

# **ROYAL AIR FORCE HISTORICAL SOCIETY**

## **ANNUAL REPORT AND ACCOUNTS**

**31 December 2024**

Charity registration number: 299029

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We report on the accounts for the year ended 31 December 2024 set out on pages six to nine.

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# ROYAL AIR FORCE HISTORICAL SOCIETY

Report of the Trustees

For the year ended 31 December 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities' issued in March 2005.

## REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity number: 299029

### Principal address

Archive, Library and Research  
RAF Museum London  
Graham Park Way  
London  
NW9 5LL

### Trustees

AVM S Chisnall (chairman)

John Boyes (treasurer) *resigned 12 June 2024*

Wg Cdr C Cummings (secretary) *resigned 12 June 2024*

J Cox

SL R Kevan

Dr H Raffal

S Hadaway

Gp Capt J Leggat OBE

Dr Sophy Antrobus

Sandra Wood

Gp Capt J Alexander

Wg Cdr S Footer MBE

Air Cdr GR Pitchfork

Gp Capt S Chappell

### Independent Examiner

Create Balanace - Accountants, Tax and Business Partners

The Studio

Eridge Park

Eridge Green

Tunbridge Wells

Kent

TN3 9JT

### Bankers

Barclays Bank plc

8/12 Church Street

Walton-on-Thames

KT12 2YW

### Investment Manager

CCLA

85 Queen Victoria Street

London

EV4V 4ET

# ROYAL AIR FORCE HISTORICAL SOCIETY

## EXECUTIVE COMMITTEE REPORT - YEAR TO 31 DECEMBER 2024

The members of the Executive Committee present their report together with the accounts for The Royal Air Force Historical Society for the year ended 31 December 2024.

The accounts have been prepared in accordance with the accounting policies set out on page 7 and comply with the charity's constitution. The Trustees comply with the duty in section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Constitution

The Society is an unincorporated, membership-based organisation registered under the Charities Act. It is governed by its constitution approved at the Annual General Meeting of 14 March 1988 (as amended on 22 June 1992, 4 July 1994 ), and is managed by its executive committee who constitute the trustees. The Charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

### History

The Society was formed for the purpose of recording the history of the Royal Air Force since its inception in 1918. The main activity of the Society remains the recording and publication of RAF history through seminars and the publication of journals recording those and other proceedings. In planning its activities for the year, the Society takes account of Charity Commission guidelines on public benefit. The availability of journals on line is evidence of the Society's efforts to make its research and publications freely available to as wide an audience as possible.

### Organisational structure

The trustees of the Society are elected members of the Executive Committee of the Society who are responsible for the overall strategic direction of the charity, its policies and management. The Executive Committee generally meets three times a year to discuss the activities of the charity and to ensure that the day-to-day management of the charity is properly supervised and controlled. The members of the Executive Committee who served during the year are listed below.

Those members of the Executive Committee who have served in office since 1 January 2024 are:

AVM S Chisnall	Gp Capt J Leggat OBE
J Cox	Dr Sophy Antrobus
John Boyes	Sandra Wood
SL R Kevan	Gp Capt J Alexander
Dr H Raffal	Wg Cdr S Footer MBE
S Hadaway	Air Cdr GR Pitchfork
Gp Capt S Chappell	

# ROYAL AIR FORCE HISTORICAL SOCIETY

## OBJECTIVES AND PERFORMANCE

The Society has pursued its objectives of organising seminars, encouraging research and producing publications that record aspects of Royal Air Force history. The Spring 2024 seminar was held on Wednesday 10th April 2024 under the chairmanship of Air Chief Marshal Sir Richard Johns, covering the changes in combat support throughout the 1990s. 81 members and their guests attended at the RAF Museum, Hendon. The AGM was held at the RAF Club on 12 June 2024. Changes in the executive committee, new Chairman, Vice Chairman and other new committee members, were approved by the members present, with the previous secretary, and treasurer standing down after many years of distinguished service to the Society. The chairman announced the winner of the Two Air Forces Award as Wing Commander Ben Durham MBE for his paper on “And if Deterrence fails? The Case for Qualitative Combat Mass in a 21st Century Air Force”. The AGM was followed by a presentation from Marshal of the Royal Air Force The Lord Stirrup who spoke on the geopolitics of today’s world. The Autumn seminar was held at RAF Museum Cosford on 18th September 2024 chaired by AVM Steve Chisnall and covering the RAF’s operations leading up to D Day and the Normandy campaign. This was attended by some 70 members and their guests. Following these seminars two journals were published in early 2025, following unavoidable delays in the editorial process. Journal 83 covered the seminar on the RAF in the 1990s and Journal 84 covered the RAF’s support for D Day and the Normandy campaign. During 2024 the Society also gave grants to several charitable causes and provided financial support to a young PhD researcher.

## INVESTMENT POLICY

The Trustees' strategy is to hold funds on short-term deposit. The Trustees invest in bank accounts which generate a commercial rate of interest which fits with the activities of the Society. The returns generated by the short-term investments have been as expected and acceptable to the Trustees. The policy is reviewed at least annually by the Trustees.

## GRANT MAKING POLICY

The Society makes grants to organisations and individuals whose aims align with those of the Society, or which have historical importance to the Royal Air Force. With the receipt of the Webber Legacy, with the last instalment this year, the Society has reappraised its policy of making grants and the full implications of this will be reflected in this and future reports.

## RISK MANAGEMENT

The members of the Executive Committee have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees are developing a risk management strategy. In order to fulfil this, an analysis of the potential operational risks involved is being undertaken, along with an assessment of the likelihood and impact of these risks, as well as consideration of how these risks might be mitigated or managed.

The Society is largely dependent on income from its members, either in the form of subscriptions or legacies. Appropriate accounting checks are in place to ensure that the Society's income is properly identified and allocated to the relevant fund.

# ROYAL AIR FORCE HISTORICAL SOCIETY

## PUBLIC BENEFIT STATEMENT

In planning its activities for the year, the Society takes account of the Charity Commission guidelines on public benefit, the main focus remains the recording and publication of Royal Air Force history through seminars, and the publication of journals recording those and other proceedings. The availability of journals on line is evidence of the Society's efforts to make its research and publications freely available to as wide an audience as possible. We also support air force related causes and young academic researchers.

ON BEHALF OF THE BOARD

Name: .....AVM S Chisnall (chairman)

29-May-25

Date:.....

# INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF THE ROYAL AIR FORCE HISTORICAL SOCIETY

We report on the accounts for the year ended 31 December 2024 set out on pages six to nine.

## Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is our responsibility to:

- Examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5(b)) of the 2011 Act, and
- to state whether particular matters have come to our attention

## Basis of the independent examiner's report

Our examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether they give a 'true and fair view' and the report is limited to those matters set out in the statements below.

## Independent Examiner's Statement

In connection with our examination, no matter has come to our attention:

- (1) which gives us reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 130 of the 2011 Act, and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act.
- have not been met, or

- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Create Balance - Accountants, Tax and Business Partners  
The Studio  
Eridge Park  
Eridge Green  
Tunbridge Wells  
Kent  
TN3 9JT



Signed.....

**Director of Create Balance Ltd**

29-May-25

Date.....

# ROYAL AIR FORCE HISTORICAL SOCIETY

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR TO 31 DECEMBER 2024

	Note	2024		2023	
		General Funds	Total	General Funds	Total
<b>INCOMING RESOURCES</b>					
<b>Incoming Resources from Generated Funds</b>					
Donations and Legacies	2	12,104		12,715	
Separate material item of Income	3	29,571		-	
Seminar Fees		3,100		3,030	
Sales of Publications		-		110	
Investment Income		9,939		8,486	
<b>Total Incoming Resources</b>			54,714		24,340
<b>RESOURCES EXPENDED</b>					
<b>Charitable Expenditure</b>					
Raising Funds	4	3,868		3,909	
Charitable Activities - incl Journals	5	4,081		15,695	
Henry Probert Bursary		1,000		1,000	
Donations to other charities		18,500		24,000	
Support Costs	7	4,627		3,594	
<b>Total Resources Expended</b>			32,076		48,198
<b>NET INCOME FOR YEAR</b>			22,638		(23,857)
<b>RECONCILIATION OF FUNDS</b>					
Funds Brought Forward			235,597		259,454
<b>FUNDS CARRIED FORWARD</b>		£	258,235	£	235,597
<b>BALANCE SHEET AS AT 31 DECEMBER 2024</b>					
		<b>2024</b>		<b>2023</b>	
<b>CURRENT ASSETS</b>					
Debtors	8		2,930		3,008
Bank - Current Account			1,536		423
- Business Saver Account			80,033		57,774
Charities Official Investment Fund Account			175,000		175,000
			259,499		236,205
<b>CURRENT LIABILITIES</b>					
Creditors	9		1,264		608
<b>TOTAL NET ASSETS</b>		£	258,235	£	235,597
<b>ACCUMULATED FUNDS OF THE CHARITY</b>					
General Fund			35,406		23,839
Designated Fund - Webber			222,829		211,758
		£	258,235	£	235,597

AVM S Chisnall.....Chairman

29 May 2025.....Date

# ROYAL AIR FORCE HISTORICAL SOCIETY

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

### 1 ACCOUNTING POLICIES

a) The accounts have been prepared under the historic cost convention, 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 15 July 2014; and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015. The accounts have been prepared on the going concern basis, as there are no material uncertainties about the charity's ability to continue. Based on the adequacy of the charity's reserves as at the balance sheet date, along with their knowledge of the charity's ability to meet bills, payments and other liabilities as they fall due, the trustees believe that the charity is well provided with sufficient resources to continue in operational existence for the foreseeable future

b) The Statement of Financial Activities (SOFA) classifies the charity's income and expenditure according to type of fund. The types of funds in use by the Charity are:

**Unrestricted funds** - The General Fund is an unrestricted fund in that it is available to be used for any charitable purpose and is used for normal operating income and expenditure.

**Designated funds** - these are funds deriving from a significant legacy from a former member which have been set aside for specific purposes by way of grants payable in accordance with the charitable objectives and at the discretion of the trustees. They are not, however, subject to any formal restriction and could in theory be 'undesignated' if required. No further amounts are expected to be received.

c) **Income** - all voluntary incoming donations and income from the charity's activities are accounted for as received. Tax recoverable under Gift Aid is accounted for in the period in which the underlying gift was received. Interest receivable is accounted for in the period to which it relates. Legacies are accounted for in the period when they become certain and quantifiable.

d) **Expenditure** - expenditure is recognised when incurred by the charity, regardless of when payment is made. Grants payable are taken into account at the earlier of when they are paid or become constructive obligations.

e) The charity is exempt from tax on its charitable activities.

f) No depreciation is charged.

g) No value has been attributed to the time spent by volunteers in administering the Charity's affairs.

# ROYAL AIR FORCE HISTORICAL SOCIETY

## NOTES TO THE ACCOUNTS - continued

FOR THE YEAR ENDED 31 DECEMBER 2024

	2024	2023
<b>2 Donations and legacies</b>		
Subscriptions	10,104	10,580
Gift Aid recovered on subscriptions 2024 Estimate	2,000	2,085
Donations	-	50
	<u>£ 12,104</u>	<u>£ 12,715</u>
<b>3 Material item of income</b>		
Legacy from former Society member (Webber)	£ 29,571	£ -
	<u>£ 29,571</u>	<u>£ -</u>
<b>4 Expenditure on raising funds</b>		
Costs of running seminars	£ 3,868	£ 3,909
	<u>£ 3,868</u>	<u>£ 3,909</u>
<b>5 Expenditure on membership services</b>		
Printing and Distribution of Journals	4,081	15,695
	<u>£ 4,081</u>	<u>£ 15,695</u>
<b>6 Expenditure on charitable activities: Grants and Donations</b>		
Donations from the Webber Legacy:		
Laguna's Spitfire Legacy CIC	-	3,000
Spitfire AA810	-	3,000
Malta Gladiator Project	-	5,000
RAF Museum Scarf Appeal	-	10,000
Air League	-	3,000
Clarboston Road Local History Society	500	-
Ingham Aviation Heritage Ltd	5,000	-
RAF Warmwell Memorial Window	5,000	-
Hercules Tables	3,000	-
RAF Northolt Heritage	5,000	-
	<u>£ 18,500</u>	<u>£ 24,000</u>
<b>7 Support costs</b>		
Postage and Stationery	812	479
Meeting costs inc AGM	2,705	2,428
	1,111	687
	<u>£ 4,627</u>	<u>£ 3,594</u>

**NOTES TO THE ACCOUNTS continued**

	<b>2024</b>	<b>2023</b>
<b>8 Debtors</b>		
Gift Aid to be claimed	2,000	2,085
Interest due	782	775
Prepayments	148	148
	<u>£ 2,930</u>	<u>£ 3,008</u>
<b>9 Creditors: Amounts falling within one year</b>		
Accruals	500	159
Members prepaid subscriptions	252	249
Creditors	512	200
	<u>£ 1,264</u>	<u>£ 608</u>

**10 TRUSTEES REMUNERATION AND BENEFITS**

There were no trustee remuneration or benefits for the year ended 31 December 2024 (31 Dec 2023: Nil)

**11 MOVEMENT IN FUNDS**

	<b>At 1.1.2024</b>	<b>Movement</b>	<b>At 31.12.24</b>
<b>Unrestricted funds</b>			
General fund	23,839	11,567	35,406
Designated fund	211,758	11,071	222,829
<b>TOTAL FUNDS</b>	<u>£ 235,597</u>	<u>£ 22,638</u>	<u>£ 258,235</u>

	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Movement in funds</b>
<b>Unrestricted funds</b>			
General fund	25,143	13,576	11,567
Designated fund	29,571	18,500	11,071
<b>TOTAL FUNDS</b>	<u>£ 54,714</u>	<u>£ 32,076</u>	<u>£ 22,638</u>

**12 OTHER FINANCIAL COMMITMENTS**

There were no financial commitments outstanding at the year end.