

# **IX (B) Squadron Association**

Report and Financial Statements

Year Ended

31 March 2018

Registered Charity Number 1153852



# IX (B) Squadron Association

Report of the trustees  
for the year ended 31 March 2018

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## Board of Trustees

Nicholas Hay	Chair
Andy Turk	Vice Chair
Stuart Evans	President
Alan Ferguson	Vice President
Paul Lenihan	Treasurer
Andrew Holland	Secretary to the Board

## Advisory Members to the Board

James Heeps	Officer Commanding IX(B)
Mike Inder	Warrant Officer IX(B) Squadron
Robert Swanson	Deputy Secretary

## Era Secretaries

Lancaster	– Harry Irons
Lincoln	– Harry Brittlebank
Canberra	– Michael Milligan
Vulcan	– Alan Ferguson
Tornado	– Richard James

## Charity number

1153852

# **IX (B) Squadron Association**

**Report of the trustees  
for the year ended 31 March 2018 (continued)**

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## **Registered Address**

	Mr Paul Lenihan
	Royal Air Force Marham
	Marham
	King's Lynn
	Norfolk
	PE33 9NP
Telephone no:	07554008483
Email:	association.sec@9sqn.co.uk
Website:	<a href="http://www.9sqn.co.uk/">http://www.9sqn.co.uk/</a>

## **Independent Financial Advisor**

Finance Manager, Action Duchenne Limited Epicentre, 41 West Street, London, E114LJ

## **Bankers**

Bank of Scotland, 33 Old Broad Street London Branch PO Box 1000, BX2 1LB

# IX (B) Squadron Association

## Report of the trustees for the year ended 31 March 2018 (*continued*)

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### Introduction

This Financial Year (2017/18) saw the culmination of three years of dedicated fundraising with the delivery of, and dedication service for the IX (B) Squadron Memorial at the National Arboretum. The Association delivered its annual reunion dinner held at the Officer's Mess at RAF Marham and the memorial service at Bardney: the latter being the spiritual home for the Association since the Second World War, and the event commemorates those fallen in Service of the Squadron. The Association's continued to support the National Service of Remembrance at the Cenotaph in London.

### The Association

Formed in 1975, the Association was formed from the backbone of Second World War veterans who had been meeting informally in London from 1966. The Association grew in numbers, encompassing the era of aircraft flown by the Squadron and due to its increased membership and the diverse activities applied for, and was granted, charitable status in 2013.

### Impact and achievements for the public benefit

The Trustees confirm that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to the guidance published by the Charities Commission. In line with the Memorandum and Articles of Association, the Charity's aims for the last year were:

- **To promote the efficiency of the RAF by preserving its traditions and esprit-de-corps**
  - The Charity planned, funded and delivered the dedication of the Memorial sited at the National Arboretum. The Association hosted its annual reunion dinner for past and present Squadron members and members of the Association marched past the Cenotaph during the National Service of Remembrance ceremony in London.
- **To maintain contact with past members of the Squadron.**
  - The Charity has a current membership list of over 475 members: a 0.5% increase over the previous FY. These comprise active and retired members of the Squadron, their spouses and supporters. It also contains members who have no service background, but have become members through the camaraderie displayed by the Association. Of this membership, there has been an increase in active members to 272 which is a 51%% increase in activity: the remainder are semi or intermittently active within the Association.
  - The Association also publishes an annual booklet that highlights Association and Squadron events. This is distributed to all Association members and is made available to the public.
- **To educate and inform the general public about the work of RAF Bomber Command, Strike Command, Air Command and their subordinate formations,**
  - The Association continues to fund and promote its web site. Listed here are all Association meeting notices, history and research posts. It contains archives of historical and current aircraft and posts articles from historians, Association and Squadron members.
- **To make grants to, and supporting charities, projects or appeals associated with the above commands.**
  - No grants were made during the reporting period.

### *Trustees' Responsibilities*

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Charity law requires the Trustees to prepare accounts for each financial year that give a true and fair view of the of the charitable company and of the results of the company for that period. In preparing those

accounts, the Trustees are required to: select suitable accounting policies and then apply them consistently, make

# IX (B) Squadron Association

## Report of the trustees for the year ended 31 March 2018 (*continued*)

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judgments and estimates that are reasonable and prudent; and prepare the accounts on the going concern basis unless it is inappropriate to presume that the company 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 company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

As far as the Trustees are aware, there is no relevant audit information (information needed by the Charity's financial assessor about preparing this report) of which the Charity's assessor is unaware;

Each Trustee has taken all the steps that he ought to have taken as a Trustee to make themselves aware of any relevant audit information and to establish that the company's assessor is aware of that information.

The Trustees have overall responsibility for ensuring that the Charity has appropriate systems of internal control across the whole organisation. These systems of internal control, put in place by the Trustees, are designed to provide reasonable but not absolute assurance against material misstatement or loss and include:

- The Charity's treasurer keeps full accounting records of all financial records and provides copies of the bank statements at regular intervals.
- Consult with the trustees before making any financial transactions.
- Provide an annual set of accounts.
- Ensuring that the Charity submits Annual Reports to the Charity Commission and Companies House in line with current standard reporting procedures.

The Board of Trustees of the Association shall meet no less than once a year: a trustee can serve no longer than 5 years and all must be re-elected at each and every AGM.

### Management of Risk

The Trustees manage risk through governance (formal Committee meetings, e-mail correspondence) and close control of any expenditure.

### Grant Making Policy

The Association sets all grant making against the requirements of its financial security and the needs of the grant applicant. To date, one grant has been approved.

### Trustee Training and Induction

New and current Trustees are briefed on their legal obligations under charity and company law, the content of the Constitution of the committee and decision making processes. This includes the delivery of Charity Commission publications explaining their role.

# IX (B) Squadron Association

## Financial Review for the year ended 31 March 2018 (*continued*)

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### Financial review

This Financial Year (2017/18) sees the Association's holdings decrease to £24, 210.80. Subscriptions levels increased by 25% to £2,282.69; this reflecting a concerted drive to persuade lapsed members to rejoin the Association.

Income was £15,789.92; a (planned for) 49% decrease which delivered a deficit of £9784.24. (set against a budgeted deficit of £7621.45). This deficit excess incurred through the application of unforeseen import duties on the memorial stone by HMRC. Both decrease in income and increase in trading deficit was expected for this FY: the former due to fundraising decreasing to historical norms and the latter attributable to purchase and construction and dedication costs associated with the memorial. The Association set itself two financial targets for the year: to increase subscriptions and to increase the number of members completing gift aid forms. The former saw an increase in membership which resulted in an increase of 25% in received subscriptions. The latter initiative saw an increase of 102% of members who have completed GA forms.

Expenditure on charitable activities was £18,768.18 (FY 16/17, £7,730.90) representing an expected 59% increase over the previous FY. Of this, £31.87 supplemented the Association Dinner (thus almost meeting the cost neutral directive for this event) and the Bardney Remembrance Day lunch resulted in a £30 profit. Admin costs dropped to £210.98.

### Reserves

The treasurer, on behalf of the Board of Trustees, monitors the level of unrestricted and restricted reserves in the general fund: this based on the expected charity expenditure to provide:

- Sufficient funds to deliver the Association's annual dinner and memorial service.
- Restricted funds to provide for a memorial at the National Arboretum.
- Restricted funds to provide maintenance costs for the memorial at the National Arboretum
- To allow the Charity to meet its objectives.
- To ensure the General funds are allocated to meet the Charity's Aims and Objectives.

Unrestricted reserves have increased to £12,2985.77 (£7,078.70 in March 2017); this attributable to legacy donations and the increase in income from subscriptions. Restricted reserves have reduced to £11,225.03 (£26, 916.34 in 2017). These reserves are the surplus from the memorial fundraising initiative. £500 of which has been allocated to memorial insurance and maintenance but the NMA have yet to provide full costings for these activities. To that end, the unrestricted reserves meet the minimum required to deliver next year's activities.

### Plans for the future

In addition to continuing the much-valued existing activities, particularly in providing information and support for Association members, their families and the public, the Association seeks to support the final Association Dinner weekend with a still active Squadron and to provide funding to the planned Tirpitz Memorial Event 2019.

### Independent External Assessment

All the trustees have taken all the steps that they ought to have taken to make themselves aware of any information needed by the Charity's external assessors for the purposes of their audit and to establish that the auditors are aware of that information. The trustees are not aware of any relevant audit information of which the auditors are unaware.

**Signed on behalf of the Board of Trustees on**

**P Lenihan**

# IX (B) Squadron Association

Independent External Review  
for the year ended 31 March 2018 (*continued*)

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## Independent External Assessment

K Ferguson Finance Manager  
Action Duchenne Ltd

## IX (B) Squadron Association

Balance sheet  
for the year ended 31 March 2018 (*continued*)

<b>STATEMENT FOR PERIOD 1 APR 17 TO 31 Mar 18</b>			
<b>INCOME</b>	<b>£</b>	<b>EXPENDITURE</b>	<b>£</b>
Balance Brought Forward	33995.04		
Direct Donations	2182.00		
Legacy	1700.00		
Subscriptions	2282.69		
Bardney Lunch	390.00	Bardney Lunch	360.00
Assn Dinner	6235.00	Assn Dinner	6266.87
Memorial	2625.00	Memorial	18316.31
		Postage and Delivery	123.27
		Printing and Reproduction	87.71
Sponsorship	200.00	TABS	420.00
		Web Site	0.00
		Trustee Expenses	0.00
HMRC	175.23		
Assn Shop	0.00	Assn Shop	0.00
Subtotal	15789.92	Subtotal	25574.16
		<b>Balance Carried Forward</b>	24210.80
<b>Total</b>	<b>49784.96</b>	<b>Total</b>	<b>49784.96</b>