

# **IX (B) Squadron Association**

Report and Financial Statements

Year Ended

31 March 2021

Registered Charity Number

1153852 and SC049562



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### **Board of Trustees**

Ian Sharrocks	Chair
John (Lenny) Nixon	Vice Chair
Stuart Evans	President
Nick Hay	Vice President
Mike & Eve Pritchard	Joint Treasurer
Dean Wood	Secretary to the Board

### **Advisory Members to the Board**

Wing Commander Simon Batt	OC IX(B) Squadron
Chief Technician Mark Couling	SNCO IX(B) Squadron
Chief Technician Rob Swanson	Deputy Secretary
Wing Commander Paul Lenihan	Charity Advisor

### **Era Secretaries**

Lancaster	
Lincoln	Harry Brittlebank
Canberra	Air Commodore Spike Milligan
Vulcan	Group Captain Alfie Ferguson
Tornado	Squadron Leader Dicky James
Typhoon	Wing Commander Simon Batt

**Association Historian** Squadron Leader Dicky James

### **Charity Numbers**

1153852 and SC049562

### **Registered Address**

Mr Paul Lenihan  
Royal Air Force Lossiemouth

Telephone No: Lossiemouth  
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07554008483  
Email: [charity.commission@9sqn.co.uk](mailto:charity.commission@9sqn.co.uk)  
Website: <http://.9sqn.co.uk>

Joint Treasurers: Mr Mike and Mrs Leslie Eve Pritchard  
10 Twigden Court  
Mount Pleasant Road  
Luton  
Bedfordshire  
LU3 2RL  
Telephone No: 07802809916/07952698809  
Email: [association.treasurer@9sqn.co.uk](mailto:association.treasurer@9sqn.co.uk)  
Website: <http://.9sqn.co.uk>

**Independent Financial Advisor**

Mr Charles Porter  
21 West End  
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NN6 7AY

**Bankers**

Bank of Scotland,  
33 Old Broad Street,  
London Branch.  
PO Box 1000,  
BS2 1LB

## Introduction

1. This annus horribilis caused by Covid-19 has inevitably affected much of the Association's aims for this year. Events were either cancelled or curtailed severely. Very limited attendance was possible at the memorial service at Bardney: the latter being the spiritual home for the Association, since the Second World War. This event commemorates those fallen in the Service of the Squadron. Although the National Service of Remembrance was cancelled, it was possible to lay wreaths at the International Bomber Command Centre. The Trustees meetings went Virtual. The only part of the Reunion that could be arranged was a Virtual Raffle.

## The Association

2. Formed in 1974, 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. Due to its increased membership and the diverse activities it applied for, and was granted, charitable status in 2013.

## Impact and achievements for the public benefit

3. The Trustees confirm that they have complied as far as possible within the Covid-19 constraints, 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 :

- a. To promote the efficiency of the RAF by preserving its traditions and esprit-de-corp.
  - i. The Association to continue to host the annual reunion event for past and present Squadron members. This aim was not met, it had to be cancelled. The only part that remained was the Raffle – in Virtual form.
  - ii. To be represented at the march past the Cenotaph. This was not met, it had to be cancelled.
  - iii. The Association to lay wreaths at The International Bomber Command Centre. This was achieved with a limited, socially distanced, representation.
- b. To maintain contact with past members of the Squadron.
  - i. The Charity has a current membership of 279 members. This list comprises serving and retired members of the Squadron, their spouses and supporters. It also contains members who have no service background but have joined through the camaraderie displayed by the Association.
  - ii. The Association publishes an annual magazine that highlights Association and Squadron events, past and future, and includes articles and history from veterans and serving members. This is distributed to all Association members, in either soft or hard copy, and is made available to the public.
- c. To educate and inform the general public about the work of RAF Bomber Command, Strike Command, Air Command and their subordinate formations.
  - i. 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.
  - ii. The Association Historian's output has increased significantly over the reporting period supporting research activities of US and UK historians, US charity foundations and UK writers, museums and family members and family members requesting service details for those who served during WW II
- d. To make grants to, and supporting charities, projects or appeals associated with the above commands.

## **Trustees' Responsibilities**

4. 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 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 judgements 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.

5. 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.

6. 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.

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

8. 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 :

9. The Charity's treasurer keeps full accounting records of all financial records and provides reconciled accounts every quarter to the board for approval. The treasurer also :

- i. Consults with the trustees before making any financial transactions outwith the financial plan.
- ii. Provides an annual set of accounts.
- iii. Ensure that the Charity submits Annual Reports to the Charity Commission and Companies House in line with current standard reporting procedures.

10. The Board of the 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**

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

## **Grant Making Policy**

12. The Association sets all grant making against the requirements of its financial security and the needs of the grant applicant. One grant has been approved in this FY.

## **Trustee Training and induction**

13. 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.

## **Policies**

14. The board has fully reviewed all Association policies to ensure full compliance with the laws of England, Wales and Scotland.

15. This Financial Year (2020/21) show the net holdings to be £....

**SQUADRON IX(B) ASSOCIATION**

**Income and Expenditure for the year to 31st March 2021**

**Income**

	Donations	TABS	Standard	Virtual Raffle	Memoriam	Bardney	Reunion	Shop	Subs	Sub Total
April									105.00	105.00
May	715.00					135.00			410.00	1,260.00
June	7.00					75.00		12.00	1,800.00	1,894.00
July	1,000.00					30.00			20.00	1,050.00
August									25.00	25.00
September									15.00	15.00
October	3,250.00							12.00	10.00	3,272.00
November				350.00					40.00	390.00
December	20.00			10.00					10.00	40.00
January								35.00	20.00	55.00
February									10.00	10.00
March	3,000.00	100.00							10.00	3,110.00
	<b>7,992.00</b>	<b>100.00</b>		<b>360.00</b>		<b>240.00</b>		<b>59.00</b>	<b>2,475.00</b>	<b>11,226.00</b>

**Expenditure**

	Donations	Refunds	Expenses	TABS	Standard	Virtual Raffle	Memoriam	Sub Total
April	200.00			476.00	36.00		7.80	719.80
May								
June								
July		1,156.00						1,156.00
August								
September		98.00	169.13				2,584.80	2,851.93
October		60.00	68.00				13,280.00	13,408.00
November					36.00	100.00	26.00	162.00
December						100.00		100.00
January						27.08		27.08
February								
March							4.20	4.20
	<b>200.00</b>	<b>1,314.00</b>	<b>237.13</b>	<b>476.00</b>	<b>72.00</b>	<b>227.08</b>	<b>15,902.80</b>	<b>18,429.01</b>

**INDEPENDENT EXAMINERS STATEMENT**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed 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.

**Disclosures**

My review has been limited to an inspection of the Income and Expenditure Information shown above, which have been reconciled to the Association's bank account.



Charles Porter  
15th September 2021

Subscription level of £2,475.00 shows a slight improvement on 2019–2020.

16. Income was £11,226.00 Association expenses were £18,429.01

It should be noted that all expenditure on the Memorial at the National Arboretum have now been met in full. Therefore at this time there are no Restricted Reserves.

17.

### **Reserves**

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

- a. Enough funds to deliver the Association's annual dinner and memorial service,
- b. General funds to meet the Charity's Aims and Objectives.

19. Reserves stand at gross £23,299.70, net £23,259.30

### **Plans for the future**

20. a. The continuation of the much-valued existing activities, in particular providing information and support for Association members, their families and the public.
- b. The Association stills intends to place memorial plaques at the International Bomber Command Centre.

### **Auditing of Accounts**

21. The trustees have taken all the steps they ought to have taken to make themselves aware of any information needed by the Charity's external assessor for the audit, to establish that the auditors are aware of that information. The trustees are therefore not aware of any relevant audit information of which the assessor is unaware.

### **Principle Accounting Policies**

**22. These accounts and annual statment have been prepared under the historical cost convention with items recognized at cost or transaction value unless stated in the relevant note(s) to these accounts.**

23. The accounts have been prepared in accordance with :

a. 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 the Republic of Ireland (FRS 102) published on the 9 September 2016.

b. and with the Charities Act 2016

24. The Charity constitutes a public benefit entity as defined by FRS 102.

25. There has been no change to the accounting policies since last year.

### **Changes to Previous Accounts**

26. No changes have been made to the accounts for the previous year

### **Going Concern**

27. The trustees consider the Charity to be a going concern and have considered a period of 12 months from the date of the approval of the accounts.

### **Fund Accounting**

28. General funds are unrestricted funds which are available for use at the discretion of the trustees in the furtherance of the general objectives of the Charity and have not been designated for other purposes.

Restricted funds and those to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for specific purposes.

### Resources Expended

29. All expenditure is included on an accruals basis and is recognized when there is a legal or constructive obligation to pay for expenditure. The Charity is not recognized for VAT and accordingly, expenditure is shown as gross of irrecoverable VAT. Expenses are apportioned where necessary. There are no fundraising costs per se as all activity is undertaken on a voluntary basis : the cost of disseminating information in support of charitable activities is met through the issue of the Association magazine and use of its social media sites.

### Balance Sheet 2020-2021

<b>Chairtable Activities</b>	<b>2020-2021</b>	
Memorial	£15864.80	
Memoriam	£84.00	<b>Balance at 31.3.21</b>
Grants	£200.00	<b>£23309.70</b>
Postage	£27.08	<b>General Fund</b>
TABS	£476.00	<b>Pre-payments</b>
Virtual Raffle	£200.00	Bardney
Assoc. Expenses	£237.13	Reunion
		Sub-total
<b>Total</b>	<b>£17089.01</b>	
		<b>Charity Assets</b>
<b>FUNDS</b>		Stock
<b>Balance at 1.4.20</b>	<b>£30512.71</b>	Gift Aid
		Sub-total
Income	£11,226.00	
Expenditure	£18429.01	<b>Charity Value</b>
Sub-Total	-£7203.01	
<b>Balance at 31.3.21</b>	<b>£23309.70</b>	