

**Brize Norton Flying Club**  
**Unaudited Financial Statements**  
**Year Ended: 28 February 2023**

**VJH Accountancy Ltd**  
Chartered Certified Accountant  
The Zinc Building  
Ventura Park  
Broadshires Way  
Carterton  
Oxfordshire  
OX18 1AD

**Brize Norton Flying Club**  
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**Year Ended: 28 February 2023**

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**Brize Norton Flying Club**  
**Trustees Annual Report**  
**Year Ended: 28 February 2023**

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 2023

**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 Officers of the Fund are as follows:-

Officer in Charge:	Sqd Ldr Stu Coffey
Treasurer:	John Stephens
Secretary:	Fg Off Jack Jarvis
Trustees:	Stu Coffey, Mike Westwood and John Stephens

**Principal Office**

RAF Brize Norton  
Carterton  
Oxfordshire  
OX18 3LX

**Independent Examiner**

A Churchill Stone FCA DChA  
VJH Accountancy Ltd, Chartered Accountants

**Brize Norton Flying Club**  
**Trustees' Annual Report (continued)**  
**Year Ended: 28 February 2023**

**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. This surplus was added to the distributable funds brought forward from the year ended 28 February 2022, giving a total of £30,869 distributable funds to be carried forward to be used as directed by the members' in future general meeting.

**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 trustees and the charity's reserves policy is to maintain accumulated funds at a sufficient level to meet current expenditure levels.

**Brize Norton Flying Club**  
**Trustees' Annual Report (continued)**  
**Year Ended: 28 February 2023**

**Responsibilities and Basis of Report**

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

The trustees are responsible for preparing the Trustee 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 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 the incoming resources and application of resources of the charity 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 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 trustees are responsible for keeping proper accounting records that 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 trustees 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.

Signed on behalf of the Trustees:

.....  
Sqd Ldr Stu Coffey  
Trustee

27th November 2023

**Brize Norton Flying Club**  
**Independent Examiner's Report to the Trustees**  
**Year Ended: 28 February 2023**

I report on the financial statements of the charity for the year ended 28 February 2023 set out on pages 7 to 9.

**Responsibilities and Basis of Report**

As the charity's trustees 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 and 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, Oxfordshire  
OX18 1AD

27th November 2023

**Brize Norton Flying Club**  
**Receipts & Payments Account**  
**Year Ended: 28 February 2023**

	Note	2023	2022
<b>Receipts</b>			
Flying Fees and Subscriptions		190,548	81,687
RAFFCA - JRPSS		2,813	1,709
SIF Correction		-	49,106
Excel		-	1,226
Summup Payments Ltd		-	1,818
DBS		-	8,000
Transfer from Service		7,510	10,143
Interest		98	-
Avgas		3,248	-
Exam charges		2,425	-
Maps		537	-
Admin		90	-
Log books		75	-
License		316	-
HMRC		22	-
Flight Instructor		81	-
		-	-
		<u>207,762</u>	<u>153,689</u>
<b>Payments</b>			
Hire of Aircraft		83,970	54,398
Fuel and Landing Fees		52,861	9,895
Secretary Fees		3,434	8,750
Flying Instructor Fees		6,800	1,473
Flying Fees Refunded		-	167
Subscriptions		1,664	1,873
Training Fees		1,428	781
AGM Expenses		-	81
Insurance		798	557
Telephone and Internet		1,131	1,143
Repairs and Maintenance		893	910
Administration		62	625
Purchase of Flying Equipment		536	616
MOD DBS Finance Receipt		-	2,320
Aviation services		13,781	2,430
Printing, Potage and Stationery		304	70
Sundry Expenses		-	2,413
Runway and Parking Facilities		103	910
Accountancy		1,722	-
Angl		4,650	-
DTO Charge		140	-
Pooleys		952	-
Bowsar MTCE		1,680	-
Total Payments		<u>176,909</u>	<u>89,412</u>
<b>(Deficit)/Surplus for the Year</b>		<b>30,853</b>	<b>64,277</b>
Balance Brought Forward		<b>79,787</b>	<b>15,510</b>
Balance carried forward		<u><b>110,640</b></u>	<u><b>79,787</b></u>

**Brize Norton Flying Club**  
**Statement of Assets & Liabilities**  
**Year Ended: 28 February 2023**

	2023	2022
<b>Cash and Bank balances</b>		
		79,787
<b>Bank Account</b>	43,213	
<b>Subs account</b>	36,048	
<b>ELCAS</b>	31,379	
	110,640	79,787
<b><u>Other assets and liabilities</u></b>		
Office, training and computer equipment	10,000	
Aircraft Hanger	50,000	
Fuel Bowsers	30,000	
Other Storage Equipment	2,205	
Stock of fuel	3,000	
<b>Liabilities</b>	33,000	

These accounts were approved by the Trustees on 27th November 2023 and signed on their behalf by:

.....  
 Sqd Ldr Stu Coffey  
 Commanding Officer