by £449.91 at the end of the Financial Year.

Investment performance against objectives	Para 1.41	As noted above, Investment Income performed slightly better than expected, with an income over the year of £970.53, compared to a target income of £800.00. During the year the Sergeants Mess received notification that one of the Investment Funds held with M&G was closing. After careful consideration and with approval of the Trustee the decision was made to move the investment to another fund held by M&G. Unfortunately, this has resulted in a loss of £156.85 due to the difference in the carrying value and value of recent sale. At the end of the Financial Year the Sergeants' Mess Investments were valued at £23,857.72, which is an increase in value over the Financial Year of £1,322.92 and overall growth of £8,003.03 since purchase. The Investments will be reviewed in the new Financial Year.
Other		N/A

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The Sergeants' Mess ends the year with income of £58,238.94 compared to expenditure of £49,929.00. This has resulted in a profit/surplus of £8,309.94 compared to a target of £160.00 in the Financial Plan. The unexpected profit/surplus was as a result of a higher than anticipated income and lower than anticipated expenditure. It was voted and agreed at the AGM in the previous Financial Year for £15K to be spent on Mess Improvements, which included a new bar entertainments system. A further £5.5K was agreed at an EGM in April 24. The project has now been completed. Liquidity is excellent with net funds readily realisable of circa £68K, some of which is deposited in a Charities Official Investment Fund (COIF) Deposit Fund to gain maximum interest. The Sergeants' Mess was founded with assistance from an initial grant from the RAF Central Fund. The Contingent liability/Permanent Endowment is the initial funding of the Sergeants' Mess. If the Mess was to close, the RAF Central Fund would normally expect the grant to be returned. The Mess must maintain investments at a value no less than the endowed grant monies, subject to market value losses and deflation. Income generated from the invested funds is restricted
---	-----------	--

		to support the appropriate charitable activities of the Mess. A comparison of the RAF Shawbury Sergeants' Mess investment holdings to its Contingent Liability /Endowed Grant shows that they have sufficient investments to cover the value of £13,490.00.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	At the end of the Financial Year the Sergeants' Mess had free reserves of circa £79,610. The Trustee also agreed an Operating Reserves Policy for the Financial Year to ensure financial viability of the Fund and its ability to meet on-going commitments. Reserves of £4,000.00 have been set aside, which is the value of approximately 2 months' worth of recurrently committed expenditure. Free Reserves have been calculated as those parts of income which are freely available and do not include the Permanent Endowment, Restricted Funds, any part of Unrestricted Funds not available for spending and Assets which could only be realised through disposing. I have included the investments, as they can be realised at short notice if required, however they may not sell at their current value on the balance sheet. The Reserves have been used to gain the maximum income for the Fund, with circa £23,857.00 being held in Equity and Fixed Investments and monies held in a COIF Deposit Fund and a High Interest Account. The Reserves of the Charity are continually monitored and reviewed within the context of the funds required to fulfil the charitable objectives.
Amount of reserves held	Para 1.22	Circa £79,610
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	There were no funds materially in deficit during the Financial Year.
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	There are no uncertainties about the Charity continuing as a going concern.

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	Principle funding is from subscriptions and investment income, while further income is received from bar profits.
Investment policy and objectives including any social investment policy adopted	Para 1.46	To meet the over-riding need of regular on-going specified annual income – increasing with inflation, the Royal Air Force Sergeants' Mess Investment Strategy/Policy is to have a diversified portfolio across established UK Equity and Fixed interest markets with a bias towards Equities that offer growth and yield. Furthermore, money is held in a COIF Deposit

		Fund, gaining maximum interest, but ensuring monies are readily available. The 2 main aims of holding investments are to cover the Contingent Liability/Permanent Endowment and also to generate income to help cover the expenses of the Sergeants' Mess.
A description of the principal risks facing the charity	Para 1.46	To continue to meet the strategic and operational objectives of the Sergeants' Mess, the Trustee has given consideration to the major risks to which the Charity is exposed. He is satisfied that systems and procedures have been established in order to manage these risks. This is done through the means of a Service Funds Internal Audit Board, convened at the start of each Financial Year, to carry out internal arithmetical and management audit of the Charity. In addition, the Trustee maintains a Risk Register detailing those areas which may give rise to concern presently and into the future. Risks have been identified, analysed and assessed accordingly to their impact and the likelihood of occurrence. Systems implemented to mitigate these risks are continually reviewed and the Risk Register is reviewed on a regular basis. The main risks over the year were: Potential Risk Assets including both stock and property are misappropriated Mitigation CMC to ensure Property Checks and carried out by the House Members as mandated. SFIAB to check during quarterly Audits. Potential Risk Ownership of stock by the Contractor with the risk of manipulation of the Bar Trading Accounts and GPP. Mitigation Bar Trading account to be scrutinized by OC Accts Flt and Audited by the Audit Clerk. At the end of the Financial Year the main risk was/is: Potential Risk Training Deficiency: Untrained President/ Chairman of the Mess Committees (PMC/CMC) or Officers in Charge of Funds (OIC). Mitigation OC Accts Flt briefs all new PMCs, CMCs and OICs. Regular briefings are held. OC Accts Flt produced a "Guide for OICs."

Other		N/A

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 Shawbury is appointed as ex-officio of all Service Funds at Royal Air Force Shawbury. Appointment of Station Commanders is controlled by the Royal Air Force Career Management at Headquarters Air Command, Royal Air Force High Wycombe.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	Trustees are offered informal training as part of their induction at Headquarters Air Command by Service Funds Policy. They are given a brief explaining their roles and responsibilities and are issued Charities Commission Booklet 3 – The Essential Trustee. Trustees are also advised to attend a Trustee Training Day.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The Trustee delegates the day-to-day management and control of the Sergeants' Mess together with the authority of the disbursement of loans to a management committee chaired by the Chairman of the Mess Committee, who is appointed by the Trustee. Members of the committee are appointed from each of the functional areas of the Station. However, all management decisions, acquisitions and expenditure are subject to the Trustees' approval by signature in the electronic minutes. The budget for the next Financial Year is set in June by the Committee for approval by the Fund Members at a General Meeting. The Annual General Meeting ratifies the annual audited accounts of the Fund. Minutes are taken at each Committee and General Meeting and are circulated to reach the Trustee within 10 working days of the Meeting for his approval. Committee meetings take place each month to discuss the financial performance against budget and other mess related issues.

Relationship with any related parties	Para 1.51	As Trustee of Service Funds at Royal Air Force Shawbury, the Station Commander also has responsibility for one other separately run Service Funds registered charity: namely the Royal Air Force Shawbury Officers' Mess. He is also Trustee for the Royal Air Force Junior Ranks' Welfare Fund and a number of other sport/society/welfare funds termed "Banked Funds", which are Excepted Charities under Statutory Instrument 1056/65.
Other		Compliance with the Charity Governance Code (Organisational Purpose, Leadership, Integrity, Decision Making, Risk and Control, Board Effectiveness, Diversity, Openness and Accountability): As detailed above, the Sergeants' Mess is managed by a Chairman appointed by the Trustee. The Committee is clear about the Charity's aims and purpose and that they are delivered effectively. Regular meetings are held to review their financial position and the impact funding has on achieving their charitable purpose. Minutes are taken at each Committee and General Meeting and circulated to the Trustee for approval of any decisions discussed and agreed by the Committee. Risks are actively managed through a Risk Register and are regularly reviewed and updated accordingly. The Trustee is also satisfied that systems and procedures have been established to manage these risks through the Service Funds Internal Audit Board. The Trustee and Sergeants' Mess Committee act with integrity and are aware that they have ultimate responsibility for the Charity's funds and assets, including its reputation. They act in the best interest of the Charity and have implemented a Conflict-of-Interest Policy, which every Committee Member must adhere to and sign upon taking up their role on the Committee.

Reference and Administrative details

Charity name	Royal Air Force Shawbury Sergeants' Mess
Other name the charity uses	
Registered charity number	1157057
Charity's principal address	Royal Air Force Shawbury Shrewsbury Shropshire SY4 4DZ

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	A Jones	Station Commander	30 Jun 24 – 30 Jan 25	Appointment of Station
2	P Durnin	Station Commander	30 Jan 25 – to date	Commanders is controlled by
3				the Royal Air Force Manning
4				Organisation at HQ Air
5				Command (See Trustee
6				Selection Methods below)
7				
8				
9				
10				

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

Additional information (optional)

Names and addresses of advisers (Optional information)

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

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

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

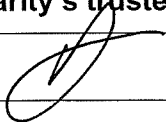
Other optional information

--

Declarations

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	P DURNIN	
Position (e.g. Secretary, Chair, etc.)	Station Commander & Trustee	

Date 2 Feb 26



CHARITY COMMISSION
FOR ENGLAND AND WALES

RAF Shawbury Warrant Officers' and Sergeants' Mess			Charity No	1157057
Annual accounts for the period				
Period start date	01 Jul 2024	To	Period end date	30 Jun 2025



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	-	-	-	-	-
Charitable activities	S02	54,688	-	-	54,688	59,533
Other trading activities	S03	-	-	-	-	-
Investments	S04	3,551	-	-	3,551	3,691
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	450
Total	S07	58,239	-	-	58,239	63,674
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	49,929	-	-	49,929	66,002
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	450
Total	S12	49,929	-	-	49,929	66,452
Net income/(expenditure) before investment gains/(losses)	S13	8,310	-	-	8,310	(2,778)
Net gains/(losses) on investments	S14	1,165	-	-	1,165	1,764
Net income/(expenditure)	S15	9,475	-	-	9,475	(1,014)
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	1,150	-	-	1,150	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	10,625	-	-	10,625	(1,014)
Reconciliation of funds:						
Total funds brought forward	S21	99,302	-	13,490	112,792	113,806
Total funds carried forward	S22	109,928	-	13,490	123,418	112,792

Section B

Balance Sheet

RAF Shawbury
Warrant Officers' and Sergeants' Mess
at 30 Jun 2025

Guidance
Notes

Fixed assets

Intangible assets	(Note 15)
Tangible assets	(Note 14)
Heritage assets	(Note 16)
Investments	(Note 17)
Total fixed assets	

	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
	£ F01	£ F02	£ F03	£ F04	£ F05
B01	-	-	-	-	-
B02	30,318	-	-	30,318	31,694
B03	-	-	-	-	-
B04	10,367	-	13,490	23,857	22,692
B05	40,685	-	13,490	54,175	54,386

Current assets

Stock	(Note 18)
Debtors	(Note 19)
Investments	(Note 17.4)
Cash at bank and in hand	(Note 24)
Total current assets	

B06	-	-	-	-	-
B07	17,300	-	-	17,300	10,830
B08	-	-	-	-	-
B09	59,632	-	-	59,632	60,563
B10	76,932	-	-	76,932	71,393

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

Cash at bank and in hand (Note 20)

B11	6,122	-	-	6,122	12,987
B09x	1,567	-	-	1,567	-

Total current liabilities

B12	7,689	-	-	7,689	12,987
-----	-------	---	---	-------	--------

Net current assets/(liabilities)

B12	69,243	-	-	69,243	58,406
-----	--------	---	---	--------	--------

Total assets less current liabilities

B13	109,928	-	13,490	123,418	112,792
-----	---------	---	--------	---------	---------

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

Provisions for liabilities

B14	-	-	-	-	-
B15	-	-	-	-	-

Total net assets or liabilities

B16	109,928	-	13,490	123,418	112,792
-----	---------	---	--------	---------	---------

Funds of the Charity

Endowment funds	(Note 27)
Restricted income funds	(Note 27)
Designated funds	
Unrestricted funds	
Revaluation reserve	

Total funds

B17			13,490	13,490	13,490
B18		-		-	-
B19d	-			-	-
B19	108,778			108,778	99,302
B20	1,150			1,150	-
B21	109,928	-	13,490	123,418	112,792

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

Signature	Date of approval
	2 Feb 26
Wing Commander P Durnin	

Section C Statement of Cash Flows

RAF Shawbury
Warrant Officers' and Sergeants' Mess
Year to 30 Jun 2025

Net movement in funds generated from operations	10,625
--	---------------

Depreciation in the year	4,806
Disposal of Fixed Assets	-
Revaluation of Fixed Assets	(1,150)
Movement in Stocks/Inventories	-
Movement in Debtors/Receivables	(6,470)
Movement in Creditors/Payables	(6,865)

Net movement in assets and liabilities	(9,679)
---	----------------

Net cash generated from operations	946
---	------------

Investing Activities

Investment in Fixed Assets	(2,281)
Changes in Investments	(1,165)

Total for Investing Activities	(3,446)
---------------------------------------	----------------

Financing Activities

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

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

Total movement in Cash at bank and in hand	(2,500)
---	----------------

Cash at bank and in hand (Note 24)	60,563
Cash at bank and in hand (Note 20) (Overdraft)	-

Cash at bank and in hand B/fwd	01 Jul 2024	60,563
---------------------------------------	--------------------	---------------

Cash at bank and in hand (Note 24)	59,632
Cash at bank and in hand (Note 20) (Overdraft)	(1,567)

Cash at bank and in hand C/Fwd	30 Jun 2025	58,064
---------------------------------------	--------------------	---------------

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****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>

Section D**Notes to the accounts****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

-

Section D**Notes to the accounts****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).	N/A
	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

Section D**Notes to the accounts***cont...*

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.	N/A
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 D**Notes to the accounts***cont...*

Redundancy cost	The charity made no redundancy payments during the reporting period.	N/A
Deferred income	No material item of deferred income has been included in the accounts	No
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes
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	N/A
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 £500	Yes
	They are valued at cost.	No
	The depreciation rates and methods used are disclosed in note 14.	Yes
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.	N/A
	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.	N/A
	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	N/A
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.	N/A
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	N/A
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	N/A

Section D**Notes to the accounts***cont...***Debtors**

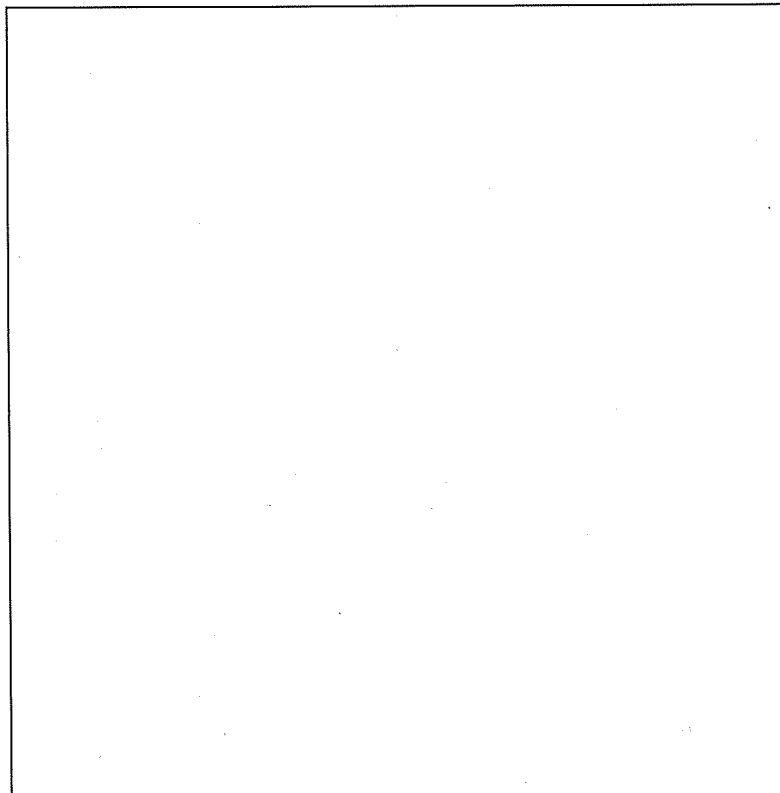
Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received

Yes**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

They are valued at fair value except where they qualify as basic financial instruments

N/A**Policies adopted additional to or different from those above**

Section D

Notes to the accounts

(continued).

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 charities	-	-	-	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-	-	-	-
	Other donations and legacies	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-
Charitable activities:	Bar Profit Income	9,150	-	-	9,150	8,178	-	-	8,178
	Function Income	15,324	-	-	15,324	20,454	-	-	20,454
	Maintenance Income	448	-	-	448	303	-	-	303
	Mess Subscriptions	29,766	-	-	29,766	30,598	-	-	30,598
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
Total		54,688	-	-	54,688	59,533	-	-	59,533
Other trading activities:	Other trading activities	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-
Income from investments:	Interest income	2,580	-	-	2,580	2,862	-	-	2,862
	Dividend income	971	-	-	971	829	-	-	829
	Rental and leasing income	-	-	-	-	-	-	-	-
	Other investment income	-	-	-	-	-	-	-	-
Total		3,551	-	-	3,551	3,691	-	-	3,691
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	-	-	-	-	450	-	-	450
Total		-	-	-	-	450	-	-	450
TOTAL INCOME		58,239	-	-	58,239	63,674	-	-	63,674

Other information:

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

--

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

--

Note 4

Analysis of receipts of government grants

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

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

This year	Last year

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	-	-
Total	-	-

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

This year	Last year
N/A	N/A

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

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

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

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

Note 6 Analysis of expenditure

Analysis	Current Financial Year				Previous Financial Year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
	£	£	£	£	£	£	£	£
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 trading	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs, maintenance	-	-	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-	-	-
Expenditure on charitable activities								
Accounting Services	266	-	-	266	240	-	-	240
Administration	2,937	-	-	2,937	2,916	-	-	2,916
Bar	-	-	-	-	49	-	-	49
Depreciation	4,806	-	-	4,806	2,390	-	-	2,390
Functions	31,685	-	-	31,685	40,456	-	-	40,456
Garden Maintenance	381	-	-	381	-	-	-	-
Grants made	1,850	-	-	1,850	1,500	-	-	1,500
Independent Examination	1,584	-	-	1,584	1,270	-	-	1,270
Insurance	313	-	-	313	246	-	-	246
Maintenance	267	-	-	267	1,255	-	-	1,255
Major Refurbishment	-	-	-	-	6,606	-	-	6,606
Performing Rights	1,455	-	-	1,455	1,572	-	-	1,572
Refreshments	4,215	-	-	4,215	7,502	-	-	7,502
TV Licences and Subscriptions	170	-	-	170	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	49,929	-	-	49,929	66,002	-	-	66,002
Separate material item of expense								
Extraordinary items	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total separate material item of expense	-	-	-	-	-	-	-	-
Other								
Fixed Assets Disposal	-	-	-	-	450	-	-	450
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	450	-	-	450
TOTAL EXPENDITURE	49,929	-	-	49,929	66,452	-	-	66,452

Other information:

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

Analysis of expenditure on charitable activities

Activity or programme	Activity	This year				Last year			
		Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total prior year
		£	£	£	£	£	£	£	£
Activity 1		-	-	-	-	-	-	-	-
Activity 2		-	-	-	-	-	-	-	-
Activity 3		-	-	-	-	-	-	-	-
Activity 4		-	-	-	-	-	-	-	-
Activity 5		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
	Total	-	-	-	-	-	-	-	-

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

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

Administration Costs above

These include the charity's share of the costs relating to the recharge of the Service Funds Internal Audit Clerk at RAF Shawbury.

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
		£	£	£	£	£	£
Contractor - Paid As You Dine	No	29,952	59,208	27,344	59,095	2,721	113
Members' monies for distribution to other charities	Yes	15,168	11,956	15,502	11,417	943	1,277
Contractor - Bar Receipts	No	22,111	22,693	21,044	22,203	1,557	490
	No	-	-	-	-	-	-
	No	-	-	-	-	-	-
Total		67,231	93,857	63,890	92,715	5,221	1,880

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.

This year

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

Last year

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.

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	1,584	1,270
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	266	240

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

See Note 6, Re Administration Costs - Other Information

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.

Amount of contributions recognised in the SOFA as an expense

This year	Last year
£0	£0
N/A	N/A

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.

N/A
N/A

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

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan

N/A

Note 13

Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:

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

Analysis	Grants to institutions £	Grants to individuals £	Support costs £	Total £
Junior Ranks' Activities	300	-	-	300
Senior Citizens Christmas Party	150	-	-	150
Station Charities	600	-	-	600
Station Childrens Christmas Party	150	-	-	150
Station Families Day	500	-	-	500
Station Staff Fund	150	-	-	150
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	1,850	-	-	1,850

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		-

Last year:

13.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions £	Grants to individuals £	Support costs £	Total £
Junior Ranks' Activities	300	-	-	300
Senior Citizens Christmas Party	150	-	-	150
Station Charities	250	-	-	250
Station Childrens Christmas Party	150	-	-	150
Station Families Day	500	-	-	500
Station Staff Fund	150	-	-	150
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	1,500	-	-	1,500

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.4 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

No

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
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	Silverware, paintings and prints	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	9,700	-	44,722	54,422
Additions	-	354	-	1,927	2,281
Revaluations	-	1,150	-	-	1,150
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	11,204	-	46,649	57,853

14.2 Depreciation and impairments

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

At beginning of the year	-	-	-	22,728	22,728
Disposals	-	-	-	-	-
Depreciation	-	-	-	4,806	4,806
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	27,534	27,534

14.3 Net book value

Net book value at the beginning of the year	-	9,700	-	21,994	31,694
Net book value at the end of the year	-	11,204	-	19,115	30,319

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

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.

This year	Last year
N/A	N/A
N/A	N/A
N/A	N/A
N/A	N/A

Details of the last revaluation

the effective date of the revaluation

the name of independent valuer

(i) the methods applied and significant assumptions

(ii) the methods applied and significant assumptions

Oct-2024
Edward Fraser Limited
<i>The valuation is based on the likely cost of the recommissioning of major silver pieces.</i> <i>The remaining items of silver and other metalwares have values based on second hand retail value or bullion value.</i> <i>In adherence to the guidelines for RAF service charities, the value of fixed assets outlined in the organisation's financial statements are as follows:</i> <i>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 fully determine the amount of any related Revaluation reserve.</i> <i>Additionally, other tangible assets are depicted at historical cost less accumulated depreciation in accordance with relevant accounting standards.</i>

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

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

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

This year	Last year
N/A	N/A
N/A	N/A
N/A	N/A

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

Note 15**Intangible assets**

Please complete this note if the charity has any intangible assets

15.1 Cost or valuation

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Basis	N/A	N/A	N/A
** Rate			

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

15.3 Net book value

Nat book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates

N/A

Policies for the recognition of any capital development

N/A

15.5 Impairment

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

This year	Last year
N/A	N/A

15.6 Revaluation

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

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied

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

This year	Last year
N/A	N/A
N/A	N/A
N/A	N/A
N/A	N/A

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.

(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.

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

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

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

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

This year	Last year
N/A	N/A
N/A	N/A
N/A	N/A
N/A	N/A
N/A	N/A
N/A	N/A

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

Note 16**Heritage assets**

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

(i) Explain the nature and scale of heritage assets held.

N/A

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

N/A

16.2 Cost or valuation

At beginning of the year

Additions

Disposals

Revaluations

Transfers *

At end of the year

Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-

16.3 Depreciation and impairments

**Basis

N/A

N/A

N/A

N/A

** Rate

At beginning of the year

Disposals

Depreciation

Impairment

Transfers*

At end of year

-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-

16.4 Net book value

Nat book value at the beginning of the year

Net book value at the end of the year

-	-	-	-	-
-	-	-	-	-

16.5 Impairment

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

N/A

16.6 Revaluation

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

the effective date of the revaluation

the name of independent valuer, if applicable

qualifications of independent valuer

the methods applied and significant assumptions

any significant limitations on the valuation

This year	Last year
N/A	N/A
N/A	N/A
N/A	N/A
N/A	N/A
N/A	N/A

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

Carrying amount at the beginning of the period

Additions

Disposals

Depreciation/impairment

Revaluation

Carrying amount at the end of period

At valuation 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
N/A	N/A
N/A	N/A
N/A	N/A
N/A	N/A

16.9 Five year summary of heritage assets transactions

	2025	2024	2023	2022	2021
	£	£	£	£	£
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	22,692	-	-	-	-	22,692
Add: additions to investments during period*	7,405	-	-	-	-	7,405
Less: disposals at carrying value	(7,562)	-	-	-	-	(7,562)
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	1,322	-	-	-	-	1,322
Carrying (fair) value at end of year	23,857	-	-	-	-	23,857

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

N/A

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash & cash equivalents	23,857	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	23,857	-
Grand total (Fair value at year end+Cost less impairment)		23,857

17.3 If your charity holds investment properties, please complete the following note:

- (i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity
- (ii) Name or independent valuer, if applicable, and relevant qualifications
- (iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds
- (iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements

N/A
N/A
N/A
N/A

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments

Cash or cash equivalents
Listed investments
Investment properties
Social investments
Other investments
Total

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-
-	-

17.5 Guarantees

Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims

This year	Last year
N/A	N/A
N/A	N/A
N/A	N/A

17.6 Concessionary loans

Amount of concessionary loans made (Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Description	This year £	Last year £
N/A	-	-
	-	-
	-	-
	-	-
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 £
N/A	-	-
	-	-
	-	-
Total	-	-

Terms and conditions eg interest rate, security provided

This year	Last year
N/A	N/A

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

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

Amounts payable within 1 year

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

Amounts payable after more than 1 year

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

Amounts receivable within 1 year

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

Amounts receivable after more than 1 year

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

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

This year	Last year
N/A	N/A

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

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

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

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

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.

Charitable activities:

Opening

Added in period

Expensed in period

Impaired

Closing

Other trading activities:

Opening

Added in period

Expensed in period

Impaired

Closing

Other:

Opening

Added in period

Expensed in period

Impaired

Closing

Total this year

Total previous year

This year	Last year
£	£
N/A	N/A

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

This year	Last year
£	£
7,994	8,699
9,306	2,131
-	-
Total 17,300	10,830

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

This year	Last year
£	£
-	-
-	-
-	-
Total -	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	1,567	-	-	-
Trade creditors	1,296	3,721	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	4,826	9,266	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	7,689	12,987	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

N/A

Movement in deferred income account

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 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;	N/A	N/A
- an indication of the uncertainties about the amount or timing of those outflows; and	N/A	N/A
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.	N/A	N/A

	This year	Last year
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).	N/A	N/A

	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.	N/A	N/A

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
N/A	N/A

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.

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

Note 23 Contingent liabilities and contingent assets**23.1 Contingent liabilities**

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

This year

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

Last Year

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

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

Description of item	Estimate of financial effect £
N/A	

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

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

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

This year	Last year
N/A	N/A
N/A	N/A

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
£	£
-	-
54,643	52,063
4,989	8,500
-	-
-	-
Total	60,563

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.	N/A	N/A
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.	N/A	N/A

Note 26 **Events after the end of the reporting period**

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

	This year	Last year
The nature of the event	N/A	N/A

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

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

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

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

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

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Permanent Endowment	PE	Central Funding from RAF Command	13,490	-	-	-	-	13,490
Unrestricted Funds	UR	General funds from day to day operations	99,302	58,239	(49,929)	-	2,315	109,928
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/A	N/A	-	-	-	-	-	-
Total Funds			112,792	58,239	(49,929)	-	2,315	123,418

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 £
Permanent Endowment	PE	Central Funding from RAF Command	13,490	-	-	-	-	13,490
Unrestricted Funds	UR	General funds from day to day operations	100,316	63,674	(66,452)	-	1,764	99,302
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/A	N/A	-	-	-	-	-	-
Total Funds			113,806	63,674	(66,452)	-	1,764	112,792

Note 27

Charity funds (cont)

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	<i>None</i>	
Between endowment and restricted funds	<i>None</i>	
Between endowment and unrestricted funds	<i>None</i>	

27.4 Designated funds

Planned use	Purpose of the designation	Amount
	<i>N/A</i>	

Note 28 Transactions with trustees and related parties

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

28.1 Trustee remuneration and benefits

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

TRUE

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

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

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

Nil

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period	This Year Total	Last Year Total
			£	£	£	£	£	£
N/A							-	-
N/A							-	-
N/A							-	-
N/A							-	-

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

N/A

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

N/A

Section D Notes to the accounts (cont)

Section D Notes to the accounts (cont)

Section D Notes to the accounts (cont)

Note 29	Additional Disclosures
----------------	-------------------------------

Note 29	Additional Disclosures
----------------	-------------------------------

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

This Year

Last Year



Section A

Independent Examiner's Report

Report to the Managing
Trustee of:

RAF Shawbury Warrant Officers' & Sergeants' Mess

On accounts for the year
ended

30th June 2025

Charity no
(if any)

1157057

Set out on pages

CC17a & TAR

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

Responsibilities and
basis of report

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

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

Independent
examiner's statement

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

I have completed my examination. I confirm that no material matter has come to my attention in connection with the examination (other than that disclosed in Section B below) which gives me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

(Electronically signed)

Date:

05/02/2026

Name:

HOWARD NEIL SANDERSON

Relevant professional

FCIE

qualification(s) or body
(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.

--

Accounts



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

Trustees' Annual Report for the period

From 1 July 2023 To 30 June 2024

Charity name: Royal Air Force Shawbury Sergeants' Mess

Charity registration number: 1157057

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The objectives of the Royal Air Force Shawbury Sergeants' Mess are "The Promotion of Military Efficiency of the Armed Forces of the Crown". This object presents the Trustee with wide powers, enabling him to provide charitable assistance to all elements of the Royal Air Force Community; internal subsidy of Sergeants' Mess activities and grant making are the Royal Air Force Sergeants' Mess principle means of delivering this charitable assistance. The RAF Shawbury Sergeants' Mess has 3 main aims set by the Trustee: i. Encourage esprit de corps by enabling serving members to mix together for 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. Encourage, support and facilitate 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 community. 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 and Performance" section.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or	Para 1.17 and 1.19	The Sergeants' Mess derives 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.

services identified in the accounts.		The main activities of the Sergeants' Mess in relation to those purposes for the public benefit are: a. The provision of funding to enhance living accommodation. b. The provision of funding towards informal and formal functions throughout the year. c. The provision of grants benefiting the wider Service Community.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Royal Air Force Shawbury Sergeants' Mess 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 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 Charities Commission. With assistance issued from Air Command staff, the Trustee has paid due regard to the guidance issued by the Charities 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	Prior to the end of the Financial Year the Financial Plan/Budget is proposed to the Membership at an Extraordinary General Meeting (EGM). The Plan details the proposed budget for the new Financial Year including grants, subsidies and any capital expenditure for ratification by the Membership. If agreed at the EGM, Minutes are then distributed to the Trustee for ratification and approval. The Mess Committee meetings take place each month to discuss finances and any other business of the Mess.
Policy on social investment including program related investment	Para 1.38	N/A
Contribution made by volunteers	Para 1.38	N/A
Other		N/A

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The Mess allocated funding towards a variety of formal and informal functions over the Financial Year. This included; Service 'Dining-In' or Dinner Nights such as a Battle of Britain evening, Dinner Nights for Mess Members and spouses/partners, and Christmas Draw for the benefit of Mess Members, in order to meet the aim of promoting esprit de corps and for the collective benefit of the Membership. Some of the functions received subsidies to the overall cost with attending Members paying the remaining cost of the function or event. A number of guests were invited to the Mess and the cost of their attendance was subsidised by Mess members attending that function. In particular, the Sergeants' Mess has hosted functions for the benefit of its members with a total of £17,199.70 in subsidies towards the costs. Support to Other Activities: Each year the Mess agrees to grant sums of money to events held on the Unit, which benefit the wider Service community. This year the Sergeants' Mess: i. Supported the Children's Christmas Event, Junior Ranks Christmas Event, Senior Citizens' Christmas Event, Families Day and ATC 5-Aside Event. ii. Contributed to the Royal Air Force Shawbury Sports Fund to assist in its programme to enhance sporting facilities on the Unit. 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 allocating activities. Subscription income was higher than anticipated over the start of the Financial Year due to increasing numbers in the Mess. As this trend continued, action was taken at the AGM to increase the target along with other elements of the Financial Plan. An amended Financial Plan was presented to the Membership and was subsequently approved. Trading Activities: The Sergeants' Mess operates a bar as a primary purpose trading activity. The bar is

		managed by the Contractor ESS, and ownership of the stock was handed over to ESS in Nov 20, reducing the risk to the Trustee and the Mess Committee. The levels of Gross Profit Percentages/ Mark-ups continue to be set by the Mess Committee and agreed at the EGM prior to the start of the Financial Year. Investments: Investment income performed better than expected, with income above target by £128.34. Future Plans: Future Plans for the Sergeants' Mess are to arrange a similar spread of formal and informal functions for Financial Year 24/25. Also to complete the bar entertainment refurbishment and research a potential refurbishment of the patio/garden area.
--	--	---

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	The objectives are set in the Financial Plan, which is approved by the Trustee and voted in at an EGM prior to the start of the Financial Year. Committee Meetings are held on a monthly basis to review the performance of the Sergeants' Mess against the Financial Plan. Planned income over the Financial Year was above target, which was mainly due to higher than anticipated subscription income, bar income, investment income and bank interest. Planned expenditure was below target, with an overspend on maintenance and entertainment expenditure, but an underspend on grants and entertainment subsidies.
Performance of fundraising activities against objectives set	Para 1.41	The main income streams for the Sergeants' Mess are subscriptions and bar profits. Subscriptions: Subscriptions were set and agreed at £14.00 per month for each Mess Member. Income was higher than expected over the start of the year therefore the target was adjusted at the AGM. Income was above target at the end of the Financial Year by £341.42. Bar Income: The Bar performed well in FY 22/23; therefore the target was increased for FY 23/24. However it was discovered in Dec 23 that the Messes have been receiving "gross profit" in error from ESS instead of "net profit". This impacted bar income along with a drop in sales, therefore an amended Financial Plan incorporating a reduction in target Bar Profits was presented to the Membership at the AGM. Despite the

		reduction in the amended Financial Plan, Bar profits were above target at the end of the Financial Year by £673.27.
Investment performance against objectives	Para 1.41	As noted above, Investment Income performed slightly better than expected, with an income over the year of £828.34, compared to a target income of £700.00. At the end of the Financial Year the Sergeants' Mess Investments were valued at £22,691.65, which is an increase in value over the Financial Year of £1,763.73 and overall growth of £5,891.65 since purchase. The Investments will be reviewed in the new Financial Year.
Other		N/A

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The Sergeants' Mess ends the year with income of £63,674 compared to expenditure of £66,452. This has resulted in a deficit of £2,778, compared to a target profit/surplus of £90 in the Financial Plan. It was voted and agreed at the AGM for £15K to be spent on Mess Improvements, which included a new bar entertainments system. A further £5,500.00 was agreed at an EGM in April 2024 and the project is underway. Liquidity is excellent with net funds readily realisable of circa £56,400.00, some of which is deposited in a Charities Official Investment Fund (COIF) Deposit Fund to gain maximum interest. The Sergeants' Mess was founded with assistance from an initial grant from the RAF Central Fund. The Contingent liability/Permanent Endowment is the initial funding of the Sergeants' Mess. If the Mess was to close, the RAF Central Fund would normally expect the grant to be returned. The Mess must maintain investments at a value no less than the endowed grant monies, subject to market value losses and deflation. Income generated from the invested funds is restricted to support the appropriate charitable activities of the Mess. A comparison of the RAF Shawbury Sergeants' Mess investment holdings to its Contingent Liability /Endowed Grant shows that they have sufficient investments to cover the value of £13,490.00.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	At the end of the Financial Year the Sergeants' Mess had free reserves of circa £67,600 The Trustee also agreed an Operating Reserves Policy for the Financial Year to

		ensure financial viability of the Fund and its ability to meet on-going commitments. Reserves of £4,000.00 have been set aside, which is the value of approximately 2 months' worth of recurrently committed expenditure. Free Reserves have been calculated as those parts of income which are freely available and do not include the Permanent Endowment, Restricted Funds, any part of Unrestricted Funds not available for spending and Assets which could only be realised through disposing. I have included the investments, as they can be realised at short notice if required, however they may not sell at their current value on the balance sheet. The Reserves have been used to gain the maximum income for the Fund, with circa £22,600.00 being held in Equity and Fixed Investments and monies held in a COIF Deposit Fund and a High Interest Account. The Reserves of the Charity are continually monitored and reviewed within the context of the funds required to fulfil the charitable objectives.
Amount of reserves held	Para 1.22	Circa £67,600 (PY £78,400)
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	There were no funds materially in deficit during the Financial Year.
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	There are no uncertainties about the Charity continuing as a going concern.

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	Principle funding is from subscriptions and investment Income, while further income is received from bar profits.
Investment policy and objectives including any social investment policy adopted	Para 1.46	To meet the over-riding need of regular on-going specified annual income – increasing with inflation, the Royal Air Force Sergeants' Mess Investment Strategy/Policy is to have a diversified portfolio across established UK Equity and Fixed interest markets with a bias towards Equities that offer growth and yield. Furthermore, money is held in a COIF Deposit Fund, gaining maximum interest, but ensuring monies are readily available. The 2 main aims of holding investments are to cover the Contingent Liability/Permanent Endowment and also to generate income to help cover the expenses of the Sergeants' Mess.
		To continue to meet the strategic and operational objectives of the Sergeants' Mess,

A description of the principal risks facing the charity	Para 1.46	the Trustee has given consideration to the major risks to which the Charity is exposed. He is satisfied that systems and procedures have been established in order to manage these risks. This is done through the means of a Service Funds Internal Audit Board, convened at the start of each Financial Year, to carry out internal arithmetical and management audit of the Charity. In addition, the Trustee maintains a Risk Register detailing those areas which may give rise to concern presently and into the future. Risks have been identified, analysed and assessed accordingly to their impact and the likelihood of occurrence. Systems implemented to mitigate these risks are continually reviewed and the Risk Register is reviewed on a regular basis. The main risks over the year were: Potential Risk Assets including both stock and property are misappropriated Mitigation PMC to ensure Property Checks and carried out by the House Members as mandated. SFIAB to check during quarterly Audits. Potential Risk Ownership of stock by the Contractor with the risk of manipulation of the Bar Trading Accounts and GPP. Mitigation Bar Trading account to be scrutinized by OC Accts FIt and Audited by the Audit Clerk. At the end of the Financial Year the main risk was/is: Potential Risk Training Deficiency: Untrained President/ Chairman of the Mess Committees (PMC/CMC) or Officers in Charge of Funds (OIC). Mitigation OC Accts FIt briefs all new PMCs, CMCs and OICs. Regular briefings are held. OC Accts FIt produced a "Guide for OICs." Potential Risk New Accounting packing SAP, which is going to be introduced by ESS. The risk of the number of transactions SAP will produce, which poses a problem for internal and external audit and the delay of producing the monthly accounts and increased workload.
--	------------------	--

		Mitigation Service Funds Air Cmd have been informed of our concerns and the risk has been placed on the Service Funds Risk Register.
Other		N/A

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 Shawbury is appointed as ex-officio of all Service Funds at Royal Air Force Shawbury. Appointment of Station Commanders is controlled by the Royal Air Force Personnel Manning organisation, currently based at Headquarters Royal Air Force High Wycombe.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	Trustees are offered informal training as part of their induction at Headquarters Air Command by Service Funds Policy. They are given a brief explaining their roles and responsibilities and are issued Charities Commission Booklet 3 – The Essential Trustee. Trustees are also advised to attend a Trustee Training Day.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The Trustee delegates the day-to-day management and control of the Sergeants' Mess together with the authority of the disbursement of loans to a management committee chaired by the Chairman of the Mess Committee, who is appointed by the Trustee. Members of the committee are appointed from each of the functional areas of the Station. However, all management decisions, acquisitions and expenditure are subject to the Trustees' approval by signature in the electronic minutes. The budget for the next Financial Year is set in June by the Committee for approval by the Fund Members at a General Meeting. The Annual General Meeting ratifies the annual audited accounts of the Fund. Minutes are taken at each Committee and General Meeting and are circulated to reach the Trustee within 10 working days of the Meeting for his approval.

		Committee meetings take place each month to discuss the financial performance against budget and other mess related issues.
Relationship with any related parties	Para 1.51	As Trustee of Service Funds at Royal Air Force Shawbury, the Station Commander also has responsibility for one other separately run Service Funds registered charity: namely the Royal Air Force Shawbury Officers' Mess. He is also Trustee for the Royal Air Force Junior Ranks' Welfare Fund and a number of other sport/society/welfare funds termed "Banked Funds", which are Excepted Charities under Statutory Instrument 1056/65.
Other		Compliance with the Charity Governance Code (Organisational Purpose, Leadership, Integrity, Decision Making, Risk and Control, Board Effectiveness, Diversity, Openness and Accountability): As detailed above, the Sergeants' Mess is managed by a Chairman appointed by the Trustee. The Committee is clear about the Charity's aims and purpose and that they are delivered effectively. Regular meetings are held to review their financial position and the impact funding has on achieving their charitable purpose. Minutes are taken at each Committee and General Meeting and circulated to the Trustee for approval of any decisions discussed and agreed by the Committee. Risks are actively managed through a Risk Register and are regularly reviewed and updated accordingly. The Trustee is also satisfied that systems and procedures have been established to manage these risks through the Service Funds Internal Audit Board. The Trustee and Sergeants' Mess Committee act with integrity and are aware that they have ultimate responsibility for the Charity's funds and assets, including its reputation. They act in the best interest of the Charity and have implemented a Conflict-of-Interest Policy, which every Committee Member must adhere to and sign upon taking up their role on the Committee.

Reference and Administrative details

Charity name	Royal Air Force Shawbury Sergeants' Mess
Other name the charity uses	
Registered charity number	1157057
Charity's principal address	Royal Air Force Shawbury Shrewsbury Shropshire SY4 4DZ

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	A Baron	Station Commander	1 Jul 23 – 20 Dec 23	Appointment of Station

2	A Jones	Station Commander	21 Dec 23 – to date	Commanders is controlled by
3				the Royal Air Force Manning
4				Organisation at HQ Air
5				Command (See Trustee
6				Selection Methods below)
7				
8				
9				
10				

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

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser Name Address

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

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

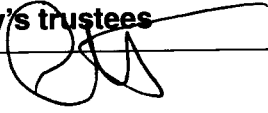
--

Declarations

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

Signed on behalf of the charity's trustees

Signature(s)
Full name(s)
**Position (eg
Secretary, Chair, etc.)**

	
A JONES	
Station Commander & Trustee	

Date

25 Nov 21



CHARITY COMMISSION
FOR ENGLAND AND WALES

RAF Shawbury Warrant Officers' and Sergeants' Mess		Charity No	1157057
Annual accounts for the period			
Period start date	01 Jul 2023	To	Period end date
			30 Jun 2024



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	-	-	-	-	1,086
Charitable activities	S02	59,533	-	-	59,533	60,521
Other trading activities	S03	-	-	-	-	-
Investments	S04	3,691	-	-	3,691	1,818
Separate material item of income	S05	-	-	-	-	-
Other	S06	450	-	-	450	-
Total	S07	63,674	-	-	63,674	63,425
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	66,002	-	-	66,002	72,977
Separate material item of expense	S10	-	-	-	-	-
Other	S11	450	-	-	450	-
Total	S12	66,452	-	-	66,452	72,977
Net income/(expenditure) before investment gains/(losses)	S13	(2,778)	-	-	(2,778)	(9,552)
Net gains/(losses) on investments	S14	1,764	-	-	1,764	(488)
Net income/(expenditure)	S15	(1,014)	-	-	(1,014)	(10,040)
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	(1,014)	-	-	(1,014)	(10,040)
Reconciliation of funds:						
Total funds brought forward	S21	100,317	-	13,490	113,807	123,847
Total funds carried forward	S22	99,302	-	13,490	112,792	113,807

Section B

Balance Sheet

RAF Shawbury
Warrant Officers' and Sergeants' Mess
at 30 Jun 2024

Fixed assets

Intangible assets	(Note 15)
Tangible assets	(Note 14)
Heritage assets	(Note 16)
Investments	(Note 17)
Total fixed assets	

Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
	£ F01	£ F02	£ F03	£ F04	£ F05
B01	-	-	-	-	-
B02	31,694	-	-	31,694	21,874
B03	-	-	-	-	-
B04	9,202	-	13,490	22,692	20,928
B05	40,896	-	13,490	54,386	42,802

Current assets

Stock	(Note 18)
Debtors	(Note 19)
Investments	(Note 17.4)
Cash at bank and in hand	(Note 24)
Total current assets	

B06	-	-	-	-	49
B07	10,830	-	-	10,830	15,238
B08	-	-	-	-	-
B09	60,563	-	-	60,563	68,093
B10	71,393	-	-	71,393	83,380

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

Cash at bank and in hand (Note 20)

B11	12,987	-	-	12,987	12,375
B09x	-	-	-	-	-

Total current liabilities

B12	12,987	-	-	12,987	12,375
-----	--------	---	---	--------	--------

Net current assets/(liabilities)

B12	58,406	-	-	58,406	71,005
-----	--------	---	---	--------	--------

Total assets less current liabilities

B13	99,302	-	13,490	112,792	113,807
-----	--------	---	--------	---------	---------

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

Provisions for liabilities

B14	-	-	-	-	-
B15	-	-	-	-	-

Total net assets or liabilities

B16	99,302	-	13,490	112,792	113,807
-----	--------	---	--------	---------	---------

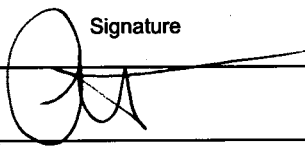
Funds of the Charity

Endowment funds	(Note 27)
Restricted income funds	(Note 27)
Designated funds	
Unrestricted funds	
Revaluation reserve	

Total funds

B17			13,490	13,490	13,490
B18		-		-	-
B19d	-			-	-
B19	99,302			99,302	100,317
B20	-			-	-
B21	99,302	-	13,490	112,792	113,807

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

Signature	Date of approval dd/mm/yyyy
	25 Nov 24
Wg Cmdr A Jones	

Section C Statement of Cash Flows

RAF Shawbury
Warrant Officers' and Sergeants' Mess
Year to 30 Jun 2024

Net movement in funds generated from operations	(1,014)
--	----------------

Depreciation in the year	2,390
Disposal of Fixed Assets	450
Revaluation of Fixed Assets	-
Movement in Stocks/Inventories	49
Movement in Debtors/Receivables	4,408
Movement in Creditors/Payables	612

Net movement in assets and liabilities	7,909
---	--------------

Net cash generated from operations	6,895
---	--------------

Investing Activities

Investment in Fixed Assets	(12,660)
Changes in Investments	(1,764)

Total for Investing Activities	(14,424)
---------------------------------------	-----------------

Financing Activities

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

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

Total movement in Cash at bank and in hand	(7,529)
---	----------------

Cash at bank and in hand B/fwd	01 Jul 2023	68,093
---------------------------------------	--------------------	---------------

Cash at bank and in hand C/Fwd	30 Jun 2024	60,563
---------------------------------------	--------------------	---------------

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****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>

Section D**Notes to the accounts****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

-

Section D

Notes to the accounts

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

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

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...
-----------	-----------------------	---------

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 £400	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
----------------	---	------------

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
----------------------------------	---	------------

They are valued at fair value except where they qualify as basic financial instruments	N/A
--	------------

Policies adopted additional to or different from those above

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	-	-	-	-	66	1,020	-	1,086
	Gift Aid	-	-	-	-	-	-	-	-
	Legacies	-	-	-	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-	-	-	-
	Other donations and legacies	-	-	-	-	-	-	-	-
	Total	-	-	-	-	66	1,020	-	1,086
Charitable activities:	Bar Income	8,178	-	-	8,178	11,499	-	-	11,499
	Function Income	20,454	-	-	20,454	17,854	-	-	17,854
	Maintenance Income	303	-	-	303	476	-	-	476
	Mess Subscriptions	30,598	-	-	30,598	30,692	-	-	30,692
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
	Total	59,533	-	-	59,533	60,521	-	-	60,521
Other trading activities:	Other trading activities	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
	Total	-	-	-	-	-	-	-	-
Income from investments:	Interest income	2,862	-	-	2,862	954	-	-	954
	Dividend income	829	-	-	829	864	-	-	864
	Rental and leasing income	-	-	-	-	-	-	-	-
	Other investment income	-	-	-	-	-	-	-	-
	Total	3,691	-	-	3,691	1,818	-	-	1,818
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	450	-	-	450	-	-	-	-
	Total	450	-	-	450	-	-	-	-
TOTAL INCOME		63,674	-	-	63,674	62,405	1,020	-	63,425

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.

This year	Last year

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	-	-
Total	-	-

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.	N/A	N/A
Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.	N/A	N/A
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.	N/A	N/A

Note 6

Analysis of expenditure

Analysis	Current Financial Year				Previous Financial Year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
	£	£	£	£	£	£	£	£
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 trading	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs, maintenance	-	-	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-	-	-
Expenditure on charitable activities								
Accounting Services	240	-	-	240	-	-	-	-
Administration	2,916	-	-	2,916	2,602	-	-	2,602
Bad Debts Written Off	-	-	-	-	20	-	-	20
Bar	49	-	-	49	24	-	-	24
Depreciation	2,390	-	-	2,390	2,015	-	-	2,015
Functions	40,456	-	-	40,456	36,121	1,020	-	37,141
Garden Maintenance	-	-	-	-	147	-	-	147
Grants made	1,500	-	-	1,500	2,500	-	-	2,500
Independent Examination	1,270	-	-	1,270	1,203	-	-	1,203
Insurance	246	-	-	246	243	-	-	243
Maintenance	1,255	-	-	1,255	5,608	-	-	5,608
Major Refurbishment	6,806	-	-	6,806	14,760	-	-	14,760
Performing Rights	1,572	-	-	1,572	1,374	-	-	1,374
Refreshments	7,502	-	-	7,502	5,340	-	-	5,340
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	66,002	-	-	66,002	71,957	1,020	-	72,977
Separate material item of expense								
Extraordinary items	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total separate material item of expense	-	-	-	-	-	-	-	-
Other								
Fixed Assets Disposal	450	-	-	450	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	450	-	-	450	-	-	-	-
TOTAL EXPENDITURE	66,452	-	-	66,452	71,957	1,020	-	72,977

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activity	This year				Last year			
		Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total prior year
		£	£	£	£	£	£	£	£
Activity 1		-	-	-	-	-	-	-	-
Activity 2		-	-	-	-	-	-	-	-
Activity 3		-	-	-	-	-	-	-	-
Activity 4		-	-	-	-	-	-	-	-
Activity 5		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
	Total	-	-	-	-	-	-	-	-

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

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

Administration Costs above	These include the charity's share of the costs relating to the recharge for the Service Funds Internal Audit Clerk at RAF Shawbury.
----------------------------	---

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
		£	£	£	£	£	£
Contractor - Paid As You Dine	No	59,208	65,478	59,095	68,202	113	-
Members' monies for distribution to other charities	Yes	11,956	11,407	11,417	11,594	1,277	738
Contractor - Bar Receipts	No	22,693	-	22,203	-	490	-
	No	-	-	-	-	-	-
	No	-	-	-	-	-	-
Total		93,857	76,885	92,715	79,796	1,880	738

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.

This year

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

Last year

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.

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	1,270	1,203
Assurance services other than audit or independent examination	-	-
Tax advisory fees	-	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	240	-

Note 11**Paid employees**

Please complete this note if the charity has any employees.

11.1 Staff Costs

Salaries and wages

Social security costs

Pension costs (defined contribution scheme)

Other employee benefits

Total staff costs

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

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

See Note 6, Re Administration Costs - Other Information

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.****Amount of contributions recognised in the SOFA as an expense**

This year	Last year
£0	£0
N/A	N/A

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.**

N/A
N/A

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity**12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.****Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan**

N/A

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:

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

Analysis	Grants to institutions £	Grants to individuals £	Support costs £	Total £
Junior Ranks' Activities	300	-	-	300
Senior Citizens Christmas Party	150	-	-	150
Station Charities	250	-	-	250
Station Childrens Christmas Party	150	-	-	150
Station Families Day	500	-	-	500
Station Staff Fund	150	-	-	150
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	1,500	-	-	1,500

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		-

Last year:

13.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions £	Grants to individuals £	Support costs £	Total £
Junior Ranks' Activities	300	-	-	300
Senior Citizens Christmas Party	150	-	-	150
Staff Christmas Party	150	-	-	150
Station Charities	1,250	-	-	1,250
Station Childrens Christmas Party	150	-	-	150
Station Families Day	500	-	-	500
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	2,500	-	-	2,500

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.4 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

No

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
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	Silverware, paintings and prints	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	9,700	-	32,562	42,262
Additions	-	-	-	12,660	12,660
Revaluations	-	-	-	-	-
Disposals	-	-	-	(500)	(500)
Transfers *	-	-	-	-	-
At end of the year	-	9,700	-	44,722	54,422

14.2 Depreciation and impairments

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

At beginning of the year	-	-	-	20,388	20,388
Disposals	-	-	-	(50)	(50)
Depreciation	-	-	-	2,390	2,390
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	22,728	22,728

14.3 Net book value

Net book value at the beginning of the year	-	9,700	-	12,174	21,874
Net book value at the end of the year	-	9,700	-	21,994	31,694

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:

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.

This year	Last year
N/A	N/A
N/A	N/A
N/A	N/A
N/A	N/A

Details of the last revaluation

the effective date of the revaluation

the name of independent valuer

(i) the methods applied and significant assumptions

(ii) the methods applied and significant assumptions

Unknown	
Unknown	
	Based upon the valuer's opinion of the same for insurance purposes only. In adherence to the guidelines for RAF service charities, the value of fixed assets outlined in the organisation's financial statements are as follows: Silverware, painting and prints, and select furniture items are recorded at an insured valuation, which is subject to professional review every five years. It should be noted that due to the elapsed time, the original acquisition costs of most assets are not ascertainable. Consequently, it has not been possible to determine the amount of any related Revaluation reserve. Additionally, other tangible assets are depicted at historical cost less accumulated depreciation in accordance with relevant accounting standards.

14.6 Other disclosures

	This year	Last year
(i) 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.

Note 15**Intangible assets****Please complete this note if the charity has any intangible assets****15.1 Cost or valuation**

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Basis			
** Rate			

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

15.3 Net book value

Nat book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy**Please disclose the accounting policy for intangible fixed assets including:****Reasons for choosing amortisation rates**

N/A

Policies for the recognition of any capital development

N/A

15.5 Impairment

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

This year	Last year
N/A	N/A

15.6 Revaluation

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

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied

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

This year	Last year
N/A	N/A
N/A	N/A
N/A	N/A
N/A	N/A

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.

(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.

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

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

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

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

This year	Last year
N/A	N/A
N/A	N/A
N/A	N/A
N/A	N/A
N/A	N/A
N/A	N/A

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

Note 16**Heritage assets***Please complete this note if the charity has heritage assets***16.1 General disclosures for all charities holding heritage assets****(i) Explain the nature and scale of heritage assets held.**

N/A

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

N/A

16.2 Cost or valuation

	Heritage asset 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****** Rate**

At beginning of the year

Disposals

Depreciation

Impairment

Transfers*

At end of year

-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-

16.4 Net book value

Net book value at the beginning of the year

Net book value at the end of the year

-	-	-	-	-
-	-	-	-	-

16.5 Impairment

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

N/A

16.6 Revaluation

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

the effective date of the revaluation

the name of independent valuer, if applicable

qualifications of independent valuer

the methods applied and significant assumptions

any significant limitations on the valuation

This year	Last year
N/A	N/A
N/A	N/A
N/A	N/A
N/A	N/A
N/A	N/A

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

Carrying amount at the beginning of the period

Additions

Disposals

Depreciation/impairment

Revaluation

Carrying amount at the end of period

At valuation 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
N/A	N/A
N/A	N/A
N/A	N/A
N/A	N/A

16.9 Five year summary of heritage assets transactions

	2024	2023	2022	2021	2020
	£	£	£	£	£
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	20,928	-	-	-	-	20,928
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	1,764	-	-	-	-	1,764
Carrying (fair) value at end of year	22,692	-	-	-	-	22,692

*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	22,692	-
Cash & cash equivalents	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	22,692	-
Grand total (Fair value at year end+Cost less impairment)	22,692	

17.3 If your charity holds investment properties, please complete the following note:

- (i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity
- (ii) Name or independent valuer, if applicable, and relevant qualifications
- (iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds
- (iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements

N/A
N/A
N/A
N/A

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments

Cash or cash equivalents
Listed investments
Investment properties
Social investments
Other investments
Total

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-
-	-

17.5 Guarantees

Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims

This year	Last year
N/A	N/A
N/A	N/A
N/A	N/A

17.6 Concessionary loans

Amount of concessionary loans made (Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Description	This year £	Last year £
	-	-
	-	-
	-	-
	-	-
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
N/A	N/A
N/A	N/A
N/A	N/A
N/A	N/A
N/A	N/A
N/A	N/A

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

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
N/A	N/A
N/A	N/A
N/A	N/A

Note 18

Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Charitable activities:					
Opening	-	49	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	(49)	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
Other trading activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
Other:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
Total this year	-	-	-	-	-
Total previous year	-	49	-	-	-

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

This year	Last year
£	£
N/A	N/A

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

This year	Last year
£	£
8,699	10,313
2,131	4,925
-	-
Total	15,238

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

This year	Last year
£	£
-	-
-	-
-	-
Total	-

Note 20**Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

		Amounts falling due within one year			
		This year £	Last year £	This year £	Last year £
Accruals for grants payable		-	-	-	-
Bank loans and overdrafts		-	-	-	-
Trade creditors		3,721	5,097	-	-
Payments received on account for contracts or performance-related grants		-	-	-	-
Accruals and deferred income		9,266	7,278	-	-
Taxation and social security		-	-	-	-
Other creditors		-	-	-	-
Total		12,987	12,375	-	-

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 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 £
-	-
-	-
-	-
-	-
-	-

21.2 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.

This year	Last year
N/A	N/A
N/A	N/A
N/A	N/A

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
N/A	N/A

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.

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

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
N/A	N/A

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.

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

Note 23 Contingent liabilities and contingent assets**23.1 Contingent liabilities**

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

This year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect £
Permanent Endowment (CL) to the RAF Central Fund: to return original working capital if unit ever closes.	13,490

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.	13,490

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 £
N/A	

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

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

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

This year	Last year
N/A	N/A
N/A	N/A

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
£	£
-	-
52,063	49,711
8,500	18,382
-	-
-	-
Total	68,093

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.	N/A	N/A
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.	N/A	N/A

Note 26 **Events after the end of the reporting period**

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

	This year	Last year
The nature of the event	N/A	N/A
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made	N/A	N/A

Section D

Charity funds

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

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

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Contingent Liability	PE	Central Funding from RAF Command	13,490	-	-	-	-	13,490
Unrestricted Funds	UR	General funds from day to day operations	100,317	63,674	(66,452)	-	1,764	99,302
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/A	N/A	-	-	-	-	-	-
		Total Funds	113,807	63,674	(66,452)		1,764	112,792

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	13,490	-	-	-	-	13,490
Unrestricted Funds	UR	General funds from day to day operations	110,357	63,425	(72,977)	-	(488)	100,317
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/A	N/A	-	-	-	-	-	-
		Total Funds	123,847	63,425	(72,977)	-	(488)	113,807

Note 27 **Charity funds (cont)**

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	<i>None</i>	
Between endowment and restricted funds	<i>None</i>	
Between endowment and unrestricted funds	<i>None</i>	

27.4 Designated funds

Planned use	Purpose of the designation	Amount
<i>N/A</i>	<i>N/A</i>	<i>N/A</i>

Note 28 Transactions with trustees and related parties

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

28.1 Trustee remuneration and benefits

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

TRUE

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

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

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

Nil

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period	This Year Total	Last Year Total
N/A			£	£	£	£	£	£
N/A							-	-
N/A							-	-
N/A							-	-
N/A							-	-

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

N/A

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

N/A

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.		
This Year		
Last Year		



Section A

Independent Examiner's Report

Report to the Managing
Trustee of

RAF SHAWBURY WARRANT OFFICERS' & SERGEANTS' MESS

On accounts for the year
ended

30th June 2024

Charity no
(if any)

1157057

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 in Section B below *~~) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: *Electronically signed*

Date: 29.11.2024

Name: HOWARD NEIL SANDERSON

Relevant professional
qualification(s) or body

FCIE

(if any):

Address:

ACCOUNTANCY COMPLIANCE SOLUTIONS (UK) LIMITED
1 ENDCLIFFE AVENUE, SCUNTHORPE, NORTH WARRANT ,
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.

--

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1 July 2022 Period start date To 30 June 2023 Period end date

Charity name: Royal Air Force Shawbury Sergeants' Mess

Charity registration number: 1157057

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The objectives of the Royal Air Force Shawbury Sergeants' Mess are "The Promotion of Military Efficiency of the Armed Forces of the Crown". This object presents the Trustee with wide powers, enabling him to provide charitable assistance to all elements of the Royal Air Force Community; internal subsidy of Sergeants' Mess activities and grant making are the Royal Air Force Sergeants' Mess principle means of delivering this charitable assistance. The RAF Shawbury Sergeants' Mess has 3 main aims set by the Trustee: i. Encourage esprit de corps by enabling serving members to mix together for 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. Encourage, support and facilitate 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 community. 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 and Performance" section.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or	Para 1.17 and 1.19	The Sergeants' Mess derives 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.

services identified in the accounts.		The main activities of the Sergeants' Mess in relation to those purposes for the public benefit are: a. The provision of funding to enhance living accommodation. b. The provision of funding towards informal and formal functions throughout the year. c. The provision of grants benefiting the wider Service Community.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Royal Air Force Shawbury Sergeants' Mess 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 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 Charities Commission. With assistance issued from Air Command staff, the Trustee has paid due regard to the guidance issued by the Charities 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	Prior to the end of the Financial Year the Financial Plan/Budget is proposed to the Membership at an Extraordinary General Meeting (EGM). The Plan details the proposed budget for the new Financial Year including grants, subsidies and any capital expenditure for ratification by the Membership. If agreed at the EGM, Minutes are then distributed to the Trustee for ratification and approval. The Mess Committee meetings take place each month to discuss finances and any other business of the Mess.
Policy on social investment including program related investment	Para 1.38	N/A
Contribution made by volunteers	Para 1.38	N/A
Other		N/A

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The Mess allocated funding towards a variety of formal and informal functions over the Financial Year. This included; Service 'Dining-In' or Dinner Nights such as a Battle of Britain evening, Dinner Nights for Mess Members and spouses/partners, and Christmas Draw for the benefit of Mess Members, in order to meet the aim of promoting esprit de corps and for the collective benefit of the Membership. Some of the functions received subsidies to the overall cost with attending Members paying the remaining cost of the function or event. A number of guests were invited to the Mess and the cost of their attendance was subsidised by Mess members attending that function. In particular, the Sergeants' Mess has hosted 6 functions for the benefit of its members with a total of £15,142.48 in subsidies towards the costs. Support to Other Activities: Each year the Mess agrees to grant sums of money to events held on the Unit, which benefit the wider Service community. This year the Sergeants' Mess: i. Supported the Children's Christmas Event, Junior Ranks Christmas Event, Senior Citizens' Christmas Event, Families Day and ATC 5-Aside Event. ii. Contributed to the Royal Air Force Shawbury Sports Fund to assist in its programme to enhance sporting facilities on the Unit. 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 allocating activities. Subscription income was lower than anticipated over the start of the Financial Year due to decreasing numbers in the Mess. As this trend continued, action was taken at the AGM to increase subscription levels and adjust other elements of the Financial Plan. An amended Financial Plan was presented to the Membership and was subsequently approved. Trading Activities: The Sergeants' Mess operates a bar as a primary purpose trading activity. The bar is

		managed by the Contractor ESS, and ownership of the stock was handed over to ESS in Nov 20, reducing the risk to the Trustee and the Mess Committee. The levels of Gross Profit Percentages/ Mark-ups continue to be set by the Mess Committee and agreed at the EGM prior to the start of the Financial Year. Investments: Investment income performed much better than expected, with income above target by £413.67. Future Plans: Future Plans for the Sergeants' Mess are to arrange a similar spread of formal and informal functions for Financial Year 23/24.
--	--	--

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	The objectives are set in the Financial Plan, which is approved by the Trustee and voted in at an EGM prior to the start of the Financial Year. Committee Meetings are held on a monthly basis to review the performance of the Sergeants' Mess against the Financial Plan. Planned income over the Financial Year was above target, which was mainly due to higher than anticipated subscription income, investment income and bank interest. Planned expenditure was very slightly below target, with an overspend on maintenance expenditure and underspend on mess improvements.
Performance of fundraising activities against objectives set	Para 1.41	The main income streams for the Sergeants' Mess are subscriptions and bar profits. Subscriptions: Subscriptions were set and agreed at £13.30 per month for each Mess Member. However as a result of decreasing numbers in the Mess, approval was given at the AGM to increase subscription levels to £14.00 per month. Subscription income continued to fluctuate and was above target at the end of the Financial Year by £1,383.48. Bar Income: The Bar performed well during the Financial Year with an overall income of £11,498.85 compared to the target in the Financial Plan of £11,500.00.
		As noted above, Investment Income performed much better than expected, with an income over

Investment performance against objectives	Para 1.41	the year of £863.67, compared to a target income of £450.00. Unfortunately 2023 has so far been a volatile year for the markets due to the war in the Ukraine and rising inflation. This has had an impact on the Sergeants' Mess Investments, resulting in a decrease in value over the Financial Year of £487.62, but an overall growth of £4,127.92 since purchase. The Investments will be reviewed in the new Financial Year.
Other		N/A

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The Sergeants' Mess ends the year with income of £62,404.48 compared to expenditure of £71,956.59. This has resulted in a loss of £9,552.11, compared to a target loss of £14,447.00 in the Financial Plan. The planned loss was as a result of the £15K voted and agreed towards the bar refurbishment at a previous EGM, and the removal of the anticipated Armed Forces Covenant Grant due to the unsuccessful application for support for the bar refurbishment. The loss is lower than expected due to higher than anticipated subscription income and income from investments and interest. The Mess also purchased a Marquee from the mess improvements allocation for the benefit of the Membership for future events. Liquidity is excellent with net funds readily realisable of circa £66,000.00, some of which is deposited in a Charities Official Investment Fund (COIF) Deposit Fund to gain maximum interest. The Sergeants' Mess was founded with assistance from an initial grant from the RAF Central Fund. The Contingent liability/Permanent Endowment is the initial funding of the Sergeants' Mess. If the Mess was to close, the RAF Central Fund would normally expect the grant to be returned. The Mess must maintain investments at a value no less than the endowed grant monies, subject to market value losses and deflation. Income generated from the invested funds is restricted to support the appropriate charitable activities of the Mess. A comparison of the RAF Shawbury Sergeants' Mess investment holdings to its Contingent Liability /Endowed Grant shows that they have sufficient investments to cover the value of £13,490.00.
---	-----------	---

Statement explaining the policy for holding reserves stating why they are held	Para 1.22	At the end of the Financial Year the Sergeants' Mess had free reserves of circa £74,000. The Trustee also agreed an Operating Reserves Policy for the Financial Year to ensure financial viability of the Fund and its ability to meet on-going commitments. Reserves of £4,000.00 have been set aside, which is the value of approximately 2 months' worth of recurrently committed expenditure. Free Reserves have been calculated as those parts of income which are freely available and do not include the Permanent Endowment, Restricted Funds, any part of Unrestricted Funds not available for spending and Assets which could only be realised through disposing. I have included the investments, as they can be realised at short notice if required, however they may not sell at their current value on the balance sheet. The Reserves have been used to gain the maximum income for the Fund, with circa £20,927.00 being held in Equity and Fixed Investments and monies held in a COIF Deposit Fund and a High Interest Account. The Reserves of the Charity are continually monitored and reviewed within the context of the funds required to fulfil the charitable objectives.
Amount of reserves held	Para 1.22	Circa £74,000.00
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	There were no funds materially in deficit during the Financial Year.
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	There are no uncertainties about the Charity continuing as a going concern.

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	Principle funding is from subscriptions and investment income, while further income is received from bar profits.
Investment policy and objectives including any social investment policy adopted	Para 1.46	To meet the over-riding need of regular on-going specified annual income – increasing with inflation, the Royal Air Force Sergeants' Mess Investment Strategy/Policy is to have a diversified portfolio across established UK Equity and Fixed interest markets with a bias towards Equities that offer growth and yield. Furthermore, money is held in a COIF Deposit Fund, gaining maximum interest, but ensuring monies are readily available. The 2 main aims of holding investments are to cover the Contingent Liability/Permanent Endowment and also to generate income to

		help cover the expenses of the Sergeants' Mess.
A description of the principal risks facing the charity	Para 1.46	To continue to meet the strategic and operational objectives of the Sergeants' Mess, the Trustee has given consideration to the major risks to which the Charity is exposed. He is satisfied that systems and procedures have been established in order to manage these risks. This is done through the means of a Service Funds Internal Audit Board, convened at the start of each Financial Year, to carry out internal arithmetical and management audit of the Charity. In addition, the Trustee maintains a Risk Register detailing those areas which may give rise to concern presently and into the future. Risks have been identified, analysed and assessed accordingly to their impact and the likelihood of occurrence. Systems implemented to mitigate these risks are continually reviewed and the Risk Register is reviewed on a regular basis. The main risks over the year were: Potential Risk Assets including both stock and property are misappropriated Mitigation PMC to ensure Property Checks and carried out by the House Members as mandated. SFIAB to check during quarterly Audits. Potential Risk Ownership of stock by the Contractor with the risk of manipulation of the Bar Trading Accounts and GPP. Mitigation Bar Trading account to be scrutinized by OC Accts Flt and Audited by the Audit Clerk. Potential Risk The War in the Ukraine and rising Inflation may have an impact on the Officers' Mess with a fall in capital value of investments and the impact on the finances. Mitigation The impact of any fall in capital value of investments would only become an issue if the Officers' Mess were required to sell them, which is currently not required. At the end of the Financial Year the main risk was/is: Potential Risk

		Training Deficiency: Untrained President/ Chairman of the Mess Committees (PMC/CMC) or Officers in Charge of Funds (OIC). Mitigation OC Accts Flt briefs all new PMCs, CMCs and OICs. Regular briefings are held. OC Accts Flt produced a "Guide for OICs." Potential Risk New Accounting packing SAP, which is going to be introduced by ESS. The risk of the number of transactions SAP will produce, which poses a problem for internal and external audit and the delay of producing the monthly accounts and increased workload. Mitigation Service Funds Air Cmd have been informed of our concerns and the risk has been placed on the Service Funds Risk Register.
Other		N/A

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 Shawbury is appointed as ex-officio of all Service Funds at Royal Air Force Shawbury. Appointment of Station Commanders is controlled by the Royal Air Force Personnel Manning organisation, currently based at Headquarters Royal Air Force High Wycombe.

Additional information (optional).

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	Trustees are offered informal training as part of their induction at Headquarters Air Command by Service Funds Policy. They are given a brief explaining their roles and responsibilities and are issued Charities Commission Booklet 3 – The Essential Trustee. Trustees are also advised to attend a Trustee Training Day.
The charity's organisational structure and any wider	Para 1.51	The Trustee delegates the day-to-day management and control of the Sergeants' Mess together with the authority of the disbursement of loans to a management

network with which the charity works		committee chaired by the Chairman of the Mess Committee, who is appointed by the Trustee. Members of the committee are appointed from each of the functional areas of the Station. However, all management decisions, acquisitions and expenditure are subject to the Trustees' approval by signature in the electronic minutes. The budget for the next Financial Year is set in June by the Committee for approval by the Fund Members at a General Meeting. The Annual General Meeting ratifies the annual audited accounts of the Fund. Minutes are taken at each Committee and General Meeting and are circulated to reach the Trustee within 10 working days of the Meeting for his approval. Committee meetings take place each month to discuss the financial performance against budget and other mess related issues.
Relationship with any related parties	Para 1.51	As Trustee of Service Funds at Royal Air Force Shawbury, the Station Commander also has responsibility for one other separately run Service Funds registered charity: namely the Royal Air Force Shawbury Officers' Mess. He is also Trustee for the Royal Air Force Junior Ranks' Welfare Fund and a number of other sport/society/welfare funds termed "Banked Funds", which are Excepted Charities under Statutory Instrument 1056/65.
Other		Compliance with the Charity Governance Code (Organisational Purpose, Leadership, Integrity, Decision Making, Risk and Control, Board Effectiveness, Diversity, Openness and Accountability): As detailed above, the Sergeants' Mess is managed by a Chairman appointed by the Trustee. The Committee is clear about the Charity's aims and purpose and that they are delivered effectively. Regular meetings are held to review their financial position and the impact funding has on achieving their charitable purpose. Minutes are taken at each Committee and General Meeting and circulated to the Trustee for approval of any decisions discussed and agreed by the Committee. Risks are actively managed through a Risk Register and are regularly reviewed and updated accordingly. The Trustee is also satisfied that systems and procedures have been established to manage these risks through the Service Funds Internal Audit Board. The Trustee and Sergeants' Mess Committee act with integrity and are aware that they have ultimate responsibility for the Charity's funds and assets, including its reputation. They act in the best interest of the Charity and have implemented a Conflict-of-Interest Policy, which every Committee Member must adhere to and sign upon taking up their role on the Committee.

Reference and Administrative details

Charity name	Royal Air Force Shawbury Sergeants' Mess
Other name the charity uses	
Registered charity number	1157057
Charity's principal address	Royal Air Force Shawbury Shrewsbury Shropshire SY4 4DZ

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	P Wadlow	Station Commander	1 Jul 22 – 1 Dec 22	Appointment of Station
2	A Baron	Station Commander	2 Dec 22 – 30 Jun 23	Commanders is controlled by
3				the Royal Air Force Manning
4				Organisation at HQ Air
5				Command (See Trustee
6				Selection Methods below)
7				
8				
9				
10				

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

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of
adviser

Name

Address

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

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

--

Declarations

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	A BARON	
Position (eg Secretary, Chair, etc.)	Station Commander & Trustee	

Date

10 Oct 23



CHARITY COMMISSION
FOR ENGLAND AND WALES

RAF Shawbury Warrant Officers' and Sergeants' Mess			Charity No	1157057
Annual accounts for the period				
Period start date	01 Jul 2022	To	Period end date	30 Jun 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	30,758	1,020	-	31,778	30,776
Charitable activities	S02	29,829	-	-	29,829	24,034
Other trading activities	S03	-	-	-	-	-
Investments	S04	1,818	-	-	1,818	671
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	62,405	1,020	-	63,425	55,481
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	71,957	1,020	-	72,977	42,802
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	71,957	1,020	-	72,977	42,802
Net income/(expenditure) before investment gains/(losses)	S13	(9,552)	-	-	(9,552)	12,679
Net gains/(losses) on investments	S14	(488)	-	-	(488)	(940)
Net income/(expenditure)	S15	(10,040)	-	-	(10,040)	11,739
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	(10,040)	-	-	(10,040)	11,739
Reconciliation of funds:						
Total funds brought forward	S21	110,358	-	13,490	123,848	112,109
Total funds carried forward	S22	100,317	-	13,490	113,807	123,848

Section B

Balance Sheet

RAF Shawbury
Warrant Officers' and Sergeants' Mess
at 30 Jun 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		21,874	-	-	21,874	21,004
Heritage assets (Note 16)	B03		-	-	-	-	-
Investments (Note 17)	B04		7,438	-	13,490	20,928	21,416
Total fixed assets	B05		29,312	-	13,490	42,802	42,420

Current assets

Stock (Note 18)	B06		49	-	-	49	73
Debtors (Note 19)	B07		15,238	-	-	15,238	12,211
Investments (Note 17.4)	B08		-	-	-	-	-
Cash at bank and in hand (Note 24)	B09		68,093	-	-	68,093	76,819
Total current assets	B10		83,380	-	-	83,380	89,103

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

Cash at bank and in hand (Note 20)	B09x		-	-	-	-	-
Total current liabilities	B12		12,375	-	-	12,375	7,675

Net current assets/(liabilities)

Total assets less current liabilities

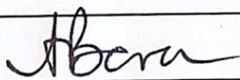
Creditors: amounts falling due after one year (Note 20)
Provisions for liabilities

Total net assets or liabilities

Funds of the Charity

Endowment funds (Note 27)	B17				13,490	13,490	13,490
Restricted income funds (Note 27)	B18			-		-	-
Designated funds	B19d		-			-	-
Unrestricted funds	B19		100,317			100,317	110,358
Revaluation reserve	B20		-			-	-
Total funds	B21		100,317	-	13,490	113,807	123,848

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

Signature	Date of approval dd/mm/yyyy
	10 Oct 23
Group Captain A Baron	



Section A

Independent Examiner's Report

Report to the Managing
Trustee of

RAF SHAWBURY WARRANT OFFICERS' & SERGEANTS' MESS

On accounts for the year
ended

30th June 2023

Charity no
(if any)

1157057

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: 10.10.2023

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.

--

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1 July 2021 Period start date To 30 June 2022 Period end date

Charity name: **Royal Air Force Shawbury Sergeants' Mess**

Charity registration number: **1157057**

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The objectives of the Royal Air Force Shawbury Sergeants' Mess are "The Promotion of Military Efficiency of the Armed Forces of the Crown". This object presents the Trustee with wide powers, enabling him to provide charitable assistance to all elements of the Royal Air Force Community; internal subsidy of Sergeants' Mess activities and grant making are the Royal Air Force Sergeants' Mess principle means of delivering this charitable assistance. The RAF Shawbury Sergeants' Mess has 3 main aims set by the Trustee: i. Encourage esprit de corps by enabling serving members to mix together for 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. Encourage, support and facilitate 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 community. 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 and Performance" section.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or	Para 1.17 and 1.19	The Sergeants' Mess derives 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.

services identified in the accounts.		The main activities of the Sergeants' Mess in relation to those purposes for the public benefit are: a. The provision of funding to enhance living accommodation. b. The provision of funding towards informal and formal functions throughout the year. c. The provision of grants benefiting the wider Service Community.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Royal Air Force Shawbury Sergeants' Mess 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 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 Charities Commission. With assistance issued from Air Command staff, the Trustee has paid due regard to the guidance issued by the Charities 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	Prior to the end of the Financial Year the Financial Plan/Budget is proposed to the Membership at an Extraordinary General Meeting (EGM). The Plan details the proposed budget for the new Financial Year including grants, subsidies and any capital expenditure for ratification by the Membership. If agreed at the EGM, Minutes are then distributed to the Trustee for ratification and approval. The Mess Committee meetings take place each month to discuss finances and any other business of the Mess.
Policy on social investment including program related investment	Para 1.38	N/A
Contribution made by volunteers	Para 1.38	N/A
Other		N/A

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The Mess allocated funding towards a variety of formal and informal functions over the Financial Year. This included; Service 'Dining-In' or Dinner Nights such as a Battle of Britain evening, Dinner Nights for Mess Members and spouses/partners, and Christmas Draw for the benefit of Mess Members, in order to meet the aim of promoting esprit de corps and for the collective benefit of the Membership. Some of the functions received subsidies to the overall cost with attending Members paying the remaining cost of the function or event. A number of guests were invited to the Mess and the cost of their attendance was subsidised by Mess members attending that function. In particular, the Sergeants' Mess has hosted 5 functions for the benefit of its members with a total of £11,271.99 in subsidies towards the costs. Support to Other Activities: Each year the Mess agrees to grant sums of money to events held on the Unit, which benefit the wider Service community. This year the Sergeants' Mess: i. Supported the Children's Christmas Event, Junior Ranks Christmas Event, Senior Citizens' Christmas Party, Families Day and ATC 5-Aside Event. ii. Contributed to the Royal Air Force Shawbury Sports Fund to assist in its programme to enhance sporting facilities on the Unit. 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 allocating activities. Subscription income was higher than anticipated over the start of the Financial Year due to increasing numbers in the Mess. As this trend continued, action was taken at the AGM to reduce subscription levels. An amended Financial Plan was presented to the Membership and was subsequently approved. Trading Activities: The Sergeants' Mess operates a bar as a primary purpose trading activity. The bar is managed by the Contractor ESS, and

		ownership of the stock was handed over to ESS in Nov 20, reducing the risk to the Trustee and the Mess Committee. The levels of Gross Profit Percentages/ Mark-ups continue to be set by the Mess Committee and agreed at the EGM prior to the start of the Financial Year. Investments: Investment income performed marginally better than expected, with income above target by £156.77. Future Plans: Future Plans for the Sergeants' Mess is to arrange a similar spread of formal and informal functions for Financial Year 22/23 and to proceed with the planned bar refurbishment.
--	--	--

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	The objectives are set in the Financial Plan, which is approved by the Trustee and voted in at an EGM prior to the start of the Financial Year. Committee Meetings are held on a monthly basis to review the performance of the Sergeants' Mess against the Financial Plan. Planned income over the Financial Year was above target, which was mainly due to higher than anticipated subscription income and bar income. Planned expenditure was below target, with an underspend on entertainment and Mess Improvements.
Performance of fundraising activities against objectives set	Para 1.41	The main income streams for the Sergeants' Mess are subscriptions and bar profits. Subscriptions: Subscriptions were set and agreed at £13.50 per month for each Mess Member. However as a result of increasing numbers in the Mess, approval was given at the AGM to reduce subscription levels to £11.00 per month. Despite the reduction subscription income continued to fluctuate and was above target at the end of the Financial Year by £2,813.08. Bar Income: The Bar performed well during the Financial Year as COVID restrictions were relaxed, with an overall income of £9,932.73, which is £3,781.04 above target.
	Para 1.41	As noted above, Investment Income performed marginally better than expected, with an income

Investment performance against objectives		over the year of £606.77, compared to a target income of £450. Unfortunately 2022 has so far been a volatile year for the markets due to the war in the Ukraine and rising inflation. This has had an impact on the Sergeants' Mess Investments, resulting in a decrease in value over the Financial Year of £940.47, but an overall growth of £4,615.54 since purchase. The Investments will be reviewed in the new Financial Year.
Other		N/A

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The Sergeants' Mess ends the year with income of £55,480.24 compared to expenditure of £42,802.07. This has resulted in a surplus of £12,678.17, compared to a target surplus of £1,182.45 in the Financial Plan. The is as a result of higher than anticipated subscription and bar income and an underspend on entertainment and planned Mess Improvements. The Pool Table has also now been purchased which was approved at the EGM held in June 2021. Liquidity is excellent with net funds readily realisable of circa £80,200.00, some of which is deposited in a Charities Official Investment Fund (COIF) Deposit Fund to gain maximum interest. The Sergeants' Mess was founded with assistance from an initial grant from the RAF Central Fund. The Contingent liability/Permanent Endowment is the initial funding of the Sergeants' Mess. If the Mess was to close, the RAF Central Fund would normally expect the grant to be returned. The Mess must maintain investments at a value no less than the endowed grant monies, subject to market value losses and deflation. Income generated from the invested funds is restricted to support the appropriate charitable activities of the Mess. A comparison of the RAF Shawbury Sergeants' Mess investment holdings to its Contingent Liability /Endowed Grant shows that they have sufficient investments to cover the value of £13,490.00.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	At the end of the Financial Year the Sergeants' Mess had free reserves of circa £82,80.00. The Trustee also agreed an Operating Reserves Policy for the Financial Year to ensure financial viability of the Fund and its

		ability to meet on-going commitments. Reserves of £4,000.00 have been set aside, which is the value of approximately 2 months' worth of recurrently committed expenditure. Free Reserves have been calculated as those parts of income which are freely available and do not include the Permanent Endowment, Restricted Funds, any part of Unrestricted Funds not available for spending and Assets which could only be realised through disposing. I have included the investments, as they can be realised at short notice if required, however they may not sell at their current value on the balance sheet. The Reserves have been used to gain the maximum income for the Fund, with circa £21,400.00 being held in Equity and Fixed Investments and monies held in a COIF Deposit Fund and a High Interest Account. The Reserves of the Charity are continually monitored and reviewed within the context of the funds required to fulfil the charitable objectives.
Amount of reserves held	Para 1.22	Circa £82,800.00
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	There were no funds materially in deficit during the Financial Year.
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	There are no uncertainties about the Charity continuing as a going concern.

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	Principle funding is from subscriptions and investment income, while further income is received from bar profits.
Investment policy and objectives including any social investment policy adopted	Para 1.46	To meet the over-riding need of regular on-going specified annual income – increasing with inflation, the Royal Air Force Sergeants' Mess Investment Strategy/Policy is to have a diversified portfolio across established UK Equity and Fixed interest markets with a bias towards Equities that offer growth and yield. Furthermore, money is held in a COIF Deposit Fund, gaining maximum interest, but ensuring monies are readily available. The 2 main aims of holding investments are to cover the Contingent Liability/Permanent Endowment and also to generate income to help cover the expenses of the Sergeants' Mess.
		To continue to meet the strategic and operational objectives of the Sergeants' Mess,

A description of the principal risks facing the charity	Para 1.46	the Trustee has given consideration to the major risks to which the Charity is exposed. He is satisfied that systems and procedures have been established in order to manage these risks. This is done through the means of a Service Funds Internal Audit Board, convened at the start of each Financial Year, to carry out internal arithmetical and management audit of the Charity. In addition, the Trustee maintains a Risk Register detailing those areas which may give rise to concern presently and into the future. Risks have been identified, analysed and assessed accordingly to their impact and the likelihood of occurrence. Systems implemented to mitigate these risks are continually reviewed and the Risk Register is reviewed on a regular basis. The main risks over the year: Potential Risk Handover of ownership of stock to the Contractor with the risk of manipulation of the Bar Trading Accounts and GPP. Mitigation Bar Trading account to be scrutinized by OC Accts Flt and Audited by the Audit Clerk. Potential Risk COVID-19, the War in the Ukraine, rising Inflation may all have an impact on the Sergeants Mess with a fall in capital value of investments and the impact on the finances. Mitigation The impact of any fall in capital value of investments would only become an issue if the Sergeants' Mess were required to sell them, which is currently not required. At the end of the Financial Year the main risk was/is: Potential Risk Training Deficiency: Untrained President/ Chairman of the Mess Committees (PMC/CMC) or Officers in Charge of Funds (OIC). Mitigation OC Accts Flt briefs all new PMCs, CMCs and OICs. Regular briefings are held. OC Accts Flt produced a "Guide for OICs."
Other		N/A

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 Shawbury is appointed as ex-officio of all Service Funds at Royal Air Force Shawbury. Appointment of Station Commanders is controlled by the Royal Air Force Personnel Manning organisation, currently based at Headquarters Royal Air Force High Wycombe.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	Trustees are offered informal training as part of their induction at Headquarters Air Command by Service Funds Policy. They are given a brief explaining their roles and responsibilities and are issued Charities Commission Booklet 3 – The Essential Trustee. Trustees are also advised to attend a Trustee Training Day.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The Trustee delegates the day to day management and control of the Sergeants' Mess together with the authority of the disbursement of loans to a management committee chaired by the Chairman of the Mess Committee, who is appointed by the Trustee. Members of the committee are appointed from each of the functional areas of the Station. However, all management decisions, acquisitions and expenditure are subject to the Trustees' approval by signature in the electronic minutes. The budget for the next Financial Year is set in June by the Committee for approval by the Fund Members at a General Meeting. The Annual General Meeting ratifies the annual audited accounts of the Fund. Minutes are taken at each Committee and General Meeting and are circulated to reach the Trustee within 10 working days of the Meeting for his approval. Committee meetings take place each month to discuss the financial performance against budget and other mess related issues.
Relationship with any related parties	Para 1.51	As Trustee of Service Funds at Royal Air Force Shawbury, the Station Commander also has responsibility for one other separately run Service Funds registered charity: namely the Royal Air Force Shawbury Officers' Mess. He is also Trustee for the Royal Air Force Junior Ranks' Welfare Fund and a number of other sport/society/welfare funds termed "Banked

		Funds", which are Excepted Charities under Statutory Instrument 1056/65.
Other		Compliance with the Charity Governance Code (Organisational Purpose, Leadership, Integrity, Decision Making, Risk and Control, Board Effectiveness, Diversity, Openness and Accountability): As detailed above, the Sergeants' Mess is managed by a Chairman appointed by the Trustee. The Committee is clear about the Charity's aims and purpose and that they are delivered effectively. Regular meetings are held to review their financial position and the impact funding has on achieving their charitable purpose. Minutes are taken at each Committee and General Meeting and circulated to the Trustee for approval of any decisions discussed and agreed by the Committee. Risks are actively managed through a Risk Register and are regularly reviewed and updated accordingly. The Trustee is also satisfied that systems and procedures have been established to manage these risks through the Service Funds Internal Audit Board. The Trustee and Sergeants' Mess Committee act with integrity and are aware that they have ultimate responsibility for the Charity's funds and assets, including its reputation. They act in the best interest of the Charity and have implemented a Conflict of Interest Policy, which every Committee Member must adhere to and sign upon taking up their role on the Committee.

Reference and Administrative details

Charity name	Royal Air Force Shawbury Sergeants' Mess
Other name the charity uses	
Registered charity number	1157057
Charity's principal address	Royal Air Force Shawbury Shrewsbury Shropshire SY4 4DZ

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	P Wadlow	Station Commander	1 Jul 21 – to date	Appointment of Station
2				Commanders is controlled by
3				the Royal Air Force Manning
4				Organisation at HQ Air
5				Command (See Trustee
6				Selection Methods below)
7				
8				
9				

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

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

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

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

--

Declarations

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

Signed on behalf of the charity's trustees

Signature(s)	<i>Original Signed</i>	
Full name(s)	P WADLOW	
Position (eg Secretary, Chair, etc.)	Station Commander & Trustee	

Date	<i>4th Oct 2022</i>
------	---------------------



RAF Shawbury Warrant Officers' and Sergeants' Mess			Charity No	1157057
Annual accounts for the period				
Period start date	01 Jul 2021	To	Period end date	30 Jun 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	30,776	-	-	30,776	18,225
Charitable activities	S02	24,034	-	-	24,034	17,037
Other trading activities	S03	-	-	-	-	-
Investments	S04	671	-	-	671	621
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	55,481	-	-	55,481	35,883
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	42,802	-	-	42,802	26,076
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	1,207
Total	S12	42,802	-	-	42,802	27,283
Net income/(expenditure) before investment gains/(losses)	S13	12,679	-	-	12,679	8,600
Net gains/(losses) on investments	S14	(940)	-	-	(940)	2,313
Net income/(expenditure)	S15	11,739	-	-	11,739	10,913
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	11,739	-	-	11,739	10,913
Reconciliation of funds:						
Total funds brought forward	S21	98,619	-	13,490	112,109	101,196
Total funds carried forward	S22	110,358	-	13,490	123,848	112,109

Section B

Balance Sheet

RAF Shawbury
Warrant Officers' and Sergeants' Mess
at 30 Jun 2022

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		21,004	-	-	21,004	20,507
Heritage assets (Note 16)	B03		-	-	-	-	-
Investments (Note 17)	B04		7,926	-	13,490	21,416	22,356
Total fixed assets	B05		28,930	-	13,490	42,420	42,863

Current assets

Stock (Note 18)	B06		73	-	-	73	226
Debtors (Note 19)	B07		12,211	-	-	12,211	10,842
Investments (Note 17.4)	B08		-	-	-	-	-
Cash at bank and in hand (Note 24)	B09		76,819	-	-	76,819	63,587
Total current assets	B10		89,103	-	-	89,103	74,655

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

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

Total current liabilities

	B12		7,675	-	-	7,675	5,409
--	-----	--	--------------	----------	----------	--------------	--------------

Net current assets/(liabilities)

	B12		81,428	-	-	81,428	69,246
--	-----	--	---------------	----------	----------	---------------	---------------

Total assets less current liabilities

	B13		110,358	-	13,490	123,848	112,109
--	-----	--	----------------	----------	---------------	----------------	----------------

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

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

Total net assets or liabilities

	B16		110,358	-	13,490	123,848	112,109
--	-----	--	----------------	----------	---------------	----------------	----------------

Funds of the Charity

Endowment funds (Note 27)	B17				13,490	13,490	13,490
Restricted income funds (Note 27)	B18			-		-	-
Designated funds	B19d		-			-	-
Unrestricted funds	B19		110,358			110,358	98,619
Revaluation reserve	B20		-			-	-
Total funds	B21		110,358	-	13,490	123,848	112,109

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

Signature	Date of approval dd/mm/yyyy
Original Signed	04 Oct 2022
Group Captain Philip Wadlow	

Section C Statement of Cash Flows

RAF Shawbury
Warrant Officers' and Sergeants' Mess
Year to 30 Jun 2022

Net movement in funds generated from operations		11,739
Depreciation in the year	1,932	
Disposal of Fixed Assets	-	
Revaluation of Fixed Assets	-	
Movement in Stocks/Inventories	153	
Movement in Debtors/Receivables	(1,369)	
Movement in Creditors/Payables	2,266	
Net movement in assets and liabilities		2,982
Net cash generated from operations		14,721
Investing Activities		
Investment in Fixed Assets	(2,429)	
Changes in Investments	940	
Total for Investing Activities		(1,489)
Financing Activities		
Repayment of Loans	-	
Total for Financing Activities		-
Total movement in Cash at bank and in hand		13,232
Cash at bank and in hand B/fwd	01 Jul 2021	63,587
Cash at bank and in hand C/Fwd	30 Jun 2022	76,819

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
------------------	------------------------------

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). 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...
-----------	-----------------------	---------

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
----------------	---	------------

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
----------------------------------	---	------------

	They are valued at fair value except where they qualify as basic financial instruments	N/A
--	--	------------

Policies adopted additional to or different from those above

--

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	30,776	-	-	30,776	18,225	-	-	18,225
	Donated goods, facilities and services	-	-	-	-	-	-	-	-
	Other donations and legacies	-	-	-	-	-	-	-	-
Total		30,776	-	-	30,776	18,225	-	-	18,225
Charitable activities:	Bar Income	9,933	-	-	9,933	12,615	-	-	12,615
	Function Income	13,403	-	-	13,403	3,980	-	-	3,980
	Maintenance Income	698	-	-	698	442	-	-	442
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
	Total	24,034	-	-	24,034	17,037	-	-	17,037
Other trading activities:	Other trading activities	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
	Total	-	-	-	-	-	-	-	-
Income from investments:	Interest income	64	-	-	64	12	-	-	12
	Dividend income	607	-	-	607	609	-	-	609
	Rental and leasing income	-	-	-	-	-	-	-	-
	Other investment income	-	-	-	-	-	-	-	-
Total		671	-	-	671	621	-	-	621
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		55,481	-	-	55,481	35,883	-	-	35,883

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.

This year	Last year

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	-	-
	-	-

	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	Administration	2,550	-	-	2,550	2,520	-	-
	Bad Debts Written Off	122	-	-	122	-	-	-
	Bar	153	-	-	153	8,201	-	-
	Depreciation	1,932	-	-	1,932	2,469	-	-
	Functions	27,876	-	-	27,876	5,898	-	-
	Garden Maintenance	395	-	-	395	278	-	-
	Grants made	1,183	-	-	1,183	1,000	-	-
	Independent Examination	970	-	-	970	833	-	-
	Insurance	234	-	-	234	234	-	-
	Maintenance	7,387	-	-	7,387	4,643	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
	Total expenditure on charitable activities	42,802	-	-	42,802	26,076	-	-
Separate material item of expense	Extraordinary items	-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
	Total separate material item of expense	-	-	-	-	-	-	-
Other	Fixed Assets Disposal	-	-	-	1,207	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
	Total other expenditure	-	-	-	1,207	-	-	-
TOTAL EXPENDITURE	42,802	-	-	42,802	27,283	-	-	27,283

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)	
--	--

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
		£	£	£	£	£	£
Contractor - Paid As You Dine	No	49,955	102,389	50,752	98,868	2,724	3,521
Public Accommodation	No	-	139	-	139	-	-
Members' monies for distribution to other charities	Yes	11,232	22,716	11,312	21,795	925	1,005
	No	-	-	-	-	-	-
	No	-	-	-	-	-	-
Total		61,187	125,244	62,064	120,802	3,649	4,526

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	970	833
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	-	-

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
	£	£	£	£
Contractor Staff Party	133	-	-	133
Junior Ranks' Activities	150	-	-	150
Senior Citizens Christmas Party	150	-	-	150
Station Childrens Christmas Party	150	-	-	150
Station Families Day	500	-	-	500
Station Sports	100	-	-	100
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	1,183	-	-	1,183

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	-	-	-	36,948	36,948
Additions	-	-	-	2,429	2,429
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	39,377	39,377

14.2 Depreciation and impairments

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

At beginning of the year	-	-	-	16,441	16,441
Disposals	-	-	-	-	-
Depreciation	-	-	-	1,932	1,932
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	18,373	18,373

14.3 Net book value

Net book value at the beginning of the year	-	-	-	20,507	20,507
Net book value at the end of the year	-	-	-	21,004	21,004

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	22,356	-	-	-	-	22,356
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	(940)	-	-	-	-	(940)
Carrying (fair) value at end of year	21,416	-	-	-	-	21,416

*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	21,416	-
Cash & cash equivalents	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	21,416	-
Grand total (Fair value at year end+Cost less impairment)		21,416

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>	-	226	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	(37)	-	-	-
<i>Impaired</i>	-	(116)	-	-	-
<i>Closing</i>	-	73	-	-	-
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	-	73	-	-	-
Total previous year	-	226	-	-	-

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
£	£
11,047	9,794
1,164	1,048
-	-
12,211	10,842

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		2,756	347	-	-
Payments received on account for contracts or performance-related grants		-	-	-	-
Accruals and deferred income		4,919	5,062	-	-
Taxation and social security		-	-	-	-
Other creditors		-	-	-	-
Total		7,675	5,409	-	-

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.	13,490

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.	13,490

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
£	£
-	-
28,211	28,199
48,608	35,388
-	-
-	-
Total 76,819	63,587

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.	The liquidity of the Charity is excellent and is monitored on a monthly basis. Debtors are 13% of Current Assets and the Charity does not rely heavily on investment income during the year to support activities. Investments have decreased in value by £940.47 over the Financial Year, however they have increased in overall capital growth since purchase by £4,615.54. A full review of investments is carried out on an annual basis and income is monitored over the financial year.	The liquidity of the Charity is excellent and is monitored on a monthly basis. Debtors are 13.7% of Current Assets and the Charity does not rely heavily on investment income during the year to support activities. Despite the impact of COVID-19 on the economy, the investments increased in value by £2,313.51 over the Financial Year, bringing them back to pre-COVID-19 levels. Overall the capital growth since purchase is £5,556.01. A full review of investments is carried out on an annual basis and income is monitored over the financial year.
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	13,490	-	-	-	-	13,490
Unrestricted Funds	UR	General funds from day to day operations	98,619	55,481	(42,802)	-	(940)	110,358
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/A	N/A	-	-	-	-	-	-
Total Funds			112,109	55,481	(42,802)	-	(940)	123,848

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	13,490	-	-	-	-	13,490
Unrestricted Funds	UR	General funds from day to day operations	87,706	35,883	(27,283)	-	2,313	98,619
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/A	N/A	-	-	-	-	-	-
Total Funds			101,196	35,883	(27,283)	-	2,313	112,109

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.		



Section A

Independent Examiner's Report

Report to the Managing
Trustee of

RAF SHAWBURY WARRANT OFFICERS' & SERGEANTS' MESS

On accounts for the year
ended

30TH JUNE 2022

Charity no
(if any)

1157057

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:

08.10.2022

Name:

HOWARD NEIL SANDERSON

Relevant professional

FCIE

qualification(s) or body
(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.

--

Accounts

5



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

Trustees' Annual Report for the period

From 1 July 2020 Period start date To 30 June 2021 Period end date

Charity name: Royal Air Force Shawbury Sergeants' Mess

Charity registration number: 1157057

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The objectives of the Royal Air Force Shawbury Sergeants' Mess are "The Promotion of Military Efficiency of the Armed Forces of the Crown". This object presents the Trustee with wide powers, enabling him to provide charitable assistance to all elements of the Royal Air Force Community; internal subsidy of Sergeants' Mess activities and grant making are the Royal Air Force Sergeants' Mess principle means of delivering this charitable assistance. The RAF Shawbury Sergeants' Mess has 3 main aims set by the Trustee: i. Encourage esprit de corps by enabling serving members to mix together for 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. Encourage, support and facilitate 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 community. 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 and Performance" section.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or	Para 1.17 and 1.19	The Sergeants' Mess derives 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.

services identified in the accounts.		The main activities of the Sergeants' Mess in relation to those purposes for the public benefit are: a. The provision of funding to enhance living accommodation. b. The provision of funding towards informal and formal functions throughout the year. c. The provision of grants benefiting the wider Service Community.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Royal Air Force Shawbury Sergeants' Mess 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 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 Charities Commission. With assistance issued from Air Command staff, the Trustee has paid due regard to the guidance issued by the Charities 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	Prior to the end of the Financial Year the Financial Plan/Budget is proposed to the Membership at an Extraordinary General Meeting (EGM). The Plan details the proposed budget for the new Financial Year including grants, subsidies and any capital expenditure for ratification by the Membership. If agreed at the EGM, Minutes are then distributed to the Trustee for ratification and approval. The Mess Committee meetings take place each month to discuss finances and any other business of the Mess.
Policy on social investment including program related investment	Para 1.38	N/A
Contribution made by volunteers	Para 1.38	N/A
Other		N/A

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The Mess allocated funding towards a variety of formal and informal functions over the Financial Year. This included; Service 'Dining-In' or Dinner Nights such as a Battle of Britain evening, Dinner Nights for Mess Members and spouses/partners, and both a Summer Ball and Christmas Draw for the benefit of Mess Members, in order to meet the aim of promoting esprit de corps and for the collective benefit of the Membership. Unfortunately, as a result of COVID-19 and Government restrictions all functions had to be cancelled, therefore no money was spent on functions during the Financial Year. Support to Other Activities: Each year the Mess agrees to grant sums of money to events held on the Unit, which benefit the wider Service community. Unfortunately, the only grant paid out detailed in the original Financial Plan was a grant towards a joint Battle of Britain Event. The Sergeants' Mess was able to continue to contribute to the Royal Air Force Shawbury Sports Fund to assist in its programme to enhance sporting facilities on the Unit. 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 allocating activities. Due to the cancellation of functions, action was taken to reduce Subscription levels, which was approved by the Membership at an EGM. An amended Financial Plan was presented to the Membership at the AGM, which incorporated the reduction in subscriptions and a number of other changes, including allocating money towards Mess Improvements for a bar refurbishment and electric patio heaters. The aim in the amended Financial Plan 20/21 was to end the financial year with a surplus of £893.00. However, the surplus was much higher than anticipated.

		Trading Activities: The Sergeants' Mess operates a bar as a primary purpose trading activity. The bar is managed by the Contractor ESS, but the stock is owned by the Sergeants' Mess. Agreed Gross Profit Percentages/ Mark-ups are set by the Mess Committee and agreed at the EGM prior to the start of the Financial Year. With the agreement of the Trustee and Mess Membership an amendment was made to the contract to hand back ownership of the stock to the Contractor, reducing the risk to the Trustee and the Mess Committee. The stock was finally handed over on 30 Nov 20. The levels of Gross Profit Percentages/ Mark-ups continue to be set by the Mess Committee and agreed at the EGM prior to the start of the Financial Year. Investments: Investment income performed marginally better than expected, with income above target by £109.10. Despite the impact COVID-19 had on the economy and ultimately our Investments during Financial Year 20/21, there has been an increase in capital growth of £2,313.51 over this Financial Year and overall growth of £5,556.01 since purchase. Future Plans for the Sergeants' Mess is to arrange a similar spread of formal and informal functions for Financial Year 21/22, which were anticipated prior to COVID-19. Furthermore, money was approved at the EGM for the refurbishment of the Bar and the purchase of a Pool Table. If functions are unable to be held due to further restrictions, funds will be re-allocated at the AGM or an EGM will be called.
--	--	---

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	The objectives are set in the Financial Plan, which is approved by the Trustee and voted in at an EGM prior to the start of the Financial Year. Committee Meetings are held on a monthly basis to review the performance of the Sergeants' Mess against the Financial Plan. Planned income over the Financial Year was above target, which was mainly due to higher than anticipated Subscription Income. Unfortunately, Bar Profits were below target as a result of the direction from Government to close all Bars due to COVID-19.
-------------------------------------	-----------	---

		Planned expenditure was below target, with an underspend on Subsidies to events and planned Mess Improvements.
Performance of fundraising activities against objectives set	Para 1.41	The main income streams for the Sergeants' Mess are subscriptions and bar profits. Subscriptions: Subscriptions were set and agreed at £16.00 per month for each Mess Member. However, as a result of COVID-19, approval was given at the EGM to reduce Subscription levels from Nov 20 to £4.00 per month. Subscription income fluctuated over the year, but was above target at the end of the Financial Year Bar Profits: The Bar performed relatively well until closure again in Nov 20 as a result of COVID-19. An overall profit of £4,414.61 was achieved, but it was below target by £585.04.
Investment performance against objectives	Para 1.41	As noted above, despite the impact COVID-19 had on the economy and ultimately our Investments during Financial Year 20/21, there has been an increase of £2,313.51 in capital growth over this Financial Year, and overall growth of £5,556.01 since purchase.
Other		N/A

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The Sergeants' Mess ends the year with income of £35,883.29 compared to expenditure of £27,284.90. This has resulted in a surplus of £8,598.39, compared to a target surplus in the Financial Plan of £893.00. A total of £7,000.00 was allocated within the Financial Plan for Mess Improvements, however any property purchased by the Mess would be capitalised on the Balance Sheet, depreciated in accordance with policy and only the depreciation charge would be expensed through the Profit and Loss Statement. Therefore, the surplus at the end of the Financial Year includes the £7,000.00 allocated for Improvements, which would not be expensed through the Profit and Loss. The remainder of the surplus is mainly as a result of an underspend on expenditure and cancelled functions, for which a total of £1,000.00 subsidies had been allocated. A total of £2,301.47 was spent from the Improvements Budget, which included a Glass Washer and Ice machine to enhance the facilities for the Mess Membership. The Patio Heaters have not yet been purchased.
---	-----------	---

		Liquidity is excellent with net funds readily realisable of £68,084.54, some of which is deposited in a Charities Official Investment Fund (COIF) Deposit Fund to gain maximum interest. The Sergeants' Mess was founded with assistance from an initial grant from the RAF Central Fund. The Contingent liability/Permanent Endowment is the initial funding of the Sergeants' Mess. If the Mess was to close, the RAF Central Fund would normally expect the grant to be returned. The Mess must maintain investments at a value no less than the endowed grant monies, subject to market value losses and deflation. Income generated from the invested funds is restricted to support the appropriate charitable activities of the Mess. A comparison of the RAF Shawbury Sergeants' Mess investment holdings to its Contingent Liability /Endowed Grant shows that they have sufficient investments to cover the value of £13,490.00.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	At the end of the Financial Year the Sergeants' Mess had free reserves of £72,555.29. The Trustee also agreed an Operating Reserves Policy for the Financial Year to ensure financial viability of the Fund and its ability to meet on-going commitments. Reserves of £4,000.00 have been set aside, which is the value of approximately 2 months' worth of recurrently committed expenditure. Free Reserves have been calculated as those parts of income which are freely available and do not include the Permanent Endowment, Restricted Funds, any part of Unrestricted Funds not available for spending and Assets which could only be realised through disposing. I have included the investments, as they can be realised at short notice if required, however they may not sell at their current value on the balance sheet. The Reserves have been used to gain the maximum income for the Fund, with £22,356.01 being held in Equity and Fixed Investments and monies held in a COIF Deposit Fund and a High Interest Account. The Reserves of the Charity are continually monitored and reviewed within the context of the funds required to fulfil the charitable objectives.
Amount of reserves held	Para 1.22	Circa £72,500
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	There were no funds materially in deficit during the Financial Year.
Explanation of any uncertainties about the	Para 1.23	There are no uncertainties about the Charity continuing as a going concern.

charity continuing as a going concern		
---------------------------------------	--	--

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	Principle funding is from subscriptions and investment income, while further income is received from bar profits.
Investment policy and objectives including any social investment policy adopted	Para 1.46	To meet the over-riding need of regular on-going specified annual income – increasing with inflation, the Royal Air Force Sergeants' Mess Investment Strategy/Policy is to have a diversified portfolio across established UK Equity and Fixed interest markets with a bias towards Equities that offer growth and yield. Furthermore, money is held in a COIF Deposit Fund, gaining maximum interest, but ensuring monies are readily available. The 2 main aims of holding investments are to cover the Contingent Liability/Permanent Endowment and also to generate income to help cover the expenses of the Sergeants' Mess.
A description of the principal risks facing the charity	Para 1.46	To continue to meet the strategic and operational objectives of the Sergeants' Mess, the Trustee has given consideration to the major risks to which the Charity is exposed. He is satisfied that systems and procedures have been established in order to manage these risks. This is done through the means of a Service Funds Internal Audit Board, convened at the start of each Financial Year, to carry out internal arithmetical and management audit of the Charity. In addition, the Trustee maintains a Risk Register detailing those areas which may give rise to concern presently and into the future. Risks have been identified, analysed and assessed accordingly to their impact and the likelihood of occurrence. Systems implemented to mitigate these risks are continually reviewed and the Risk Register is reviewed on a regular basis. The main risks over the year: Potential Risk COVID-19 will have an impact on the Messes when holding their mandatory meetings, also the impact on finances due to cancelled events/functions. Mitigation Conservative Financial Plans and the Membership made aware of adjustments throughout the year as restrictions are lifted. Meetings to be held virtually. Potential Risk Training Deficiency: Untrained President/Chairman of the Mess Committees (PMC/CMC) or Officers in Charge of Funds (OIC).

		Mitigation OC Accts Flt briefs all new PMCs, CMCs and OICs. Regular briefings are held. OC Accts Flt produced a "Guide for OICs." Potential Risk Handover of ownership of stock to the Contractor with the risk of manipulation of the Bar Trading Accounts and GPP. Mitigation Bar Trading account to be scrutinized by OC Accts Flt and Audited by the Audit Clerk. At the end of the Financial Year the main risk was/is: Potential Risk COVID-19 and the impact on the Sergeants Mess with a fall in capital value of investments and the impact on the finances. Also ensuring mandatory meetings continue to be held (in accordance with government guidelines of social distancing). Mitigation The Sergeants Mess have been conservative when drafting their Financial Plan for Financial Year 21/22 and have made the membership aware of the need to make adjustments throughout the Financial Year if required. Meetings will continue to be held virtually through various methods until restrictions are lifted. Investment have increased in Capital Value this Financial year. The impact of any fall in capital value of investments would only become an issue if the Sergeants' Mess were required to sell them, which is currently not required.
Other		N/A

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	Para 1.25	The Station Commander at Royal Air Force Shawbury is appointed as ex-officio of all Service Funds at Royal Air Force Shawbury. Appointment of Station Commanders is

any person or body entitled to appoint one or more trustees		controlled by the Royal Air Force Personnel Manning organisation, currently based at Headquarters Royal Air Force High Wycombe.
---	--	---

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	Trustees are offered informal training as part of their induction at Headquarters Air Command by Service Funds Policy. They are given a brief explaining their roles and responsibilities and are issued Charities Commission Booklet 3 – The Essential Trustee. Trustees are also advised to attend a Trustee Training Day.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The Trustee delegates the day to day management and control of the Sergeants' Mess together with the authority of the disbursement of loans to a management committee chaired by the Chairman of the Mess Committee, who is appointed by the Trustee. Members of the committee are appointed from each of the functional areas of the Station. However, all management decisions, acquisitions and expenditure are subject to the Trustees' approval by signature in the electronic minutes. The budget for the next Financial Year is set in June by the Committee for approval by the Fund Members at a General Meeting. The Annual General Meeting ratifies the annual audited accounts of the Fund. Minutes are taken at each Committee and General Meeting and are circulated to reach the Trustee within 10 working days of the Meeting for his approval. Committee meetings take place each month to discuss the financial performance against budget and other mess related issues.
Relationship with any related parties	Para 1.51	As Trustee of Service Funds at Royal Air Force Shawbury, the Station Commander also has responsibility for one other separately run Service Funds registered charity: namely the Royal Air Force Shawbury Officers' Mess. He is also Trustee for the Royal Air Force Junior Ranks' Welfare Fund and a number of other sport/society/welfare funds termed "Banked Funds", which are Excepted Charities under Statutory Instrument 1056/65.
Other		Compliance with the Charity Governance Code (Organisational Purpose, Leadership, Integrity, Decision Making, Risk and Control, Board Effectiveness, Diversity, Openness and Accountability): As detailed above, the Sergeants' Mess is managed by a Chairman appointed by the Trustee. The Committee is clear about the Charity's aims and purpose and that they are delivered effectively. Regular meetings are held to review their financial position and the impact funding has on achieving their charitable purpose. Minutes are taken at each Committee

		and General Meeting and circulated to the Trustee for approval of any decisions discussed and agreed by the Committee. Risks are actively managed through a Risk Register and are regularly reviewed and updated accordingly. The Trustee is also satisfied that systems and procedures have been established to manage these risks through the Service Funds Internal Audit Board. The Trustee and Sergeants' Mess Committee act with integrity and are aware that they have ultimate responsibility for the Charity's funds and assets, including its reputation. They act in the best interest of the Charity and have implemented a Conflict of Interest Policy, which every Committee Member must adhere to and sign upon taking up their role on the Committee.
--	--	---

Reference and Administrative details

Charity name	Royal Air Force Shawbury Sergeants' Mess
Other name the charity uses	
Registered charity number	1157057
Charity's principal address	Royal Air Force Shawbury Shrewsbury Shropshire SY4 4DZ

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	CA Mullen	Station Commander	1 Jul 20 – 10 Dec 20	Appointment of Station
2	P Wadlow	Station Commander	11 Dec 20 – to date	Commanders is controlled by
3				the Royal Air Force Manning
4				Organisation at HQ Air
5				Command (See Trustee
6				Selection Methods below)
7				
8				
9				
10				

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

Additional information (optional)

Names and addresses of advisers (Optional information)

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

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

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

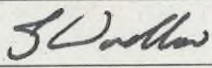
Other optional information

--

Declarations

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	P WADLOW	
Position (eg Secretary, Chair, etc.)	Station Commander & Trustee	

Date

28/09/2021



CHARITY COMMISSION
FOR ENGLAND AND WALES

RAF Shawbury Warrant Officers' and Sergeants' Mess		Charity No	1157057
Annual accounts for the period			
Period start date	01 Jul 2020	To	Period end date 30 Jun 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	18,225	-	-	18,225	37,270
Charitable activities	S02	17,037	-	-	17,037	77,377
Other trading activities	S03	-	-	-	-	-
Investments	S04	621	-	-	621	790
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	35,883	-	-	35,883	115,437
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	26,077	-	-	26,077	102,077
Separate material item of expense	S10	-	-	-	-	-
Other	S11	1,207	-	-	1,207	-
Total	S12	27,284	-	-	27,284	102,077
Net income/(expenditure) before investment gains/(losses)	S13	8,599	-	-	8,599	13,360
Net gains/(losses) on investments	S14	2,313	-	-	2,313	(2,259)
Net income/(expenditure)	S15	10,912	-	-	10,912	11,101
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	-	-	-	-	(13,235)
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	10,912	-	-	10,912	(2,134)
Reconciliation of funds:						
Total funds brought forward	S21	87,708	-	13,490	101,198	103,332
Total funds carried forward	S22	98,619	-	13,490	112,109	101,198

Section B

Balance Sheet

RAF Shawbury
Warrant Officers' and Sergeants' Mess
at 30 Jun 2021

Guidance
Notes

Fixed assets

Intangible assets	(Note 15)
Tangible assets	(Note 14)
Heritage assets	(Note 16)
Investments	(Note 17)
Total fixed assets	

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
B01	-	-	-	-	-
B02	20,507	-	-	20,507	21,882
B03	-	-	-	-	-
B04	8,866	-	13,490	22,356	20,043
B05	29,373	-	13,490	42,863	41,925

Current assets

Stock	(Note 18)
Debtors	(Note 19)
Investments	(Note 17.4)
Cash at bank and in hand	(Note 24)
Total current assets	

B06	226	-	-	226	3,910
B07	10,842	-	-	10,842	8,300
B08	-	-	-	-	-
B09	63,587	-	-	63,587	54,001
B10	74,655	-	-	74,655	66,211

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

Cash at bank and in hand (Note 20)

B11	5,409	-	-	5,409	6,938
B09x	-	-	-	-	-

Total current liabilities

B12	5,409	-	-	5,409	6,938
-----	-------	---	---	-------	-------

Net current assets/(liabilities)

B12	69,246	-	-	69,246	59,273
-----	--------	---	---	--------	--------

Total assets less current liabilities

B13	98,619	-	13,490	112,109	101,198
-----	--------	---	--------	---------	---------

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

Provisions for liabilities

B14	-	-	-	-	-
B15	-	-	-	-	-

Total net assets or liabilities

B16	98,619	-	13,490	112,109	101,198
-----	--------	---	--------	---------	---------

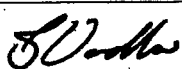
Funds of the Charity

Endowment funds	(Note 27)
Restricted income funds	(Note 27)
Designated funds	
Unrestricted funds	
Revaluation reserve	

Total funds

B17			13,490	13,490	13,490
B18		-		-	-
B19d	-			-	-
B19	98,619			98,619	87,708
B20	-			-	-
B21	98,619	-	13,490	112,109	101,198

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

Signature	Date of approval dd/mm/yyyy
	28/07/2021
Grp Capt P Wadlow	

Section C Statement of Cash Flows

RAF Shawbury
Warrant Officers' and Sergeants' Mess
Year to 30 Jun 2021

Net movement in funds generated from operations	10,912
--	---------------

Depreciation in the year	2,469
Disposal of Fixed Assets	1,207
Revaluation of Fixed Assets	-
Movement in Stocks/Inventories	3,684
Movement in Debtors/Receivables	(2,542)
Movement in Creditors/Payables	(1,529)

Net movement in assets and liabilities	3,289
---	--------------

Net cash generated from operations	14,201
---	---------------

Investing Activities	
Investment in Fixed Assets	(2,301)
Changes in Investments	(2,313)

Total for Investing Activities	(4,614)
---------------------------------------	----------------

Financing Activities
Repayment of Loans

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

Total movement in Cash at bank and in hand	9,587
---	--------------

Cash at bank and in hand B/fwd	01 Jul 2020	54,001
---------------------------------------	--------------------	---------------

Cash at bank and in hand C/Fwd	30 Jun 2021	63,587
---------------------------------------	--------------------	---------------

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

Section D**Notes to the accounts****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

-

Section D

Notes to the accounts

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...
-----------	-----------------------	---------

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

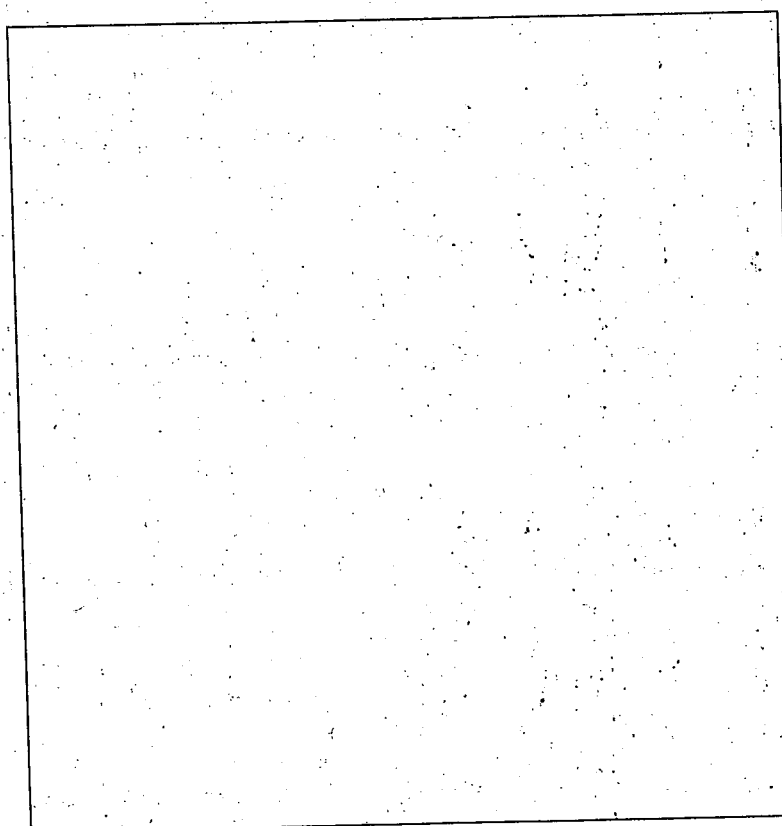
Current asset investments

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

They are valued at fair value except where they qualify as basic financial instruments

N/A

Policies adopted additional to or different from those above

Note 3

Analysis of income

Analysis	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:								
Donations and gifts	-	-	-	-	-	-	-	-
Gift Aid	-	-	-	-	-	-	-	-
Legacies	-	-	-	-	-	-	-	-
General grants provided by government/other	-	-	-	-	-	-	-	-
Membership subscriptions and sponsorships which are in substance donations	18,225	-	-	18,225	37,270	-	-	37,270
Donated goods, facilities and services	-	-	-	-	-	-	-	-
Other donations and legacies	-	-	-	-	-	-	-	-
Total	18,225	-	-	18,225	37,270	-	-	37,270
Charitable activities:								
Bar Income	12,615	-	-	12,615	42,493	-	-	42,493
Function Income	3,980	-	-	3,980	33,768	-	-	33,768
Maintenance Income	442	-	-	442	1,116	-	-	1,116
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	17,037	-	-	17,037	77,377	-	-	77,377
Other trading activities:								
Other trading activities	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Income from investments:								
Interest income	12	-	-	12	12	-	-	12
Dividend income	609	-	-	609	778	-	-	778
Rental and leasing income	-	-	-	-	-	-	-	-
Other investment income	-	-	-	-	-	-	-	-
Total	621	-	-	621	790	-	-	790
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	35,883	-	-	35,883	115,437	-	-	115,437

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.

This year	Last year

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.

This year	Last year

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								
Administration	2,520	-	-	2,520	2,384	-	-	2,384
Bad Debts Written Off	-	-	-	-	386	-	-	386
Bar	8,201	-	-	8,201	34,903	-	-	34,903
Depreciation	2,469	-	-	2,469	2,735	-	-	2,735
Functions	5,898	-	-	5,898	54,364	-	-	54,364
Garden Maintenance	278	-	-	278	491	-	-	491
Grants made	1,000	-	-	1,000	1,050	-	-	1,050
Independent Examination	833	-	-	833	626	-	-	626
Insurance	234	-	-	234	259	-	-	259
Maintenance	4,644	-	-	4,644	4,533	-	-	4,533
Professional Fees	-	-	-	-	346	-	-	346
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	26,077	-	-	26,077	102,077	-	-	102,077
Separate material item of expense								
Extraordinary items	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total separate material item of expense	-	-	-	-	-	-	-	-
Other								
Fixed Assets Disposal	1,207	-	-	1,207	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	1,207	-	-	1,207	-	-	-	-
TOTAL EXPENDITURE	27,284	-	-	27,284	102,077	-	-	102,077

Other information:

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)

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
		£	£	£	£	£	£
PAYD Income	No	102,389	72,983	98,868	72,983	3,520	-
Public Accommodation	No	139	111	139	111	-	-
Banked Funds Subscriptions	Yes	22,176	13,097	21,795	12,474	1,005	624
	No	-	-	-	-	-	-
	Yes	-	-	-	-	-	-
Total		124,704	86,192	120,803	85,568	4,525	624

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	833	626
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	-	-

Note 11

Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

Salaries and wages

Social security costs

Pension costs (defined contribution scheme)

Other employee benefits

Total staff costs

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

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	-	1
Governance	-	-
Other	-	-
Total	-	1

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.

Amount of contributions recognised in the SOFA as an expense

This year	Last year
£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

--

Grantmaking

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

Please enter "Nil" if the charity does not identify and/or allocate support costs.

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

Page 25 of 50

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	-	-	-	35,854	35,854
Additions	-	-	-	2,301	2,301
Revaluations	-	-	-	-	-
Disposals	-	-	-	(1,207)	(1,207)
Transfers *	-	-	-	-	-
At end of the year	-	-	-	36,948	36,948

14.2 Depreciation and impairments

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

At beginning of the year	-	-	-	13,972	13,972
Disposals	-	-	-	-	-
Depreciation	-	-	-	2,469	2,469
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	16,441	16,441

14.3 Net book value

Net book value at the beginning of the year	-	-	-	21,882	21,882
Net book value at the end of the year	-	-	-	20,507	20,507

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:

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.

This year	Last year
	Oct-19
	Edward Fraser Limited
	The Valuation is based on the likely cost of the recommissioning of the major silver pieces. The remaining items of silver and other metalwares have values based on second hand retail value or bullion value.

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

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

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

This year	Last year
N/A	N/A
N/A	N/A
N/A	N/A

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

** 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

At beginning of the year

Additions

Disposals

Revaluations

Transfers *

At end of the year

Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-

16.3 Depreciation and impairments

**Basis

** Rate

 Straight-Line
("SL") or
Reducing
Balance

At beginning of the year

Disposals

Depreciation

Impairment

Transfers*

At end of year

-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-

16.4 Net book value

Net 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	20,043	-	-	-	-	20,043
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	2,313	-	-	-	-	2,313
Carrying (fair) value at end of year	22,356	-	-	-	-	22,356

*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

Listed investments

Cash & cash equivalents

Investment properties

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

Fair value at year end	Cost less impairment
£	£
22,356	-
-	-
-	-
-	-
-	-
22,356	-
	22,356

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.

Charitable activities:

Opening

Added in period

Expensed in period

Impaired

Closing

Other trading activities:

Opening

Added in period

Expensed in period

Impaired

Closing

Other:

Opening

Added in period

Expensed in period

Impaired

Closing

Total this year

Total previous year

Stock		Donated goods		Work in progress
For distribution	For resale	For distribution	For resale	
£	£	£	£	£
-	3,910	-	-	-
-	-	-	-	-
-	(3,684)	-	-	-
-	-	-	-	-
-	226	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	226	-	-	-
-	3,910	-	-	-

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
£	£
9,794	8,019
1,048	281
-	-
10,842	8,300

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

Accruals for grants payable

Bank loans and overdrafts

Trade creditors

Payments received on account for contracts or performance-related grants

Accruals and deferred income

Taxation and social security

Other creditors

Total

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
-	-	-	-
-	-	-	-
347	3,323	-	-
-	-	-	-
5,062	3,353	-	-
-	262	-	-
-	-	-	-
5,409	6,938	-	-

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 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 £
-	-
-	-
-	-
-	-
-	-

21.2 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.

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.	13,490

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

This year	Last year

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
	£	£
	-	-
	28,199	28,184
	35,388	25,817
	-	-
	-	-
Total	63,587	54,001

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.

This year**Last year**

The liquidity of the Charity is excellent and is monitored on a monthly basis. Debtors are 13.7% of Current Assets and the Charity does not rely heavily on investment income during the year to support activities. Despite the impact of COVID-19 on the economy, the investments increased in value by £2,313.51 over the Financial Year, bringing them back to pre-COVID-19 levels. Overall the capital growth since purchase is £5,556.01. A full review of investments is carried out on an annual basis and income is monitored over the financial year.

The liquidity of the Charity is excellent and is monitored on a monthly basis. Debtors are 12.53% of Current Assets and the Charity does not rely heavily on investment income during the year to support activities. Unfortunately due to the situation with COVID-19, the investments fell in value by £2,259.71 since 2019, but have had good capital growth of £3,242.50 since purchase. A full review of investments is carried out on an annual basis and income is monitored over the financial year.

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

This year

Last year

--	--

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	13,490	-	-	-	-	13,490
Unrestricted Funds	UR	General funds from day to day operations	87,708	35,883	(27,284)	-	2,313	98,619
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/A	N/A	101,198	35,883	(27,284)	-	2,313	112,109
Total Funds			101,198	35,883	(27,284)	-	2,313	112,109

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	13,490	-	-	-	-	13,490
Unrestricted Funds	UR	General funds from day to day operations	89,842	115,437	(102,077)	-	(15,494)	87,708
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/A	N/A	-	-	-	-	-	-
		Total Funds	103,332	115,437	(102,077)	-	(15,494)	101,198

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	None	
Between endowment and restricted funds	None	
Between endowment and unrestricted funds	None	

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.

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

Charity Name
RAF Shawbury Warrant Officers' & Sergeants' Mess

On accounts for the year
ended

30th June 2021

Charity no
(if any)

1157057

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: 01.10.2021

Name:

HOWARD NEIL SANDERSON

Relevant professional
qualification(s) or body

FCIE

(if any):

Address:

ACCOUNTANCY COMPLIANCE SOLUTIONS (UK) LIMITED
SUITE 9 NORMANY GATEWAY, LYSAGHTS WAY, SCUNTHORPE,
NORTH LINCOLNSHIRE, DN15 9YG

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.

--