

Brize Norton Flying Club
Unaudited Financial Statements
Year Ended: 28 February 2025

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

Brize Norton Flying Club
Contents Page of Unaudited Financial Statements
Year Ended: 28 February 2025

Contents	Page
Trustees' Annual Report	3
Independent Examiner's Report to the Trustees	6
Receipts & Payments Account	7
Statement of Assets & Liabilities	9

**Brize Norton Flying Club
Trustees' Annual Report
Year Ended: 28 February 2025**

The trustees have pleasure in presenting their report and the unaudited financial statements of the Brize Norton Flying Club for the year ended 28 February 2025.

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 applies at the discretion of the

The Officers of the Fund are as follows:-

Officer in Charge:	Sqn Ldr S Coffey
Treasurer:	J Stephens
Secretary:	Flt Lt J Jarvis
Trustees:	Sqn Ldr S Coffey, J Stephens, M Westwood

Principal Office

RAF Brize Norton
Carterton
Oxfordshire
OX18 3LX

Independent Examiner

A Churchill Stone FCA DChA
VJH Accountancy Ltd

Brize Norton Flying Club
Trustees' Annual Report (continued)
Year Ended: 28 February 2025

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 charity gave rise to a surplus of £24,343. This surplus was added to the distributable funds brought forward from the year ended 29 February 2024 of £134,962, giving a total of £159,305 in distributable funds to be carried forward to be used as directed by the members' in future general meetings.

Financial Review and Reserves Policy

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

The free reserves of the charity are represented by the accumulation of cash reserves from the surpluses of receipts over payments in both the current and past financial years. The charity 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.

Brize Norton Flying Club
Trustees' Annual Report (continued)
Year Ended: 28 February 2025

Responsibilities of the Trustees

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).

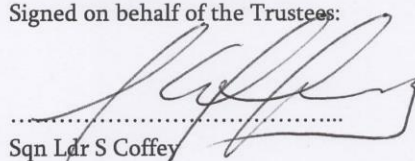
The law applicable to charities in England & Wales require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

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:


Sqn Ldr S Coffey
Trustee

10 July 2025

Brize Norton Flying Club
Independent Examiner's Report to the Trustees
Year Ended: 28 February 2025

I report on the financial statements of the charity for the year ended 28 February 2025 set out on pages 7 to 8.

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').

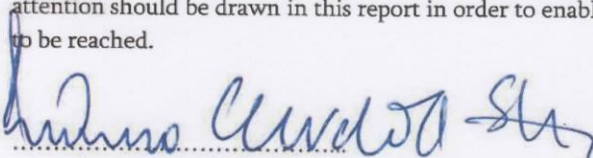
I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

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 my 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

10 July 2025

Brize Norton Flying Club
Receipts & Payments Account
Year Ended: 28 February 2025

	2025	2024
Receipts		
Admin	100	80
Avgas	2,364	1,836
Bowser Maintenance	-	1,500
Exam Charges	1,264	2,183
Flight Instructors	4,086	2,479
Flying Fees and Subscriptions	125,548	147,817
Fuel Enstone Ventures	-	72
Grant	1,289	-
Gift Aid	-	6,005
HMRC	2,200	-
Interest	1,713	974
Log Books	39	49
Maps	518	483
Pooleys	213	-
Printing, Postage, and Stationery	21	403
Service Funds	-	27
Total Receipts	<u>139,356</u>	<u>163,907</u>

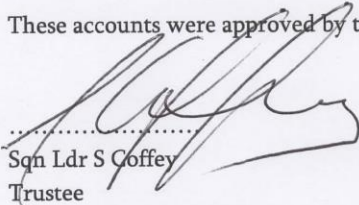
Brize Norton Flying Club
Receipts & Payments Account (continued)
Year Ended: 28 February 2025

	2025	2024
Payments		
Accountancy	1,230	1,170
Administration	12,250	10,791
Aviation Services	7,945	10,826
Bowser Maintenance	554	11,013
DTO Charge	164	152
ELCAS Refund	4,185	-
Equipment	1,794	3,024
Flight Instructors	7,639	6,453
Fuel and Landing Fees	28,028	22,247
Ground Exams	675	2,423
Hire of Aircraft	44,235	65,146
Insurance	855	1,682
Maps	864	-
Pooleys	951	1,092
Printing, Postage, and Stationery	194	438
Service Charges	90	87
Service Funds	-	27
Simulator	-	76
Subscriptions	2,481	2,366
Sundries	301	35
Telephone and Internet	579	534
Total Payments	<u>115,013</u>	<u>139,584</u>
 (Deficit)/Surplus for the Year	 24,343	 24,322
 Balance Brought Forward	 134,962	 110,640
 Balance Carried Forward	 <u><u>159,305</u></u>	 <u><u>134,962</u></u>

Brize Norton Flying Club
Statement of Assets & Liabilities
Year Ended: 28 February 2025

	2025	2024
Cash and Bank Balances		
Bank Account	25,125	15,640
ELCAS Account	16,671	7,201
New Savings Account	90,265	-
Savings Account	4,298	99,193
Subs Account	22,946	12,928
	<u>159,305</u>	<u>134,962</u>
Assets		
Aircraft Hangar	50,000	50,000
Flight Simulator	6,000	6,000
Fuel Bowsers	30,000	30,000
Office, Training, and Computer Equipment	10,350	10,000
Other Storage Equipment	2,205	2,205
Stock of Fuel	5,100	4,800
Liabilities	32,750	23,555

These accounts were approved by the Trustees on 10 July 2025 and signed on their behalf by:



 Sqn Ldr S Coffey
 Trustee