

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2021
for
Harrow and District RAFA Branch

C P O'Donnell & Co
Homeland
Hempstead Road
Bovingdon
Hemel Hempstead
Hertfordshire
HP3 0HF

Contents of the Financial Statements
for the Year Ended 31 December 2021

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 7
Detailed Statement of Financial Activities	8

Harrow and District RAFA Branch

Report of the Trustees for the Year Ended 31 December 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

231527

Principal address

Windsock Club
Eastcote Avenue
Harrow
HA2 8AL

Trustees

Alison Gibson
Squadron Leader Dean Gibson

Independent Examiner

C P O'Donnell & Co
Homeland
Hempstead Road
Bovingdon
Hemel Hempstead
Hertfordshire
HP3 0HF

Approved by order of the board of trustees on 30 June 2022 and signed on its behalf by:

Squadron Leader Dean Gibson - Trustee

Independent examiner's report to the trustees of Harrow and District RAFA Branch

I report to the charity trustees on my examination of the accounts of Harrow and District RAFA Branch (the Trust) for the year ended 31 December 2021.

Responsibilities and basis of report

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

Independent examiner's statement

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

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

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

C P O'Donnell FCA
C P O'Donnell & Co
Homeland
Hempstead Road
Bovingdon
Hemel Hempstead
Hertfordshire
HP3 0HF

30 June 2022

Harrow and District RAFA Branch

Statement of Financial Activities
for the Year Ended 31 December 2021

	Notes	Unrestricted fund £
INCOME AND ENDOWMENTS FROM		
Donations and legacies		15,762
Investment income	2	<u>22,618</u>
Total		<u>38,380</u>
 EXPENDITURE ON		
Raising funds	3	5,312
Other		<u>7,390</u>
Total		<u>12,702</u>
 NET INCOME		<u>25,678</u>
 RECONCILIATION OF FUNDS		
Total funds brought forward		16,609
 TOTAL FUNDS CARRIED FORWARD		<u><u>42,287</u></u>

The notes form part of these financial statements

Harrow and District RAFA Branch

Balance Sheet
31 December 2021

	Notes	Unrestricted fund £
FIXED ASSETS		
Tangible assets	5	5,291
CURRENT ASSETS		
Debtors	6	2,925
Cash at bank		34,071
		<hr/> 36,996
NET CURRENT ASSETS		<hr/> 36,996
TOTAL ASSETS LESS CURRENT LIABILITIES		<hr/> 42,287
NET ASSETS		<hr/> 42,287
FUNDS	7	
Unrestricted funds:		
General fund		42,287
TOTAL FUNDS		<hr/> 42,287

The financial statements were approved by the Board of Trustees and authorised for issue on 30 June 2022 and were signed on its behalf by:

Squadron Leader Dean Gibson - Trustee

Alison Gibson - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

2. INVESTMENT INCOME

	£
Rents received	22,590
Deposit account interest	28
	<hr/>
	22,618
	<hr/>

3. RAISING FUNDS

Raising donations and legacies

	£
Rates and water	1,189
Insurance	2,543
Light and heat	5,424
Telephone	439
Sundries	131
Support costs	(4,414)
	<hr/>
	5,312
	<hr/>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021.

5. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 January 2021 and 31 December 2021	<hr/> 8,191
DEPRECIATION	
At 1 January 2021 and 31 December 2021	<hr/> 2,900
NET BOOK VALUE	
At 31 December 2021	<hr/> 5,291
	<hr/>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Other debtors	3,850
Accruals	(925)
	<u>2,925</u>

7. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	16,609	25,678	42,287
TOTAL FUNDS	<u>16,609</u>	<u>25,678</u>	<u>42,287</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	38,380	(12,702)	25,678
TOTAL FUNDS	<u>38,380</u>	<u>(12,702)</u>	<u>25,678</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

Harrow and District RAFA Branch

Detailed Statement of Financial Activities
for the Year Ended 31 December 2021

£

INCOME AND ENDOWMENTS

Donations and legacies

Gifts	1
Donations	12,136
Grants	3,625
	<hr/>
	15,762

Investment income

Rents received	22,590
Deposit account interest	28
	<hr/>
	22,618

Total incoming resources	38,380
---------------------------------	---------------

EXPENDITURE

Raising donations and legacies

Rates and water	1,189
Insurance	2,543
Light and heat	5,424
Telephone	439
Sundries	131
	<hr/>
	9,726

Support costs

Governance costs

Building Maintenance	2,051
Accountancy and legal fees	925
	<hr/>
	2,976

Total resources expended	12,702
--------------------------	--------

Net income	25,678
-------------------	---------------