FRIENDS OF LANGHAM DOME

England & Wales · Charity number 1157742

Details

Status	Registered
Legal form	CIO
Registered	2014-07-07
Register	View on the Charity Commission register

Contact

Address	Home Close North Street Langham Holt NR25 7DG
Phone	01328830348
Email	admin@langhamdome.org
Website	www.langhamdome.org

Activities

Objects: THE OBJECTS OF THE CIO ARE: 1. TO PRESERVE AND MAINTAIN FOR THE PUBLIC BENEFIT THE SCHEDULED ANCIENT MONUMENT KNOWN AS LANGHAM DOME AT COCKTHORPE ROAD, LANGHAM, NORFOLK. 2. TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE HISTORY OF LANGHAM DOME AND THE R.A.F AIRFIELD AT LANGHAM.

Activities: The objects of the CIO are:1. To preserve and maintain for the public benefit the Scheduled Ancient Monument known as Langham Dome at Cockthorpe Road, Langham, Norfolk.2. To advance the education of the public in the history of Langham Dome and the R.A.F Airfield at Langham.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Education/training, Environment/conservation/heritage
- **Who:** The General Public/mankind

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Geography

- Norfolk

Finances

Period end	Income	Expenditure	Assets	Employees
2025-10-31	£64,641	£68,135	-	-
2024-10-31	£62,728	£76,077	-	-
2023-10-31	£53,891	£64,294	-	-
2022-10-31	£54,618	£66,012	-	-
2021-10-31	£54,148	£60,004	-	-
2020-10-31	£207,908	£48,186	-	-

Trustees

Name	Role	Appointed
Patrick John Stafford Allen BEM	Chair	2014-07-07
Angus Malcolm Wolfendale		2025-11-25
Anthony Mark Flynn		2024-01-23
Charles Monteith		2024-01-23
Dr Allan George Parker		2019-10-20
Fiona Caroline Pridham		2021-01-11
Henry Douglas Labouchere		2014-08-14
Richard John Cole		2018-02-26

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FRIENDS OF LANGHAM DOME

England & Wales - Charity number 1157742

Accounts

Charity number: 1157742

FRIENDS OF LANGHAM DOME

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2025

FRIENDS OF LANGHAM DOME

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FRIENDS OF LANGHAM DOME

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 OCTOBER 2025

Trustees	Richard John Cole Roland Lithgow Goodison (resigned 1 December 2025) Patrick John Stafford Allen, Chair Angus Malcolm Wolfendale (appointed 25 November 2025) Nigel Barry Quarles Back (resigned 1 December 2025) Henry Douglas Labouchere Dr Allan George Parker Fiona Caroline Pridham Charles Monteith Anthony Mark Flynn
Charity registered number	1157742
Principal office	Langham Dome Cockthorpe Road Holt Norfolk NR25 7BR
Accountants	MA Partners LLP Chartered Accountants 7 The Close Norwich Norfolk NR1 4DJ

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 OCTOBER 2025

The Trustees present their annual report together with the financial statements of the Charity for the year 1 November 2024 to 31 October 2025.

Objectives and activities

a. Policies and objectives

Langham Dome was originally constructed in 1942 to be one of about forty state of the art Dome Teachers built across the United Kingdom and was at the forefront of Britain's anti aircraft defence in the second World War. With its projection systems, ventilation machinery and dummy gun, the Dome was on the very cutting edge of technology and played a key role in helping to train those protecting the country from air attack.

The principal objects of the Charity are to:

- Preserve and maintain for the public benefit the Scheduled Ancient Monument known as Langham Dome at Cockthorpe Road, Langham, Norfolk.

- Advance the education of the public in the history of Langham Dome and the RAF airfield at Langham. This includes assisting with the curriculum of local schools.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities undertaken to achieve objectives

The Dome is owned by North Norfolk Historic Buildings Trust (NNHBT) and its restoration was completed by NNHBT in 2014 at a cost of approximately £280,000. A range of educational displays have since been installed by NNHBT at a cost of over £300,000. All this expenditure has been financed by grants from the Heritage Lottery Fund (HLF) and several other organisations.

NNHBT has subsequently leased the Dome to Friends of Langham Dome (“FoLD”) for 25 years and transferred to FoLD ownership of its contents. NNHBT is responsible for maintaining the structure of the dome building, with FoLD responsible for maintaining the contents.

FoLD is jointly and severally liable, with NNBHT, to HLF for various substantial commitments to sustain the project.

c. Main activities undertaken to further the Charity's purposes for the public benefit

The Dome is an exciting visitor experience for young and old alike, providing a fascinating insight into the technology underlying aircraft gunner training during WW2 and into the life of the airfield and surrounding villages at that time.

The Dome offers a host of educational opportunities for children and young people at all stages of their education and we work closely with teachers specialising in Key Stages 1-5.

As at 31 October 2025 we had 122 Friends of the Dome, who each pay an annual subscription of £15 from the locality and far afield. We are really grateful for this support.

Achievements and performance

a. Review of activities

The Charity continues to seek ways of investing further to preserve the history and bring to life the role of RAF Langham in World War 2, and many aspects of the war itself, to all generations. The Manager remains Scott Eltringham and Deborah Preston remains in the role of Administrator. The Manager relies upon two dedicated volunteers to stand in for him at weekends or when he is on leave.

One cannot complete this report without mention of our dedicated band of volunteers, who on a daily basis turn out to support the coordinators and extend their individual knowledge of the Dome and the Airfield to the visitors. Our TripAdvisor and google reviews continue to highlight visitors' appreciation of their participation in making their visit an amazing and memorable experience. We cannot praise or thank them enough.

The Charity did not undertake any major capital expenditure this year, but did hold a fundraising event in early September, to commemorate the 80th Anniversaries of Victory in Europe and Victory over Japan. The event was opened by Air Marshal Sir Dick Garwood, who with his wife, drew the 5 winning tickets of the Raffle which raised £2,000. The full size replica Spitfire by the Dome continues to have a major drawing power on visitors passing by.

The Memorial Garden continues to attract a large number of visitors and passers-by who stop to look at the Spitfire and use the garden. This provides a healthy addition of funds through donations made via the "Donation Post".

In recent years the Trustees stated they must continue to seek ways of investing further to preserve the history and bring to life the role of RAF Langham in World War 2, and many aspects of the war itself, to all generations. It was, therefore, through providing financial support to ensure publication could go ahead, for a new booklet called "Attack and Defence" providing much more detail about the Coastal Command operations flown from RAF Langham during WW2 and subsequently during the Cold War. The authors are two of our most dedicated volunteers who kindly agreed to donate all proceeds to the Charity. The publication continues to be a resounding success bringing valuable funds from sales.

Financial review

a. Review of the year

The year produced a record number of 4,852 visitors which included 681 children. To increase the Charity's visibility at events in North Norfolk, two gazebos were purchased, suitably highlighted in the striking yellow and black colours of the Charity's logo. We are grateful to the RC Snelling Charitable Trust for a donation of £1,500 towards the cost of one gazebo.

Total income was £64,641 (*2024 - £62,728*) largely due to a significant increase in trading activity as a result of successful merchandising and refreshment sales as well as book sales.

Total expenditure was £68,135 (*2024 - £76,077*). There was a net gain on investments of £1,519 which offset a loss of £3,494 on operations. Therefore, net assets fell marginally from £279,978 in 2024 to £278,003, of which £221,701 relates to unrestricted funds and £56,302 to restricted funds.

Depreciation and amortisation at £11,939 (*2024 – £20,286*) fell dramatically, reducing the previously large figure for support costs. Looking forward, this depreciation of assets taken over from the Landlord (NNHBT) is predicted to reduce over the next 5 years as reflected in our five year business plan. Whilst not a current cash expenditure, it does indicate the need to conserve funds for renewal of assets.

Keeping a very close eye on our liquid assets in the bank, the Trustees felt confident they could move a further £5,000 in 2025 from the deposit account into the CCLA investment portfolio short duration bond fund to protect the Charity's reserves from inflation. Cash at bank and in hand at year end was £43,329 (*2024 - £38,501*) hence the decision by the Trustees.

b. Reserves policy

Total reserves held as at 31 October 2025 were £278,003 (*2024 - 279,978*). Free reserves, being unrestricted funds not represented by fixed assets were £152,686 (*2024 - £145,600*).

At the end of 2025 financial year the Trustees had built up liquid assets of £151,072 being £107,743 invested in CCLA funds and £43,329 in cash at bank and in hand. This, as planned, should give us a reasonably comfortable cushion against the ebbs and flows of our operations and some flexibility to take advantage of opportunities for investment to enhance our visitor attraction.

The Trustees believe that we should hold in reserve around two years' operational cash expenditure, estimated now to be in the order of £85,000. In addition, in due course the depreciation charge will manifest itself in the need for cash to renew assets which is also likely to require us to resort to grant funding. We have no wish to accumulate cash which could be used for further investment but the Trustees continue to believe that the best investment is financial prudence to ensure that our project will continue for many years to come.

c. Investment of funds

The Trustees agreed to hold investments with CCLA at the current level.

d. Independent examination

The Trustees re-appointed MA Partners LLP for the ensuing year.

e. Going concern

The Trustees have considered the charity's position at the time of signing the financial statements. The Trustees have again held admission fees at the same level since 2022. The Trustees remain confident that numbers of visitors are moving in the right direction, despite the pressures on the cost of living. Any increase in admission fees may jeopardise total numbers for little to no financial gain.

Having considered the financial strength of the Charity, the Trustees remain confident that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Structure, governance and management

a. Constitution

Friends of Langham Dome is a registered charity, number 1157742, and is constituted under a Memorandum of Association.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

The current Trustees were selected for their enthusiasm for the project, knowledge of aeronautical matters, financial expertise and non executive skills.

Statement of Trustees' responsibilities

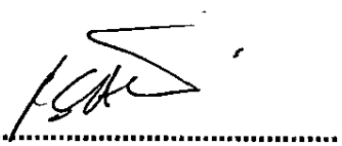
The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Memorandum of Association. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Patrick John Stafford Allen

Richard John Cole

Date: 12 May 2026

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 OCTOBER 2025

Independent Examiner's Report to the Trustees of Friends of Langham Dome ('the Charity')
I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 October 2025.

Responsibilities and Basis of Report
As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: Dated: 22 May 2026

Alice Lynch BSc FCA DChA

MA Partners LLP
Chartered Accountants
7 The Close
Norwich
Norfolk
NR1 4DJ

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 OCTOBER 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Income from:					
Donations and legacies	3	**46**	**1,500**	**1,546**	*4,991*
Charitable activities	4	**44,252**	**-**	**44,252**	*37,633*
Other trading activities	5	**18,566**	**-**	**18,566**	*19,880*
Investments	6	**277**	**-**	**277**	*224*
Total income		**63,141**	**1,500**	**64,641**	*62,728*
Expenditure on:					
Raising funds	7	**8,316**	**-**	**8,316**	*11,466*
Charitable activities	8	**56,141**	**3,678**	**59,819**	*64,611*
Total expenditure		**64,457**	**3,678**	**68,135**	*76,077*
Net expenditure before net gains on investments		**(1,316)**	**(2,178)**	**(3,494)**	*(13,349)*
Net gains on investments		**1,519**	**-**	**1,519**	*12,623*
Net movement in funds		**203**	**(2,178)**	**(1,975)**	*(726)*
Reconciliation of funds:					
Total funds brought forward		**221,498**	**58,480**	**279,978**	*280,704*
Net movement in funds		**203**	**(2,178)**	**(1,975)**	*(726)*
Total funds carried forward		**221,701**	**56,302**	**278,003**	*279,978*

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 10 to 23 form part of these financial statements.

BALANCE SHEET
AS AT 31 OCTOBER 2025

	Note		2025 £		*2024* *£*
Fixed assets					
Intangible assets	13		**2,808**		*3,510*
Tangible assets	14		**67,109**		*72,695*
Heritage assets	15		**54,940**		*57,713*
			124,857		*133,918*
Current assets					
Stocks	16	**3,898**		*4,743*	
Debtors	17	**4,905**		*3,703*	
Investments	18	**107,743**		*101,224*	
Cash at bank and in hand		**43,329**		*38,501*	
		159,875		*148,171*	
Current liabilities					
Creditors: amounts falling due within one year	19	**(6,729)**		*(2,111)*	
Net current assets			**153,146**		*146,060*
Total assets less current liabilities			**278,003**		*279,978*
Total net assets			**278,003**		*279,978*
Charity funds					
Restricted funds	20		**56,302**		*58,480*
Unrestricted funds	20		**221,701**		*221,498*
Total funds			**278,003**		*279,978*

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Patrick John Stafford Allen

Richard John Cole

Date: 12 May 2026

The notes on pages 10 to 23 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2025

1. General information

Friends of Langham Dome is a registered charity (1157742) registered in England and Wales. The Members of the Charity include the Trustees named on page 1.

The financial statements are presented in sterling which is the functional currency of the Charity to the nearest £.

The significant accounting policies in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Friends of Langham Dome meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The Trustees have considered the Charity's position at the time of signing the financial statements, including the current financial strength of the Charity, together with the range of measures the Trustees could take to mitigate ongoing costs should they need to.

Based on this, the Trustees have concluded that they have reasonable expectation that the Charity will have adequate resources to continue in operational existence for the foreseeable future, and at least twelve months from the date of signing these financial statements, they therefore continue to adopt the going concern basis of accounting in preparing these financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Intangible assets and amortisation

Intangible assets costing £1 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

The estimated useful lives are as follows:

Website	-	5 years
Film license	-	5-10 years

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

2. Accounting policies (continued)

2.7 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Plant and machinery	- 10 years
Fixtures and fittings	- 5-25 years
Other fixed assets	- 15 years

2.8 Heritage assets

Where heritage assets have been purchased, they are initially recognised at cost. After recognition, under the cost model, heritage assets are measured at cost less any accumulated depreciation and any accumulated impairment losses.

Depreciation is provided on the following basis:

Replica Spitfire	- 25 years

2.9 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.10 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.11 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.12 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2. Accounting policies (continued)

2.13 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.14 Operating leases

The lease of premises at Trainer Dome, Langham Airfield, Cockthorpe Road, Langham has a term of 25 years beginning on 1 January 2019 and expiring on 31 December 2043. Consideration for the lease has been agreed as annual peppercorn rent.

2.15 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Donations	46	1,500	**1,546**	*4,991*
Total 2024	*4,991*	*-*	*4,991*	

4. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Income from charitable activities - Langham Dome	44,252	**44,252**	*37,633*
Total 2024	*37,633*	*37,633*	

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Raffle	3,087	**3,087**	*4,618*
Total 2024	*4,618*	*4,618*	

Income from non charitable trading activities

	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Merchandise and refreshment sales	15,479	**15,479**	*15,262*
Total 2024	*15,262*	*15,262*	

6. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Investment income - bank interest	277	**277**	*224*
Total 2024	*224*	*224*	

7. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Event costs	1,315	**1,315**	*7,878*
Total 2024	*7,878*	*7,878*	

Other trading expenses

	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Merchandise and refreshment sales	7,001	**7,001**	*3,588*
Total 2024	*3,588*	*3,588*	

8. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	*Total 2024 £*
Langham Dome	56,141	3,678	**59,819**	*64,611*
Total 2024	*60,797*	*3,814*	*64,611*	

9. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	*Total funds 2024 £*
Langham Dome	5,627	54,192	**59,819**	*64,611*
Total 2024	*8,298*	*56,313*	*64,611*	

Analysis of direct costs

	Langham Dome 2025 £	Total funds 2025 £	*Total funds 2024 £*
Dome manager fees	5,627	**5,627**	*8,298*
Total 2024	*8,298*	*8,298*	

9. Analysis of expenditure by activities (continued)

Analysis of support costs

	Langham Dome 2025 £	Total funds 2025 £	*Total funds 2024 £*
Dome co-ordinator fees	21,613	**21,613**	*15,656*
Depreciation and amortisation	11,939	**11,939**	*20,286*
Services (electricity, insurances, web hosting)	6,944	**6,944**	*4,684*
Marketing	4,290	**4,290**	*8,045*
Accountancy fees	1,920	**1,920**	*2,052*
Bookkeeping fees	3,912	**3,912**	*3,106*
Repairs and maintenance	1,002	**1,002**	*950*
Sundry	191	**191**	*179*
Dome support staff	2,381	**2,381**	*1,355*
	54,192	**54,192**	*56,313*
Total 2024	*56,313*	*56,313*	

10. Independent examiner's remuneration

	2025 £	*2024 £*
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	**1,920**	*1,776*

11. Staff costs

	2025 £	*2024 £*
Wages and salaries	**27,240**	*23,954*
	27,240	*23,954*

11. Staff costs (continued)

The average number of persons employed by the Charity during the year was as follows:

	2025 No.	*2024* *No.*
Staff	**3**	*4*

No employee received remuneration amounting to more than £60,000 in either year.

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2024 - £NIL)*.

During the year ended 31 October 2025, no Trustee expenses have been incurred *(2024 - £NIL)*.

13. Intangible assets

	Website £	Film licence £	Total £
Cost			
At 1 November 2024	**10,000**	**11,844**	**21,844**
At 31 October 2025	**10,000**	**11,844**	**21,844**
Amortisation			
At 1 November 2024	**10,000**	**8,334**	**18,334**
Charge for the year	**-**	**702**	**702**
At 31 October 2025	**10,000**	**9,036**	**19,036**
Net book value			
At 31 October 2025	**-**	**2,808**	**2,808**
At 31 October 2024	*-*	*3,510*	*3,510*

14. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Other fixed assets £	Total £
Cost or valuation				
At 1 November 2024	**85,102**	**144,829**	**7,200**	**237,131**
Additions	**2,878**	**-**	**-**	**2,878**
At 31 October 2025	**87,980**	**144,829**	**7,200**	**240,009**
Depreciation				
At 1 November 2024	**84,068**	**75,568**	**4,800**	**164,436**
Charge for the year	**172**	**7,812**	**480**	**8,464**
At 31 October 2025	**84,240**	**83,380**	**5,280**	**172,900**
Net book value				
At 31 October 2025	**3,740**	**61,449**	**1,920**	**67,109**
At 31 October 2024	*1,034*	*69,261*	*2,400*	*72,695*

15. Heritage assets

Assets recognised at cost

	Replica Spitfire 2025 £	Total 2025 £
Carrying value at 1 November 2024	57,713	**57,713**
Charge for the year	(2,773)	**(2,773)**
	54,940	**54,940**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2025

16. Stocks

	2025 £	*2024 £*
Goods for resale	**3,898**	*4,743*

17. Debtors

	2025 £	*2024 £*
Due within one year		
Prepayments and accrued income	**4,905**	*3,703*
	4,905	*3,703*

18. Current asset investments

	2025 £	*2024 £*
Investments	**107,743**	*101,224*

19. Creditors: Amounts falling due within one year

	2025 £	*2024 £*
Other taxation and social security	**492**	-
Other creditors	**3,973**	-
Accruals and deferred income	**2,264**	*2,111*
	6,729	*2,111*

20. Statement of funds

Statement of funds - current year

	Balance at 1 November 2024 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 October 2025 £
Unrestricted funds					
General funds	**221,498**	**63,141**	**(64,457)**	**1,519**	**221,701**
Restricted funds					
Restricted Fund - Spitfire	**52,815**	**-**	**(2,537)**	**-**	**50,278**
Restricted Fund - Other	**5,665**	**1,500**	**(1,141)**	**-**	**6,024**
	58,480	**1,500**	**(3,678)**	**-**	**56,302**
Total of funds	**279,978**	**64,641**	**(68,135)**	**1,519**	**278,003**

20. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 November 2023 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Gains/ (Losses)* £	*Balance at 31 October 2024* £
Unrestricted funds						
General funds	*221,299*	*62,728*	*(72,263)*	*(2,889)*	*12,623*	*221,498*
Restricted funds						
Restricted Fund - Spitfire	*52,699*	*-*	*(2,773)*	*2,889*	*-*	*52,815*
Restricted Fund - Other	*6,706*	*-*	*(1,041)*	*-*	*-*	*5,665*
	59,405	*-*	*(3,814)*	*2,889*	*-*	*58,480*
Total of funds	*280,704*	*62,728*	*(76,077)*	*-*	*12,623*	*279,978*

21. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	64,353	2,756	**67,109**
Intangible fixed assets	-	2,808	**2,808**
Heritage assets	4,662	50,278	**54,940**
Current assets	159,415	460	**159,875**
Creditors due within one year	(6,729)	-	**(6,729)**
Total	221,701	56,302	**278,003**

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	*Restricted funds 2024 £*	*Total funds 2024 £*
Tangible fixed assets	*71,000*	*1,695*	*72,695*
Intangible fixed assets	-	*3,510*	*3,510*
Heritage assets	*4,898*	*52,815*	*57,713*
Current assets	*147,711*	*460*	*148,171*
Creditors due within one year	*(2,111)*	-	*(2,111)*
Total	*221,498*	*58,480*	*279,978*

22. Related party transactions

During the year, a trustee provided maintenance services to the charity totalling **£480** (2024: £nil).

No amounts were outstanding at the year end (2024: £nil).

FRIENDS OF LANGHAM DOME

England & Wales - Charity number 1157742

Accounts

Charity number: 1157742

FRIENDS OF LANGHAM DOME

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2024

FRIENDS OF LANGHAM DOME

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 OCTOBER 2024

Trustees	Richard John Cole Roland Lithgow Goodison Patrick John Stafford Allen, Chair Nigel Barry Quarles Back Henry Douglas Labouchere Dr Allan George Parker Edward Neale Stafford Allen (resigned 23 January 2024) Fiona Caroline Pridham Charles Monteith (appointed 23 January 2024) Anthony Mark Flynn (appointed 23 January 2024)
Charity registered number	1157742
Principal office	Langham Dome Cockthorpe Road Holt Norfolk NR25 7BR
Accountants	MA Partners LLP Chartered Accountants 7 The Close Norwich Norfolk NR1 4DJ

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 OCTOBER 2024

The Trustees present their annual report together with the financial statements of the Charity for the year 1 November 2023 to 31 October 2024.

Objectives and activities

a. Policies and objectives

Langham Dome was originally constructed in 1942 to be one of about forty state of the art Dome Teachers built across the United Kingdom and was at the forefront of Britain's anti aircraft defence in the second World War. With its projection systems, ventilation machinery and dummy gun, the Dome was on the very cutting edge of technology and played a key role in helping to train those protecting the country from air attack.

The principal objects of the Charity are to:

- Preserve and maintain for the public benefit the Scheduled Ancient Monument known as Langham Dome at Cockthorpe Road, Langham, Norfolk.

- Advance the education of the public in the history of Langham Dome and the RAF airfield at Langham. This includes assisting with the curriculum of local schools.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities undertaken to achieve objectives

The Dome is owned by North Norfolk Historic Buildings Trust (NNHBT) and its restoration was completed by NNHBT in 2014 at a cost of approximately £280,000. A range of educational displays have since been installed by NNHBT at a cost of over £300,000. All this expenditure has been financed by grants from the Heritage Lottery Fund (HLF) and several other organisations.

NNHBT has subsequently leased the Dome to Friends of Langham Dome (“FoLD”) for 25 years and transferred to FoLD ownership of its contents. NNHBT is responsible for maintaining the structure of the dome building, with FoLD responsible for maintaining the contents.

FoLD is jointly and severally liable, with NNBHT, to HLF for various substantial commitments to sustain the project.

c. Main activities undertaken to further the Charity's purposes for the public benefit

The Dome is an exciting visitor experience for young and old alike, providing a fascinating insight into the technology underlying aircraft gunner training during WW2 and into the life of the airfield and surrounding villages at that time.

The Dome offers a host of educational opportunities for children and young people at all stages of their education and we work closely with teachers specialising in Key Stages 1-5.

There are also currently in excess of 105 Friends of the Dome, who each pay an annual subscription of £15 from the locality and far afield. We are really grateful for this support.

Achievements and performance

a. Review of activities

The Charity continues to seek ways of investing further to preserve the history and bring to life the role of RAF Langham in World War 2, and many aspects of the war itself, to all generations. This year the Trustees agreed to another change in the administration of the Dome to give the role of Manager to Scott Eltringham entirely and move Deborah Preston (upon request) into the role of Administrator with lesser hours to work, largely acting as Secretary to the Trustees whilst also organising specific events. The Manager relies upon two dedicated volunteers to stand in for him at weekends or when he is on leave.

One cannot complete this report without mention of our dedicated band of volunteers, who on a daily basis turn out to support the coordinators and extend their individual knowledge of the Dome and the Airfield to the visitors. Our TripAdvisor and google reviews regularly highlight visitors' appreciation of their participation in making their visit an amazing and memorable experience. We cannot praise or thank them enough.

The Charity did not undertake any major capital expenditure this year, but did hold a fundraising event to celebrate the 80th year since the Airfield had been opened as well as 10 years since the Dome had opened as a visitor attraction and ran a raffle. A spectacular display by a Spitfire helped to draw a large number of visitors to see the Dome and view the attractions. The full size replica Spitfire by the Dome continues to have a major drawing power on visitors passing by.

Following the replacement of the tabletops (which also act as information boards) the Memorial Garden attracts a large number of visitors and passers-by who stop to look at the Spitfire and use the garden. This provides a healthy addition of funds through donations made via the “Donation Post”.

Last year the Trustees stated they must continue to seek ways of investing further to preserve the history and bring to life the role of RAF Langham in World War 2, and many aspects of the war itself, to all generations. Therefore, through providing financial support to ensure publication could go ahead, a new booklet called “Attack and Defence” providing much more detail about the Coastal Command operations flown from RAF Langham during WW2 and subsequently during the Cold War was published. The authors are two of our most dedicated volunteers who kindly agreed to donate all proceeds to the Charity. The publication has been a resounding success.

Financial review

a. Review of the year

Visitor numbers rose by 331 to 4,522 in 2024, indicating the footfall is returning as a result of successful advertising providing greater visibility despite an increase in admission charges (numbers had fallen by 672 to 4,191 in 2023).

Total income was £62,728 (£53,891 in 2023) largely due to a significant increase in trading activity as a result of successful merchandising and refreshment sales as well as book sales.

Total expenditure was £76,077 (2023 - £64,294). The increase in expenditure can largely be attributed to the cost of putting on the special event at £7,878, a significant proportion of which was the cost of paying for a privately owned Spitfire. In addition, marketing costs under charitable activities were £8,045, which included an additional purchase of 500 copies of the new booklet close to the end of the financial year. Net movement in funds was a decrease of £726 (2023 – a decrease of £9,539), and this was largely due to a net gain on investments of £12,623 which offset a loss of £13,349 on operations. Therefore, net assets fell marginally from £280,704 in 2023 to £279,978, of which £221,498 relates to unrestricted funds and £58,480 to restricted funds.

Depreciation at £20,286 (2023 – £20,286) continues to account for the large figure for support costs. Looking forward, this depreciation of assets taken over from the landlord (NNHBT) is predicted to reduce over the next 5 years as reflected in our five year business plan. Whilst not a current cash expenditure, it does indicate the need to conserve funds for renewal of assets.

Keeping a very close eye on our liquid assets in the bank, the Trustees felt confident they could move a further £5,000 in 2024 from the deposit account into the CCLA investment portfolio to protect the Charity's reserves from inflation. Cash at bank and in hand at the year end was £38,501 (2023 - £34,193), hence the decision by the Trustees.

b. Reserves policy

Total reserves held as at 31 October 2024 were £279,978 (*2023 - £280,704*). Free reserves, being unrestricted funds not represented by fixed assets were £145,600 (*2023 - £126,040*).

At the end of 2024 financial year the Trustees had built up liquid assets of £139,725 being £101,224 invested in CCLA funds and £38,501 in cash at bank and in hand. This, as planned, should give us a reasonably comfortable cushion against the ebbs and flows of our operations and some flexibility to take advantage of opportunities for investment to enhance our visitor attraction.

The Trustees believe that we should hold in reserve around two years' operational cash expenditure, estimated to be in the order of £105,000. In addition, in due course the depreciation charge will manifest itself in the need for cash to renew assets which is also likely to require us to resort to grant funding. We have no wish to accumulate cash which could be used for further investment but the Trustees continue to believe that the best investment is financial prudence to ensure that our project will continue for many years to come.

c. Investment of funds

The Trustees agreed to invest a further £5,000 into the CCLA's Short Duration Bond Fund during the next financial year that will bring the cost of invested funds then to £95,000.

d. Independent examination

The Trustees re-appointed MA Partners LLP for the ensuing year.

e. Going concern

The Trustees have considered the Charity's position at the time of signing the financial statements. Having held admission fees at the same level since 2022 the Trustees remain confident that numbers of visitors have stabilised, and even increased, from the effects of the post Covid exodus of holiday makers who sought foreign holidays in preference to ‘staycation’.

Having considered the financial strength of the Charity, the Trustees remain confident that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Structure, governance and management

a. Constitution

Friends of Langham Dome is a registered charity, number 1157742, and is constituted under a Memorandum of Association.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

The current Trustees were selected for their enthusiasm for the project, knowledge of aeronautical matters, financial expertise and non executive skills.

Statement of Trustees' responsibilities

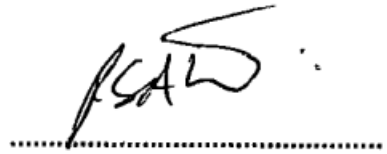
The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Memorandum of Association. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Patrick John Stafford Allen

Richard John Cole

Date: 15 July 2025

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 OCTOBER 2024

Independent Examiner's Report to the Trustees of Friends of Langham Dome ('the Charity')
I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 October 2024.

Responsibilities and Basis of Report
As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: Dated: 7 August 2025

Alice Lynch BSc FCA DChA

MA Partners LLP
Chartered Accountants
7 The Close
Norwich
Norfolk
NR1 4DJ

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 OCTOBER 2024

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Income from:					
Donations and legacies	3	**4,991**	**-**	**4,991**	*6,967*
Charitable activities	4	**37,633**	**-**	**37,633**	*37,828*
Other trading activities	5	**19,880**	**-**	**19,880**	*8,986*
Investments	6	**224**	**-**	**224**	*110*
Total income		**62,728**	**-**	**62,728**	*53,891*
Expenditure on:					
Raising funds	7	**11,466**	**-**	**11,466**	*3,706*
Charitable activities	8	**60,797**	**3,814**	**64,611**	*60,588*
Total expenditure		**72,263**	**3,814**	**76,077**	*64,294*
Net expenditure before net gains on investments		**(9,535)**	**(3,814)**	**(13,349)**	*(10,403)*
Net gains on investments		**12,623**	**-**	**12,623**	*864*
Net income/(expenditure)		**3,088**	**(3,814)**	**(726)**	*(9,539)*
Transfers between funds	21	**(2,889)**	**2,889**	**-**	*-*
Net movement in funds		**199**	**(925)**	**(726)**	*(9,539)*
Reconciliation of funds:					
Total funds brought forward		**221,299**	**59,405**	**280,704**	*290,243*
Net movement in funds		**199**	**(925)**	**(726)**	*(9,539)*
Total funds carried forward		**221,498**	**58,480**	**279,978**	*280,704*

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 10 to 26 form part of these financial statements.

BALANCE SHEET
AS AT 31 OCTOBER 2024

	Note		2024 £		*2023* *£*
Fixed assets					
Intangible assets	13		**3,510**		*4,212*
Tangible assets	14		**72,695**		*89,506*
Heritage assets	15		**57,713**		*60,486*
			133,918		*154,204*
Current assets					
Stocks	16	**4,743**		*2,768*	
Debtors	17	**3,703**		*5,352*	
Investments	18	**101,224**		*88,601*	
Cash at bank and in hand		**38,501**		*34,193*	
		148,171		*130,914*	
Current liabilities					
Creditors: amounts falling due within one year	19	**(2,111)**		*(4,414)*	
Net current assets			**146,060**		*126,500*
Total assets less current liabilities			**279,978**		*280,704*
Total net assets			**279,978**		*280,704*
Charity funds					
Restricted funds	21		**58,480**		*59,405*
Unrestricted funds	21		**221,498**		*221,299*
Total funds			**279,978**		*280,704*

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Patrick John Stafford Allen

Richard John Cole

Date: 15 July 2025

The notes on pages 10 to 26 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2024

1. General information

Friends of Langham Dome is a registered charity (1157742) registered in England and Wales. The Members of the Charity include the Trustees named on page 1.

The financial statements are presented in sterling which is the functional currency of the Charity to the nearest £.

The significant accounting policies in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Friends of Langham Dome meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The Trustees have considered the Charity's position at the time of signing the financial statements, including the current financial strength of the Charity, together with the range of measures the Trustees could take to mitigate ongoing costs should they need to.

Based on this, the Trustees have concluded that they have reasonable expectation that the Charity will have adequate resources to continue in operational existence for the foreseeable future, and at least twelve months from the date of signing these financial statements, they therefore continue to adopt the going concern basis of accounting in preparing these financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Intangible assets and amortisation

Intangible assets costing £1 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

The estimated useful lives are as follows:

Website	-	5 years
Film license	-	5-10 years

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

2. Accounting policies (continued)

2.7 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Plant and machinery	- 10 years
Fixtures and fittings	- 5-25 years
Other fixed assets	- 15 years

2.8 Heritage assets

Where heritage assets have been purchased, they are initially recognised at cost. After recognition, under the cost model, heritage assets are measured at cost less any accumulated depreciation and any accumulated impairment losses.

Depreciation is provided on the following basis:

Replica Spitfire	- 25 years

2.9 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.10 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.11 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.12 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2. Accounting policies (continued)

2.13 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.14 Operating leases

The lease of premises at Trainer Dome, Langham Airfield, Cockthorpe Road, Langham has a term of 25 years beginning on 1 January 2019 and expiring on 31 December 2043. Consideration for the lease has been agreed as annual peppercorn rent.

2.15 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2024 £	**Total funds 2024 £**	*Total funds 2023 £*
Donations	4,991	**4,991**	*6,967*
Total 2023	*6,967*	*6,967*	

4. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Income from charitable activities - Langham Dome	37,633	**37,633**	*37,828*
Total 2023	*37,828*	*37,828*	

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Raffle	4,618	**4,618**	-

Income from non charitable trading activities

	Unrestricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Merchandise and refreshment sales	15,262	**15,262**	*8,986*
Total 2023	*8,986*	*8,986*	

6. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Investment income - bank interest	224	**224**	*110*
Total 2023	*110*	*110*	

7. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Event costs	7,878	**7,878**	*-*

Other trading expenses

	Unrestricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Merchandise and refreshment sales	3,588	**3,588**	*3,706*
Total 2023	*3,706*	*3,706*	

8. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	*Total 2023 £*
Langham Dome	60,797	3,814	**64,611**	*60,588*
Total 2023	*56,774*	*3,814*	*60,588*	

9. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £	*Total funds 2023 £*
Langham Dome	8,298	56,313	**64,611**	*60,588*
Total 2023	*7,412*	*53,176*	*60,588*	

Analysis of direct costs

	Langham Dome 2024 £	Total funds 2024 £	*Total funds 2023 £*
Dome manager fees	8,298	**8,298**	*7,412*
Total 2023	*7,412*	*7,412*	

9. Analysis of expenditure by activities (continued)

Analysis of support costs

	Langham Dome 2024 £	Total funds 2024 £	*Total funds 2023 £*
Dome co-ordinator fees	15,656	**15,656**	*14,476*
Depreciation	20,286	**20,286**	*20,286*
Services (electricity, insurances, web hosting)	4,684	**4,684**	*6,585*
Marketing	8,045	**8,045**	*2,647*
Accountancy fees	2,052	**2,052**	*1,382*
Bookkeeping fees	3,106	**3,106**	*2,988*
Repairs and maintenance	950	**950**	*1,158*
Sundry	179	**179**	*540*
Dome support staff	1,355	**1,355**	*2,727*
Bank charges	-	**-**	*387*
	56,313	**56,313**	*53,176*
Total 2023	*53,176*	*53,176*	

10. Independent examiner's remuneration

	2024 £	*2023 £*
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	**2,052**	*1,382*

11. Staff costs

	2024 £	*2023 £*
Wages and salaries	**23,954**	*21,888*
	23,954	*21,888*

11. Staff costs (continued)

The average number of persons employed by the Charity during the year was as follows:

	2024 No.	*2023* *No.*
Staff	**4**	*3*

No employee received remuneration amounting to more than £60,000 in either year.

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2023 - £NIL)*.

During the year ended 31 October 2024, no Trustee expenses have been incurred *(2023 - £NIL)*.

13. Intangible assets

	Website £	Film licence £	Total £
Cost			
At 1 November 2023	**10,000**	**11,844**	**21,844**
At 31 October 2024	**10,000**	**11,844**	**21,844**
Amortisation			
At 1 November 2023	**10,000**	**7,632**	**17,632**
Charge for the year	**-**	**702**	**702**
At 31 October 2024	**10,000**	**8,334**	**18,334**
Net book value			
At 31 October 2024	**-**	**3,510**	**3,510**
At 31 October 2023	*-*	*4,212*	*4,212*

14. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Other fixed assets £	Total £
Cost or valuation				
At 1 November 2023	**85,102**	**144,829**	**7,200**	**237,131**
At 31 October 2024	**85,102**	**144,829**	**7,200**	**237,131**
Depreciation				
At 1 November 2023	**75,558**	**67,747**	**4,320**	**147,625**
Charge for the year	**8,510**	**7,821**	**480**	**16,811**
At 31 October 2024	**84,068**	**75,568**	**4,800**	**164,436**
Net book value				
At 31 October 2024	**1,034**	**69,261**	**2,400**	**72,695**
At 31 October 2023	*9,544*	*77,082*	*2,880*	*89,506*

15. Heritage assets

Assets recognised at cost

	Replica Spitfire 2024 £	Total 2024 £
Carrying value at 1 November 2023	60,486	**60,486**
Charge for the year	(2,773)	**(2,773)**
	57,713	**57,713**

Analysis of heritage asset transactions

	2024 £	2023 £	2022 £	2021 £	2020 £
Purchases					
Replica Spitfire	-	-	-	-	44,840
Total additions	-	-	-	-	44,840

16. Stocks

	2024	2023
	£	£
Goods for resale	**4,743**	*2,768*

17. Debtors

	2024	2023
	£	£
Due within one year		
Prepayments and accrued income	**3,703**	*5,352*
	3,703	*5,352*

18. Current asset investments

	2024	2023
	£	£
Investments	**101,224**	*88,601*

19. Creditors: Amounts falling due within one year

	2024 £	*2023 £*
Other taxation and social security	**-**	*55*
Other creditors	**-**	*1,870*
Accruals and deferred income	**2,111**	*2,489*
	2,111	*4,414*

20. Financial instruments

	2024 £	*2023 £*
Financial assets		
Financial assets measured at fair value through income and expenditure	**139,725**	*122,794*

Financial assets measured at fair value through income and expenditure comprise of cash and cash equivalents and short term investments.

21. Statement of funds

Statement of funds - current year

	Balance at 1 November 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 October 2024 £
Unrestricted funds						
General funds	**221,299**	**62,728**	**(72,263)**	**(2,889)**	**12,623**	**221,498**
Restricted funds						
Restricted Fund - Spitfire	**52,699**	**-**	**(2,773)**	**2,889**	**-**	**52,815**
Restricted Fund - Other	**6,706**	**-**	**(1,041)**	**-**	**-**	**5,665**
	59,405	**-**	**(3,814)**	**2,889**	**-**	**58,480**
Total of funds	**280,704**	**62,728**	**(76,077)**	**-**	**12,623**	**279,978**

21. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 November 2022 £	*Income* £	*Expenditure* £	*Gains/ (Losses)* £	*Balance at 31 October 2023* £
Unrestricted funds					
General funds	*227,024*	*53,891*	*(60,480)*	*864*	*221,299*
Restricted funds					
Restricted Fund - Spitfire	*55,472*	*-*	*(2,773)*	*-*	*52,699*
Restricted Fund - Other	*7,747*	*-*	*(1,041)*	*-*	*6,706*
	63,219	*-*	*(3,814)*	*-*	*59,405*
Total of funds	*290,243*	*53,891*	*(64,294)*	*864*	*280,704*

22. Summary of funds

Summary of funds - current year

	Balance at 1 November 2023 £	**Income** £	**Expenditure** £	**Transfers in/out** £	**Gains/ (Losses)** £	**Balance at 31 October 2024** £
General funds	**221,299**	**62,728**	**(72,263)**	**(2,889)**	**12,623**	**221,498**
Restricted funds	**59,405**	**-**	**(3,814)**	**2,889**	**-**	**58,480**
	280,704	**62,728**	**(76,077)**	**-**	**12,623**	**279,978**

22. Summary of funds (continued)

Summary of funds - prior year

	Balance at 1 November 2022 £	*Income* £	*Expenditure* £	*Gains/ (Losses)* £	*Balance at 31 October 2023* £
General funds	*227,024*	*53,891*	*(60,480)*	*864*	*221,299*
Restricted funds	*63,219*	*-*	*(3,814)*	*-*	*59,405*
	290,243	*53,891*	*(64,294)*	*864*	*280,704*

23. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	**Restricted funds 2024 £**	**Total funds 2024 £**
Tangible fixed assets	67,490	5,205	**72,695**
Intangible fixed assets	3,510	-	**3,510**
Heritage assets	4,898	52,815	**57,713**
Current assets	147,711	460	**148,171**
Creditors due within one year	(2,111)	-	**(2,111)**
Total	221,498	58,480	**279,978**

Analysis of net assets between funds - prior period

	Unrestricted funds 2023 £	*Restricted funds 2023* £	*Total funds 2023* £
Tangible fixed assets	*83,260*	*6,246*	*89,506*
Intangible fixed assets	*4,212*	*-*	*4,212*
Heritage assets	*7,787*	*52,699*	*60,486*
Current assets	*130,454*	*460*	*130,914*
Creditors due within one year	*(4,414)*	*-*	*(4,414)*
Total	*221,299*	*59,405*	*280,704*

24. Related party transactions

In the prior year the Charity received a grant of £2,000 from North Norfolk Historic Buildings Trust, a charity with one Trustee in common. No such amounts were received in the current year.

The Charity received donations from the Trustees totalling £324 during the year.

Membership subscriptions from Trustees totalled £145 during the year.

FRIENDS OF LANGHAM DOME

England & Wales - Charity number 1157742

Accounts

Charity number: 1157742

FRIENDS OF LANGHAM DOME

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2023

FRIENDS OF LANGHAM DOME

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FRIENDS OF LANGHAM DOME

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 OCTOBER 2023

Trustees	Richard John Cole Roland Lithgow Goodison Patrick John Stafford Allen, Chair Roger O'Byrne Davis (resigned 5 August 2023) Nigel Barry Quarles Back Henry Douglas Labouchere John Murray Clark (resigned 17 April 2023) Dr Allan George Parker Edward Neale Stafford Allen (resigned 23 January 2024) Fiona Caroline Pridham Charles Monteith (appointed 23 January 2024) Anthony Mark Flynn (appointed 23 January 2024)
Charity registered number	1157742
Principal office	Langham Dome Cockthorpe Road Holt Norfolk NR25 7BR
Accountants	MA Partners LLP Chartered Accountants 7 The Close Norwich Norfolk NR1 4DJ

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 OCTOBER 2023

The Trustees present their annual report together with the financial statements of the Charity for the year 1 November 2022 to 31 October 2023.

Objectives and activities

a. Policies and objectives

Langham Dome was originally constructed in 1942 to be one of about forty state of the art Dome Teachers built across the United Kingdom and was at the forefront of Britain's anti aircraft defence in the second World War. With its projection systems, ventilation machinery and dummy gun, the Dome was on the very cutting edge of technology and played a key role in helping to train those protecting the country from air attack.

The principal objects of the charity are to:

- Preserve and maintain for the public benefit the Scheduled Ancient Monument known as Langham Dome at Cockthorpe Road, Langham, Norfolk.

- Advance the education of the public in the history of Langham Dome and the RAF airfield at Langham. This includes assisting with the curriculum of local schools.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities undertaken to achieve objectives

The Dome is owned by North Norfolk Historic Buildings Trust (NNHBT) and its restoration was completed by NNHBT in 2014 at a cost of approximately £280,000. A range of educational displays have since been installed by NNHBT at a cost of over £300,000. All this expenditure has been financed by grants from the Heritage Lottery Fund (HLF) and several other organisations.

NNHBT has subsequently leased the Dome to Friends of Langham Dome (“FoLD”) for 25 years and transferred to FoLD ownership of its contents. NNHBT is responsible for maintaining the structure of the dome building, with FoLD responsible for maintaining the contents.

FoLD is jointly and severally liable, with NNBHT, to HLF for various substantial commitments to sustain the project.

c. Main activities undertaken to further the Charity's purposes for the public benefit

The Dome is an exciting visitor experience for young and old alike, providing a fascinating insight into the technology underlying aircraft gunner training during WW2 and into the life of the airfield and surrounding villages at that time.

The Dome offers a host of educational opportunities for children and young people at all stages of their education and we work closely with teachers specialising in Key Stages 1-5.

There are also currently in excess of 105 Friends of the Dome, who each pay an annual subscription of £15 from the locality and far afield. We are really grateful for this support.

Achievements and performance

a. Review of activities

The Charity continues to seek ways of investing further to preserve the history and bring to life the role of RAF Langham in World War 2, and many aspects of the war itself, to all generations. This year the trustees changed staff roles to give the Manager (upon request) a reduced role whilst transferring some work in the job description to another member of staff to give that member of staff a full-time role. So with our Manager Deborah Preston overseeing some operations, Scott Eltringham became her assistant in a new role as Assistant Manager with Ian Jarvis remaining as Dome-coordinator, both working as our dedicated team at the Dome responsible for the day to day opening up and running of the museum, handling all the cash takings and iZettle card inputs. Their dedication was exemplary, and the Trustees are grateful for their hard work. In addition, Deborah Preston's efforts in further enhancing the choice of goods available in the shop with exciting new lines of stock sales of which held up despite a significant fall in numbers of visitors. She continued to develop our social-media presence, with regular postings on Facebook and Instagram. This has become an important, and low cost, way to extend our reach to the general public and get our museum greater exposure.

Of course, we cannot complete this report without mention of our dedicated band of volunteers, who on a daily basis turn out to support the coordinators and extend their individual knowledge of the Dome and the Airfield to the visitors. Our TripAdvisor and google reviews regularly highlight visitors' appreciation of their participation in making their visit an amazing and memorable experience. We cannot praise or thank them enough.

The Charity was faced with the prospect of replacing the aging projector System at a Capital cost of £7,633 this year. Funds were raised towards this requirement from donations of £2,650 and just under £3,000 by a trustee cycling West to East 146 miles across England from Whitehaven in Cumbria to Tynemouth in Northumberland on what is known in the cycling world as the C2C route. The balance fell to the Charity to fund from reserves. Regrettably, we could not go ahead with any further fund raising activity such as an open day this year due to other local events In Langham taking precedence. The Charity did not undertake a Raffle this year.

We believe that in this fourth year of the full-size replica Spitfire by the Dome, it continues to have a major drawing power on visitors passing by.

The table tops in the picnic area surrounding the Dome were replaced at a cost of £1,482 as they had deteriorated due to the impact of weather. These tables work in conjunction with information boards to provide visitors with a great deal of interesting information. They enhance the garden's use as a picnic area, now surrounded by a well pruned hedge. Visitors appreciate using the area in which to relax and are encouraged to make a donation via the "Donation Post", purchase food and beverages from an enhanced selection of stock and the beverage machine.

Looking forward, the Trustees priority will continue to be to seek ways of investing further to preserve the history and bring to life the role of RAF Langham in World War 2, and many aspects of the war itself, to all generations.

Financial review

a. Review of the year

Visitor numbers fell this year due to what can only be explained as a general fall in visitor numbers experiencing a Staycation in North Norfolk. It was inevitable the previous year's numbers would be high due to restrictions on travel overseas. Numbers fell by 672 to 4,191 (numbers increased by 163 to 4,863 in 2022). This fall inevitably led to a reduction in admission charges, vending machine sales, donations and Gift Aid, proving trustees had been wise to increase entrance fees by 5% both to offset the fall in numbers as well as mitigating the cost of providing support to the Charity due to rising prices. Overall though, total income of £53,891 (*2022 - £54,618*) was marginally less than last year. Total expenditure was £64,294 (*2022 - £66,012*) so marginally less. Net movement in funds was a reduction of £9,539 (*2022 - £11,394*). This figure comprises £5,725 for unrestricted funds and £3,814 in restricted funds.

Depreciation of £20,286 (*2022 - £21,298*) continues to impact on Total net assets which are £280,704 (*2022 - £290,243*). The figure of £280,704 is made up of Restricted Funds worth £59,405 (Spitfire and other heritage assets) and £221,299 Unrestricted Funds (all General funds). Looking forward, this depreciation of assets taken over from the Landlord (NNHBT) will reduce over the next 5 years as reflected in our five-year business plan. Whilst not a current cash expenditure, it does indicate the need to conserve funds for renewal of assets.

Keeping a very close eye on our liquid assets in the bank, the trustees felt confident they could move a further £20,000 from the Deposit Account into the CCLA Investment portfolio to protect the Charity's reserves from inflation. Cash at bank and in hand at year end was £34,193 (*2022 - £52,720*) a fall of £18,257. This fall in cash reserves was largely a result of the transfer to funds of CCLA mentioned in the previous sentence. The timing of the investment into reserves coupled with the impact on the Stock Market of the economy in general plus the war in Ukraine showed a reduction in value of the CCLA Fund of £1,399. The value of £90,000 invested as at 31st October 2023 was a sale value of £88,601.

b. Reserves policy

Total reserves held as at 31 October 2023 was £280,704 (*2022 - £290,243*). Free reserves, being unrestricted funds not represented by fixed assets were £67,095 (*2022 - £60,167*).

At the end of 2023 Financial Year we had built up liquid assets of £122,794 being £88,601 invested in CCLA funds and £34,193 in cash at bank and in hand. This, as planned, should give us a reasonably comfortable cushion against the ebbs and flows of our operations and some flexibility to take advantage of opportunities for investment to enhance our visitor attraction.

The Trustees believe that we should hold in reserve around two years' operational cash expenditure, estimated to be in the order of £80,000. In addition, in due course the depreciation charge will manifest itself in the need for cash to renew assets which is also likely to require us to resort to grant funding. We have no wish to accumulate cash which could be used for further investment but the Trustees continue to believe that the best investment is financial prudence to ensure that our project will continue for many years to come.

c. Investment of funds

The Trustees agreed to invest a further £20,000 in CCLA Funds bringing the total invested to £90,000.

d. Independent examination

The Trustees re-appointed MA Partners for the ensuing year.

e. Going concern

The Trustees have considered the charity's position at the time of signing the financial statements, and in particular the ongoing impact of stubbornly high inflation and its potential impact on the Charity and the wider economy and society. The trustees note the Bank of England's efforts to bring down inflation to the 2% target but this will not be achieved until later in the next financial year. They decided not to increase admission charges further in 2023 because of the fear of driving visitors away. As such under the current circumstances it is again difficult to predict the impact for the remainder of the financial year and medium term on visitor numbers. Having taken action in 2022 in their 5-year business plan to mitigate the impact of inflation by increasing entry fees by a modest 5%, coupled with an anticipated drop in the rate of inflation to 2% during 2023, trustees are confident they can meet their budgeted income stream, but not rule out doing so should visitor numbers continue to fall. The trustees have considered the current financial strength of the charity, together with the range of measures the trustees could take to mitigate ongoing costs should they need to.

After making appropriate enquiries and investigation of the Future of the North Norfolk Historical Building Trust (NNHBT) their Landlord, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Structure, governance and management

a. Constitution

Friends of Langham Dome is a registered charity, number 1157742, and is constituted under a Memorandum of Association.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

The current Trustees were selected for their enthusiasm for the project, knowledge of aeronautical matters, financial expertise and non executive skills.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 OCTOBER 2023

Statement of Trustees' responsibilities

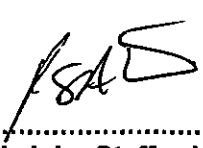
The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

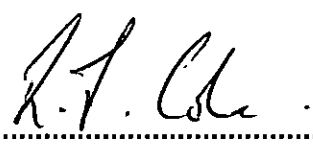
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Memorandum of Association. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Patrick John Stafford Allen BEM



Richard John Cole

Date: 24 April 2024

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 OCTOBER 2023

Independent Examiner's Report to the Trustees of Friends of Langham Dome ('the Charity')
I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 October 2023.

Responsibilities and Basis of Report
As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: Dated: 16 May 2024

Alice Lynch BSc FCA DChA

MA Partners LLP
Chartered Accountants
7 The Close
Norwich
Norfolk
NR1 4DJ

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 OCTOBER 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Income from:					
Donations and legacies	3	**6,967**	**-**	**6,967**	*3,110*
Charitable activities	4	**37,828**	**-**	**37,828**	*37,982*
Other trading activities	5	**8,986**	**-**	**8,986**	*13,501*
Investments	6	**110**	**-**	**110**	*25*
Total income		**53,891**	**-**	**53,891**	*54,618*
Expenditure on:					
Raising funds	7	**3,706**	**-**	**3,706**	*4,002*
Charitable activities	8	**56,774**	**3,814**	**60,588**	*62,010*
Total expenditure		**60,480**	**3,814**	**64,294**	*66,012*
Net expenditure before net gains on investments		**(6,589)**	**(3,814)**	**(10,403)**	*(11,394)*
Net gains on investments		**864**	**-**	**864**	*-*
Net movement in funds		**(5,725)**	**(3,814)**	**(9,539)**	*(11,394)*
Reconciliation of funds:					
Total funds brought forward		**227,024**	**63,219**	**290,243**	*301,637*
Net movement in funds		**(5,725)**	**(3,814)**	**(9,539)**	*(11,394)*
Total funds carried forward		**221,299**	**59,405**	**280,704**	*290,243*

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 10 to 26 form part of these financial statements.

BALANCE SHEET
AS AT 31 OCTOBER 2023

	Note		2023 £		2022 £
Fixed assets					
Intangible assets	12		**4,212**		*4,914*
Tangible assets	13		**89,506**		*98,684*
Heritage assets	14		**60,486**		*63,259*
			154,204		*166,857*
Current assets					
Stocks	15	**2,768**		*2,249*	
Debtors	16	**5,352**		*4,569*	
Investments	17	**88,601**		*67,737*	
Cash at bank and in hand		**34,193**		*52,720*	
		130,914		*127,275*	
Creditors: amounts falling due within one year	18	**(4,414)**		*(3,889)*	
Net current assets			**126,500**		*123,386*
Total assets less current liabilities			**280,704**		*290,243*
Total net assets			**280,704**		*290,243*
Charity funds					
Restricted funds	20		**59,405**		*63,219*
Unrestricted funds	20		**221,299**		*227,024*
Total funds			**280,704**		*290,243*

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Patrick John Stafford Allen BEM

Richard John Cole

Date: 24 April 2024

The notes on pages 10 to 26 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2023

1. General information

Friends of Langham Dome is a registered charity (1157742) registered in England and Wales. The members of the charity include the Trustees named on page 1.

The financial statements are presented in sterling which is the functional currency of the charity to the nearest £.

The significant accounting policies in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Friends of Langham Dome meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The Trustees have considered the charity's position at the time of signing the financial statements, including the current financial strength of the charity, together with the range of measures the Trustees could take to mitigate ongoing costs should they need to.

Based on this, the Trustees have concluded that they have reasonable expectation that the charity will have adequate resources to continue in operational existence for the foreseeable future, and at least twelve months from the date of signing these financial statements, they therefore continue to adopt the going concern basis of accounting in preparing these financial statements.

2. Accounting policies (continued)

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2. Accounting policies (continued)

2.6 Intangible assets and amortisation

Intangible assets costing £1 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

The estimated useful lives are as follows:

Website	-	5 years
Film license	-	5-10 years

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Plant and machinery	- 10 years
Fixtures and fittings	- 5-25 years
Other fixed assets	- 15 years

2.8 Heritage assets

Where heritage assets have been purchased, they are initially recognised at cost. After recognition, under the cost model, heritage assets are measured at cost less any accumulated depreciation and any accumulated impairment losses.

Depreciation is provided on the following basis:

Replica Spitfire	- 25 years

2.9 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2. Accounting policies (continued)

2.10 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.11 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.12 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.13 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.14 Operating leases

The lease of premises at Trainer Dome, Langham Airfield, Cockthorpe Road, Langham has a term of 25 years beginning on 1 January 2019 and expiring on 31 December 2043. Consideration for the lease has been agreed as annual peppercorn rent.

2.15 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Donations	6,967	**6,967**	*500*
Legacies	-	**-**	*2,000*
Grants	-	**-**	*610*
	6,967	**6,967**	*3,110*
Total 2022	*3,110*	*3,110*	

4. Income from charitable activities

	Unrestricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Income from charitable activities - Langham Dome	37,828	**37,828**	*37,982*
Total 2022	*37,982*	*37,982*	

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Raffle	-	**-**	*3,229*
Total 2022	*3,229*	*3,229*	

5. Income from other trading activities (continued)

Income from non charitable trading activities

	Unrestricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Merchandise and refreshment sales	8,986	**8,986**	*10,272*
Total 2022	*10,272*	*10,272*	

6. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Investment income - bank interest	110	**110**	*25*
Total 2022	*25*	*25*	

7. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Raffle	-	**-**	*400*
Total 2022	*400*	*400*	

7. Expenditure on raising funds (continued)

Other trading expenses

	Unrestricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Merchandise and refreshment sales	3,706	**3,706**	*3,602*
Total 2022	*3,602*	*3,602*	

8. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	*Total 2022 £*
Langham Dome	56,774	3,814	**60,588**	*62,010*
Total 2022	*58,196*	*3,814*	*62,010*	

9. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £	*Total funds 2022 £*
Langham Dome	7,412	53,176	**60,588**	*62,010*
Total 2022	*12,654*	*49,356*	*62,010*	

9. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Langham Dome 2023 £	Total funds 2023 £	*Total funds 2022 £*
Dome manager fees	7,412	**7,412**	*12,654*
Total 2022	*12,654*	*12,654*	

Analysis of support costs

	Langham Dome 2023 £	Total funds 2023 £	*Total funds 2022 £*
Dome co-ordinator fees	14,476	**14,476**	*7,229*
Dome support staff	2,727	**2,727**	*2,091*
Services (electricity, insurances, web hosting)	6,585	**6,585**	*6,920*
Marketing	2,647	**2,647**	*2,628*
Bookkeeping fees	2,988	**2,988**	*2,760*
Loss on investment	-	**-**	*2,263*
Repairs and maintenance	1,158	**1,158**	*2,173*
Accountancy fees	1,382	**1,382**	*1,300*
Sundry	540	**540**	*262*
Bank charges	387	**387**	*432*
Depreciation	20,286	**20,286**	*21,298*
	53,176	**53,176**	*49,356*
Total 2022	*49,356*	*49,356*	

10. Independent examiner's remuneration

	2023 £	*2022* *£*
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	**1,380**	*1,302*

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2022 - £855)*.

During the year ended 31 October 2023, no Trustee expenses have been incurred *(2022 - £NIL)*.

12. Intangible assets

	Website £	Film licence £	Total £
Cost			
At 1 November 2022	**10,000**	**11,844**	**21,844**
At 31 October 2023	**10,000**	**11,844**	**21,844**
Amortisation			
At 1 November 2022	**10,000**	**6,930**	**16,930**
Charge for the year	**-**	**702**	**702**
At 31 October 2023	**10,000**	**7,632**	**17,632**
Net book value			
At 31 October 2023	**-**	**4,212**	**4,212**
At 31 October 2022	*-*	*4,914*	*4,914*

13. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Other fixed assets £	Total £
Cost or valuation				
At 1 November 2022	**85,102**	**137,196**	**7,200**	**229,498**
Additions	**-**	**7,633**	**-**	**7,633**
At 31 October 2023	**85,102**	**144,829**	**7,200**	**237,131**
Depreciation				
At 1 November 2022	**67,048**	**59,926**	**3,840**	**130,814**
Charge for the year	**8,510**	**7,821**	**480**	**16,811**
At 31 October 2023	**75,558**	**67,747**	**4,320**	**147,625**
Net book value				
At 31 October 2023	**9,544**	**77,082**	**2,880**	**89,506**
At 31 October 2022	*18,054*	*77,270*	*3,360*	*98,684*

14. Heritage assets

Assets recognised at cost

	Replica Spitfire 2023 £	Total 2023 £
Carrying value at 1 November 2022	63,259	**63,259**
Charge for the year	(2,773)	**(2,773)**
	60,486	**60,486**

Analysis of heritage asset transactions

	2023 £	2022 £	2021 £	2020 £	2019 £
Purchases					
Replica Spitfire	-	-	-	44,840	12,750
Total additions	-	-	-	44,840	12,750

15. Stocks

	2023	2022
	£	£
Goods for resale	**2,768**	*2,249*

16. Debtors

	2023	2022
	£	£
Due within one year		
Prepayments and accrued income	**5,352**	*4,569*
	5,352	*4,569*

17. Current asset investments

	2023	2022
	£	£
Investments	**88,601**	*67,737*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2023

18. Creditors: Amounts falling due within one year

	2023 £	*2022 £*
Other taxation and social security	**55**	*469*
Other creditors	**1,870**	*605*
Accruals and deferred income	**2,489**	*2,815*
	4,414	*3,889*

19. Financial instruments

	2023 £	*2022 £*
Financial assets		
Financial assets measured at fair value through income and expenditure	**122,794**	*120,457*

Financial assets measured at fair value through income and expenditure comprise of cash and cash equivalents.

20. Statement of funds

Statement of funds - current year

	Balance at 1 November 2022 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 October 2023 £
Unrestricted funds					
General Funds - all funds	**227,024**	**53,891**	**(60,480)**	**864**	**221,299**
Restricted funds					
Restricted Fund - Other	**7,747**	**-**	**(1,041)**	**-**	**6,706**
Restricted Fund - Spitfire	**55,472**	**-**	**(2,773)**	**-**	**52,699**
	63,219	**-**	**(3,814)**	**-**	**59,405**
Total of funds	**290,243**	**53,891**	**(64,294)**	**864**	**280,704**

20. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 November 2021 £	*Income* £	*Expenditure* £	*Balance at 31 October 2022* £
Unrestricted funds				
General Funds - all funds	*234,604*	*54,618*	*(62,198)*	*227,024*
Restricted funds				
Restricted Fund - Other	*8,788*	*-*	*(1,041)*	*7,747*
Restricted Fund - Spitfire	*58,245*	*-*	*(2,773)*	*55,472*
	67,033	*-*	*(3,814)*	*63,219*
Total of funds	*301,637*	*54,618*	*(66,012)*	*290,243*

21. Summary of funds

Summary of funds - current year

	Balance at 1 November 2022 £	**Income** £	**Expenditure** £	**Gains/ (Losses)** £	**Balance at 31 October 2023** £
General funds	**227,024**	**53,891**	**(60,480)**	**864**	**221,299**
Restricted funds	**63,219**	**-**	**(3,814)**	**-**	**59,405**
	290,243	**53,891**	**(64,294)**	**864**	**280,704**

21. Summary of funds (continued)

Summary of funds - prior year

	Balance at 1 November 2021 £	*Income* £	*Expenditure* £	*Balance at 31 October 2022* £
General funds	*234,604*	*54,618*	*(62,198)*	*227,024*
Restricted funds	*67,033*	*-*	*(3,814)*	*63,219*
	301,637	*54,618*	*(66,012)*	*290,243*

22. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	**Restricted funds 2023** £	**Total funds 2023** £
Tangible fixed assets	89,506	-	**89,506**
Intangible fixed assets	4,212	-	**4,212**
Heritage assets	60,486	-	**60,486**
Current assets	71,509	59,405	**130,914**
Creditors due within one year	(4,414)	-	**(4,414)**
Total	221,299	59,405	**280,704**

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	*Restricted funds 2022* £	*Total funds 2022* £
Tangible fixed assets	*98,684*	*-*	*98,684*
Intangible fixed assets	*4,914*	*-*	*4,914*
Heritage assets	*63,259*	*-*	*63,259*
Current assets	*64,056*	*63,219*	*127,275*
Creditors due within one year	*(3,889)*	*-*	*(3,889)*
Total	*227,024*	*63,219*	*290,243*

23. Related party transactions

During the year the Charity received a grant of £2,000 (2022 - £nil) from North Norfolk Historic Buildings Trust, a charity with one trustee in common.

FRIENDS OF LANGHAM DOME

England & Wales - Charity number 1157742

Accounts

Charity number: 1157742

FRIENDS OF LANGHAM DOME

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2022

FRIENDS OF LANGHAM DOME

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 OCTOBER 2022

Trustees	Richard John Cole Roland Lithgow Goodison MBE FCMA Patrick John Stafford Allen BEM, Chair Roger O'Byrne Davis Nigel Barry Quarles Back Henry Douglas Labouchere John Murray Clark Dr Allan George Parker Edward Neale Stafford Allen Fiona Caroline Pridham
Charity registered number	1157742
Principal office	Langham Dome Cockthorpe Road Holt Norfolk NR25 7BR
Accountants	MA Partners LLP Chartered Accountants 7 The Close Norwich Norfolk NR1 4DJ

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 OCTOBER 2022

The Trustees present their annual report together with the financial statements of the Charity for the year 1 November 2021 to 31 October 2022.

Objectives and activities

a. Policies and objectives

Langham Dome was originally constructed in 1942 to be one of about forty state of the art Dome Teachers built across the United Kingdom and was at the forefront of Britain's anti aircraft defence in the second World War. With its projection systems, ventilation machinery and dummy gun, the Dome was on the very cutting edge of technology and played a key role in helping to train those protecting the country from air attack.

The principal objects of the charity are to:

- Preserve and maintain for the public benefit the Scheduled Ancient Monument known as Langham Dome at Cockthorpe Road, Langham, Norfolk.

- Advance the education of the public in the history of Langham Dome and the RAF airfield at Langham. This includes assisting with the curriculum of local schools.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities undertaken to achieve objectives

The Dome is owned by North Norfolk Historic Buildings Trust (NNHBT) and its restoration was completed by NNHBT in 2014 at a cost of approximately £280,000. A range of educational displays have since been installed by NNHBT at a cost of over £300,000. All this expenditure has been financed by grants from the Heritage Lottery Fund (HLF) and several other organisations.

NNHBT has subsequently leased the Dome to Friends of Langham Dome ("FoLD") for 25 years and a transferred to FoLD of ownership of its contents. NNHBT is responsible for maintaining the structure of the dome building, with FoLD responsible for maintaining the contents.

FoLD is jointly and severally liable, with NNBHT, to HLF for various substantial commitments to sustain the project.

c. Main activities undertaken to further the Charity's purposes for the public benefit

The Dome is an exciting visitor experience for young and old alike, providing a fascinating insight into the technology underlying aircraft gunner training during WW2 and into the life of the airfield and surrounding villages at that time.

The Dome offers a host of educational opportunities for children and young people at all stages of their education and we work closely with teachers specialising in Key Stages 1 5.

There are also currently in excess of 100 Friends of the Dome, who each pay an annual subscription of £15 from the locality and far afield. We are really grateful for this support.

Achievements and performance

a. Review of activities

This was our post-pandemic year with the Trustee's priorities being firstly to rebuild the asset base of the Charity after the Covid Years and to continue to seek ways of investing further to preserve the history and bring to life the role of RAF Langham in World War 2, and many aspects of the war itself, to all generations. Trustee John Clark stood down in the role of Manager for whose contribution we are immensely grateful. He was replaced by Deborah Wilson as Manager with Scott Altringham and Ian Jarvis as Dome coordinators. They were responsible for the day to day opening up and running of the museum, handling all the cash takings and iZettle card inputs. Their dedication was exemplary, and the Trustees are grateful for their hard work. In addition, Deborah Wilson's efforts in revamping the shop with exciting new lines of stock paid off with an increase in sales. She also developed our social-media presence, with regular postings on Facebook and Instagram. This has become an important, and low cost, way to extend our reach to the general public and get our museum greater exposure.

Of course, we cannot complete this report without mention of our dedicated band of volunteers, who on a daily basis turn out to support the coordinators and extend their individual knowledge of the Dome and the Airfield to the visitors. Our TripAdvisor and google reviews regularly highlight visitors' appreciation of their participation in making their visit an amazing and memorable experience. We cannot praise or thank them enough.

Regrettably, we could not go ahead with a major fund raising activity such as an open day again this year due to other events such as the Platinum Jubilee taking precedence, but the Charity did undertake a Raffle which was a great success in raising additional funds.

We believe that in this third year of the full size replica Spitfire by the Dome, it continues to have a major drawing power on passers by.

Our new coffee machine has enhanced the visitor experience.

The ' Donation Post' has been a great success. It has enabled visitors when we are closed, to take advantage of our picnic tables and the great deal of information on them and the information boards and then be able to make donations towards the upkeep of the garden and museum. It is pleasing to report that within the first 12 months donations have covered the initial investment.

Looking forward, to the post-pandemic world the Trustees priority will continue to seek ways of investing further to preserve the history and bring to life the role of RAF Langham in World War 2, and many aspects of the war itself, to all generations.

Financial review

a. Review of the year

Given the healthy visitor numbers of 4,863 we again increased our liquid funds but only by just under £7,500. Operating income exceeded operating cash expenditure. In order to protect the Charity's reserves from rapid inflation, £70,000 was moved into the CCLA for investment in their COIF Fund, Timing of the investment coupled with the impact on the Stock Market of the War in Ukraine led to a loss in value of the fund of £2,263.

However, a depreciation charge of just under £22,000 has again resulted in a net diminution of funds. This depreciation will reduce over time as reflected in our five-year business plan as the assets taken on in 2020 are depreciated. While not a current cash expenditure, it does indicate the need to conserve funds for renewal of assets, hence our investment in CCLA funds. Despite the burden of this large depreciation charge and loss on investments, the Charity's Total Funds only fell by just under £11,400. The Charity was pleased to receive a legacy of £2,000 from a Family whose relative had been killed at RAF Langham during WW2.

b. Reserves policy

At the end of 2022 Financial Year we had built up liquid assets of £120,457 being £67,737 invested in CCLA funds and £52,720 in cash at bank and in hand. This, as planned, should give us a reasonably comfortable cushion against the ebbs and flows of our operations and some flexibility to take advantage of opportunities for investment to enhance our visitor attraction.

The Trustees believe that we should hold in reserve around two years' operational cash expenditure, estimated to be in the order of £80,000. In addition, in due course the depreciation charge will manifest itself in the need for cash to renew assets which is also likely to require us to resort to grant funding. We have no wish to accumulate cash which could be used for further investment but the Trustees continue to believe that the best investment is financial prudence to ensure that our project will continue for many years to come.

c. Investment of funds

The Trustees agreed to invest £70,000 in CCLA Funds.

d. Independent examination

In accordance with good practice, we obtained competitive tenders for the independent examination of our accounts. We were pleased to appoint Ian Barber of MA Partners and thank Larking Gowen for their services from the inception of the charity.

e. Going concern

The Trustees have considered the charity's position at the time of signing the financial statements, and in particular the ongoing impact of stubbornly high inflation running in excess of 10% and its potential impact on the Charity and the wider economy and society. As such under the current circumstances it is difficult to predict the impact for the remainder of the financial year and medium term on visitor numbers. The trustees took action in their 5-year business plan to mitigate the impact of inflation by increasing entry fees by a modest 5% as the rate of inflation is predicted to fall to around this level during 2023. Nevertheless, the trustees have considered the current financial strength of the charity, together with the range of measures the trustees could take to mitigate ongoing costs should they need to.

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Structure, governance and management

a. Constitution

Friends of Langham Dome is a registered charity, number 1157742, and is constituted under a Memorandum of Association.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 OCTOBER 2022

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

The current Trustees were selected for their enthusiasm for the project, knowledge of aeronautical matters, financial expertise and non executive skills.

Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Memorandum of Association. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 18 July 2023 and signed on their behalf by:

Patrick John Stafford Allen BEM

Richard John Cole

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 OCTOBER 2022

Independent Examiner's Report to the Trustees of Friends of Langham Dome ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 October 2022.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 OCTOBER 2022

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: Ian Barber

Dated: 10/8/2023

Ian Barber BSc FCA

MA Partners LLP
Chartered Accountants

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 OCTOBER 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Income from:					
Donations and legacies	3	**3,110**	**-**	**3,110**	*5,960*
Charitable activities	4	**37,982**	**-**	**37,982**	*39,148*
Other trading activities	5	**13,501**	**-**	**13,501**	*9,032*
Investments	6	**25**	**-**	**25**	*8*
Total income		**54,618**	**-**	**54,618**	*54,148*
Expenditure on:					
Raising funds	7	**4,002**	**-**	**4,002**	*4,957*
Charitable activities	8	**58,196**	**3,814**	**62,010**	*55,047*
Total expenditure		**62,198**	**3,814**	**66,012**	*60,004*
Net movement in funds		**(7,580)**	**(3,814)**	**(11,394)**	*(5,856)*
Reconciliation of funds:					
Total funds brought forward		**234,604**	**67,033**	**301,637**	*307,493*
Net movement in funds		**(7,580)**	**(3,814)**	**(11,394)**	*(5,856)*
Total funds carried forward		**227,024**	**63,219**	**290,243**	*301,637*

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 10 to 26 form part of these financial statements.

BALANCE SHEET
AS AT 31 OCTOBER 2022

	Note		2022 £		2021 £
Fixed assets					
Intangible assets	12		**4,914**		*5,616*
Tangible assets	13		**98,684**		*115,025*
Heritage assets	14		**63,259**		*66,032*
			166,857		*186,673*
Current assets					
Stocks	15	**2,249**		*2,148*	
Debtors	16	**4,569**		*5,744*	
Investments	17	**67,737**		-	
Cash at bank and in hand		**52,720**		*112,967*	
		127,275		*120,859*	
Creditors: amounts falling due within one year	18	**(3,889)**		*(5,895)*	
Net current assets			**123,386**		*114,964*
Total assets less current liabilities			**290,243**		*301,637*
Net assets excluding pension asset			**290,243**		*301,637*
Total net assets			**290,243**		*301,637*
Charity funds					
Restricted funds	20		**63,219**		*67,033*
Unrestricted funds	20		**227,024**		*234,604*
Total funds			**290,243**		*301,637*

The financial statements were approved and authorised for issue by the Trustees on 18 July 2023 and signed on their behalf by:

Patrick John Stafford Allen BEM **Richard John Cole**

The notes on pages 10 to 26 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2022

1. General information

Friends of Langham Dome is a registered charity (1157742) registered in England and Wales. The members of the charity include the Trustees named on page 1.

The financial statements are presented in sterling which is the functional currency of the charity to the nearest £.

The significant accounting policies in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Friends of Langham Dome meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The Trustees have considered the charity's position at the time of signing the financial statements, including the current financial strength of the charity, together with the range of measures the Trustees could take to mitigate ongoing costs should they need to.

Based on this, the Trustees have concluded that they have reasonable expectation that the charity will have adequate resources to continue in operational existence for the foreseeable future, and at least twelve months from the date of signing these financial statements, they therefore continue to adopt the going concern basis of accounting in preparing these financial statements.

2. Accounting policies (continued)

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2. Accounting policies (continued)

2.6 Intangible assets and amortisation

Intangible assets costing £1 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

The estimated useful lives are as follows:

Website	-	5 years
Film license	-	5-10 years

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Plant and machinery	- 10 years
Fixtures and fittings	- 5-25 years
Other fixed assets	- 15 years

2.8 Heritage assets

Where heritage assets have been purchased, they are initially recognised at cost. After recognition, under the cost model, heritage assets are measured at cost less any accumulated depreciation and any accumulated impairment losses.

Depreciation is provided on the following basis:

Replica Spitfire	- 25 years

2.9 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2. Accounting policies (continued)

2.10 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.11 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.12 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.13 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.14 Operating leases

The lease of premises at Trainer Dome, Langham Airfield, Cockthorpe Road, Langham has a term of 25 years beginning on 1 January 2019 and expiring on 31 December 2043. Consideration for the lease has been agreed as annual peppercorn rent.

2.15 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022

3. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Donations	500	-	**500**	*4,000*
Legacies	2,000	-	**2,000**	*-*
Grants	610	-	**610**	*1,960*
	3,110	-	**3,110**	*5,960*
Total 2021	*1,960*	*4,000*	*5,960*	

4. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Income from charitable activities - Langham Dome	37,982	**37,982**	*39,148*
Total 2021	*39,148*	*39,148*	

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Raffle	3,229	**3,229**	*-*

5. Income from other trading activities (continued)

Income from non charitable trading activities

	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Merchandise	8,789	**8,789**	*7,853*
Coffee	1,483	**1,483**	*1,179*
	10,272	**10,272**	*9,032*
Total 2021	*9,032*	*9,032*	

6. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Investment income - bank interest	25	**25**	*8*
Total 2021	*8*	*8*	

7. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Raffle	400	**400**	-

7. Expenditure on raising funds (continued)

Other trading expenses

	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Merchandise	3,167	**3,167**	*3,026*
Coffee	435	**435**	*1,931*
	3,602	**3,602**	*4,957*
Total 2021	*4,957*	*4,957*	

8. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	*Total 2021 £*
Langham Dome	58,196	3,814	**62,010**	*55,047*
Total 2021	*51,233*	*3,814*	*55,047*	

9. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £	*Total funds 2021 £*
Langham Dome	12,654	49,356	**62,010**	*55,047*
Total 2021	*5,280*	*49,767*	*55,047*	

9. **Analysis of expenditure by activities (continued)**

Analysis of direct costs

	Langham Dome 2022 £	Total funds 2022 £	*Total funds 2021 £*
Dome manager fees	12,654	**12,654**	*5,280*
Total 2021	*5,280*	*5,280*	

Analysis of support costs

	Langham Dome 2022 £	Total funds 2022 £	*Total funds 2021 £*
Dome co-ordinator fees	7,229	**7,229**	*9,913*
Dome support staff	2,091	**2,091**	*2,685*
Services (electricity, insurances, web hosting)	6,920	**6,920**	*7,037*
Marketing	2,628	**2,628**	*2,843*
Bookkeeping fees	2,760	**2,760**	*2,219*
Loss on investment	2,263	**2,263**	-
Repairs and maintenance	2,173	**2,173**	*2,202*
Accountancy fees	1,300	**1,300**	*1,072*
Sundry	262	**262**	*110*
Bank charges	432	**432**	*426*
Depreciation	21,298	**21,298**	*21,260*
	49,356	**49,356**	*49,767*
Total 2021	*49,767*	*49,767*	

10. Independent examiner's remuneration

	2022 £	*2021* *£*
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	**1,000**	*950*

11. Trustees' remuneration and expenses

During the year, one or more Trustees has been paid remuneration or has received other benefits from an employment with the Charity. Payments were made for work completed as Dome Manager. The value of Trustees' remuneration and other benefits was as follows:

		2022 £	*2021* *£*
John Murray Clark	Remuneration	**856**	*5,280*

During the year ended 31 October 2022, no Trustee expenses have been incurred *(2021 - £NIL)*.

12. Intangible assets

	Website £	Film licence £	Total £
Cost			
At 1 November 2021	**10,000**	**11,844**	**21,844**
At 31 October 2022	**10,000**	**11,844**	**21,844**
Amortisation			
At 1 November 2021	**10,000**	**6,228**	**16,228**
Charge for the year	**-**	**702**	**702**
At 31 October 2022	**10,000**	**6,930**	**16,930**
Net book value			
At 31 October 2022	**-**	**4,914**	**4,914**
At 31 October 2021	-	*5,616*	*5,616*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2022

13. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Other fixed assets £	Total £
Cost or valuation				
At 1 November 2021	**85,102**	**135,714**	**7,200**	**228,016**
Additions	**-**	**1,482**	**-**	**1,482**
At 31 October 2022	**85,102**	**137,196**	**7,200**	**229,498**
Depreciation				
At 1 November 2021	**58,538**	**51,093**	**3,360**	**112,991**
Charge for the year	**8,510**	**8,833**	**480**	**17,823**
At 31 October 2022	**67,048**	**59,926**	**3,840**	**130,814**
Net book value				
At 31 October 2022	**18,054**	**77,270**	**3,360**	**98,684**
At 31 October 2021	*26,564*	*84,621*	*3,840*	*115,025*

14. Heritage assets

Assets recognised at cost

	Replica Spitfire 2022 £	Total 2022 £
Carrying value at 1 November 2021	66,032	**66,032**
Charge for the year	(2,773)	**(2,773)**
	63,259	**63,259**

Analysis of heritage asset transactions

	2022 £	2021 £	2020 £	2019 £	2018 £
Purchases					
Replica Spitfire	-	-	44,840	12,750	11,734
Total additions	-	-	44,840	12,750	11,734

15. Stocks

	2022	2021
	£	£
Goods for resale	2,249	2,148

16. Debtors

	2022	2021
	£	£
Due within one year		
Prepayments and accrued income	4,569	5,744
	4,569	5,744

17. Current asset investments

	2022	2021
	£	£
Investments	67,737	-

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2022

18. Creditors: Amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	**469**	*704*
Other creditors	**605**	*1,807*
Accruals and deferred income	**2,815**	*3,384*
	3,889	*5,895*

19. Financial Instruments

	2022 £	2021 £
Financial assets		
Financial assets measured at fair value through income and expenditure	**120,457**	*112,967*

Financial assets measured at fair value through income and expenditure comprise of cash and cash equivalents.

20. Statement of funds

Statement of funds - current year

	Balance at 1 November 2021 £	Income £	Expenditure £	Transfers In/out £	Balance at 31 October 2022 £
Unrestricted funds					
General Funds - all funds	234,604	54,618	(62,198)	-	227,024
Restricted funds					
Restricted Fund - Other	8,788	-	(1,041)	-	7,747
Restricted Fund - Spitfire	58,245	-	(2,773)	-	55,472
	67,033	-	(3,814)	-	63,219
Total of funds	301,637	54,618	(66,012)	-	290,243

20. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 November 2020 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Balance at 31 October 2021* £
Unrestricted funds					
General Funds - all funds	*240,596*	*50,148*	*(56,190)*	*50*	*234,604*
Restricted funds					
Restricted Fund - Other	*9,829*	-	*(1,041)*	-	*8,788*
Restricted Fund - Spitfire	*57,068*	*4,000*	*(2,773)*	*(50)*	*58,245*
	66,897	*4,000*	*(3,814)*	*(50)*	*67,033*
Total of funds	*307,493*	*54,148*	*(60,004)*	-	*301,637*

21. Summary of funds

Summary of funds - current year

	Balance at 1 November 2021 £	**Income** £	**Expenditure** £	**Balance at 31 October 2022** £
General funds	**234,604**	**54,618**	**(62,198)**	**227,024**
Restricted funds	**67,033**	**-**	**(3,814)**	**63,219**
	301,637	**54,618**	**(66,012)**	**290,243**

21. Summary of funds (continued)

Summary of funds - prior year

	Balance at 1 November 2020 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Balance at 31 October 2021* £
General funds	*240,596*	*50,148*	*(56,190)*	*50*	*234,604*
Restricted funds	*66,897*	*4,000*	*(3,814)*	*(50)*	*67,033*
	307,493	*54,148*	*(60,004)*	-	*301,637*

22. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	**Restricted funds 2022** £	**Total funds 2022** £
Tangible fixed assets	98,684	-	**98,684**
Intangible fixed assets	4,914	-	**4,914**
Heritage assets	63,259	-	**63,259**
Current assets	64,056	63,219	**127,275**
Creditors due within one year	(3,889)	-	**(3,889)**
Total	227,024	63,219	**290,243**

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	*Restricted funds 2021* £	*Total funds 2021* £
Tangible fixed assets	*112,313*	*2,712*	*115,025*
Intangible fixed assets	-	*5,616*	*5,616*
Heritage assets	*7,787*	*58,245*	*66,032*
Current assets	*120,399*	*460*	*120,859*
Creditors due within one year	*(5,895)*	-	*(5,895)*
Total	*234,604*	*67,033*	*301,637*

23. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 October 2022.

FRIENDS OF LANGHAM DOME

England & Wales - Charity number 1157742

Accounts

Charity number: 1157742

FRIENDS OF LANGHAM DOME

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2021

FRIENDS OF LANGHAM DOME

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 OCTOBER 2021

Trustees	Richard John Cole Roland Lithgow Goodison MBE FCMA Patrick John Stafford Allen BEM, Chair Roger O'Byrne Davis Nigel Barry Quarles Back Henry Douglas Labouchere John Murray Clark Dr Allan George Parker Edward Neale Stafford Allen Fiona Caroline Pridham (appointed 11 January 2021)
Charity registered number	1157742
Principal office	Langham Dome Cockthorpe Road Langham Holt Norfolk NR24 7BR
Accountants	MA Partners LLP Chartered Accountants 7 The Close Norwich Norfolk NR1 4DJ

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 OCTOBER 2021

The Trustees present their annual report together with the financial statements of the Charity for the year 1 November 2020 to 31 October 2021.

Objectives and activities

a. Policies and objectives

Langham Dome was originally constructed in 1942 to be one of about forty state of the art Dome Teachers built across the United Kingdom and was at the forefront of Britain's anti aircraft defence in World War 2. With its projection systems, ventilation machinery and dummy gun, the Dome was on the very cutting edge of technology and played a key role in helping to train those protecting the country from air attack.

The principal objects of the charity are to:

- Preserve and maintain for the public benefit the Scheduled Ancient Monument known as Langham Dome at Cockthorpe Road, Langham, Norfolk.

- Advance the education of the public in the history of Langham Dome and the RAF airfield at Langham. This includes assisting with the curriculum of local schools.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities undertaken to achieve objectives

The Dome is owned by North Norfolk Historic Buildings Trust (NNHBT) and its restoration was completed by NNHBT in 2014 at a cost of approximately £280,000. A range of educational displays were installed by NNHBT at a cost of over £300,000. All this expenditure, together with an early operating subsidy, was financed by grants from the Heritage Lottery Fund (HLF), English Heritage and several other organisations.

NNHBT has subsequently leased the Dome to Friends of Langham Dome ("FoLD") for 25 years and transferred to FoLD ownership of its contents. NNHBT is responsible for maintaining the structure of the dome building, with FoLD responsible for maintaining the contents.

FoLD is jointly and severally liable, with NNHBT, to HLF for various substantial commitments to sustain the project.

c. Main activities undertaken to further the Charity's purposes for the public benefit

The Dome is an exciting visitor experience for young and old alike, providing a fascinating insight into the technology underlying aircraft gunner training during World War 2 and into the life of the airfield and surrounding villages at that time.

The Dome offers a host of educational opportunities for children and young people at all stages of their education and we work closely with teachers specialising in Key Stages 1-5.

There are also currently in excess of 100 Friends of the Dome, who each pay an annual subscription of £15 from the locality and far afield. We are really grateful for this support.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 OCTOBER 2021

Achievements and performance

a. Review of activities

Inevitably, our focus in the second year of the pandemic was to maximise safe visits. Despite not being able to open until the 27th May, and then having to restrict the number of visitors in the building to just six at any one time, we still managed to attract nearly 4,700 visitors, well above pre-pandemic numbers. For this achievement, we owe a debt of gratitude to a number of people. Trustee, John Clark continued in the role of Manager for which we are immensely grateful. He was ably assisted by two 'coordinators' namely Deborah Wilson and Lynn Jackson. They were responsible for the day to day opening up and running of the museum, handling all the cash takings and iZettle card inputs. Their dedication was exemplary, and the Trustees are extremely grateful for their hard work. In addition, Deborah, took on the role of revamping the shop with exciting new lines of stock. She also developed our social-media presence, with regular postings on Facebook and Instagram. This has become an important, and low cost, way to extend our reach to the general public and get our museum greater exposure.

Of course, we cannot complete this report without mention of our dedicated band of volunteers, who on a daily basis turn out to support the coordinators and extend their individual knowledge of the Dome and the Airfield to the visitors. Our TripAdvisor and google reviews regularly highlight visitors' appreciation of their participation in making their visit an amazing and memorable experience. We cannot praise and thank them enough.

Regrettably, we again could not go ahead with fundraising activity such as open days.

We believe that in this second year of the full size replica Spitfire by the Dome, it continues to have a major drawing power on passers by.

Our new coffee machine has enhanced the visitor experience.

In October 2020 we invested £779 in a 'Donation Post'. It was hoped that this would enable visitors when we are closed, to take advantage of our picnic tables and the great deal of information on them and the information boards and then be able to make donations towards the upkeep of the garden and the museum. It is pleasing to report that within the first 12 months donations have covered that initial investment.

Looking forward to a post-pandemic world, the Trustees priority will be to seek ways of investing further to preserve the history and bring to life the role of RAF Langham in World War 2, and many aspects of the war itself, to all generations.

Financial review

a. Review of the year

Given the healthy visitor numbers, we increased our liquid funds by over £10,000. Operating income exceeded operating cash expenditure and we were pleased at the increasing contribution made by our shop sales from a low base.

However, a depreciation charge of over £21,000 resulted in a net diminution of funds. While not a current cash expenditure, it does indicate the need to conserve funds for renewal of assets.

b. Reserves policy

At the end of 2021 financial year we had built up cash at bank and in hand of £112,967. This, as planned, should give us a reasonably comfortable cushion against the ebbs and flows of our operations and some flexibility to take advantage of opportunities for investment to enhance our visitor attraction.

The Trustees believe that we should hold in reserve around two years' operational cash expenditure, estimated to be £75,000. In addition, in due course the depreciation charge will manifest itself in the need for cash to renew assets which is also likely to require us to resort to grant funding. We have no wish to accumulate cash which could be used for further investment but the Trustees continue to believe that the best investment is financial prudence to ensure that our project will continue for many years to come.

c. Investment of funds

At present cash is on bank deposit earning a minimal return which is wholly inadequate to protect us against current inflation. The Trustees have formed an investment sub-committee with a view to putting a significant portion in lower risk equity investment to protect the value as far as we can.

d. Independent examination

In accordance with good practice, we obtained competitive tenders for the independent examination of our accounts. We were pleased to appoint Ian Barber of MA Partners and thank Larking Gowen for their services from the inception of the Charity.

e. Going concern

The Trustees have considered the Charity's position at the time of signing the financial statements, and in particular the ongoing impact of Covid 19 and its potential impact on the Charity and the wider economy and society. Under these circumstances it is difficult to predict the impact for the remainder of the financial year and medium term. Nevertheless, the Trustees have considered the current financial strength of the Charity, together with the range of measures the Trustees could take to mitigate ongoing costs should they need to.

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Structure, governance and management

a. Constitution

Friends of Langham Dome is a registered charity, number 1157742, and is constituted under a Memorandum of Association.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the memorandum and articles of association.

The current Trustees were selected for their enthusiasm for the project, knowledge of aeronautical matters, financial expertise and non executive skills.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 OCTOBER 2021

Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Memorandum of Association. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Patrick John Stafford Allen BEM

Date: 14 June 2022

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 OCTOBER 2021

Independent Examiner's Report to the Trustees of Friends of Langham Dome ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 October 2021.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: Dated: 14 June 2022

Ian Barber BSc FCA

MA Partners LLP

Chartered Accountants

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 OCTOBER 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Income from:					
Donations and legacies	3	**1,960**	**4,000**	**5,960**	*43,980*
Charitable activities	4	**39,148**	**-**	**39,148**	*14,732*
Other trading activities	6	**9,032**	**-**	**9,032**	*3,980*
Investments	7	**8**	**-**	**8**	*82*
Other income	8	**-**	**-**	**-**	*145,134*
Total income		**50,148**	**4,000**	**54,148**	*207,908*
Expenditure on:					
Raising funds	9	**4,957**	**-**	**4,957**	*314*
Charitable activities	10	**51,233**	**3,814**	**55,047**	*47,872*
Total expenditure		**56,190**	**3,814**	**60,004**	*48,186*
Net (expenditure)/income		**(6,042)**	**186**	**(5,856)**	*159,722*
Transfers between funds	21	**50**	**(50)**	**-**	*-*
Net movement in funds		**(5,992)**	**136**	**(5,856)**	*159,722*
Reconciliation of funds:					
Total funds brought forward		**240,596**	**66,897**	**307,493**	*147,771*
Net movement in funds		**(5,992)**	**136**	**(5,856)**	*159,722*
Total funds carried forward		**234,604**	**67,033**	**301,637**	*307,493*

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 9 to 24 form part of these financial statements.

BALANCE SHEET
AS AT 31 OCTOBER 2021

	Note		2021 £		*2020 £*
Fixed assets					
Intangible assets	14		**5,616**		*6,318*
Tangible assets	15		**115,025**		*128,776*
Heritage assets	16		**66,032**		*68,805*
			186,673		*203,899*
Current assets					
Stocks	17	**2,148**		*1,085*	
Debtors	18	**5,744**		*5,413*	
Cash at bank and in hand		**112,967**		*101,266*	
		120,859		*107,764*	
Creditors: amounts falling due within one year	19	**(5,895)**		*(4,170)*	
Net current assets			**114,964**		*103,594*
Total assets less current liabilities			**301,637**		*307,493*
Total net assets			**301,637**		*307,493*
Charity funds					
Restricted funds	21		**67,033**		*66,897*
Unrestricted funds	21		**234,604**		*240,596*
Total funds			**301,637**		*307,493*

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Patrick John Stafford Allen BEM

Date: 14 June 2022

The notes on pages 9 to 24 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2021

1. General information

Friends of Langham Dome is a registered charity (1157742) registered in England and Wales. The members of the charity include the Trustees named on page 1.

The financial statements are presented in sterling which is the functional currency of the charity to the nearest £.

The significant accounting policies in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Friends of Langham Dome meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The Trustees have considered the charity's position at the time of signing the financial statements, including the current financial strength of the charity, together with the range of measures the Trustees could take to mitigate ongoing costs should they need to.

Based on this, the Trustees have concluded that they have reasonable expectation that the charity will have adequate resources to continue in operational existence for the foreseeable future, and at least twelve months from the date of signing these financial statements, they therefore continue to adopt the going concern basis of accounting in preparing these financial statements.

2. Accounting policies (continued)

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Charity's accounting policies.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2. Accounting policies (continued)

2.6 Intangible assets and amortisation

Intangible assets costing £1 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

The estimated useful lives range as follows:

Website	-		- 5	years
Film Licence	-	5	- 10	years

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

The estimated useful lives range as follows:

Plant and machinery	-		- 10	years
Fixtures and fittings	-	5	- 25	years
Other fixed assets	-		- 15	years

2.8 Heritage assets

Where heritage assets have been purchased, they are initially recognised at cost. After recognition, under the cost model, heritage assets are measured at cost less any accumulated depreciation and any accumulated impairment losses.

The estimated useful lives range as follows:

Replica Spitfire	-	25	years

2.9 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

2. Accounting policies (continued)

2.10 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.11 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.12 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.13 Financial Instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.14 Operating leases

The lease of premises at Trainer Dome, Langham Airfield, Cockthorpe Road, Langham has a term of 25 years beginning on 1 January 2019 and expiring on 31 December 2043. Consideration for the lease has been agreed as annual peppercorn rent.

2.15 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2021

3. Income from donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Donations	-	4,000	**4,000**	*10,980*
Grants	1,960	-	**1,960**	*33,000*
	1,960	4,000	**5,960**	*43,980*
Total 2020	*8,000*	*35,980*	*43,980*	

4. Income from charitable activities

	Unrestricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Income from charitable activities - Langham Dome	39,148	**39,148**	*14,732*
Total 2020	*14,732*	*14,732*	

5. Analysis of income from charitable activities

	2021 £	*2020 £*
Income from charitable activities consists of:		
Dome admission charges	**27,135**	*7,012*
Membership subscriptions	**1,922**	*1,644*
General donations (including Group Visits)	**4,044**	*3,508*
Gift aid	**6,047**	*2,568*
Total	**39,148**	*14,732*

6. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Raffle	-	-	*2,577*
Total 2020	*2,577*	*2,577*	

Income from non charitable trading activities

	Unrestricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Merchandise	7,853	**7,853**	*1,403*
Coffee	1,179	**1,179**	-
	9,032	**9,032**	*1,403*
Total 2020	*1,403*	*1,403*	

7. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Investment income - bank interest	8	**8**	*82*
Total 2020	*82*	*82*	

8. Other incoming resources

	Unrestricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Assets donated from NNHBT	-	-	*145,134*
Total 2020	*145,134*	*145,134*	

9. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Raffle	-	-	*102*
Total 2020	*102*	*102*	

Other trading expenses

	Unrestricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Merchandise	3,026	**3,026**	*212*
Coffee	1,931	**1,931**	-
	4,957	**4,957**	*212*
Total 2020	*212*	*212*	

10. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Langham Dome	51,233	3,814	**55,047**	*47,872*
Total 2020	*37,701*	*10,171*	*47,872*	

11. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £	*Total funds 2020 £*
Langham Dome	5,280	49,767	**55,047**	*47,872*
Total 2020	*3,697*	*44,175*	*47,872*	

Analysis of direct costs

	Langham Dome 2021 £	Total funds 2021 £	*Total funds 2020 £*
Dome manager fees	5,280	**5,280**	*3,697*
Total 2020	*3,697*	*3,697*	

11. Analysis of expenditure by activities (continued)

Analysis of support costs

	Langham Dome 2021 £	Total funds 2021 £	*Total funds 2020 £*
Dome co-coordinator fees	9,913	**9,913**	*5,080*
Dome support staff	2,685	**2,685**	*-*
Services (electricity, insurances, web hosting)	7,037	**7,037**	*7,316*
Marketing	2,843	**2,843**	*3,931*
Accountancy fees	1,072	**1,072**	*1,134*
Bookkeeping fees	2,219	**2,219**	*2,546*
Repairs and maintenance	2,202	**2,202**	*2,979*
Sundry	110	**110**	*190*
Bank and transaction charges	426	**426**	*9*
Depreciation	21,260	**21,260**	*20,990*
	49,767	**49,767**	*44,175*
Total 2020	*44,175*	*44,175*	

12. Independent examiner's remuneration

	2021 £	*2020 £*
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	**950**	*1,154*

13. Trustees' remuneration and expenses

During the year, one or more Trustees has been paid remuneration or has received other benefits from an employment with the Charity. Payments were made for work completed as Dome Manager. The value of Trustees' remuneration and other benefits was as follows:

		2021 £	*2020 £*
John Murray Clark	Remuneration	**5,280**	*1,883*

During the year ended 31 October 2021, no Trustee expenses have been incurred *(2020 - £NIL)*.

14. Intangible assets

	Website £	Film licence £	Total £
Cost			
At 1 November 2020	**10,000**	**11,844**	**21,844**
At 31 October 2021	**10,000**	**11,844**	**21,844**
Amortisation			
At 1 November 2020	**10,000**	**5,526**	**15,526**
Charge for the year	**-**	**702**	**702**
At 31 October 2021	**10,000**	**6,228**	**16,228**
Net book value			
At 31 October 2021	**-**	**5,616**	**5,616**
At 31 October 2020	-	*6,318*	*6,318*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2021

15. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Other fixed assets £	Total £
Cost or valuation				
At 1 November 2020	**83,380**	**133,402**	**7,200**	**223,982**
Additions	**1,722**	**2,312**	**-**	**4,034**
At 31 October 2021	**85,102**	**135,714**	**7,200**	**228,016**
Depreciation				
At 1 November 2020	**50,028**	**42,298**	**2,880**	**95,206**
Charge for the year	**8,510**	**8,795**	**480**	**17,785**
At 31 October 2021	**58,538**	**51,093**	**3,360**	**112,991**
Net book value				
At 31 October 2021	**26,564**	**84,621**	**3,840**	**115,025**
At 31 October 2020	*33,352*	*91,104*	*4,320*	*128,776*

16. Heritage assets

Assets recognised at cost

	Replica Spitfire 2021 £	Total 2021 £
Carrying value at 1 November 2020	69,324	**69,324**
Depreciation/Amortisation	(3,292)	**(3,292)**
	66,032	**66,032**

Analysis of heritage asset transactions

	2021 £	2020 £	2019 £	2018 £	2017 £
Purchases					
Replica Spitfire	-	44,840	12,750	11,734	-
Total additions	-	44,840	12,750	11,734	-

17. Stocks

	2021 £	*2020 £*
Goods for resale	**2,148**	*1,085*

18. Debtors

	2021 £	*2020 £*
Due within one year		
Prepayments and accrued income	**5,744**	*5,413*
	5,744	*5,413*

19. Creditors: Amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	**704**	-
Other creditors	**1,807**	-
Accruals and deferred income	**3,384**	*4,170*
	5,895	*4,170*

20. Financial Instruments

	2021 £	2020 £
Financial assets		
Financial assets measured at fair value through income and expenditure	**112,967**	*101,266*

Financial assets measured at fair value through income and expenditure comprise of cash and cash equivalents.

21. Statement of funds

Statement of funds - current year

	Balance at 1 November 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 October 2021 £
Unrestricted funds					
General Funds - all funds	**240,596**	**50,148**	**(56,190)**	**50**	**234,604**
Restricted funds					
Restricted Fund - Other	**9,829**	**-**	**(1,041)**	**-**	**8,788**
Restricted Fund - Spitfire	**57,068**	**4,000**	**(2,773)**	**(50)**	**58,245**
	66,897	**4,000**	**(3,814)**	**(50)**	**67,033**
Total of funds	**307,493**	**54,148**	**(60,004)**	**-**	**301,637**

21. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 November 2019 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Balance at 31 October 2020* £
Unrestricted funds					
Designated funds					
Designated Funds - all funds	*25,000*	-	-	*(25,000)*	-
General funds					
General Funds - all funds	*81,683*	*171,928*	*(38,015)*	*25,000*	*240,596*
Total Unrestricted funds	*106,683*	*171,928*	*(38,015)*	-	*240,596*
Restricted funds					
Restricted Fund - Other	-	*20,000*	*(10,171)*	-	*9,829*
Restricted Fund - Spitfire	*41,088*	*15,980*	-	-	*57,068*
	41,088	*35,980*	*(10,171)*	-	*66,897*
Total of funds	*147,771*	*207,908*	*(48,186)*	-	*307,493*

22. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	112,313	2,712	**115,025**
Intangible fixed assets	-	5,616	**5,616**
Heritage assets	7,787	58,245	**66,032**
Current assets	120,399	460	**120,859**
Creditors due within one year	(5,895)	-	**(5,895)**
Total	234,604	67,033	**301,637**

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	*Restricted funds 2020 £*	*Total funds 2020 £*
Tangible fixed assets	*125,725*	*3,051*	*128,776*
Intangible fixed assets	-	*6,318*	*6,318*
Heritage assets	*11,737*	*57,068*	*68,805*
Current assets	*107,304*	*460*	*107,764*
Creditors due within one year	*(4,170)*	-	*(4,170)*
Total	*240,596*	*66,897*	*307,493*

23. Related party transactions

The Chair of Trustees is also a Trustee of NNHBT.

There were no related party transactions in the year ended 31 October 2021.

FRIENDS OF LANGHAM DOME

England & Wales - Charity number 1157742

Accounts

Charity number: 1157742

FRIENDS OF LANGHAM DOME

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2020

FRIENDS OF LANGHAM DOME

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FRIENDS OF LANGHAM DOME

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 OCTOBER 2020

Trustees	Mr P J S Allen BEM, Chairman Mr N B Q Back, Secretary Mr E N S Allen Air Commodore J Blakeley OBE (resigned 21 October 2020) Mr R L Goodison MBE Mr H D Labouchere Mr R J Cole, Treasurer Mrs S K Faire Mr R O'B Davis Dr A G Parker Mr J M Clark (appointed 2 April 2020)
Charity registered number	1157742
Principal office	Home Close North Street Langham NR25 7DG
Principal operating office	Langham Dome Cockthorpe Road Langham Norfolk NR25 7BR
Accountants	Larking Gowen LLP Chartered Accountants 43 Bull Street Holt NR25 6HP

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 OCTOBER 2020

The Trustees present their annual report together with the financial statements of the charity for the year 1 November 2019 to 31 October 2020.

Objectives and activities

a. Policies and objectives

Langham Dome was originally constructed in 1942 to be one of about forty state-of-the-art Dome Teachers built across the United Kingdom and was at the forefront of Britain's anti-aircraft defence in the second World War. With its projection systems, ventilation machinery and dummy gun, the Dome was on the very cutting-edge of technology and played a key role in helping to train those protecting the country from air attack.

The principal objects of the charity are to:

- Preserve and maintain for the public benefit the Scheduled Ancient Monument known as Langham Dome at Cockthorpe Road, Langham, Norfolk.

- Advance the education of the public in the history of Langham Dome and the RAF airfield at Langham. This includes assisting with the curriculum of local schools.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities undertaken to achieve objectives

The Dome is owned by North Norfolk Historic Buildings Trust (NNHBT) and its restoration was completed by NNHBT in 2014 at a cost of approximately £280,000. A range of educational displays have since been installed by NNHBT at a cost of over £300,000. All this expenditure has been financed by grants from the Heritage Lottery Fund (HLF) and several other organisations.

By agreement with NNHBT covering an initial period of over three years up until the end of 2017, FoLD managed the operation of the Dome, and its access to the public, on behalf of NNHBT and received grants for operational expenditure to help us build a reserve.

FoLD and NNHBT have recently negotiated a lease of the Dome to FoLD for 25 years and a transfer to FoLD of ownership of its contents. NNHBT will be responsible for maintaining the structure of the dome building, with FoLD responsible for maintaining the contents.

As a consequence of this arrangement, FoLD has become jointly and severally liable, with NNHBT, to HLF for various substantial commitments to sustain the project.

Objectives and activities (continued)

c. Volunteers

As a result of the pandemic, we lost the use of many of our regular volunteers who deemed themselves to be 'vulnerable'. When we were eventually able to open at the beginning of August we had to operate with only about 10 volunteers. Fortunately we had already anticipated a problem and had employed two Coordinators who were contracted to man the Dome alongside a volunteer thus reducing our requirement for volunteers by 50%. The Trustees would like to thank those volunteers who held the fort during this difficult time and also the two Coordinators, Deborah Wilson and Lynn Jackson who were both worth their weight in gold.

In April, during lockdown, Jo Holden stepped down as the Manager and handed over to Calum Meadows. However, in July as we prepared to open to the public, with the relaxation of the lockdown, Calum announced that he was going to be unable to carry on in the role and resigned. Fortunately John Clark, who had been appointed a Trustee in April, offered to step into the role at such short notice. The Trustees are most grateful to him for doing this.

d. Main activities undertaken to further the charity's purposes for the public benefit

The Dome is an exciting visitor experience for young and old alike, providing a fascinating insight into the technology underlying aircraft gunner training during WW2 and into the life of the airfield and surrounding villages at that time.

The Dome offers a host of educational opportunities for children and young people at all stages of their education and we work closely with teachers specialising in Key Stages 1-5.

There are also currently in excess of 100 Friends of the Dome, who each pay an annual subscription of £15 from the locality and far afield. We are really grateful for this support.

Achievements and performance

Achievements and performance (continued)

a. Review of activities

Inevitably, our activities in 2020 were much restricted by the COVID-19 pandemic.

Despite the complications of sanitisation, and the fact that the volunteer force was significantly reduced by those in vulnerable age groups, we took the decision to open in August. We employed two Dome coordinators. We are immensely grateful to them and all those who participated, in the most trying of circumstances.

In a much reduced opening period, we had 1,265 visitors (compared to 3,500 in the previous year). Regrettably, we could not go ahead with fund raising activity such as open days.

But we were most grateful to receive grants of £20,000 from the Heritage Lottery Emergency Fund towards the salaries of our coordinators, PPE and cleaning as well as helping with ongoing investment. In addition we thank the North Norfolk District Council for our share, of £8,000, of a Business Support grant to NNHBT.

The highlight of the year was the erection on a plinth of the full size replica Spitfire foreshadowed in our report last year. This has been substantially all financed by grants and crowdfunding and we thank all. Early indications are that its dramatic effect on passers by is attracting more visitors.

Looking forward, in the short term, we opened again on 27th May. With the emphasis on staycations, indications are that visitor numbers in North Norfolk will be at record levels, subject of course to the evolution of the pandemic and Government policy.

In the longer term, we need to, and will, invest in enhancing the Dome as a visitor attraction. For example, this year we will have on site beverage facilities. As the Financial Review below demonstrates, while our prudent reserves policy is helping to tide us through at present, we will need to look to grants for investment and reinvestment.

Financial review

a. Going concern

The trustees have considered the charity's position at the time of signing the financial statements, and in particular the current issues caused by Covid-19 and its potential impact on the charity and the wider economy and society. As such under the current circumstances it is difficult to predict the impact for the remainder of the financial year and medium term. Nevertheless, the trustees have considered the current financial strength of the charity, together with the range of measures the trustees could take to mitigate ongoing costs should they need to.

Based on this, the trustees have concluded that they have a reasonable expectation that the charity will have adequate resources to continue in operational existence for the foreseeable future, and at least twelve months from the date of signing these financial statements. They therefore continue to adopt the going concern basis of accounting in preparing these financial statements.

b. Reserves policy and asset ownership

As indicated above, FoLD now owns the exhibitions in the Dome. The additions of nearly £150,000 of assets to our balance sheet gives more substance to our financial position. But the consequence of the depreciation charge of nearly £20,000 demonstrates that admission fees will need to be supplemented by grants to allow significant investment in and renewals of our displays and software if we are to sustain and enhance the attraction. (The Trustees' priority is therefore to seek essential new sources of charitable funding).

Total funds at 31 October 2020 were £307,493 (2019: £147,771). Of these £240,596 (2019: £106,683) were unrestricted and £66,897 (2019: £41,088) restricted.

At the end of 2020 financial year we had built up cash on hand of £101,266. This, as planned, should give us a reasonably comfortable cushion against the ebbs and flows of our operations not least for the duration of the pandemic.

In the present circumstances, the Trustees believe that we should hold in reserve around three years' operational cash expenditure of say £70,000. We have no wish to accumulate cash which could be used for further investment, but at present the Trustees believe that the best investment is financial prudence to ensure that our project will continue for many years to come.

Structure, governance and management

a. Constitution

Friends of Langham Dome is a registered charity, number 1157742, and is constituted under a Written Constitution dated 1 April 2014.

b. Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Written Constitution.

The current Trustees were selected for; their enthusiasm for the project; knowledge of aeronautical matters; financial expertise; and non-executive skills.

Structure, governance and management (continued)

c. Organisational structure and decision-making policies

The CIO is governed by the Trustees who meet approximately eight times a year. The Trustees during the year were:

Mr P J S Allen BEM (Chairman)
Mr R J Cole (Treasurer)
Mr R O'B Davis
Mr N B Q Back (Secretary)
Mr E N S Allen
Air Commodore J Blakeley OBE
Mr R L Goodison MBE
Mr H D Labouchere
Mrs S K Faire
Dr A G Parker
Mr J M Clark (appointed 2 April 2020)

The Chairman ensures that the Trustees know their obligations, regulatory and otherwise.

There is also a management committee comprised principally of a number of the volunteers who operate the opening days.

Ms Nicki Lock is employed as our part time bookkeeper. The Manager and the two Dome Coordinators are also remunerated but no other persons nor Trustees nor volunteers are remunerated.

The charity's Trustees have had due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

Statement of Trustees' responsibilities

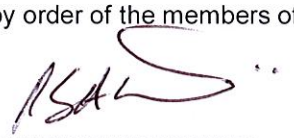
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....
Mr P J S Allen BEM, Chairman
Trustee
Date: 12 July 2021

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 OCTOBER 2020

Independent examiner's report to the Trustees of Friends of Langham Dome ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 October 2020.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed: Larking Gowen LLP Dated: 14 July 2021

Christopher Yeates FCA DChA

Larking Gowen LLP
Chartered Accountants
Holt

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 OCTOBER 2020

	Note	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	*Total funds 2019 £*
Income from:					
Donations and legacies	3	**8,000**	**35,980**	**43,980**	*25,127*
Charitable activities	4	**18,712**	**-**	**18,712**	*33,385*
Investments	5	**82**	**-**	**82**	*-*
Assets donated from NNHBT	6	**145,134**	**-**	**145,134**	*-*
Total income		**171,928**	**35,980**	**207,908**	*58,512*
Expenditure on:					
Charitable activities	7	**38,015**	**10,171**	**48,186**	*26,634*
Total expenditure		**38,015**	**10,171**	**48,186**	*26,634*
Net movement in funds		**133,913**	**25,809**	**159,722**	*31,878*
Reconciliation of funds:					
Total funds brought forward		**106,683**	**41,088**	**147,771**	*115,893*
Net movement in funds		**133,913**	**25,809**	**159,722**	*31,878*
Total funds carried forward		**240,596**	**66,897**	**307,493**	*147,771*

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 11 to 24 form part of these financial statements.

BALANCE SHEET
FOR THE YEAR ENDED 31 OCTOBER 2020

	Note		2020 £		2019 £
Fixed assets					
Intangible assets	10		**6,318**		-
Tangible assets	11		**128,776**		-
Heritage assets	12		**68,805**		*24,015*
			203,899		*24,015*
Current assets					
Stocks	13	**1,085**		*420*	
Debtors	14	**5,413**		*2,515*	
Cash at bank and in hand		**101,266**		*122,568*	
		107,764		*125,503*	
Creditors: amounts falling due within one year	15	**(4,170)**		*(1,747)*	
Net current assets			**103,594**		*123,756*
Total assets less current liabilities			**307,493**		*147,771*
Total net assets			**307,493**		*147,771*
Charity funds					
Restricted funds:					
Restricted funds - Spitfire	16	**57,068**		*41,088*	
Other restricted funds	16	**9,829**		-	
Restricted funds	16		**66,897**		*41,088*
Unrestricted funds	16		**240,596**		*106,683*
Total funds			**307,493**		*147,771*

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

.....
Mr P J S Allen BEM, Chairman

.....
Mr R Cole, Treasurer

Date: 12 July 2021

The notes on pages 11 to 24 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2020

1. General information

Friends of Langham Dome is a registered charity (no 1157742) registered in England and Wales. The members on the charity include the Trustees named on page 1.

The financial statements are presented in sterling which is the functional currency of the charity to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are sent out below. These policies have been consistently applied to all years presented unless otherwise stated.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Friends of Langham Dome meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The trustees have considered the charity's position at the time of signing the financial statements, including the current financial strength of the charity, together with the range of measures the trustees could take to mitigate ongoing costs should they need to.

Based on this, the trustees have concluded that they have a reasonable expectation that the charity will have adequate resources to continue in operational existence for the foreseeable future, and at least twelve months from the date of signing these financial statements, they therefore continue to adopt the going concern basis of accounting in preparing these financial statements.

2. Accounting policies (continued)

2.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2. Accounting policies (continued)

2.5 Intangible assets and amortisation

Intangible assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

The estimated useful lives are as follows:

Amortisation is provided on the following basis:

Film licence	-	20 %

2.6 Tangible fixed assets and depreciation

As the Dome is owned by NNHBT, neither it nor its depreciation are reflected in these financial statements.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Plant and machinery	- 10 years straight line
Fixtures and fittings	- 10 to 25 years straight line
Other fixed assets	- 15 years straight line

2. Accounting policies (continued)

2.7 Heritage assets

Where heritage assets have been purchased, they are initially recognised at cost. After recognition, under the cost model, heritage assets are measured at cost less any accumulated depreciation and any accumulated impairment losses.

The heritage asset is a replica Spitfire. Langham Dome is open to the general public and the replica Spitfire is displayed as part of the Langham Dome experience and visitor attraction. Heritage assets are carried at cost which in the case of the replica Spitfire is the valuation attributed to the asset by the Trustees on the date when the Spitfire was donated together with any associated costs incurred by the charity installing it. It is believed the replica Spitfire has a useful economic life of 25 years over which it is depreciated.

The annual depreciation for tangible assets is sensitive to changes in the estimated useful economic lives and residual value of assets. The useful economic lives and residual values and reassessed annually.

Depreciation is provided on the following basis:

Heritage assets	- 25 years straight line

During the year, FoLD and NNHBT negotiated a lease of the building and a transfer of the fixtures and fittings to FoLD. The lease is for 25 years with a peppercorn rent. The donated assets have been recognised at fair value at the point of transfer, see note 6. No income or expenditure is recognised for the rent free occupation because the trustees do not consider that a reliable measure of the amount the charity would have to pay to secure the site can be made.

2.8 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2. Accounting policies (continued)

2.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.12 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and grants

	Unrestricted funds 2020 £	Restricted funds 2020 £	Other restricted funds 2020 £	Total funds 2020 £
Donations	-	10,980	-	**10,980**
Grants	8,000	5,000	20,000	**33,000**
	8,000	15,980	20,000	**43,980**

	Restricted funds 2019 £	*Restricted funds - class ii 2019 £*	*Total funds 2019 £*
Donations	*25,127*	-	*25,127*

4. Income from charitable activities

	Unrestricted funds 2020 £	Total funds 2020 £
Langham Dome	18,712	**18,712**

	Unrestricted funds 2019 £	*Total funds 2019 £*
Langham Dome	*33,385*	*33,385*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2020

. Income from charitable activities consists of:

	2020	*2019*
	£	*£*
Dome admission charges	**7,012**	*16,911*
Membership subscriptions	**1,644**	*1,583*
Sales of merchandise	**1,403**	*1,344*
General donations (including Group visits)	**3,508**	*2,365*
Dome day	**-**	*5,526*
Gift Aid	**2,568**	*4,886*
Fundraising - raffle	**2,577**	*-*
Talks	**-**	*770*
Total	**18,712**	*33,385*

5. Investment income

	Unrestricted funds 2020	**Total funds 2020**	*Total funds 2019*
	£	**£**	*£*
Investment income - bank interest	82	**82**	*-*

6. Other incoming resources

	Unrestricted funds 2020	**Total funds 2020**	*Total funds 2019*
	£	**£**	*£*
Assets donated from NNHBT	145,134	**145,134**	*-*

During the year, FoLD entered into a lease with NNHBT for the Dome site. Under the lease certain fixtures and fittings transferred to FoLD for £nil consideration. The donated assets are recognised in the accounts at an estimate of their fair value at the date of transfer, being £145,134.

7. Analysis of expenditure on charitable activities

Costs by fund type

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Development manager fees	3,706	-	**3,706**
Sundry expenses	190	-	**190**
Services (electricity, insurance, web hosting)	4,528	2,788	**7,316**
Cost of merchandise	212	-	**212**
Marketing	3,931	-	**3,931**
Raffle expenses	102	-	**102**
Accountancy fees	1,134	-	**1,134**
Repairs	1,717	1,262	**2,979**
Bookkeeping fees	2,546	-	**2,546**
Dome co-ordinator fees	-	5,080	**5,080**
Depreciation & amortisation	19,949	1,041	**20,990**
	38,015	10,171	**48,186**

	Unrestricted funds 2019 £	*Restricted funds 2019 £*	*Total funds 2019 £*
Development manager fees	*5,514*	*1,378*	*6,892*
Sundry expenses	*679*	*-*	*679*
Services (electricity, insurance, web hosting)	*4,494*	*56*	*4,550*
Cost of merchandise	*853*	*-*	*853*
Marketing	*4,221*	*469*	*4,690*
Accountancy fees	*1,160*	*-*	*1,160*
Repairs	*656*	*-*	*656*
Bookkeeping fees	*2,445*	*-*	*2,445*
Support staff/volunteer costs	*1,103*	*-*	*1,103*
Dome day costs	*3,606*	*-*	*3,606*
	24,731	*1,903*	*26,634*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2020

8. Independent examiner's remuneration

	2020 £	*2019 £*
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	**1,154**	*1,250*

9. Trustees' remuneration and expenses

During the year, one Trustee, J M Clark, received remuneration of £1,883 (2019 NIL).

During the year ended 31 October 2020, no Trustee expenses have been incurred *(2019 - £NIL)*.

10. Intangible assets

	Film licence £
Cost	
Additions	**9,985**
At 31 October 2020	**9,985**
Amortisation	
Charge for the year	**3,667**
At 31 October 2020	**3,667**
Net book value	
At 31 October 2020	**6,318**
At 31 October 2019	-

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2020

11. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Other fixed assets £	Total £
Cost or valuation				
Additions	**41,690**	**99,609**	**4,800**	**146,099**
At 31 October 2020	**41,690**	**99,609**	**4,800**	**146,099**
Depreciation				
Charge for the year	**8,338**	**8,505**	**480**	**17,323**
At 31 October 2020	**8,338**	**8,505**	**480**	**17,323**
Net book value				
At 31 October 2020	**33,352**	**91,104**	**4,320**	**128,776**
At 31 October 2019	-	-	-	-

12. Charity heritage assets

Assets recognised at cost

	Heritage asset - replica Spitfire 2020 £	Total 2020 £
Carrying value at 1 November 2019	24,015	**24,015**
Additions	44,790	**44,790**
Net book value at 31 October 2020	68,805	**68,805**

The heritage asset is a replica Spitfire. This is recognised at valuation at the date it was donated together with installation and restoration costs incurred by the charity. Further details can be seen in accounting policy 2.7 No depreciation was charged for the period due to ongoing restoration costs regarding the Spitfire. Depreciation will be charged again in the next year's accounts.

13. Stocks

	2020 £	*2019 £*
Goods for resale	**1,085**	*420*

14. Debtors

	2020 £	*2019 £*
Due within one year		
Prepayments and accrued income	**5,413**	*2,515*
	5,413	*2,515*

15. Creditors: Amounts falling due within one year

	2020 £	*2019 £*
Accruals and deferred income	**4,170**	*1,747*

16. Statement of funds

Statement of funds - current year

	Balance at 1 November 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 October 2020 £
Unrestricted funds					
Designated funds					
Designated funds	**25,000**	**-**	**-**	**(25,000)**	**-**
General funds					
General Funds	**81,683**	**171,928**	**(38,015)**	**25,000**	**240,596**
Total Unrestricted funds	**106,683**	**171,928**	**(38,015)**	**-**	**240,596**
Restricted funds					
Restricted Funds - Replica Spitfire	**41,088**	**15,980**	**-**	**-**	**57,068**
Other restricted funds					
Other restricted funds	**-**	**20,000**	**(10,171)**	**-**	**9,829**
Total Restricted funds	**41,088**	**35,980**	**(10,171)**	**-**	**66,897**
Total of funds	**147,771**	**207,908**	**(48,186)**	**-**	**307,493**

Designated funds:

A designated fund was established by the Trustees for the refurbishment of equipment and educational display under obligation to NNHBT. This is no longer required given that FoLD now owns the assets.

Restricted funds:

These represent the income and expenses in relation to funds relating to the donation and installation of a replica Spitfire.

16. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 November 2018 £	*Income £*	*Expenditure £*	*Balance at 31 October 2019 £*
Unrestricted funds				
Designated funds				
Designated Funds	*25,000*	*-*	*-*	*25,000*
General funds				
General Funds	*73,029*	*33,385*	*(24,731)*	*81,683*
Total Unrestricted funds	98,029	33,385	(24,731)	*106,683*
Restricted funds				
Restricted Funds - Replica Spitfire	*17,864*	*25,127*	*(1,903)*	*41,088*
Total of funds	*115,893*	*58,512*	*(26,634)*	*147,771*

17. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2020 £	**Restricted funds - Spitfire 2020 £**	**Other restricted funds 2020 £**	**Total funds 2020 £**
Tangible fixed assets	125,725	-	3,051	**128,776**
Intangible fixed assets	-	-	6,318	**6,318**
Heritage assets	11,737	57,068	-	**68,805**
Current assets	107,304	-	460	**107,764**
Creditors due within one year	(4,170)	-	-	**(4,170)**
Total	240,596	57,068	9,829	**307,493**

17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	Unrestricted funds 2019 £	*Restricted funds 2019 £*	*Total funds 2019 £*
Heritage assets	-	24,015	*24,015*
Current assets	108,430	17,073	*125,503*
Creditors due within one year	(1,747)	-	*(1,747)*
Total	106,683	41,088	*147,771*

18. Related party transactions

The Chairman of Trustees is also a Trustee of NNHBT.

During the year payments were made to Mr J M Clark, a trustee, amounting to £1,883 (2019: £nil) for work completed as Development Manager.