



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From Period start date 01 Jun 2024

To Period end date 31 May 2025

Charity name: RAF Lossiemouth Warrant Officers' and SNCOs' Mess

Charity registration number: 1208159

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	Service Funds objects are concerned with, "The promotion of military efficiency of the Armed Forces of the Crown". This object presents the trustee with wide powers, enabling them to provide charitable assistance to all elements of the Royal Air Force Community; internal subsidy of mess activities and grant making are the Royal Air Force Lossiemouth WO and SNCOs' Mess principle means of delivering this charitable assistance. The Royal Air Force Lossiemouth WO and SNCOs' Mess has three aims set by the Trustee: a. Encourage esprit de corps by enabling serving Mess members to mix together in both formal dining situations and informal social activities to help keep service traditions and ethos alive while promoting the wellbeing and exclusivity of the Mess community. b. Encouraging, supporting and facilitating the development of sport to raise standards and to promote the link to fitness, teamwork and personal development through sporting activity and opportunities by contributing £1.50 per mess member per month. Supporting the facilities and capital projects to enable the best possible provision for the Royal Air Force Lossiemouth community.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the	Para 1.17 and 1.19	This fund derives public benefit as it assists in providing Royal Air Force Lossiemouth personnel with the necessary skills to carry out Royal Air Force contribution to the

activities, projects or services identified in the accounts.		defence of the United Kingdom and its interests. Service Funds are established for the benefit of Service personnel to promote military efficiency which underpins esprit de corps and team working, and they help to encourage personnel to develop the character, spirit and attitude to face challenges and danger associated with military service. As a result, the Fund derives a benefit to the general public in helping to provide personnel who are motivated, have high morale and are willing to serve the needs of their country and that of it's public, at all times.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The above statement has been agreed by RAF Air Command HQ Service Funds staff and the Charity Commission. With assistance issued from Air Command staff, the trustee has paid due regard to the guidance issued by the Charity Commission on public benefit.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	All grants contained within the financial plan are presented to the Mess membership at an Extraordinary General Meeting to obtain their approval or rejection. Additional requests for grants or assistance outside of the scope of the financial plan are discussed by the Committee during monthly meetings. Requests for assistance are considered by the Committee on the merits of each case. After consideration, the appropriate decision is made by the Committee. Either they agree to allocate the funds or to present the case to the Mess members for their approval. All decisions made by the Committee are done so in accordance with their Power of Expenditure which is personally issued by the Trustee.
Policy on social investment including program related investment	Para 1.38	N/A
Contribution made by volunteers	Para 1.38	We acknowledge the effort of any volunteers but the value of their time is unquantifiable.

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The WOs' and SNCOs' Mess arranged several Official Mess Functions, including a Dining-In-Night (Battle of the Atlantic), Battle of Britain, Summer Ball, Burns Night (Scottish Night), Christmas Draw, and several unofficial functions: Some of these functions also included spouses and partners. The functions are for the benefit of all to meet the aim of promoting esprit de corps. Our annual income was..... The WO and SNCOs' Mess granted (proposed only, not reconciled) a total of £69,300 in subsidies towards the cost of functions / events benefitting its members. Each year the mess vote to give grants to events held on the unit which benefit the wider service community. This year the WO and SNCOs' Mess provided the following grants (proposed only, not reconciled): 1. £500 to Station Charities 2. £500 to Junior Ranks Christmas Dinner 3. £750 to Friends and Families Day 4. £100 to Aviator of the Qtr 5. £500 to CO's Benevolent Fund 6. £500 Veterans Christmas Dinner 7. £500 to Catering Staff Function(s) 8. £500 to Xmas parcels for deployed personnel 9. £1000 Station Awards Night 10. £600 Lossiemouth Perspectives As part of the Annual Financial Planning process the Committee seeks the agreement of the membership in setting the level of subscriptions in the relevant membership categories. These subscriptions subsidise the formal functions and meet operating and maintenance costs. It was a great contribution to social cohesion and of benefit to health and wellbeing.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	No additional comments.
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	To have growth inline or better than inflation, to be available for any unforeseen contingencies and having a permanent endowment fund available should RAF Lossiemouth close.
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The Charity is in a healthy condition going forward. In the event of a significant reduction in funding, holding 3-6 months' worth of expenses covers any contingencies.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Other than the surplus built up due to COV-19 with all events in the costed Financial Plan cancelled, the WO and SNCOs' Mess require only a low level of reserves due to it being a grant making charity and having few operational or staff commitments.
Amount of reserves held	Para 1.22	£142,145 (PY £134,182) – Equivalent to 6.6 Months (PY 7.2 months) expenditure
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	No concerns.

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Principle funding is received from subscriptions from Mess members while further funding is received from bar trading and mess functions.
Investment policy and objectives including any social investment policy adopted	Para 1.46	Due to COV-19 there was a significant surplus in the account due to the lack of Mess Events. A subsequent HQ Air audit has identified the high amounts of cash held in the bank and has directed the mess to transfer the funds to another bank account to be protected under the government protection scheme. Investing is CCLA cash and untit trusts, the objective is low risk and gaining interest.
A description of the principal risks facing the charity	Para 1.46	The Trustee has continued a programme of work to identify procedures to mitigate risk and to minimise potential impact should risks materialise. A Service Funds Internal Audit Board is convened at the start of each financial year to carry out an internal financial and management audit of the charity.
Other (future plans)		There is ongoing work by the Mess committee to fulfil this constructively and reduce the surplus. A plan is in place to construct a covered patio area which can be utilised by all mess members throughout the year. It is envisaged that this will be IRO £60,000

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g. unincorporated association, CIO)	Para 1.25	Unincorporated Association
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	The Station Commander at RAF Lossiemouth is appointed as the ex-officio Trustee of all Service Funds at Royal Air Force Lossiemouth. Appointment of Station Commanders is controlled by Royal Air Force Headquarters Air Command based at Royal Air Force High Wycombe.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	The Trustee delegates the day to day management and control of the WOs' & SNCOs' Mess, together with the authority for the disbursement of grants to a Management Committee chaired by the Chairman of the Mess Committee (CMC). The CMC is appointed by the Trustee. Members of the committee are appointed from each of the functional areas or sections of the Unit. However, all management decisions, acquisitions and expenditure are subject to the Trustees approval by signature in the minute book. Committee meetings take place each month. All committee appointments are ratified at an Extraordinary General Meeting. Current appointments are: Chairman Mess Committee (S MacDonald) Deputy Chairman Treasurer Mess Secretary Bar Member Property Member Entertainment Member Livers-In Member Senior Member In addition, the Mess Manager, Civilian Members and Mess Contract Advisor attend committee meetings in an advisory capacity but have no voting rights. A separate Entertainments Committee meet separately from the main Committee. The current appointments are:
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		Chairman of the Entertainments Committee Secretary Booking Representative Promotions Representative Families Representative Christmas Draw Representative Weekly Draw Representative Associated / Retired Members Representative CMC or Deputy attend Entertainments meetings when possible.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The new CMC and D/CMC is appointed by the Trustee, other appointments are ratified at committee meetings iaw the mess rules. Unincorporated association with no share capital and is governed by the rules set out in its constitution and mess rules.
Relationship with any related parties	Para 1.51	N/A
Other		N/A

Reference and Administrative details

Charity name	Royal Air Force Lossiemouth WO and SNCOs' Mess
Other name the charity uses	(WOSM)
Registered charity number	1208159
Charity's principal address	WOs' & SNCOs' Mess Royal Air Force Lossiemouth Moray IV31 6SD

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	P J Lee	Station Commander	July 2024 – July 2024	Appointment of Station Commanders is controlled by the Royal Air Force Manning organisation at Headquarters Air Command, Royal Air Force High Wycombe.
2	S Brewin	Station Commander	July 2024– to date	
3				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

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

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

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

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Other optional information

Declarations

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

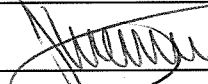
Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (eg Secretary,
Chair, etc)

Date


S Brewin
Managing Trustee
30 Mar '26



CHARITY COMMISSION
FOR ENGLAND AND WALES

RAF Lossiemouth Warrant Officers' and Sergeants' Mess			Charity No	1208159
Annual accounts for the period				
Period start date	01 Jun 2024	To	Period end date	31 May 2025



Section A

Statement of Financial Activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior Year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	-	-	-	-	-
Charitable activities	S02	264,677	-	-	264,677	232,940
Other trading activities	S03	-	-	-	-	-
Investments	S04	2,152	-	-	2,152	1,678
Separate material item of income	S05	-	-	-	-	-
Other	S06	600	-	-	600	-
Total	S07	267,429	-	-	267,429	234,618
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	259,793	-	-	259,793	223,691
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	259,793	-	-	259,793	223,691
Net income/(expenditure) before investment gains/(losses)	S13	7,636	-	-	7,636	10,927
Net gains/(losses) on investments	S14	1,994	-	-	1,994	1,945
Net income/(expenditure)	S15	9,630	-	-	9,630	12,872
Extraordinary items (Note 7)	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and (losses) on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	9,630	-	-	9,630	12,872
Reconciliation of funds:						
Total funds brought forward	S21	175,561	-	13,282	188,843	175,971
Total funds carried forward	S22	185,192	-	13,282	198,474	188,843

Section B

Balance Sheet

RAF Lossiemouth
Warrant Officers' and Sergeants' Mess
at 31 May 2025

Fixed assets

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

Guidance
Notes

Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
£	£	£	£	£
F01	F02	F03	F04	F05
B01	-	-	-	-
B02	43,047	-	43,047	41,379
B03	-	-	-	-
B04	17,909	-	13,282	29,197
B05	60,956	-	13,282	74,238

Current assets

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

B06	1,350	-	-	1,350	-
B07	28,822	-	-	28,822	29,060
B08	-	-	-	-	-
B09	124,631	-	-	124,631	124,894
B10	154,803	-	-	154,803	153,954

Creditors: amounts falling due within one year	(Note 20)
Cash at bank and in hand	(Note 20)

B11	30,567	-	-	30,567	35,687
B09x	-	-	-	-	-

Total current liabilities

B12	30,567	-	-	30,567	35,687
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Net current assets/(liabilities)

B12	124,236	-	-	124,236	118,267
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Total assets less current liabilities

B13	185,192	-	13,282	198,474	188,843
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Creditors: amounts falling due after one year	(Note 20)
Provisions for liabilities	

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

Total net assets or liabilities

B16	185,192	-	13,282	198,474	188,843
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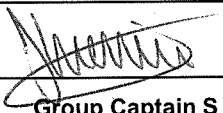
Funds of the Charity

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

B17			13,282	13,282	13,282
B18		-		-	-
B19d	-			-	-
B19	185,192			185,192	175,561
B20	-			-	-
B21	185,192	-	13,282	198,474	188,843

Total funds

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

Signature	Date of approval
	30 Nov '26
Group Captain S Brewin	

Section C Statement of Cash Flows

RAF Lossiemouth
Warrant Officers' and Sergeants' Mess
Year to 31 May 2025

Net movement in funds generated from operations	9,630
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Depreciation in the year	15,207
Disposal of Fixed Assets	-
Revaluation of Fixed Assets	-
Movement in Stocks/Inventories	(1,350)
Movement in Debtors/Receivables	238
Movement in Creditors/Payables	(5,120)

Net movement in assets and liabilities	8,975
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Net cash generated from operations	18,605
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Investing Activities

Investment in Fixed Assets	(16,875)
Changes in Investments	(1,994)

Total for Investing Activities	(18,869)
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Financing Activities

Repayment of Loans	-
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Total for Financing Activities	-
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Total movement in Cash at bank and in hand	(264)
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Cash at bank and in hand (Note 24)	124,894
Cash at bank and in hand (Note 20) (Overdraft)	-

Cash at bank and in hand B/fwd	01 Jun 2024	124,894
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Cash at bank and in hand (Note 24)	124,631
Cash at bank and in hand (Note 20) (Overdraft)	-

Cash at bank and in hand C/Fwd	31 May 2025	124,631
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Section D

Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their
- accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

Yes

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

N/A

Disclosure of any uncertainties that make the going concern assumption doubtful;

N/A

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

N/A

Section D**Notes to the accounts****1.3 Change of accounting policy**

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*	☒	* -Tick as appropriate
No*	☐	

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	N/A
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	N/A
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	N/A

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	☒	* -Tick as appropriate
No*	☐	

Please disclose:

<i>(i) the nature of any changes;</i>	N/A
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	N/A
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	N/A

Section D**Notes to the accounts****1.5 Material prior year errors**

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*

✓

No*

* -Tick as appropriate

Please disclose:

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

Section D**Notes to the accounts****Note 2****Accounting Policies**

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

None

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
Adjustments:		

Fund balance as restated

-	-
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Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of period £
Net income/(expenditure) as previously stated	
Adjustments:	

Previous period net income/(expenditure) as restated

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Section D**Notes to the accounts****Note 2****Accounting Policies**

This standard list of accounting policies has been applied by the charity except for those identified, "No" or "N/A". Where a different or additional policy has been adopted then this is detailed in the box below.

2.1 INCOME

Recognition of income	These are included in the Statement of Financial Activities • the charity becomes entitled to the resources; • it is more likely than not that the trustees will receive the resources; and • the monetary value can be measured with sufficient reliability.	Yes
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP). In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	N/A
Legacies	Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	N/A
Government grants	The charity has received government grants in the reporting period	No
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	N/A
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	N/A
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable	N/A N/A N/A N/A N/A

Section D	Notes to the accounts	cont...
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Donated services and facilities	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	N/A
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	N/A
Support costs	The charity has incurred expenditure on support costs.	Yes
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	N/A
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably	Yes
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	N/A
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP) and are included as an item of other income in the SoFA.	N/A
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes

2.2 EXPENDITURE & LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	N/A
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	N/A
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes

Section D	Notes to the accounts	cont...
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Redundancy cost	The charity made no redundancy payments during the reporting period.	N/A
Deferred income	No material item of deferred income has been included in the accounts	No
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	N/A
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS 102 SORP.	Yes

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost above £500	Yes
	They are valued at cost.	No
	The depreciation rates and methods used are disclosed in note 14.	Yes
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	N/A
	They are valued at cost.	N/A
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	N/A
	They are valued at cost.	N/A
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	N/A
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	N/A
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	N/A

Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received	Yes
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Current asset investments	The charity has has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	N/A
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	They are valued at fair value except where they qualify as basic financial instruments	N/A
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Policies adopted additional to or different from those above

Note 3 Analysis of income

Analysis	Current Financial Year				Previous Financial Year			
	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Unrestricted funds £	Restricted income funds £	Endowment funds £	Prior year funds £
Donations and legacies:								
Donations and gifts	-	-	-	-	-	-	-	-
Gift Aid	-	-	-	-	-	-	-	-
Legacies	-	-	-	-	-	-	-	-
General grants provided by government/other charities	-	-	-	-	-	-	-	-
Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-	-	-	-
Donated goods, facilities and services	-	-	-	-	-	-	-	-
Other donations and legacies	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Charitable activities:								
Bar Profit Income	11,783	-	-	11,783	9,532	-	-	9,532
Function Income	137,510	-	-	137,510	116,620	-	-	116,620
Livers-in Amenity Income	1,027	-	-	1,027	1,137	-	-	1,137
Maintenance Income	716	-	-	716	1,493	-	-	1,493
Mess Subscriptions	113,031	-	-	113,031	103,854	-	-	103,854
Refreshment income	238	-	-	238	304	-	-	304
Shop Income	90	-	-	90	-	-	-	-
Sundry Income	282	-	-	282	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	264,677	-	-	264,677	232,940	-	-	232,940
Other trading activities:								
Other trading activities	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Income from investments:								
Interest income	1,587	-	-	1,587	1,678	-	-	1,678
Dividend income	565	-	-	565	-	-	-	-
Rental and leasing income	-	-	-	-	-	-	-	-
Other investment income	-	-	-	-	-	-	-	-
Total	2,152	-	-	2,152	1,678	-	-	1,678
Separate material item of income:								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other:								
Conversion of endowment funds into income	-	-	-	-	-	-	-	-
Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-	-	-	-
Gain on disposal of a programme related investment	-	-	-	-	-	-	-	-
Royalties from the exploitation of intellectual property rights	-	-	-	-	-	-	-	-
Other - Other Income	600	-	-	600	-	-	-	-
Total	600	-	-	600	-	-	-	-
TOTAL INCOME	267,429	-	-	267,429	234,618	-	-	234,618

Other information:

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

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

Other - Other Income relates to an insurance claim settlement received for a damaged television during the financial year.

Note 4

Analysis of receipts of government grants

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

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

This year	Last year

Please give details of other forms of government assistance from which the charity has directly benefited.

--	--

Note 6 Analysis of expenditure

Analysis	Current Financial Year				Previous Financial Year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
	£	£	£	£	£	£	£	£
Expenditure on raising funds:								
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company - non-charitable trading	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs, maintenance	-	-	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-	-	-
Expenditure on charitable activities								
Accounting Services	342	-	-	342	336	-	-	336
Administration	2,957	-	-	2,957	2,982	-	-	2,982
Bad Debts Written Off	799	-	-	799	149	-	-	149
Depreciation	15,207	-	-	15,207	14,466	-	-	14,466
Functions	205,766	-	-	205,766	168,664	-	-	168,664
Grants made	4,850	-	-	4,850	1,000	-	-	1,000
Independent Examination	1,368	-	-	1,368	1,320	-	-	1,320
Insurance	684	-	-	684	519	-	-	519
Maintenance	2,884	-	-	2,884	1,545	-	-	1,545
Newspapers and Periodicals	3,297	-	-	3,297	4,213	-	-	4,213
Performing Rights	1,224	-	-	1,224	-	-	-	-
Presentations	1,080	-	-	1,080	4,140	-	-	4,140
Refreshments	14,471	-	-	14,471	19,655	-	-	19,655
Sundry	152	-	-	152	-	-	-	-
Travel & Subsistence	475	-	-	475	444	-	-	444
TV Licences and Subscriptions	4,237	-	-	4,237	4,258	-	-	4,258
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	259,793	-	-	259,793	223,691	-	-	223,691
Separate material item of expense								
Extraordinary items	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total separate material item of expense	-	-	-	-	-	-	-	-
Other								
Fixed Assets Disposal	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	259,793	-	-	259,793	223,691	-	-	223,691

Other information:

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

Analysis of expenditure on charitable activities

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

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

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

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

Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		-	-

Note 8 Funds received as agent

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
Members' charity monies for distribution	Yes	39,632	33,772	39,734	35,524	2,999	3,101
	No	-	-	-	-	-	-
	No	-	-	-	-	-	-
	No	-	-	-	-	-	-
	No	-	-	-	-	-	-
Total		39,632	33,772	39,734	35,524	2,999	3,101

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

Section D
Notes to the accounts
(cont)
Note 9
Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

This year

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

Last year

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

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Note 10 Details of certain items of expenditure**10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

	This year £	Last year £
Independent examiner's fees	1,368	1,320
Assurance services other than audit or independent examination	-	-
Tax advisory fees	-	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	342	336

Note 11 **Paid employees**

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	-	-
Social security costs	-	-
Pension costs (defined contribution scheme)	-	-
Other employee benefits	-	-
Total staff costs	-	-

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

See Note 6, Re Administration Costs - Other Information

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

True

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

This year	Last year

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
Total	-	-

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

No ex-gratia payments have been made

Please explain the nature of the payment

This year	
Last year	

Please state the legal authority or reason for making the payment

This year	
Last year	

Please state the amount of the payment (or value of any waiver of a right to an asset)

This year	
Last year	

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

No Redundancies during the period

Total amount of payment

-

The nature of the payment (cash, asset etc.)

This year	
Last year	

The extent of redundancy funding at the balance sheet date

This year	
Last year	

Please state the accounting policy for any redundancy or termination payments

This year	
Last year	

Note 12 **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

12.1 *Please complete this note if a defined contribution pension scheme is operated.*

Amount of contributions recognised in the SOFA as an expense

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

This year	Last year
£0	£0
N/A	N/A

12.2 *Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.*

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

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

N/A
N/A

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

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

N/A

Section D

Notes to the accounts

(cont)

Note 13 Grantmaking

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

This year:

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

Analysis	Grants to institutions £	Grants to individuals £	Support costs £	Total £
Junior Ranks' Activities	500	-	-	500
Station Charities	2,600	-	-	2,600
Station Commander's Benevolent Fund	500	-	-	500
Station Families Day	750	-	-	750
Station Staff Fund	500	-	-	500
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	4,850	-	-	4,850

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

13.2 Grants made to institutions

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

No

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
Total Grants Paid		-

Last year:

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

Analysis	Grants to institutions £	Grants to individuals £	Support costs £	Total £
Station Christmas Activities	1,000	-	-	1,000
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	1,000	-	-	1,000

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

13.4 Grants made to institutions

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

No

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
Total Grants Paid		-

Note 14**Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Silverware, paintings and prints	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	15,484	-	62,192	77,676
Additions	-	-	-	16,875	16,875
Revaluations	-	-	-	-	-
Disposals	-	-	-	(2,797)	(2,797)
Transfers *	-	-	-	-	-
At end of the year	-	15,484	-	76,270	91,754

14.2 Depreciation and impairments

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

At beginning of the year	-	-	-	36,297	36,297
Disposals	-	-	-	(2,797)	(2,797)
Depreciation	-	-	-	15,207	15,207
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	48,707	48,707

14.3 Net book value

Net book value at the beginning of the year	-	15,484	-	25,895	41,379
Net book value at the end of the year	-	15,484	-	27,563	43,047

Section D**Notes to the accounts****(cont)****14.4 Impairment**

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

This year	N/A
Last year	N/A

14.5 Revaluation

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

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

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

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

Details of the last revaluation

the effective date of the revaluation

the name of independent valuer

(i) the methods applied and significant assumptions

(ii) the methods applied and significant assumptions

Mar-22
T W Landles
<i>Based upon the valuer's opinion of the same for insurance purposes only.</i> <i>In adherence to the guidelines for RAF service charities, the value of fixed assets outlined in the organisation's financial statements are as follows:</i> <i>Silverware, painting and prints, and select furniture items are recorded at an insured valuation, which is subject to professional review every five years. It should be noted that due to the elapsed time, the original acquisition costs of most assets are not ascertainable. Consequently, it has not been possible to determine the amount of any related Revaluation reserve.</i> <i>Additionally, other tangible assets are depicted at historical cost less accumulated depreciation in accordance with relevant accounting standards.</i>

14.6 Other disclosures

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

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

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

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

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

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

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

15.2 Amortisation and impairments

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

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

15.3 Net book value

Net book value at the beginning of the year

Net book value at the end of the year

-	-	-	-
-	-	-	-

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

N/A

Policies for the recognition of any capital development

N/A

15.5 Impairment

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

This year	Last year
N/A	N/A

15.6 Revaluation

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

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied

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

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

15.7 Other disclosures

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

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

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

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

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

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

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

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

Note 16**Heritage assets**

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

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

N/A

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

N/A

16.2 Cost or valuation

At beginning of the year

Additions

Disposals

Revaluations

Transfers *

At end of the year

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

16.3 Depreciation and impairments

**Basis

N/A

N/A

N/A

N/A

** Rate

At beginning of the year

Disposals

Depreciation

Impairment

Transfers*

At end of year

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

16.4 Net book value

Net book value at the beginning of the year

Net book value at the end of the year

-	-	-	-	-
-	-	-	-	-

16.5 Impairment

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

N/A

16.6 Revaluation

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

the effective date of the revaluation

the name of independent valuer, if applicable

qualifications of independent valuer

the methods applied and significant assumptions

any significant limitations on the valuation

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

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

Carrying amount at the beginning of the period

Additions

Disposals

Depreciation/impairment

Revaluation

Carrying amount at the end of period

At valuation Group A £	At cost Group B £	Total £
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.

(ii) Describe the significance and nature of heritage assets.

(iii) Disclose information that is helpful in assessing the value of heritage assets.

(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.

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

16.9 Five year summary of heritage assets transactions

	2025	2024	2023	2022	2021
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	29,197	-	-	-	-	29,197
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	1,994	-	-	-	-	1,994
Carrying (fair) value at end of year	31,191	-	-	-	-	31,191

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

N/A

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

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

Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash & cash equivalents	31,191	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	31,191	-
Grand total (Fair value at year end+Cost less impairment)		31,191

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

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

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

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

Analysis of current asset investments

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

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

17.5 Guarantees

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

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims

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

17.6 Concessionary loans

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

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

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

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

Terms and conditions eg interest rate, security provided

This year	Last year
N/A	N/A

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

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

Amounts payable within 1 year

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

Amounts payable after more than 1 year

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

Amounts receivable within 1 year

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

Amounts receivable after more than 1 year

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

17.7 Additional information

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

This year	Last year
N/A	N/A

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

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

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

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

Note 18

Stocks

Please complete this note if the charity holds any stock items

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

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	
Charitable activities:					
Opening	-	-	-	-	-
Added in period	-	1,350	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	1,350	-	-	-
Other trading activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
Other:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
Total this year	-	1,350	-	-	-
Total previous year	-	-	-	-	-

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

This year	Last year
£	£
N/A	N/A

Section D**Notes to the accounts****(cont)****Note 19 Debtors and prepayments**

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

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

This year	Last year
£	£
15,583	24,656
7,996	4,404
5,243	-
Total	29,060

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

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

Trade debtors

Prepayments and accrued income

Other debtors

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

Note 20 Creditors and accruals

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

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	30,567	21,943	-	-
Taxation and social security	-	13,744	-	-
Other creditors	-	-	-	-
Total	30,567	35,687	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

N/A

Movement in deferred income account

Balance at the start of the reporting period
 Amounts added in current period
 Amounts released to income from previous periods
 Balance at the end of the reporting period

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

Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Movements in recognised provisions and funding commitment during the period

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	-	-

21.2 Please provide:

	This year	Last year
- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;	N/A	N/A
- an indication of the uncertainties about the amount or timing of those outflows; and	N/A	N/A
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.	N/A	N/A

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

This year	Last year
N/A	N/A

21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

This year	Last year
N/A	N/A

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

This year	Last year
N/A	N/A

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

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

Note 23 Contingent liabilities and contingent assets

23.1 Contingent liabilities

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

This year

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

Last Year

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

23.2 Contingent assets

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

Description of item	Estimate of financial effect £
N/A	

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

	This year	Last year
Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement	N/A	N/A
Where it is not practical to make one or more of these disclosures, please state this fact	N/A	N/A

Note 24

Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)

Short term deposits

Cash at bank

Cash Floats

Other

This year	Last year
£	£
-	-
117,620	10,500
7,001	114,384
10	10
-	-
Total	124,894

Note 25 Fair value of assets and liabilities

	This year	Last year
25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.	N/A	N/A
25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.	N/A	N/A

Note 26

Events after the end of the reporting period

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

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

Section D Notes to the accounts

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

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

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

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Permanent Endowment	PE	Central Funding from RAF Command	13,282	-	-	-	-	13,282
Unrestricted Funds	UR	General funds from day to day operations	175,561	267,429	(259,793)	-	1,994	185,192
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/A	N/A	-	-	-	-	-	-
Total Funds			188,843	267,429	(259,793)	-	1,994	198,474

Section D Notes to the accounts

Note 27 Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

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

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

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Permanent Endowment	PE	Central Funding from RAF Command	13,282	-	-	-	-	13,282
Unrestricted Funds	UR	General funds from day to day operations	162,689	234,618	(223,691)	-	1,945	175,561
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/A	N/A	175,971	234,618	(223,691)	-	1,945	188,843
Total Funds			175,971	234,618	(223,691)	-	1,945	188,843

Note 27 **Charity funds (cont)**

27.3 Transfers between funds

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

27.4 Designated funds

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

Note 28 Transactions with trustees and related parties

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

28.1 Trustee remuneration and benefits

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

TRUE

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

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

Please give details of why remuneration or other employment benefits were paid.

N/A

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

N/A

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

Nil

28.3 Transaction(s) with related parties

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

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

TRUE

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

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

N/A

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

N/A

Note 29	Additional Disclosures
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The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

This Year

Last Year



Section A

Independent Examiner's Report

Report to the Managing
Trustee of:

RAF Lossiemouth Warrant Officers' & Sergeants' Mess

On accounts for the year
ended

31st May 2025

Charity no
(if any)

1208159

Set out on pages

CC17a & TAR

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

Responsibilities and
basis of report

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

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

Independent
examiner's statement

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

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

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

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

Signed:

(Electronically signed)

Date:

31/03/2026

Name:

HOWARD NEIL SANDERSON

Relevant professional

FCIE

qualification(s) or body
(if any):

--

Address:

Accountancy Compliance Solutions (UK) Limited, 1 Endcliffe Avenue,
Scunthorpe, North Lincolnshire, DN17 2RB

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

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