

**RAF Brize Norton Service Funds:  
Brize Norton Flying Club  
Unaudited Financial Statements  
Year Ended: 28 February 2022**

**VJH Accountancy Ltd**

Chartered Accountants

The Zinc Building

Ventura Park

Broadshires Way

Carterton

Oxfordshire

OX18 1AD

**RAF Brize Norton Service Funds: Brize Norton Flying Club**  
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**Year Ended: 28 February 2022**

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**RAF Brize Norton Service Funds: Brize Norton Flying Club**  
**Trustee's Annual Report**  
**Year Ended: 28 February 2022**

The trustee has pleasure in presenting her annual report together with the unaudited financial statements of the RAF Brize Norton Service Funds: Brize Norton Flying Club for the year ended 28 February 2022.

**Reference and Administrative Details**

The Brize Norton Flying Club is an excepted charitable services fund of the Armed Forces which was granted full charitable status on 22 June 2018 under Charity Registration Number 1178894 and aims to give a broader awareness of aviation to RAF Brize Norton personnel and inspire air mindedness.

**Governing Document, Trustees and Principal Officers**

The Brize Norton Flying Club is governed by its own Constitution (December 2015 Edition), adopted 16 April 2018 as amended on 12 June 2018, and the Principal Officers who administer the Fund which is financed by contributions from both service and civilian members and applied at the discretion of the charity's Trustees.

The Trustees and Principal Officers of the Fund are as follows:-

Officer in Charge:	Flt Lt S Coffey (Trustee)
Treasurer:	Flt Lt J C Stephens (Trustee)
Secretary:	Miss L Westnage
Trustees:	Mr E R J Tarr and Mr M P Westwood

<b>Principal Office</b>	RAF Brize Norton
	Carterton
	Oxfordshire
	OX18 3LX

<b>Independent Examiner</b>	A Churchill Stone FCA DChA
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**Objectives and Activities**

The charity's main objective is the promotion of the efficiency of the Armed Forces of the Crown by the provision of and support to facilities to give service men and women, regardless of rank or trade, the opportunity of learning to fly at the lowest possible cost which is achieved by enabling members to gain and maintain a private pilot's licence, undertake further training such as IMC and night ratings and have pleasure flying.

**Achievements and Performance**

During the year under review the fund made a surplus of £64,277. This surplus was added from the distributable funds brought forward from the year ended 28 February 2021, giving a total of £79,787 distributable funds to be carried forward to be used as directed by the members' in future general meeting.

**RAF Brize Norton Service Funds: Brize Norton Flying Club**  
**Trustee's Annual Report (continued)**  
**Year Ended: 28 February 2022**

**Financial Review and Reserves Policy**

Charitable free reserves are defined as income which becomes available to the fund and is to be spent at the trustee's discretion in furtherance of any of the charity's objectives but which is not yet spent, committed or designated.

The free reserves of the fund are represented by the accumulation of cash reserves from the surpluses of receipts over payments in both the current and past financial years. The fund can thus retain the majority of the free reserves for the purpose of financing future charitable objectives.

The level of free reserves is reviewed regularly by the trustee and the charity's reserves policy is to maintain accumulated funds at a sufficient level to meet current annual expenditure levels.

**Responsibilities of the Trustees**

Trustees of excepted charitable funds have the same responsibilities of those of any registered charity.

The trustee is responsible for preparing the Trustee's Annual 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 require the trustee 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 the incoming resources and application of resources of the charity for that period. In preparing these financial statements the trustee is required to:-

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable her to ensure that the financial statements comply with the Charities Act 2011. The trustee is 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.

**RAF Brize Norton Service Funds: Brize Norton Flying Club**  
**Trustees Annual Report (continued)**  
**Year Ended: 28 February 2022**

Signed on behalf of the Trustees

.....  
Flight Lieutenant Stuart Coffey  
Trustee

14th November 2022

**RAF Brize Norton Service Funds: Brize Norton Flying Club**  
**Independent Examiner's Report to the Trustee**  
**Year Ended: 28 February 2022**

I report on the financial statements of the charity for the year ended 28 February 2022 set out on pages 7 to 9.

**Responsibilities and Basis of Report**

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

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

**Independent Examiner's Statement**

I have completed my examination. I confirm that no material 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 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.

.....  
A Churchill Stone FCA DChA  
Independent Examiner

VJH Accountancy Ltd  
The Zinc Building, Broadshires Way  
Carterton  
OX18 1AD

**RAF Brize Norton Service Funds: Brize Norton Flying Club**  
**Receipts and Payments Account**  
**Year Ended: 28 February 2022**

		2022		2021	
	Note	£	£	£	£
<b>Receipts</b>	1		153,689		87,836
<b>Payments</b>					
Hire of Aircraft		54,398		31,702	
Fuel and Landing Fees		9,895		32,727	
Secretary Fees		8,750		8,875	
Transfer to ELC Fund		-		4,000	
Flying Instructor Fees		1,473		2,703	
Flying Fees Refunded		167		492	
Subscriptions		1,873		969	
Training Fees		781		1,978	
AGM Expenses		81		-	
Insurance		557		572	
Telephone and Internet		1,143		1,193	
Repairs and Maintenance		910		413	
Administration		625		540	
Purchase of Flying Equipment		616		2,842	
MOD DBS Finance Receipt		2,320		-	
X Plane Software and hardware		-		4,000	
Aviation services		2,430		689	
Printing, Potage and Stationery		70		156	
Sundry Expenses		2,413		4,236	
Runway and Parking Facilities		910		-	
			<u>89,412</u>		<u>98,087</u>
<b>Surplus/(deficit) for the Year</b>			<u><b>64,277</b></u>		<u><b>(10,251)</b></u>
Balance Brought Forward			15,510		27,761
<b>Balance Carried Forward</b>			<u><b>79,787</b></u>		<u><b>15,510</b></u>

**RAF Brize Norton Service Funds: Brize Norton Flying Club**  
**Statement of Assets and Liabilities**  
**Year Ended: 28 February 2022**

	2022	2021
<b>Assets</b>		
<b>Unrestricted Funds</b>		
Service Funds Bank Account	79,787	15,510

These accounts were approved by the Trustees on 14<sup>th</sup> November 2022 and signed on their behalf by:

.....  
Flight Lieutenant Stuart Coffey  
Trustee



**RAF Brize Norton Service Funds: Brize Norton Flying Club**  
**Notes to the Receipts and Payments Account**  
**Year Ended: 28 February 2022**

	2022	2021
<b>1</b> Flying Fees and Subscriptions	81,687	42,427
RAFFCA - JRPSS	1,709	7,621
Transfer for ELC flying	-	10,335
SIF Correction	49,106	-
Excel	1,226	11,209
Summup Payments Ltd	1,818	5,955
DBS	8,000	5,000
Transfer from Subs	10,143	-
Transfer from 20218	-	290
	<u>153,689</u>	<u>87,836</u>