

The Royal Air Forces Association - Eastbourne & Hailsham Branch

England & Wales · Charity number 231523

Details

Other names	THE ROYAL AIR FORCES ASSOCIATION - EASTBOURNE BRANCH, R A F A
Status	Registered
Legal form	Other
Registered	1963-12-04
Register	View on the Charity Commission register

Contact

Address	12 Fern Close Eastbourne East Sussex BN23 8AQ
Phone	07723518552
Email	branch.secretary@rafaeastbourne.onmicrosoft.com
Website	https://rafaeastbourne.org.uk/

Activities

Objects: AS PER RAFA CORPORATE BODY 226686

Activities: To promote the welfare by charitable means of those who are serving or who have served in Our Air Forces, their wives and dependants of those who died either while serving in Our Air Forces or thereafter.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Other Charitable Activities
- **What:** The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Elderly/old People, People With Disabilities, Other Defined Groups

Geography

- **Area of benefit:** EASTBOURNE
- East Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£5,402	£3,089	-	-
2023-12-31	£18,147	£21,223	-	-
2022-12-31	£29,887	£16,810	-	-
2021-12-31	£5,830	£94,156	-	-
2020-12-31	£14,484	£42,866	-	-

Trustees

Name	Role	Appointed
Jenifer Adams		2023-10-24
KEVIN DAVID TUCKER		2023-03-18
Lawrence Scott		2024-03-02
Lewis Joshua Roy		2026-03-01
Nicholas John Collins		2021-08-17

The Royal Air Forces Association - Eastbourne & Hailsham Branch

England & Wales - Charity number 231523

Accounts

Charity registration number: 231523

RAFA Eastbourne & Hailsham Branch

Annual Report and Financial Statements for the Year Ended 31 December 2022

Gold Accountants Limited
24 Southfield
Polegate
East Sussex BN26 5LX

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RAFA Eastbourne Branch

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number: 231523

Principal address

11-15 Wish Road, Eastbourne
East Sussex
BN21 4NX

Trustees

Wing Commander Gregory Garrod-Bell RAF VR(T) Rtd	-	Chair
Wing Commander Raymond Blunden RAF Rtd	-	Secretary
Mr Nicholas Collins	-	Treasurer
Wing Commander Kevin Tucker RAF VR(T) Rtd		
Mr John Harwood-Bee		
Mr Nicholas Letherby JP		
Mr Mark Bradshaw		
Miss Jennifer Adams		

Independent Examiner

Gavin Clarke
Gold Accountants Limited
24 Southfield, Polegate
BN26 5LX

RAFA Eastbourne & Hailsham Branch
TRUSTEES' REPORT

The Trustees present their report with the financial statements of the Royal Air Force Association (RAFA) Eastbourne and Hailsham Branch (The Branch) for the year ended 31 December 2022. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims:

The Branch is a Registered Charity (No. 231523) and its objects mirror those of its parent organisation, The Royal Air Forces Association. These objects are:

- a. To promote, through the comradeship engendered by its members, the welfare by charitable means of all serving and former members of our Air Forces, their spouses and dependants, together with the widows and widowers and dependants of those who died whilst serving or subsequently.
- b. To preserve the memory and honour the example, by charitable means, of our comrades or members of the Branch who have died in our Service.
- c. To advise members of the Branch, persons eligible for membership and their wives, widows and dependants, regarding service and other pensions, disability awards and civilian employment and to assist, by charitable means, such members and persons when sick or in need of such assistance.
- d. To co-operate with, or support, any other charitable organisation having exclusively charitable objects similar to the objects of the Branch.

ACHIEVEMENT AND PERFORMANCE

Charitable activities:

The Trustees' main charitable efforts during 2022 focussed on 2 primary areas:

1. The Trustees supported the assignment of funding from the Armed Forces Covenant Fund Trust (AFCFT), that was provided for the renovation of the RAFA Eastbourne & Hailsham Branch Club, which provides social, morale and mental well-being support to the RAF community in the Eastbourne and Hailsham area. The Branch placed and coordinated all building and services contracts to ensure that all the required work was carried out effectively, efficiently, to a good standard and represented value for money.
2. The Trustees spent considerable effort on fund-raising for the RAFA Wings Appeal. The primary activities were a local public lottery run over several months, and a combined Battle of Britain dinner and fund-raising auction. All lottery prizes and auction lots were kindly donated by companies and organisations, thereby minimising administration costs and maximising the return of funds for Wings Appeal. The combined events raised approximately £3500 for charitable causes.

RAFA Eastbourne & Hailsham Branch
TRUSTEES' REPORT (continued)

The planned annual Wings Appeal fund-raising week during September was cancelled, as it coincided with the Mourning Period for Her Late Majesty Queen Elizabeth II. This cancellation regrettably had a significant negative impact on our planned fund-raising capability over this period.

Governance and Welfare:

The Trustees have continued to review and republish governance procedures and have improved the Branch's communications capabilities and social media footprint.

The Trustees have continued to improve the Branch's welfare support capabilities by the appointment of a fully trained voluntary Welfare Officer (who is also a qualified RAFA Case Worker). The aim is to expand and extend Welfare support annually.

FINANCIAL REVIEW

Principal funding sources:

Note 10 sets out an analysis of the assets attributable to the various funds and a description of the trusts. These assets are sufficient to meet the charity's obligations on a fund-by-fund basis.

Reserves Policy:

The Branch has promulgated a formal 2023 Financial Plan including a reserves policy. The Branch will retain at least one year's general operating costs and one year's projected welfare expenditure in low-risk investment accounts held with one of the UK's leading charitable investment banks. The Trustees recognise that the return on investment from these accounts may not match UK inflation but consider that higher risk accounts for potentially higher returns cannot be justified.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document:

The charity is governed by the constitution of the Royal Air Forces Association.

Organisational structure:

The Board of Trustees as detailed on page 1 of this report, are responsible for the running of the Branch, as a Branch Committee under the guidance of RAFA Headquarters. Branch Committee meetings are bi-monthly and as required.

In addition to members of the Branch Committee, the Branch has several volunteers who assist with various functions undertaken, including Wings Appeals activities.

Approved by order of the Board of Trustees on 20 February 2023 and signed on its behalf by:



Wing Commander R Blunden RAF Rtd
Branch Secretary and Trustee

RAFA Eastbourne & Hailsham Branch

Statement of Trustees' Responsibilities

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

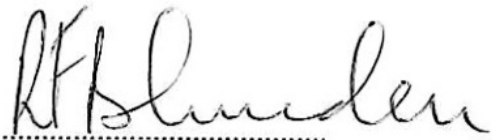
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial 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 business.

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 Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. 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.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees of the charity on 20 February 2023 and signed on its behalf by:



Wing Commander R Blunden RAF Rtd
Branch Secretary and Trustee

RAFA Eastbourne & Hailsham Branch

**Independent Examiner's Report to the Trustees
of RAFA Eastbourne & Hailsham Branch**

I report to the trustees on my examination of the accounts of RAFA Eastbourne Branch for the year ended 31 December 2022.

Responsibilities and basis of report

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

Independent examiner's statement

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

1. accounting records were not kept in respect of RAFA Eastbourne Branch 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 accounting 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.



.....
Mr Gavin Clarke FCCA

24 Southfield Polegate
East Sussex
BN26 5LX

20 February 2023

RAFA Eastbourne & Hailsham Branch
Statement of Financial Activities for the Year Ended 31 December 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies		13,606	200	13,806
Charitable activities		-	5,071	5,071
Investment income	4	5	-	5
Other income		11,005	-	11,005
Total income		24,616	5,271	29,887
Expenditure on:				
Raising funds		(11,319)	-	(11,319)
Charitable activities		(5,186)	(305)	(5,491)
Total expenditure		(16,505)	(305)	(16,810)
Net Income		8,111	4,966	13,077
Net movement in funds		8,111	4,966	13,077
Reconciliation of funds:				
Total funds brought forward		19,001	17,803	36,804
Total funds carried forward	15	27,112	22,769	49,881

The notes on pages 9 to 18 form an integral part of these financial statements.

RAFA Eastbourne & Hailsham Branch
Statement of Financial Activities for the Year Ended 31 December 2022 (continued)

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies		1,005	-	1,005
Charitable activities		-	1,220	1,220
Investment income	4	5	-	5
Other income		3,600	-	3,600
Total income		4,610	1,220	5,830
Expenditure on:				
Raising funds		(91,972)	(75)	(92,047)
Charitable activities		(889)	(1,220)	(2,109)
Total expenditure		(92,861)	(1,295)	(94,156)
Net expenditure		(88,251)	(75)	(88,326)
Net movement in funds		(88,251)	(75)	(88,326)
Reconciliation of funds:				
Total funds brought forward		107,252	17,878	125,130
Total funds carried forward	15	19,001	17,803	36,804

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2021 is shown in note 15.

RAFA Eastbourne and Hailsham Branch

(Registration number: 231523)

Balance Sheet as at 31 December 2022

	Note	2022 £	2021 £
Current assets			
Cash at bank and in hand	13	52,546	39,469
Creditors: Amounts falling due within one year	14	<u>(2,665)</u>	<u>(2,665)</u>
Net assets		<u>49,881</u>	<u>36,804</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		22,769	17,803
Unrestricted income funds			
Unrestricted funds		<u>27,112</u>	<u>19,001</u>
Total funds	15	<u>49,881</u>	<u>36,804</u>

The financial statements on pages 6 to 18 were approved by the trustees, and authorised for issue on 20 February 2023 and signed on their behalf by: Wing Commander R F Blunden RAF (Retd) - Branch Secretary and Trustee

RAFA Eastbourne and Hailsham Branch

Notes to the Financial Statements for the Year Ended 31 December 2022

1 ACCOUNTING POLICIES

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

RAFA Eastbourne & Hailsham Branch meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) 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.

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received, and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

RAFA Eastbourne and Hailsham Branch

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

RAFA Eastbourne and Hailsham Branch

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity,

RAFA Eastbourne and Hailsham Branch

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

- (a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.
- (b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.
- (c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).
- (d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.
- (e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.
- (f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

RAFA Eastbourne and Hailsham Branch

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

2 Income from donations and legacies

	Unrestricted Funds General £	Restricted Funds £	Total Funds £
Donations and legacies;			
Donations from individuals	13,606	-	13,606
Grants, including capital grants;			
Government grants	-	200	200
Total for 2022	13,606	200	13,806
Total for 2021	1,005	-	1,005

3 Income from charitable activities

	Restricted Funds £	Total Funds £
	5,071	5,071
Total for 2022	5,071	5,071
Total for 2021	1,220	1,220

4 Investment income

	Unrestricted Funds General £	Total Funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	5	5
Total for 2022	5	5
Total for 2021	5	5

5 Other income

	Unrestricted Funds General £	Total Funds £
Rental Income	11,005	11,005
Total for 2022	11,005	11,005
Total for 2021	3,600	3,600

RAFA Eastbourne and Hailsham Branch

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

6 Expenditure on raising funds

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
a) Costs of trading activities				
Property rental income costs		1,920	-	1,920
Other direct costs of activities for generating funds		9,399	-	9,399
Total for 2022		11,319	-	11,319
Total for 2021		91,972	75	92,047

7 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Governance costs		1,479	305	1,784
		3,707	-	3,707
Total for 2022		5,186	305	5,491
Total for 2021		889	1,220	2,109

	Activity Support Costs £	Total Expenditure £
Wings Appeal	1,784	1,784
Total for 2021	1,220	1,220

RAFA Eastbourne and Hailsham Branch

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

8. Analysis of governance and support costs

Governance costs

	Unrestricted Funds General £	Total Funds £
Independent examiner fees		
Examination of the financial statements	2,484	2,484
Other governance costs	1,223	1,223
Totals for 2022	3,707	3,707
Totals for 2021	889	889

9. Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2022 £	2021 £
Depreciation of fixed assets	-	84,738
		84,738

10 Trustees remuneration and expenses

11 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	2,484	864
		864

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	52,546	39,469
		39,469

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	2,665	2,665
		2,665

RAFA Eastbourne and Hailsham Branch

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

15 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
Unrestricted funds				
General	19,001	24,616	(16,505)	27,112
Restricted funds	17,803	5,271	(305)	22,769
Total funds	36,804	29,887	(16,810)	49,881

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
Unrestricted funds				
General	107,252	4,610	(92,861)	19,001
Restricted funds	17,878	1,220	(1,295)	17,803
Total funds	125,130	5,830	(94,156)	36,804

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted Funds £	Total funds at 31 December 2022 £
Current assets	29,776	22,770	52,546
Current liabilities	(2,665)	-	(2,665)
Total net assets	27,111	22,770	49,881

	Unrestricted funds General £	Restricted Funds £	Total funds at 31 December 2021 £
Current assets	21,666	17,803	39,469
Current liabilities	(2,665)	-	(2,665)
Total net assets	19,001	17,803	36,804

RAFA Eastbourne and Hailsham Branch

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

17 Analysis of net funds

	At 1 January 2021 £	At 31 December 2021 £
Net debt	-	-

RAFA Eastbourne and Hailsham Branch

Statement of Financial Activities by fund for the Year Ended 31 December 2022

	Total Unrestricted Funds 2022 £	Total Unrestricted Funds 2021 £
Income and Endowments from:		
Donations and legacies	13,606	1,005
Investment income	5	5
Other income	11,005	3,600
Total income	<u>24,616</u>	<u>4,610</u>
Expenditure on:		
Raising funds	(11,319)	(91,972)
Charitable activities	(5,186)	(889)
Total expenditure	<u>(16,505)</u>	<u>(92,861)</u>
Net income (expenditure)	8,111	(88,251)
Net movement in funds	8,111	(88,251)
Reconciliation of funds:		
Total funds brought forward	19,001	107,252
Total funds carried forward	<u>27,112</u>	<u>19,001</u>

RAFA Eastbourne and Hailsham Branch
Statement of Financial Activities by fund for the Year Ended 31 December 2022
(continued)

	Total Restricted Funds 2022 £	Total Restricted Funds 2021 £
Income and Endowments from:		
Donations and legacies	200	-
Charitable activities	5,071	1,220
Total income	5,271	1,220
Expenditure on:		
Raising funds	-	(75)
Charitable activities	(305)	(1,220)
Total expenditure	(305)	(1,295)
Net income/(expenditure)	4,966	(75)
Net movement of funds	4,966	(75)
Reconciliation of funds:		
Total funds brought forward	17,803	17,878
Total funds carried forward	22,769	17,803

RAFA Eastbourne and Hailsham Branch

Detailed Statement of Financial Activities for the Year Ended 31 December 2022

	Total 2022 £	Total 2021 £
Income and Endowments from:		
Donations and legacies (analysed below)	13,806	1,005
Charitable activities (analysed below)	5,071	1,220
Investment income (analysed below)	5	5
Other income (analysed below)	11,005	3,600
Total income	29,887	5,830
Expenditure on:		
Raising funds (analysed below)	(11,319)	(92,047)
Charitable activities (analysed below)	(5,491)	(2,109)
Total expenditure	(16,810)	(94,156)
Net income/(expenditure)	13,077	(88,326)
Net movement of funds	13,077	(88,326)
Reconciliation of funds:		
Total funds brought forward	36,804	125,130
Total funds carried forward	49,881	36,804

RAFA Eastbourne and Hailsham Branch

**Detailed Statement of Financial Activities for the Year Ended 31 December 2022
(continued)**

	Total 2022	Total 2021
	£	£
<i>Donations and legacies</i>		
Donations and legacies	13,606	1,000
Members entrance fees and subs	-	5
Grants	200	-
	13,806	1,005
<i>Charitable activities</i>		
Grants	5,071	1,220
	5,071	1,220
<i>Investment Income</i>		
Earned bank interest	5	5
	5	5
<i>Other income</i>		
Rental income	11,005	3,600
	11,005	3,600
<i>Raising funds</i>		
Rent and rates	(1,200)	-
Light, power and heating	(4,777)	(869)
IT software and consumables	(120)	-
Repairs & maintenance	(1,920)	(3,600)
Donations	-	(75)
Insurance	(3,302)	2,765
Depreciation	-	(84,738)
	(11,319)	(92,047)
<i>Charitable activities</i>		
General expenses	(1,479)	-
Donations	(305)	(1,220)
Travel & subsistence	(273)	-
Postage & stationery	(950)	(25)
Audit and Accountancy fees	(2,484)	(864)
	(5,491)	(2,109)