

WATTISHAM AIRFIELD CHILD CARE CENTRE

England & Wales · Charity number 1061775

Details

Other names SCALLYWAGS

Status Registered

Legal form Other

Registered 1997-04-10

Register [View on the Charity Commission register](#)

Contact

Address 2 Valley Road
Wattisham Airfield
Ipswich
IP7 7RE

Phone 01449728928

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Website www.wattishamairfieldchildcarecentre.co.uk

Activities

Objects: THE AIMS OF THE PRE-SCHOOL ARE TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY:(A) OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES, FAMILY LEARNING AND EXTENDED HOURS GROUPS, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY;(B) ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS IN THE LOCAL AREAS;(C) INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: The Charity aims to meet the needs of our diverse community with the highest possible levels of care and education for 3 months-9 year olds in a secure and nurturing environment. The majority of our families are service personnel and we work to provide flexible care for all families when circumstances change and a member of the family is deployed on operational tours of duty.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** LOCAL
- Suffolk

Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£343,344	£315,519	-	-
2024-01-31	£296,268	£287,176	-	-
2023-01-31	£263,811	£257,995	-	-
2022-01-31	£240,429	£234,125	-	-
2021-01-31	£239,037	£262,376	-	-

Trustees

Name	Role	Appointed
Dr Fiona Turner-Lane	Chair	2024-10-10
Caitline Denise Hellyer		2024-10-10
Erin Elizabeth Thompson		2025-09-25
Jordana Whitton		2025-10-14
Lewis Daniel Byrnand		2023-12-11
Rebecca Kay Davis		2023-12-11
Ryan Cantwell		2023-12-11
Zoe Elizabeth Bendall		2024-10-10

WATTISHAM AIRFIELD CHILD CARE CENTRE

England & Wales - Charity number 1061775

Accounts

Charity number: 1061775/0

Wattisham Airfield Childcare Centre

UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 31/01/2025

Prepared By:

Rhem Accounting

64 Farriers Road

Stowmarket

Suffolk

IP14 2NS

Wattisham Airfield Childcare Centre

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/01/2025**

TRUSTEES

Fiona Turner-Lane - Chairperson (appointed 10/10/2024)

Zoe Bendall (appointed 10/10/2024)

Caitline Hellyer (appointed 10/10/2024)

Lewis Bynard (since 11/12/2023)

Ryan Cantwell (since 11/12/2023)

Rebecca Davis (since 11/12/2023)

REGISTERED OFFICE

Wattisham Airfield Childcare Centre

2 Valley Road

Wattisham, Ipswich

IP7 7RE

CHARITY NUMBER

1061775/0

ACCOUNTANT / INDEPENDENT EXAMINER

Rhem Accounting

64 Farriers Road

Stowmarket

Suffolk

IP14 2NS

Wattisham Airfield Childcare Centre

ACCOUNTS
FOR THE YEAR ENDED 31/01/2025

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Wattisham Airfield Childcare Centre

FOR THE YEAR ENDED 31/01/2025

TRUSTEES' REPORT

The trustees present their report and accounts for the year ended 31/01/2025

PRINCIPAL ACTIVITIES AIMS & PUBLIC BENEFIT

The principal activity of the charity in the year under review was to provide quality childcare facilities with a nurturing and educational environment for children aged 3 months to 5 years in the surrounding Wattisham area. In the year under review, this has been achieved via the provision of Monday-Friday term time sessions (funded and non-funded) in addition to a "summer club". It is mainly used by service personnel but is not exclusively a "military" nursery. The centre offers designated care for children with special educational needs (SEN). The nursery supported around 54 children and their families during the reporting year, with demand for places and the number of funded places increasing during this period with the extension of government funded childcare provisions.

An extensive project was undertaken to improve the nursery's outdoor areas during this period, making use of gifted funds previously received.

The Trustees confirm that they have had due regard to the Charity Commission's guidance on public benefit when planning the charity's activities; the charity serves the public benefit through the provision of accessible, inclusive, early years play and care facilities, delivered in accordance with EYFS framework, to enhance the development and education of children from our local population."

The Centre's main source of income is from childcare fees and the childcare grants provided by Suffolk County Council which help to offset wages (our largest expenditure) and other running costs such as staff training and supplies.

The charity's ongoing aims for the future are to continue providing quality, affordable, accessible and inclusive early years care to our local population and we believe we are in a positive financial position to continue with these objectives going forwards.

STRUCTURE GOVERNANCE AND MANAGEMENT

Wattisham Airfield Childcare Centre is an unincorporated charitable organisation.

These financial statements have been prepared in accordance with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102), following the Charities SORP (FRS 102).

The charity is entitled to exemption from audit under section 144(2) of the Charities Act 2011 for the year ended 31 January 2025. The trustees have elected to have an independent examination of the accounts instead of an audit, this has been independently prepared by appointed external accountant Rhem Accounting.

Ofsted (Office for Standards in Education) are the regulator for the childcare centre. The latest inspection of the childcare centre in May 2022 by Ofsted was overall effectiveness rating Good.

The Pre-school Learning Alliance, Pre-School Constitution was adopted on 24th February 1997.

Adoption of an agreed Model Constitution known as The Pre-School Learning Alliance (1096526) was adopted from 19th January 2024. Trustees are appointed and re-elected in accordance with the provisions of the constitution. Trustees are responsible for overseeing the charity, ensuring it meets its objectives, safeguarding its assets and ensuring they are properly applied for its charitable purposes. Day to day management of the setting is delegated to the Manager and staff team, who report regularly to the trustees.

This report has been approved by the Board of Trustees on 16th November 2025 and signed on their behalf by

Dr Fiona Turner-Lane
Chairperson



Wattisham Airfield Childcare Centre

INDEPENDENT EXAMINER'S STATEMENT

FOR THE YEAR ENDED 31/01/2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WATTISHAM AIRFIELD CHILDCARE CENTRE

I report on the accounts of the charity for the year ended 31/01/2025

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees are responsible for ensuring that the charity keeps accounting records which comply with the Charities Act 2011; and preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its incoming resources and application of resources for that year, in accordance with the Charities Act 2011 and the Charities SORP (FRS 102). The 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 needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of AAT.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINERS STATEMENT

My examination was carried out in accordance with 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 the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINERS STATEMENT

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- have not been met; or

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

Lewanne Smith

Date: 17/11/25

Rhem Accounting
64 Farriers Road
Stowmarket
Suffolk
IP14 2NS
07708 111 232

Wattisham Airfield Childcare Centre

Statement of Financial Activities for the year ended 31/01/2025

	Unrestric ted funds	Restrict ed funds	2025 Total	2024 Total
	£	£	£	£
Income				
Income from generated funds	178,467	-	178,467	107,061
Donations and legacies	1,487	-	1,487	-
Income from investments	154,583	8,622	163,205	163,357
Income from charitable activities	185	-	185	25,850
Other Income	<u>334,722</u>	<u>8,622</u>	<u>343,344</u>	<u>296,268</u>
Total Income and endowments				
Expenses				
Costs of generating funds	3,169	3,418	6,587	12,392
Expenditure on Raised funds	308,932	-	308,932	274,784
Expenditure on Charitable activities	<u>312,101</u>	<u>3,418</u>	<u>315,519</u>	<u>287,176</u>
Total Expenses				
Net gains on investments	22,621	5,204	27,825	9,092
Net Income				
Gains/(losses) on revaluation of fixed assests				
Net movement in funds:	<u>22,621</u>	<u>5,204</u>	<u>27,825</u>	<u>9,092</u>
Net income for the year	87,117	5,573	92,689	83,598
Total funds brought forward	<u>109,738</u>	<u>10,777</u>	<u>120,514</u>	<u>92,690</u>
Net funds carried forward				

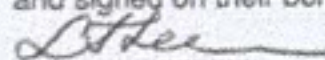
Wattisham Airfield Childcare Centre

BALANCE SHEET AT 31/01/2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	4	1,730	2,649
CURRENT ASSETS			
Cash at bank and in hand		124,004	95,468
		<u>124,004</u>	<u>95,468</u>
CREDITORS: Amounts falling due within one year	5	<u>4,495</u>	<u>4,802</u>
NET CURRENT ASSETS		<u>119,509</u>	<u>90,666</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>121,239</u>	<u>93,315</u>
PROVISIONS FOR LIABILITIES	6	<u>725</u>	<u>625</u>
NET ASSETS		<u>120,514</u>	<u>92,690</u>
CAPITAL AND RESERVES			
Unrestricted funds	8		
General fund		90,130	75,567
Designated funds		19,607	-
Restricted funds	9	<u>10,777</u>	<u>17,123</u>
		<u>120,514</u>	<u>92,690</u>

These financial statements have been prepared in accordance with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102), following the Charities SORP (FRS 102).

These financial statements have been approved by the board of trustees
on 16th November 2025
and signed on their behalf by



Dr Fiona Turner-Lane
Chairperson

Wattisham Airfield Childcare Centre

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31/01/2025

1. ACCOUNTING POLICIES

1a. Basis Of Accounting

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

1b. Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1c. Resources Expended

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.

1d. Allocation And Apportionment Of Costs

All costs relate to the single activity of the charitable company and are recognised accordingly.

1e. 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. SEN funding is restricted for use towards SEN care, education & facilities. Certain funds are restricted for use against resources to ensure money raised by fundraising is used towards nursery purchases & is for the good & benefit of the children.

Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects. Designated funds set aside for use in the event of closure to allow for settlement of bills and to ensure sufficient funds are available for all staff entitled to Statutory Redundancy Pay.

1f. Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Fixtures and Fittings	straight line 15%
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1g. Pension Costs

The charity operates a defined contribution pension scheme. The pension charge represents the amounts payable by the charitable company to the fund in respect of the year.

1h. Turnover

Turnover represents the invoiced value of goods and services supplied by the charity, net of value added tax and trade discounts.

2. EMPLOYEES

	2025	2024
	No.	No.
Average number of employees	19	17

3. PENSION CONTRIBUTIONS

	2025	2024
	£	£

E'er Pension	3,637	3,675
	<u>3,637</u>	<u>3,675</u>

4. TANGIBLE FIXED ASSETS

	Fixtures and Fittings £	Total £
Cost		
At 01/02/2024	5,862	5,862
At 31/01/2025	<u>5,862</u>	<u>5,862</u>
Depreciation		
At 01/02/2024	3,213	3,213
For the year	919	919
At 31/01/2025	<u>4,132</u>	<u>4,132</u>
Net Book Amounts		
At 31/01/2025	<u>1,730</u>	<u>1,730</u>
At 31/01/2024	<u>2,649</u>	<u>2,649</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	125	-
Taxation and social security	1,989	730
Other creditors	<u>2,381</u>	<u>4,072</u>
	<u>4,495</u>	<u>4,802</u>

6. PROVISIONS FOR LIABILITIES

	2025 £	2024 £
Pensions	725	625
	<u>725</u>	<u>625</u>

Wattisham Airfield Childcare Centre

7. UNRESTRICTED FUNDS

	Brought forward	Incoming resource s	Outgoing resource s	Transfers	Carried forward
	£	£	£	£	£
General fund	68,409	334,718	(312,098)	(899)	90,130
Redundancy	18,708	-	-	899	19,607
	<u>87,117</u>	<u>334,718</u>	<u>(312,098)</u>	<u>-</u>	<u>109,737</u>

8. RESTRICTED FUNDS

	Brought forward	Incoming resource s	Outgoing resource s	Transfers	Carried forward
	£	£	£	£	£
Resources	1,991	1,630	(3,143)	-	478
SEN	3,582	6,992	(275)	-	10,299
	<u>5,573</u>	<u>8,622</u>	<u>(3,418)</u>	<u>-</u>	<u>10,777</u>

Wattisham Airfield Childcare Centre

**Incoming Resources
for the year ended 31/01/2025**

	2025	2024
	£	£
Incoming resources from generated funds		
Voluntary Income		
SCC Funding	178,466	107,061
Donations	<u>1</u>	<u>-</u>
	<u>178,467</u>	<u>107,061</u>
	<u><u>178,467</u></u>	<u><u>107,061</u></u>
Investment income		
Other Income	<u>1,487</u>	<u>-</u>
	<u>1,487</u>	<u>-</u>
	<u><u>1,487</u></u>	<u><u>-</u></u>
Charitable Activity		
Childcare Fees	154,580	161,875
SCC Grants - SEN	<u>6,992</u>	<u>-</u>
	161,572	161,875
Other Trading Activities		
Fundraising	<u>1,633</u>	<u>1,482</u>
	<u>1,633</u>	<u>1,482</u>
	<u><u>163,205</u></u>	<u><u>163,357</u></u>
Other Incoming Resources		
Other Income	<u>185</u>	<u>25,850</u>
	<u>185</u>	<u>25,850</u>
	<u><u>343,344</u></u>	<u><u>296,268</u></u>

Wattisham Airfield Childcare Centre

Expenses
for the year ended 31/01/2025

	2025	2024
	£	£
Expenses		
Costs of generating funds		
Purchases	2,280	4,659
Messy Play Items	430	234
Teaching Resources	2,988	6,764
Arts & Crafts	866	735
Misc Purchases	23	-
	<u>6,587</u>	<u>12,392</u>
	<u>6,587</u>	<u>12,392</u>
Charitable Activities		
Childcare Fees		
Cleaning	112	24
Repairs and renewals	1,240	1,505
Premises Expenses	20,368	301
Gardening	165	-
SSP reclaimed	(3,716)	(2,257)
General wages	250,856	241,253
NIC employer (wages and salaries)	12,898	7,755
E'er Pension	3,637	3,675
Staff welfare	-	93
Kitchen Equipment	98	488
Recruitment	-	91
Training	2,250	340
Equipment rental	792	692
Computer costs	707	388
Accountancy fees	450	400
Professional fees	3,432	3,229
Insurance	2,426	2,344
Workwear	684	68
Groceries	6,353	7,849
Stationery & office supplies	1,267	2,032
Healthcare	1,937	1,557
Sundry tools and maintenance	-	66
Subscriptions	1,450	924
Sundry expenses	591	106
Depreciation of fixtures and fittings	<u>919</u>	<u>1,451</u>
	<u>308,916</u>	<u>274,374</u>
Governance Costs		
Advertising	<u>16</u>	<u>410</u>
	<u>16</u>	<u>410</u>
	<u>315,519</u>	<u>287,176</u>

WATTISHAM AIRFIELD CHILD CARE CENTRE

England & Wales - Charity number 1061775

Accounts

Registered number: 00000000

Charity number: 1061775/0

Wattisham Airfield Childcare Centre

**UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31/01/2024**

Prepared By:
Rhem Accounting
64 Farriers Road
Combs Ford, Stowmarket
Suffolk
IP14 2NS

Wattisham Airfield Childcare Centre

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/01/2024**

TRUSTEES

REGISTERED OFFICE

COMPANY NUMBER

00000000

CHARITY NUMBER

1061775/0

ACCOUNTANTS

Rhem Accounting
64 Farriers Road
Combs Ford, Stowmarket
Suffolk
IP14 2NS

Wattisham Airfield Childcare Centre

**ACCOUNTS
FOR THE YEAR ENDED 31/01/2024**

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Wattisham Airfield Childcare Centre

FOR THE YEAR ENDED 31/01/2024

TRUSTEES' REPORT

The trustees present their report and accounts for the year ended 31/01/2024

PRINCIPAL ACTIVITIES

The principal activity of the charity in the year under review was to provide quality childcare facilities with a nurturing and educational environment for children aged 3 months to 5 years in the surrounding Wattisham area. It is mainly used by service personnel but is not exclusively a "military" nursery. The centre offers designated care for children with special educational needs (SEN).

The Centre's main source of income is from childcare fees. However, childcare and SEN grants are provided by Suffolk County Council to help offset costs and staff training.

STRUCTURE GOVERNANCE AND MANAGEMENT

The Charity's Trustees are responsible to make sure that the financial statements have been prepared in adherence to the procedures given by the Charity Commissioners (under section 43(7)(b) of the Act). The Charity's Trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act) however the accounts were independently prepared by appointed external accountant Rhem Accounting.

Ofsted (Office for Standards in Education) are the regulator for the childcare centre. The latest inspection of the childcare centre in May 2022 by Ofsted was overall effectiveness rating Good.

The Pre-school Learning Alliance, Pre-School Constitution was adopted on 24th February 1997.

Adoption of an agreed Model Constitution known as The Pre-School Learning Alliance (1096526) was adopted from 19th January 2024.

The report was prepared in accordance with the special provisions within Part 15 of the Companies Act 2006.

This report was approved by the Board of Trustees on 09/09/2024

Trustee

 Sonya Abbs
13/9/2024

Wattisham Airfield Childcare Centre

**Statement of Financial Activities
for the year ended 31/01/2024**

	Unrestricted funds	Restricted funds	2024 Total
	£	£	£
Income			
Income from generated funds			
Donations and legacies	98,539	8,523	107,061
Income from charitable activities	162,450	908	163,357
Other Income	25,810	40	25,850
Total Income and endowments	286,799	9,471	296,268
Expenses			
Costs of generating funds			
Expenditure on Raised funds	956	11,437	12,392
Expenditure on Charitable activities	271,012	3,772	274,784
Total Expenses	271,968	15,209	287,176
Net gains on investments			
Net Income	14,831	(5,738)	9,092
Gains/(losses) on revaluation of fixed assets			
Net movement in funds:			
Net income for the year	14,831	(5,738)	9,092
Total funds brought forward	60,737	22,861	83,598
Net funds carried forward	75,568	17,123	92,690

This statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

Wattisham Airfield Childcare Centre

BALANCE SHEET AT 31/01/2024

	Notes	2024 £
FIXED ASSETS		
Tangible assets	4	2,649
CURRENT ASSETS		
Cash at bank and in hand		95,468
		<u>95,468</u>
CREDITORS: Amounts falling due within one year	5	<u>4,802</u>
NET CURRENT ASSETS		<u>90,666</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>93,315</u>
PROVISIONS FOR LIABILITIES	6	<u>625</u>
NET ASSETS		<u><u>92,690</u></u>
CAPITAL AND RESERVES		
Unrestricted funds	8	
General fund		75,567
Restricted funds	9	<u>17,123</u>
		<u><u>92,690</u></u>

For the year ending 31/01/2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board of trustees on 09/09/2024 and signed on their behalf by


.....
 Sonia Abbs
Trustee

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31/01/2024**

1. ACCOUNTING POLICIES

1a. Basis Of Accounting

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

1b. Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1c. Resources Expended

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.

1d. Allocation And Apportionment Of Costs

All costs relate to the single activity of the charitable company and are recognised accordingly.

1e. 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.

Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

1f. Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Fixtures and Fittings	straight line 15%
-----------------------	-------------------

1g. Pension Costs

The company operates a defined contribution pension scheme. The pension charge represents the amounts payable by the company to the fund in respect of the year.

1h. Turnover

Turnover represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts.

Wattisham Airfield Childcare Centre

2. EMPLOYEES

	2024	
	No.	No.
Average number of employees	17	

3. PENSION CONTRIBUTIONS

	2024
	£
El'er Pension	3,675
	<u>3,675</u>

4. TANGIBLE FIXED ASSETS

	Fixtures and Fittings £	Total £
Cost		
Transfers	5,862	5,862
At 31/01/2024	<u>5,862</u>	<u>5,862</u>
Depreciation		
For the year	3,213	3,213
At 31/01/2024	<u>3,213</u>	<u>3,213</u>
Net Book Amounts		
At 31/01/2024	<u>2,649</u>	<u>2,649</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024
	£
Taxation and social security	730
Other creditors	4,072
	<u>4,802</u>

Wattisham Airfield Childcare Centre

6. PROVISIONS FOR LIABILITIES

2024

	£
Pensions	625
	<u>625</u>

7. LIMITED BY GUARANTEE

The company is limited by guarantee and does not have a share capital. Each member gives a guarantee to contribute a sum not exceeding £, to the company should it be wound up. At 31/01/2024 there were members.

8. UNRESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
General fund	60,737	286,799	(271,969)	-	75,567
	<u>60,737</u>	<u>286,799</u>	<u>(271,969)</u>	<u>-</u>	<u>75,567</u>

Accumulated GPF

9. RESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
Resources	2,405	947	(1,990)	-	1,362
SEN	6,531	8,522	(13,217)	-	1,836
Redundancy	13,925	-	-	-	13,925
	<u>22,861</u>	<u>9,469</u>	<u>(15,207)</u>	<u>-</u>	<u>17,123</u>

Resources

Resources

Wattisham Airfield Childcare Centre

**Incoming Resources
for the year ended 31/01/2024**

		2024
		£
Incoming resources		
Incoming resources from generated funds		
Grants		
SCC Funding	<u>107,061</u>	107,061
		<u>107,061</u>
Childcare Fees		
Childcare Fees	<u>161,875</u>	161,875
Fundraising		
Fundraising	<u>1,482</u>	1,482
		<u>163,357</u>
Other Incoming Resources		
Donations		<u>25,850</u>
		<u>25,850</u>
		<u>296,268</u>

Wattisham Airfield Childcare Centre

**Expenses
for the year ended 31/01/2024**

2024

£

Expenses

Costs of generating funds

Costs Of Generating Voluntary Income

Purchases	4,659
Messy Play Items	234
Teaching Resources	6,764
Arts & Crafts	735
	<u>12,392</u>
	<u>12,392</u>

Charitable Activities

Childcare Fees

Cleaning	24
Repairs and renewals	1,505
Premises Expenses	301
SSP reclaimed	(2,257)
General wages	241,253
NIC employer (wages and salaries)	7,755
E'er Pension	3,675
Staff welfare	93
Kitchen Equipment	488
Recruitment	91
Training	340
Equipment rental	692
Computer costs	388
Accountancy fees	400
Professional fees	3,229
Insurance	2,344
Workwear	68
Groceries	7,849
Stationery & office supplies	2,032
Healthcare	1,557
Sundry tools and maintenance	66
Subscriptions	924
Sundry expenses	106
Depreciation of fixtures and fittings	1,451
	<u>274,374</u>

Governance Costs

Advertising	410
	<u>410</u>
	<u>287,176</u>

WATTISHAM AIRFIELD CHILD CARE CENTRE

England & Wales - Charity number 1061775

Accounts

GETTING STARTED

1. Introduction

- a. Within the Workbook all Cells that perform calculations have been protected in order to prevent accidental deletion of formulae that would result in the SOFA & Balance Sheets not working. However the Cells are not password protected and can therefore be amended. The workbook has been designed as "a one size fits all" though and it is not envisaged that funds will need amendments to the template provided.

GPF Tab

2.

- a. The GPF tab has been expanded to cover 2 pages in order that accounts with numerous entries under the various headings will have sufficient rows to analyse their GPF in detail.

3. SOFA Tab

- a. With the exception of Cell F44 all cells are populated from the "Balance Sheet", "GPF", "Restricted" & "Endowment" tabs with the information already entered in the compilation of your accounts. The figure to be entered at Cell F44 is taken from last years accounts, being the previous periods "Total Funds".
- b. Although there is now no requirement to submit "Restricted Funds Analysis" sheets to SPS Branch there is an analysis sheet at the "Restricted" Tab which is required to be populated in order that the SOFA captures the information with regard to all "Restricted" Funds.
- c. There will be an extremely small percentage of funds that have "Endowment" or "Designated" Funds within their accounts. However, if this is the case then the "Endowment" or "Designated" Tabs need to be populated in order that the "SOFA" Tab captures the information with regard to all "Endowment" and "Designated" Funds.

4. Balance Sheet Tab

- a. Debtors & Creditors totals (see Cells G14 & G23) are populated from the Debtors/Creditors lists (see paras 6 & 7) within the "Notes 5-12" Tab.
- b. Investments at Market Value (Cells B6 & G6) within the "Balance Sheet" Tab are populated from para 5 within the "Notes 5-12" Tab (Cells G4 & G9). Within para 5 the "Revaluation Gains/Losses" (Cell G7) is populated from the Unrealised Gain on Investments & Unrealised Loss on Investments entries within the "GPF" Tab.
- c. The reason for para 4a & 4b above is to ensure that accounts are not submitted with incorrect notes. This way if the notes are incorrect then the Balance Sheet & SOFA will not work and should be noticed prior to submission.

5. Setting the End of Period Date

- a. Go to Cell C1 in the "SOFA Tab" and set the date. This will then populate the "Balance Sheet", "GPF", "Restricted", "Designated" and "Endowment" Tabs end of period dates.

a. **Balance Sheet:**

Total Assets Minus Liabilities (Previous Period)

=

80,996.35

Total Funds (Previous Period)

=

80,996.35

SOFA

Cell E44

=

80,996.35

Cell F46

=

80,996.35

The above 4 amounts must all be the same.

b. **Balance Sheet:**

Total Assets Minus Liabilities (Current Period)

=

86,812.63

Total Funds (Current Period)

=

86,812.63

SOFA

Cell E46

=

86,812.63

The above 3 amounts must all be the same.

If both (a) & (b) above are true then the Balance Sheet works.



SIMPLES

a. Restricted TAB

The difference between the previous period's Total Restricted Funds and the current year's Total Restricted Funds on the "Balance Sheet" Tab should also be reflected as the difference between Income and Expenditure on the "Restricted" Tab:

i.e.

Current Total Restricted Funds - Previous Total Restricted Funds	=	-1,926.40
--	---	------------------

Total Restricted Funds Income - Total Restricted Funds Expenditure	=	-1,926.40
--	---	------------------

**The above 2 amounts must be the same
(if not then you have incorrect entries in the Restricted Analysis).**

b. SOFA Tab

Check to ensure you have made an entry in Cell E44 and that it is the correct figure.

c. GPF Tab

Cross reference GPF Analysis to the GPF Tab and AB 397 to ensure all entries are included in the close down.

d. Balance Sheet Tab

Cross reference the Balance sheet to the AB 397 to ensure they agree

**Service Non Public Funds Final Accounts,
Managing Trustee's Report, Internal Audit
Board Report and Independent Examiner's Report (SORP 2005 compliant)
Regimental Accountant Scheme**

Army Form N1514
(Rev 11/09)

Unit: HQ Wattisham Station

Address: Wattisham Airfield, Ipswich, Suffolk IP7 7RA

In Respect of the Wattisham Airfield Childcare Centre (WACCC) **Fund/Charity**

Charity Commission/Regulator registe 1061775/0

For the period fr 1-Feb-22 **to** 31-Jan-23

Managing Trustee(s) during the period:

From	01-Feb-2022	to	31-Jan-2023	Name	Colonel D C J Amlôt MBE
From		to		Name	
From		to		Name	

Fund Manager(s) during the period:

From	01-Feb-2022	to	31-Jan-2023	Name	Mrs C Morrin
From		to		Name	
From		to		Name	

Internal Auditor(s) during the period:

From	01-Feb-2022	to	31-Jan-2023	Name	WO1 N Lovelock AGC (SPS)
From		to		Name	
From		to		Name	

Associate Auditor(s) during the period:

Associate Auditor	
Associate Auditor	
Associate Auditor	

Regimental Accountant(s) during the period:

From	01-Feb-2022	to	04-Apr-2022	Name	Mrs E Shephard
From	04-Apr-2022	to	26-Oct-2022	Name	Mrs L Revell
From	26-Oct-2022	to	31-Jan-2023	Name	Mrs E Shephard

From		to		Name	
-------------	--	-----------	--	-------------	--

**Service Non Public Funds Final Accounts,
Managing Trustee's Report, Internal Audit
Board Report and Independent Examiner's Report (SORP 2005 compliant)
Internal Audit Board Scheme**

Army Form N1514
(Rev 11/09)

Unit:

Address:

In Respect of the

Fund/Charity

Charity Commission/Regulator registered number

For the period from to

Managing Trustee(s) during the period:

From		to		Name	
From		to		Name	
From		to		Name	

Account Holder(s) during the period:

From		to		Name	
From		to		Name	
From		to		Name	

The Internal Audit Board consists of:

President					
Member					
Member					
Member					
Assembled at			On		
By Order of					

Statement of Financial Activities as at 31-Jan-2023

	Unrestricted/ General Purpose/ Designated Funds	Restricted Funds	Endowment Funds	Total Funds
Voluntary Income	98,773.77	3,593.43	0.00	###
Activities for Generating Funds	134.20	1,070.00	0.00	1,204.20
Investment Income	0.00	0.00	0.00	0.00
Income Resources from Charitable Activities	158,673.49	0.00	0.00	###
Other Incoming Resources	1,566.36	0.00	0.00	1,566.36
Total Incoming Resources	259,147.82	4,663.43	0.00	###

Investment Management Costs	0.00	0.00	0.00	0.00
Costs of Generating Funds	0.00	0.00	0.00	0.00
Charitable Activities	216,444.54	1,655.85	0.00	###
Governance Costs	6,324.29	0.00	0.00	6,324.29
Grants and Donations	79.17	0.00	0.00	79.17
Other Costs	28,557.14	4,933.98	0.00	33,491.12
Total Resources Expended	251,405.14	6,589.83	0.00	###
Net Incoming/Outgoing Resources Before Transfers	7,742.68	-1,926.40	0.00	5,816.28

Gross transfers between funds (internal transfers)	0.00	0.00	0.00	0.00
Net Incoming Resources before Holding Gains and Losses	7,742.68	-1,926.40	0.00	5,816.28

Gains on revaluation of the charity's fixed assets	0.00	N/A	N/A	0.00
Unrealised Gains on investment	0.00	N/A	N/A	0.00
Unrealised Losses on investment	0.00			
Net Movement in Funds	7,742.68	-1,926.40	0.00	5,816.28
Total funds brought forward from previous year	56,209.52	###	0.00	###
Total funds carried forward	63,952.20	###	0.00	###

Previous Period Total Funds
99,320.64
1,401.09
0.00
135,755.20
3,952.03
240,428.96

0.00
0.00
202,169.80
5,344.76
310.55
26,300.11
234,125.22
6,303.74

0.00
6,303.74

0.00
0.00
0.00
6,303.74
74,692.61
80,996.35

Balance Sheet as at
31-Jan-2023

Previous		FIXED ASSETS		Current
(£	)	1,319.40	Capital Property (tangible fixed assets)	640.51 (£)
		0.00	Heritage Assets	0.00
		0.00	Investments at Market Value	0.00
1,319.40		Total Fixed Assets		640.51

CURRENT ASSETS

	0.00	Cash	0.00
	###	Current Account	###
	0.00	Deposit Account	0.00
	2,982.51	Debtors	1,903.62
	0.00	Stock on Hand - Trading Profit	0.00
82,010.64		Total Current Assets	88,715.61
83,330.04		Total Assets	89,356.12

LIABILITIES

	2,333.69	Sundry Creditors	2,543.49
	0.00	VAT Control	0.00
	0.00	VAT Payable	0.00
2,333.69		Total Liabilities	2,543.49
80,996.35		Total Assets Minus Liabilities	86,812.63

UNRESTRICTED/GENERAL PURPOSE FUNDS

	###	Balance as per last Balance Sheet	###
	###	Add Excess of Income	7,742.68
		Deduct Excess of Expenditure	
56,209.52		Accumulated Unrestricted/General Purp	63,952.20
56,209.52		Total Unrestricted & Designated Funds	63,952.20

TOTAL FUNDS

	###	Total Restricted Funds	###
	0.00	Total Endowment Funds	0.00
	0.00	Total Designated Funds	0.00
	###	Accumulated Unrestricted/General Purpose	###
80,996.35		Total Funds	86,812.63

RESTRICTED FUNDS

	5,087.61	Resources	2,404.80
	5,774.55	SEN	6,530.96
	###	Redundancy	###
24,786.83		Total Restricted Funds	22,860.43

ENDOWMENT FUNDS

0.00		Total Endowment Funds	0.00

DESIGNATED FUNDS

0.00		Total Designated Funds	0.00

R used £1.00=

Date _____
 Accountant Scheme) /
 Account Holder (Audit
 Board Scheme) **Signature** _____
 Mrs C Morrin

Date _____
 Managing Trustee Signature _____
 Colonel D C J Amlôt MBE

General Purpose Fund/Unrestricted Funds analysis as at

###

Expenditure/Losses (Resources Expended)	Current Period	Previous Period	Income/Gains (Incoming Resources)	Current Period	Previous Period
<u>INVESTMENT MANAGEMENT COSTS</u>			<u>VOLUNTARY INCOME</u>		
			SCC Grants	97,710.34	89,488.08
			Furlough Grants		5,070.79
			SCC SEN Grants	1,063.43	
<u>COST OF GENERATING FUNDS</u>			<u>ACTIVITIES FOR GENERATING FUNDS</u>		
			Fundraising	134.20	708.64
<u>CHARITABLE ACTIVITIES</u>					
Childcare Wages	215,308.40	196,856.63			
Childcare Refunds	50.00	752.07			
Activities		65.00			
Staff activities	190.00	222.00			
Recruiting	151.45				
Fundraising costs	3.00				
Activities	741.69				
			<u>INVESTMENT INCOME</u>		
			<u>INCOME RESOURCES FROM CHARITABLE ACTIVITIES</u>		
			Childcare Fees	158,263.62	135,699.20
			CASH 4 SCHOOLS		21.00
			Photos	78.37	
			Course recovery	150.00	
			Visit income	181.50	
<u>GOVERNANCE COSTS</u>					
Stationery	526.74	164.49			
Date Protection	134.00	40.00			
Insurance	2,178.81	2,045.95			
HR Support	3,011.64	2,840.98			
CRB/DBS Checks	473.10	198.10			
<u>GRANTS AND DONATIONS</u>					
Gifts & Cards	79.17	4.50			
Staff Wellbeing		258.05			

--	--	--	--	--	--

General Purpose Fund/Unrestricted Funds analysis continued as at

###

Expenditure/Losses (Resources Expended)	Current Period	Previous Period	Income/Gains (Incoming Resources)	Current Period	Previous Period
<u>OTHER COSTS</u>			<u>OTHER INCOMING RESOURCES</u>		
Payroo	420.00	438.00	Refunds	66.36	73.81
Photocopier	1,372.98	767.87	EXP Prop Sale		135.00
Cleaning	4.69	161.68	Redundancy Adjustment		3,743.22
Groceries	10,541.96	6,634.55	Software refund	1,500.00	
Healthcare Products	2,595.64	2,606.12			
Expendable Property	1,002.27	1,349.19			
Toys & Equipment	4,270.07	891.11			
Course Fees & Expenses	2,372.00	1,626.00			
Mid Suffolk District Council	287.00	276.00			
Centre Improvements	728.86	756.63			
Ofsted	50.00	50.00			
Property Depreciation	678.89	774.49			
Computers/Software	1,569.09	1,500.00			
Arts & Crafts	1,185.50	1,458.46			
Clothing	657.20	86.34			
Gardening	42.15	554.63			
Kitchen Equipment	58.34	79.99			
Reserve bank account	5.00				
PRS/PPL	118.39	108.43			
Security	21.99	25.48			
Website Management	14.39	14.39			
Messy Play	68.90	134.80			
Amazon Prime	106.87	87.89			
Redundancy Adjustment		0.00			
Books	31.21	232.17			
Name badges	19.78				
Advertising	90.00				
Teaching resources	60.99	144.20			
SCC		85.00			
Furniture	182.98	211.75			
<u>INTERNAL TRANSFERS³</u>			<u>INTERNAL TRANSFERS⁴</u>		
<u>UNREALISED LOSS ON INVESTMENTS</u>			<u>GAIN ON REVALUATION OF FIXED ASSETS</u>		
			<u>UNREALISED GAIN ON INVESTMENTS</u>		
Total Expenditure	251,405.14	224,502.94	Total Income	259,147.82	234,939.74
Excess of Income	7,742.68	10,436.80	Excess of Expenditure		
Grand Totals	259,147.82	234,939.74	Grand Totals	259,147.82	234,939.74

³This will include all transfers including those to designated funds.

⁴This will include all transfers including those from designated funds.

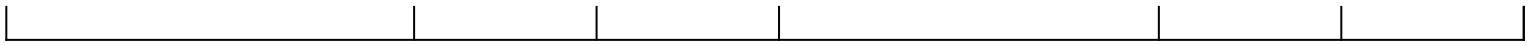
Unrestricted Trading Account analysis as at 31-Jan-2023

Expenditure/Losses (Resources Expended)	Current Period	Previous Period	Income/Gains (Incoming Resources)	Current Period	Previous Period
<u>CHARITABLE ACTIVITIES</u>			<u>INCOME RESOURCES</u>		
Trading purchases including trade expenses less write off/mess guests/cost sales.	0.00	0.00	<u>FROM CHARITABLE</u>		
			<u>ACTIVITIES</u>		
			Trading sales less cost price sales	0.00	0.00
Opening stock - Closing Stock	0.00	0.00			
Add/Subtract to Trading purchases as above	0.00	0.00			
Adjusted trading purchases to be used at SOFA cell (B21)	0.00	0.00			

Restricted Funds analysis as at

###

Expenditure/Losses (Resources Expended)	Current Period	Previous Period	Income/Gains (Incoming Resources)	Current Period	Previous Period
<u>INVESTMENT MANAGEMENT COSTS</u>			<u>VOLUNTARY INCOME</u> SEN - SCC Grants RESOURCES - Donations	3,593.43	3,645.10 1,116.67
<u>COST OF GENERATING FUNDS</u>			<u>ACTIVITIES FOR GENERATING FUNDS</u> RESOURCES - Fundraising	1,070.00	692.45
<u>CHARITABLE ACTIVITIES</u> SEN - Wages RESOURCES -Fundraising Costs RESOURCES -Activities	700.00 955.85	3,898.76 151.25 224.09			
			<u>INVESTMENT INCOME</u>		
			<u>INCOME RESOURCES FROM CHARITABLE ACTIVITIES</u> RESOURCES - Cake Making		35.00
<u>GOVERNANCE COSTS</u> RESOURCES - Stationery SEN - Stationery		38.78 16.46			
<u>GRANTS AND DONATIONS</u> RESOURCES - Gifts & Cards		48.00			



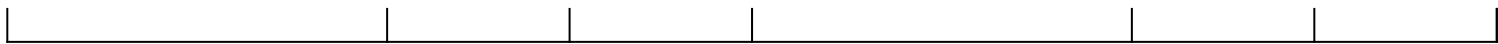
31-Jan-2023

[illegible]

³This will include all transfers including those to designated funds.

⁴This will include all transfers including those from designated funds.

Expenditure/Losses (Resources Expended)	Current Period	Previous Period	Income/Gains (Incoming Resources)	Current Period	Previous Period
<u>INVESTMENT MANAGEMENT COSTS</u>			<u>VOLUNTARY INCOME</u>		
<u>COST OF GENERATING FUNDS</u>			<u>ACTIVITIES FOR GENERATING FUNDS</u>		
<u>CHARITABLE ACTIVITIES</u>			<u>INVESTMENT INCOME</u>		
			<u>INCOME RESOURCES FROM CHARITABLE ACTIVITIES</u>		
<u>GOVERNANCE COSTS</u>					
<u>GRANTS AND DONATIONS</u>					

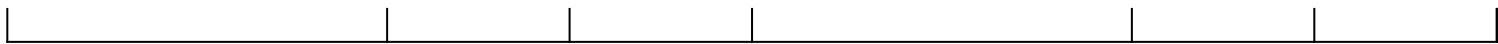


Expenditure/Losses (Resources Expended)	Current Period	Previous Period	Income/Gains (Incoming Resources)	Current Period	Previous Period
<u>OTHER COSTS</u>			<u>OTHER INCOMING RESOURCES</u>		
<u>INTERNAL TRANSFERS³</u>			<u>INTERNAL TRANSFERS⁴</u>		
<u>UNREALISED LOSS ON INVESTMENTS</u>			<u>GAIN ON REVALUATION OF FIXED ASSETS</u>		
			<u>UNREALISED GAIN ON INVESTMENTS</u>		
Total Expenditure	0.00	0.00	Total Income	0.00	0.00
Excess of Income			Excess of Expenditure		
Grand Totals	0.00	0.00	Grand Totals	0.00	0.00

³This will include all transfers including those to designated funds.

⁴This will include all transfers including those from designated funds.

Expenditure/Losses (Resources Expended)	Current Period	Previous Period	Income/Gains (Incoming Resources)	Current Period	Previous Period
<u>INVESTMENT MANAGEMENT COSTS</u>			<u>VOLUNTARY INCOME</u>		
<u>COST OF GENERATING FUNDS</u>			<u>ACTIVITIES FOR GENERATING FUNDS</u>		
<u>CHARITABLE ACTIVITIES</u>			<u>INVESTMENT INCOME</u>		
			<u>INCOME RESOURCES FROM CHARITABLE ACTIVITIES</u>		
<u>GOVERNANCE COSTS</u>					
<u>GRANTS AND DONATIONS</u>					



Endowment Funds analysis continued as at

31-Jan-2023

[illegible]

³This will include all transfers including those to designated funds.

⁴This will include all transfers including those from designated funds.

Notes to the accounts (Paras 2 to 12 are to be completed by all funds which have a £100K or over and those funds already registered with the Charity Regulator, all other funds must complete Paras 6 and 7 and the declarations at Para 12):

1. Principal Accounting Policies

a. Accounting Convention. The financial statements are prepared under the historical cost convention as modified by the inclusion of investments at market value and in accordance with applicable accounting standards. In preparing the financial statements the charity follows good practice as set out in the Statement of Recommended Practice "Accounting and reporting for Charities" (SORP) 2005 (<http://www.charitycommission.gov.uk/investigations/sorp/sorp05>)

b. Incoming Resources. Income is recognised in the period in which the charity is entitled to the receipt, and the amount can be measured with reasonable certainty. Grants from other sources, including donations and other income from activities are included in the general funds of the charity if they are in furtherance of the charity's objects. A restricted fund is only recognised where there is an agreed and explicit condition of the grant or donor.

c. Intangible Income. Due to the close collaborative relationship and the manner in which the charity's activities complement those of the Army, intangible income, reflected in time and space, is not quantifiable or measurable and so is not recognised in the accounts.

d. Resources Expended and Basis of Allocation of costs. Expenditure is included when incurred or exceptionally where a commitment is made which requires an accrual when payment is to be made in the subsequent accounting period. Similarly, where prepayments are made in advance of commitments falling due in a subsequent accounting period, the appropriate credit is included in the accounts and reversed the following year. Grants payable are included in the SOFA when agreed by the Managing Trustee. Expenditure is recognised in the period in which it is incurred. The majority of costs are directly attributable to specific activities. Irrecoverable VAT is charged in the annual report and accounts.

e. Governance Costs. Governance costs are the costs of professional advice, holding meetings or committee meetings associated with decision making, any fee for audit or internal examination and any fee incurred in the preparation, statutory filing, printing or copying of the annual report and accounts.

f. Capitalisation and Depreciation of Tangible Fixed Assets. All assets having a purchase price of more than £500 are capitalised. The cost of tangible fixed assets are written off by equal instalments over their expected useful lives using the following methods of depreciation:

Furniture, fixtures and equipment	-	Straight Line over a period of 2 - 10 years.
Motor vehicles	-	Straight Line over a period of 2 - 10 years.

Assets with a life of more than one year but with a purchase value of below £500 are included in the inventory but the cost is written off in the year it is incurred and is not depreciated over the life of the asset. Where the asset is depreciated over a period of more than 10 years, the depreciation item and period are to be provided following the notes on page 13.

g. Fixed Asset Investment. Fixed asset investments are included at market value at the balance sheet date. Any gain or loss on revaluation is shown in the Statement of Financial Activities on page 2.

h. Stocks. Purchased stocks are valued at the lower cost or net realisable value making allowance for any obsolete or slow-moving items.

i. Funds Accounting. Funds held by the charity are:

(1) General Purpose/Unrestricted/Designated Funds. These are funds that can be used in accordance with the charitable objects at the discretion of the Managing Trustee. [These] funds are unrestricted funds which have been allocated/earmarked for a particular purpose by the Managing Trustee and are to be declared in the Managing Trustee's comments in accordance with Para 12 to these notes stating what they are intended to be used for and when.

(2) Endowment Funds. Endowment funds are those investments and other gifts held in perpetuity by the unit, the capital sum or property being held in perpetuity and the income on investment is available for charitable use.

(3) Restricted Funds. These are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor when funds are raised for particular restricted purposes. Further explanation of the purpose of each fund is to be included in the notes to the accounts.

j. Heritage Assets. In the course of the unit's history, the charity may have acquired memorabilia, regalia, silverware, antiques and other historical artefacts in the course of military service in service of the Crown. The value of these pieces is in large part derived from their close association with Regimental history which precludes the use of conventional valuation techniques being applied. Whilst the objects of the charity do not specifically include preservation and conservation, the pieces represent an essential element of celebrating the unit's history and esprit-de-corps. Consequently the Managing Trustee considers the charity to hold heritage assets both for functional use and as an element of national history on behalf of the nation. Heritage assets acquired prior to 1 Apr 06 are therefore not capitalised on the balance sheet but a description of the assets is disclosed as part of the notes to the accounts. Heritage assets acquired after 1 Apr 06 where the purchase price is known and which exceed £500.00 are included in the balance sheet at their acquisition value but are not depreciated.

k. Other Costs. Other costs are those costs not incurred in the undertaking of charitable activities in furtherance of the objects of the charity, i.e. the provision of facilities, recreational provisions and activities in furtherance of military efficiency. They are also costs incurred in the making of grants and donations, in the costs of generating funds, i.e. the costs incurred in trading or fundraising undertaken by the charity, or in governance costs.

2. **Grants Made** (if total grants are over 5% of the charity's total expenditure).

The charity made the following grants/donations:

Grants to institutions

Name of institutions	Purpose	Total number of grants given	Total amount of grants paid
Total grants to institutions		0	£0.00

Grants to individuals

Purpose	Total number of grants given	Total amount of grants paid
Total	0	£0.00

3. **Related Party Transactions & Remuneration and Expenses**

Whilst the charity has a close working relationship with the Army, there are no transactions which require disclosure under SORP 2005. The only transactions made by the charity in favour are wholly attributable to the charitable activities of furthering military efficiency. The Managing Trustee is an officer or equivalent and fulfils the role as trustee in accordance with the applicable laws and regulations. No expenses have been paid to the trustee. In the event that expenses have been paid to the trustee, they will be disclosed under the Managing Trustee's comments.

4. **Analysis of Capital Property**

	Fixtures fittings & equipment	Motor vehicles	Total
	£	£	£
Balance b/f	£1,319.40	£0.00	£1,319.40
Purchases	£0.00	£0.00	£0.00
Sales & W/Os	£0.00	£0.00	£0.00
Depreciation	£678.89	£0.00	£678.89
Balance c/f	£640.51	£0.00	£640.51

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5. Total Value of Investments by Category

	Value £
Carrying value (market value at beginning of year)	
Add additions to investments at cost (investments purchased)	
Less disposals at carrying value (investments sold)	
Add/(deduct) net gain/(loss) on revaluation (gain/loss at end of accounting period/audit)	£0.00
Carrying value (market value) at end of year	£0.00

Breakdown of Market Values at

<u>Year End</u>	GPF/ Unrestricted	Restricted	Endowment	Total value
	Value £	Value £	Value £	Value £
Investment properties				£0.00
Investments listed on a recognised stock exchange				£0.00
Investments held in unit trusts or other collective investment schemes				£0.00
Investments in subsidiary or connected undertakings and companies				£0.00
Securities not listed on a recognised stock exchange				£0.00
Cash held as part of the investment portfolio				£0.00
Other investments				£0.00
Total	£0.00	£0.00	£0.00	£0.00

6. List of Debtors

Debtor	Date of Debt	Amount
WACCC Bank Account	14-Dec-22	£1,903.62
Total		£1,903.62

* There are no amounts falling due after more than one year (delete as appropriate).

7. List of Creditors

Creditor	Date of Credit	Amount
HMRC	25-Jan-23	£1,889.57
NEST	25-Jan-23	£653.92
Total		£2,543.49

* There are no amounts falling due after more than one year (delete as appropriate).

8. Paid Employees

	This year £	Last year £
Gross wages paid	###	###
Employer's National Insurance paid	###	£9,090.72
Pension Contributions paid	£2,902.73	£2,808.76
Total staff costs	###	###

Give the number of employees who were engaged in each of the following activities:

	This year £	Last year £
Costs of generating funds		
Charitable activities		
Other		
Total	£0.00	£0.00

No individual employee received a salary of over £60,000.00

9. Governance Costs

	This year £	Last year £
Audit or independent examination fee		

10. Restricted/Endowment Funds

Give details of the movements of the individual funds summarised in the restricted and endowment funds of the Statements of Financial Activities (SOFA).

Fund Name	und Bal B/	Incoming Resources for period	Outgoing Resources for period	¹Transfers	¹Gains and losses	und Bal C/
RESOURCES	£5,087.61	###	£3,752.81	£0.00	£0.00	£2,402.80
SEN	£5,774.55	###	£2,837.02	£0.00	£0.00	£6,530.96
REDUNDANCY	###	£0.00	£0.00	£0.00	£0.00	###

¹Net transfers out and net losses are to be entered as negative figures.

A brief explanation as to the nature and purpose of the charity's Restricted Funds is to be

Name of Restricted Fund	Purpose of fund
RESOURCES	To ensure money raised by Fundraising is used towards nursery purchases & is for the good & benefit of the children.
SEN	To ensure money received for Specials Educational Needs is used towards SEN care, education & facilities.
REDUNDANCY	To ensure contributions are available for all staff entitled to Statutory Redundancy Pay.

11. **Heritage Assets**

Heritage assets that are owned by the charity but purchased/acquired prior to 1 Apr 06 are included in the charity's capital property value (see note 1.j). A list/description of these as

12. **Declarations**

All of the charity's commitments are provided for in the accounts.

No guarantees have been given to third parties.

The charity has not received any loans that are outstanding at the year-end and secured c

The charity has not granted any loans to institutions or companies connected with the cha

The charity did not make any ex-gratia payments during the year.

Sufficient resources are held in an appropriate form to enable each fund to be applied in a with the restrictions imposed.

The financial activities, assets and liabilities of all the charity's branches or sections have l

The trustees have not changed the year end date or the length of the charity's financial year

The charity has no designated funds (if there are designated funds the reason for designating each designated fund is intended to be used by is to be stated in the Managing Trustee's report).

All the charity's operations are continuing operations and there were no operations discontinued or discontinued during the year.

No funds (unrestricted, designated, restricted or endowment) are in deficit at the balance sheet date.

The charity has no intangible assets.

There were no inter-fund loans outstanding at the balance sheet date.

None of the charity's functional fixed assets have been re-valued during the year and the charity does not have a policy of revaluation of these assets.

The charity has no subsidiary companies.

The charity has no material fixed assets which have not been capitalised and included in the balance sheet.

No internal transfers have occurred out of restricted/endowment funds. In the event that a transfer has taken place, full details of the reason for the transfer are disclosed in the Managing Trustee's comments.

All investments held are investment assets in the UK unless otherwise stated.

Note: Where any of the declarations are not correct they are to be crossed out and detail given in the Managing Trustee's comments.

Additional comments:

Signature: _____

Name: Mrs C Morrin

Date: _____

Scheme) Account Holder (Audit Board Scheme)

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Managing Trustee's Annual Report and Comments:

Unit HQ Wattisham Station

Address Wattisham Airfield, Ipswich, Suffolk IP7 7RA

In Respect of the Wattisham Airfield Childcare Centre (WA Fund/**Charity**

Charity Commission/Regulator registered 1061775/0

Description of the charity's trusts

This should include:

- a. Details, including date if known of the charity's governing document (e.g. trust deed, constitution etc): and
- b. A brief explanation of the charity's objects.

Where applicable, you may choose to give details of any specific investment powers of the

Governing Document (e.g. Trust Deed, Constitution)	The Constitution of the Wattisham Airfield Childcare Centre.
---	--

Objects of the Charity	The promotion of efficiency of the Armed Forces of the Crown by the provision and support of facilities and activities for the efficiency and well being of service personnel.
-------------------------------	--

Explain briefly how trustees are elected or appointed and details of any induction and training attended.

Trustee selection method	The Station Commander is the Managing Trustee.
-------------------------------------	--

Trustee induction training	CO Designate course COs Cash and Bank Check course.
---------------------------------------	--

Explain about what the charity is trying to do and how it is going about it. You are only required to provide a brief summary of the main activities and achievements of the charity during the year in relation to its objects.

Summary of main activities in relation to the Charity's objects	The Centre provides quality childcare facilities for children in the Wattisham area. It is mainly used by military personnel but is not exclusively a "military" nursery. The Centre's main source of income is from childcare fees. However, grants are provided by Suffolk County Council to help offset costs and staff training.
Summary of main achievements of the Charity during the year	

Provide a brief review of the financial position of the charity. This should include the principal sources of income.

Financial Review	
-------------------------	--

The Managing Trustee should give in their report a description of the following policies:

- For the selection of investments for the charity.
- For determining the level of income reserves held, stating and explaining the level held.
- Where grants are made by the charity, the selection of individuals and institutions that receive grants out of the assets of the charity.

Financial reserves policy	As far as possible, the worth of the Fund should remain relatively constant.
----------------------------------	--

Investments selection policy and performance of those investments	n/a
--	-----

Provide the name of all trustees/the Managing Trustee(s) during the report year.

Managing Trustee's name/trustees' names	Colonel D C J Amlôt MBE
--	-------------------------

Serious Incidents	
--------------------------	--

Public Benefit Statement	This fund provides public benefit by assisting service personnel to more effectively perform their roles within the Armed Forces of the Crown. It does this by: *a. Providing facilities to assist with the well-being & efficiency of Service Personnel & their families ~~*b. Providing and supporting sporting and adventure training activities~~ This assistance enables service personnel to face the challenges and dangers associated with military service by developing and maintaining <i>teamwork; fitness; confidence; character; spirit and attitude; and morale*</i>. As a result, the fund promotes the efficiency of the Armed Forces of the Crown by enhancing the British Army's capability to undertake the roles demanded including the defence of the United Kingdom and its interests. (I confirm that I have paid due regard to the Charity Commission of England and Wales's guidance on public benefit when deciding what activities the charity should undertake).
---------------------------------	--

*delete as appropriate.

	Signature	_____
Date	Name	<u>Colonel D C J Amlôt MBE</u>
	Appointment	<u>Managing Trustee</u>

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Internal Auditor's/Audit Board Report

1. ~~*I/We~~ have examined the books of account and records from which the final account and have obtained all the information and explanations that were necessary for the purpose prepared internal audit.
2. ~~*I/We~~ certify that end of period checks have been conducted in accordance with Ser Regulations.
3. Subject to the observations given below ~~*I am/we~~ are satisfied that proper books of been kept and that the final accounts give a true and fair view of the results of transaction period and of the state of the Fund's affairs as at the date of the balance sheet. Subject to ~~*my/our~~ observations ~~*I am/we~~ are satisfied that cash and bank balances and stocks have been properly checked at prescribed intervals and that adequate insurance exists.
4. ~~*I/We~~ have stamped and the original books of account and the original records ~~*I/we~~ checked. All vouchers relating to this account have been cancelled.
5. ~~*I/We~~ have made the following observations whilst carrying out the internal audit:
 - a. Previous observations ~~*have/have~~ not been actioned (list those observation on

Signature: _____

Name: WO1 N Lovelock AGC (SPS) _____

Date _____

Appointment: RAO 6 AAC _____

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Comd/SO2 SPS - Independent Examiner's report on the Accounts, and Comments

Respective Responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trust that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act)) means that an independent examination is needed.

It is my responsibility to:

- a. Examine the accounts (under section 43(3)(a) of the Act).
- b. Follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the Act).
- c. State whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. 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 transactions in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I cannot express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention (other than those disclosed on the reverse leaf*):

- a. Which gives me reasonable cause to believe that in any material respect the requirements of the Act have not been met:
 - (1) To keep accounting records in accordance with section 41 of the 1993 Act:
 - (2) To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act:

have not been met.

- b. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

* Delete as applicable.

Comd/SO2 SPS - Independent Examiner's report on the Accounts, and Comments

Disclosure Section (Only to be completed if the examiner needs to highlight material problems/discrepancies)

Give here brief details of any items that the examiner wishes to disclose.

Comd/SO2 SPS Comments

Independent Examiner's Signature _____

Name _____

Date: _____

Appointment _____

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WATTISHAM AIRFIELD CHILD CARE CENTRE

England & Wales - Charity number 1061775

Accounts

GETTING STARTED

1. Introduction

- a. Within the Workbook all Cells that perform calculations have been protected in order to prevent accidental deletion of formulae that would result in the SOFA & Balance Sheets not working. However the Cells are not password protected and can therefore be amended. The workbook has been designed as "a one fits all" though and it is not envisaged that funds will need amendments to the template provided.

GPF Tab

2.

- a. The GPF tab has been expanded to cover 2 pages in order that accounts with numerous entries under various headings will have sufficient rows to analyse their GPF in detail.

3. SOFA Tab

- a. With the exception of Cell F44 all cells are populated from the "Balance Sheet", "GPF", "Restricted" & "Endowment" tabs with the information already entered in the compilation of your accounts. The figure to be entered at Cell F44 is taken from last years accounts, being the previous periods "Total Funds".
- b. Although there is now no requirement to submit "Restricted Funds Analysis" sheets to SPS Branch there is an analysis sheet at the "Restricted" Tab which is required to be populated in order that the SOFA captures the information with regard to all "Restricted" Funds.
- c. There will be an extremely small percentage of funds that have "Endowment" or "Designated" Funds in their accounts. However, if this is the case then the "Endowment" or "Designated" Tabs need to be populated in order that the "SOFA" Tab captures the information with regard to all "Endowment" and "Designated" Funds.

4. Balance Sheet Tab

- a. Debtors & Creditors totals (see Cells G14 & G23) are populated from the Debtors/Creditors lists (see pages 6 & 7) within the "Notes 5-12" Tab.
- b. Investments at Market Value (Cells B6 & G6) within the "Balance Sheet" Tab are populated from para 5 of the "Notes 5-12" Tab (Cells G4 & G9). Within para 5 the "Revaluation Gains/Losses" (Cell G7) is populated from the Unrealised Gain on Investments & Unrealised Loss on Investments entries within the "GPF" Tab.
- c. The reason for para 4a & 4b above is to ensure that accounts are not submitted with incorrect notes. If the notes are incorrect then the Balance Sheet & SOFA will not work and should be noticed prior to submission.

5. Setting the End of Period Date

- a. Go to Cell C1 in the "SOFA Tab" and set the date. This will then populate the "Balance Sheet", "GPF", "Restricted", "Designated" and "Endowment" Tabs end of period dates.

DOES THE CLOSE DOWN WORK?

a. Balance Sheet:

Total Assets Minus Liabilities (Previous Period) = **74,692.61**

Total Funds (Previous Period) = **74,692.61**

SOFA

Cell E44 = **74,692.61**

Cell F46 = **74,692.61**

The above 4 amounts must all be the same.

b. Balance Sheet:

Total Assets Minus Liabilities (Current Period) = **80,996.35**

Total Funds (Current Period) = **80,996.35**

SOFA

Cell E46 = **80,996.35**

The above 3 amounts must all be the same.

If both (a) & (b) above are true then the Balance Sheet works.



SIMPLES

If the Balance Sheet Doesn't Work - TIPS**a. Restricted TAB**

The difference between the previous period's Total Restricted Funds and the current year's Total Restricted Funds on the "Balance Sheet" Tab should also be reflected as the difference between Income and Expenditure on the "Restricted" Tab:

i.e.

Current Total Restricted Funds - Previous Total Restricted Funds	=	-4,133.06
--	---	------------------

Total Restricted Funds Income - Total Restricted Funds Expenditure	=	-4,133.06
--	---	------------------

**The above 2 amounts must be the same
(if not then you have incorrect entries in the Restricted Analysis).**

b. SOFA Tab

Check to ensure you have made an entry in Cell E44 and that it is the correct figure.

c. GPF Tab

Cross reference GPF Analysis to the GPF Tab and AB 397 to ensure all entries are included in the close down.

d. Balance Sheet Tab

Cross reference the Balance sheet to the AB 397 to ensure they agree

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**Service Non Public Funds Final Accounts,
Managing Trustee's Report, Internal Audit
Board Report and Independent Examiner's Report (SORP 2005 compliant)
Regimental Accountant Scheme**

Army Form
(Rev 11/09)

Unit: HQ Wattisham Station

Address: Wattisham Airfield, Ipswich, Suffolk IP7 7RA

In Respect of the Wattisham Airfield Childcare Centre (WACCC)

Fund/Charity

Charity Commission/Regulator registered n 1061775/0

For the period from 1-Feb-21 **to** 31-Jan-22

Managing Trustee(s) during the period:

From	01-Feb-2021	to	02-Aug-2021	Name	Col P M Hayhurst
From	02-Aug-2021	to	31-Jan-2022	Name	Col D C Amlot
From		to		Name	

Fund Manager(s) during the period:

From	01-Feb-2021	to	15-Jun-2021	Name	Capt M Walkinshaw
From	15-Jun-2021	to	31-Jan-2022	Name	Mrs C Morrin
From		to		Name	

Internal Auditor(s) during the period:

From	01-Feb-2021	to	31-Jan-2022	Name	WO1 N Lovelock AGC
From		to		Name	
From		to		Name	

Associate Auditor(s) during the period:

Associate Auditor	
Associate Auditor	
Associate Auditor	

Regimental Accountant(s) during the period:

From	01-Feb-2021	to	06-Aug-2021	Name	Mrs Lynda Lindsay
From	06-Aug-2021	to	24-Aug-2021	Name	Mrs Liz Shephard
From	24-Aug-2021	to	29-Oct-2021	Name	Mrs Lynda Lindsay

From	29-Oct-2021	to	31-Jan-2022	Name	Mrs Liz Shephard

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**Service Non Public Funds Final Accounts,
Managing Trustee's Report, Internal Audit
Board Report and Independent Examiner's Report** (SORP 2005 compliant)
Internal Audit Board Scheme

Army Form
(Rev 11/09)

Unit:

Address:

In Respect of the

Fund/Charity

Charity Commission/Regulator registered number

For the period from to

Managing Trustee(s) during the period:

From		to		Name	
From		to		Name	
From		to		Name	

Account Holder(s) during the period:

From		to		Name	
From		to		Name	
From		to		Name	

The Internal Audit Board consists of:

President	
Member	
Member	
Member	
Assembled at	On
By Order of	

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Statement of Financial Activities as at

31-Jan-2022

	Unrestricted/ General Purpose/ Designated Funds	Restricted Funds	Endowment Funds	Total Funds
Voluntary Income	94,558.87	4,761.77	0.00	99,320.64
Activities for Generating Funds	708.64	692.45	0.00	1,401.09
Investment Income	0.00	0.00	0.00	0.00
Income Resources from Charitable Activities	135,720.20	35.00	0.00	135,755.20
Other Incoming Resources	3,952.03	0.00	0.00	3,952.03
Total Incoming Resources	234,939.74	5,489.22	0.00	240,428.96

Investment Management Costs	0.00	0.00	0.00	0.00
Costs of Generating Funds	0.00	0.00	0.00	0.00
Charitable Activities	197,895.70	4,274.10	0.00	202,169.80
Governance Costs	5,289.52	55.24	0.00	5,344.76
Grants and Donations	262.55	48.00	0.00	310.55
Other Costs	21,055.17	5,244.94	0.00	26,300.11
Total Resources Expended	224,502.94	9,622.28	0.00	234,125.22
Net Incoming/Outgoing Resources Before Transfers	10,436.80	-4,133.06	0.00	6,303.74

Gross transfers between funds (internal transfers)	0.00	0.00	0.00	0.00
Net Incoming Resources before Holding Gains and Losses	10,436.80	-4,133.06	0.00	6,303.74

Gains on revaluation of the charity's fixed assets	0.00	N/A	N/A	0.00
Unrealised Gains on investments	0.00	N/A	N/A	0.00
Unrealised Losses on investments	0.00			
Net Movement in Funds	10,436.80	-4,133.06	0.00	6,303.74
Total funds brought forward from previous year	45,772.72	28,919.89	0.00	74,692.61
Total funds carried forward	56,209.52	24,786.83	0.00	80,996.35

Previous Period Total Funds
135,177.81
668.58
0.00
99,717.15
2,782.67
238,346.21

0.00
0.00
203,576.10
5,080.51
884.75
16,596.86
226,138.22
12,207.99

0.00
12,207.99

0.00
0.00
0.00
12,207.99
62,484.62
74,692.61

Balance Sheet as at
31-Jan-2022

Previous		FIXED ASSETS	
(£)	2,093.89	Capital Property (tangible fixed assets)	1,319.40
	.	Heritage Assets	
	0.00	Investments at Market Value	0.00
	2,093.89	Total Fixed Assets	

CURRENT ASSETS			
		Cash	
	72,885.65	Current Account	79,028.13
		Deposit Account	
	1,394.20	Debtors	2,982.51
		Stock on Hand - Trading Profit	
	74,279.85	Total Current Assets	

76,373.74	Total Assets
-----------	---------------------

LIABILITIES			
	1,681.13	Sundry Creditors	2,333.69
		VAT Control	
		VAT Payable	
	1,681.13	Total Liabilities	

74,692.61	Total Assets Minus Liabilities
-----------	---------------------------------------

UNRESTRICTED/GENERAL PURPOSE FUND			
	33,474.31	Balance as per last Balance Sheet	45,772.72
	12,298.41	Add Excess of Income	10,436.80
		Deduct Excess of Expenditure	
	45,772.72	Accumulated Unrestricted/General Purpose F	
	45,772.72	Total Unrestricted & Designated Funds	

TOTAL FUNDS			
	28,919.89	Total Restricted Funds	24,786.83
	0.00	Total Endowment Funds	0.00
	0.00	Total Designated Funds	0.00
	45,772.72	Accumulated Unrestricted/General Purpose Funds	56,209.52
	74,692.61	Total Funds	

RESTRICTED FUNDS

	3,920.50	Resources	5,087.61
	7,331.50	SEN	5,774.55
	17,667.89	Redundancy	13,924.67
28,919.89		Total Restricted Funds	

ENDOWMENT FUNDS

0.00		Total Endowment Funds	

DESIGNATED FUNDS

0.00		Total Designated Funds	

FR used £1.00=

Accountant Scheme) / Account

Holder (Audit

Date

~~Board Scheme)~~ **Signature**

Date

Managing Trustee Signature

Col P A Hayl

Current
(£)

1,319.40

82,010.64

83,330.04

2,333.69

80,996.35

56,209.52

56,209.52

80,996.35

24,786.83

0.00

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General Purpose Fund/Unrestricted Funds analysis as at

###

Expenditure/Losses (Resources Expended)	Current Period	Previous Period	Income/Gains (Incoming Resources)	Current Period
<u>INVESTMENT MANAGEMENT COSTS</u>			<u>VOLUNTARY INCOME</u> SCC Grants Furlough Grants SSP COVID Grant	89,488.08 5,070.79
<u>COST OF GENERATING FUNDS</u>			<u>ACTIVITIES FOR GENERATING FUNDS</u> FUNDRAISING	708.64
<u>CHARITABLE ACTIVITIES</u> Childcare Wages Childcare Refunds Activities Staff Ctivities	196,856.63 752.07 65.00 222.00	193,028.68 785.06		
			<u>INVESTMENT INCOME</u>	
			<u>INCOME RESOURCES FROM CHARITABLE ACTIVITIES</u> Childcare Fees Insurance Claim CASH 4 SCHOOLS	135,699.20 21.00
<u>GOVERNANCE COSTS</u> Stationery Data Protection Insurance HR Support CRB/DBS Checks	164.49 40.00 2,045.95 2,840.98 198.10	103.52 40.00 1,619.07 3,222.92 95.00		
<u>GRANTS AND DONATIONS</u> Gifts & Cards Staff Wellbeing	4.50 258.05	23.75 777.00		

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General Purpose Fund/Unrestricted Funds analysis continued as at
###

Expenditure/Losses (Resources Expended)	Current Period	Previous Period	Income/Gains (Incoming Resources)	Current Period
<u>OTHER COSTS</u>			<u>OTHER INCOMING RESOURCES</u>	
Payroo	438.00	372.00	Refunds	73.81
Photocopier	767.87	826.89	EXP PROP SALE	135.00
Cleaning	161.68	24.12	Redundancy Adjustment	3,743.22
Groceries	6,634.55	4,602.06		
Healthcare Products	2,606.12	2,845.34		
Expendable Property	1,349.19	776.77		
Toys & Equipment	891.11	300.65		
Course Fees & Expenses	1,626.00	766.00		
Mid Suffolk District Council	276.00	32.00		
Centre Improvements	756.63	84.27		
Ofsted	50.00	50.00		
Property Depreciation	774.49	774.49		
Computers/Software	1,500.00	404.15		
Arts & Crafts	1,458.46	816.92		
Clothing	86.34	352.81		
PLA	0.00	115.00		
Gardening	554.63	34.50		
Kitchen Equipment	79.99	285.07		
Phone Credit		18.00		
PRS/PPL	108.43	84.00		
Security	25.48	49.97		
Website Management	14.39	14.39		
Messy Play	134.80	86.18		
Amazon Prime	87.89	15.98		
Redundancy Adjustment	0.00	2,632.33		
Books	232.17	6.95		
Suffolk County Council	85.00			
Teadhing Resources	144.20			
Furniture	211.75			
<u>INTERNAL TRANSFERS³</u>			<u>INTERNAL TRANSFERS⁴</u>	
<u>UNREALISED LOSS ON INVESTMENTS</u>			<u>GAIN ON REVALUATION OF FIXED ASSETS</u>	
			<u>UNREALISED GAIN ON INVESTMENTS</u>	
Total Expenditure	224,502.94	216,065.84	Total Income	234,939.74
Excess of Income	10,436.80	12,298.41	Excess of Expenditure	
Grand Totals	234,939.74	228,364.25	Grand Totals	234,939.74

³This will include all transfers including those to designated funds.

⁴This will include all transfers including those from designated funds.

Unrestricted Trading Account analysis as at

31-Jan-2022

Expenditure/Losses (Resources Expended)	Current Period	Previous Period	Income/Gains (Incoming Resources)	Current Period
<u>CHARITABLE ACTIVITIES</u> Trading purchases including trade expenses less write off/mess guests/cost sales.	0.00	0.00	<u>INCOME RESOURCES FROM CHARITABLE ACTIVITIES</u> Trading sales less cost price sales	0.00
Opening stock - Closing Stock	0.00	0.00		
Add/Subtract to Trading purchases as above	0.00	0.00		
Adjusted trading purchases to be used at SOFA cell (B21)	0.00	0.00		

[illegible]



	Previous Period
	150.34
	228,364.25
	228,364.25

Previous Period
0.00

Restricted Funds analysis as at

###

Expenditure/Losses (Resources Expended)	Current Period	Previous Period	Income/Gains (Incoming Resources)	Current Period
<u>INVESTMENT MANAGEMENT COSTS</u>			<u>VOLUNTARY INCOME</u> SEN - SCC Grants RESOURCES - Donations	3,645.10 1,116.67
<u>COST OF GENERATING FUNDS</u>			<u>ACTIVITIES FOR GENERATING FUNDS</u> RESOURCES - Fundraising	692.45
<u>CHARITABLE ACTIVITIES</u> SEN - Wages RESOURCES -Fundraising Cos RESOURCES -Activities	3,898.76 151.25 224.09	9,762.36		
			<u>INVESTMENT INCOME</u>	
			<u>INCOME RESOURCES FROM CHARITABLE ACTIVITIES</u> RESOURCES - Cake Making	35.00
<u>GOVERNANCE COSTS</u> RESOURCES - Stationery SEN - Stationery	38.78 16.46			
<u>GRANTS AND DONATIONS</u> RESOURCES - Gifts & Cards	48.00	84.00		



31-Jan-2022

Expenditure/Losses (Resources Expended)	Current Period	Previous Period	Income/Gains (Incoming Resources)	Current Period
<u>OTHER COSTS</u>			<u>OTHER INCOMING RESOURCES</u>	
RESOURCES - Toys & Equipment	137.94	30.00	REDUNDANCY - Adjustment	
RESOURCES - Groceries	20.00	74.35		
RESOURCES - Gardening	56.95			
SEN - Toys & Equipment	1,039.09	60.44		
SEN - Teaching Resources		29.43		
SEN - Books		31.80		
SEN - Exp Prop	237.75			
SEN - Groceries	9.99			
Redunancy	3,743.22			
<u>INTERNAL TRANSFERS³</u>			<u>INTERNAL TRANSFERS⁴</u>	
Total Expenditure	9,622.28	10,072.38	Total Income	5,489.22
Excess of Income			Excess of Expenditure	4,133.06
Grand Totals	9,622.28	10,072.38	Grand Totals	9,622.28

³This will include all transfers including those to designated funds.

⁴This will include all transfers including those from designated funds.

[illegible]



[illegible]

Expenditure/Losses (Resources Expended)	Current Period	Previous Period	Income/Gains (Incoming Resources)	Current Period
<u>INVESTMENT MANAGEMENT COSTS</u>			<u>VOLUNTARY INCOME</u>	
<u>COST OF GENERATING FUNDS</u>			<u>ACTIVITIES FOR GENERATING FUNDS</u>	
<u>CHARITABLE ACTIVITIES</u>			<u>INVESTMENT INCOME</u>	
			<u>INCOME RESOURCES FROM CHARITABLE ACTIVITIES</u>	
<u>GOVERNANCE COSTS</u>				
<u>GRANTS AND DONATIONS</u>				

Expenditure/Losses (Resources Expended)	Current Period	Previous Period	Income/Gains (Incoming Resources)	Current Period
<u>OTHER COSTS</u>			<u>OTHER INCOMING RESOURCES</u>	
<u>INTERNAL TRANSFERS³</u>			<u>INTERNAL TRANSFERS⁴</u>	
<u>UNREALISED LOSS ON INVESTMENTS</u>			<u>GAIN ON REVALUATION OF FIXED ASSETS</u>	
			<u>UNREALISED GAIN ON INVESTMENTS</u>	
Total Expenditure	0.00	0.00	Total Income	0.00
Excess of Income			Excess of Expenditure	
Grand Totals	0.00	0.00	Grand Totals	0.00

³This will include all transfers including those to designated funds.

⁴This will include all transfers including those from designated funds.

Previous Period	

Previous Period	
	0.00
	0.00

Expenditure/Losses (Resources Expended)	Current Period	Previous Period	Income/Gains (Incoming Resources)	Current Period
<u>INVESTMENT MANAGEMENT COSTS</u>			<u>VOLUNTARY INCOME</u>	
<u>COST OF GENERATING FUNDS</u>			<u>ACTIVITIES FOR GENERATING FUNDS</u>	
<u>CHARITABLE ACTIVITIES</u>			<u>INVESTMENT INCOME</u>	
			<u>INCOME RESOURCES FROM CHARITABLE ACTIVITIES</u>	
<u>GOVERNANCE COSTS</u>				
<u>GRANTS AND DONATIONS</u>				



31-Jan-2022

³This will include all transfers including those to designated funds.

⁴This will include all transfers including those from designated funds.

Previous
Period

Previous Period	



Previous Period	
	0.00
	0.00

Notes to the accounts (Paras 2 to 12 are to be completed by all funds which have a gr £100K or over and those funds already registered with the Charity Regulator, all other complete Paras 6 and 7 and the declarations at Para 12):

1. Principal Accounting Policies

a. Accounting Convention. The financial statements are prepared under the historical convention as modified by the inclusion of investments at market value and in accordance applicable accounting standards. In preparing the financial statements the charity follows practice as set out in the Statement of Recommended Practice "Accounting and reporting for Charities" (SORP) 2005 (<http://www.charitycommission.gov.uk/investigations/sorp/sorp05d>)

b. Incoming Resources. Income is recognised in the period in which the charity is entitled to receipt, and the amount can be measured with reasonable certainty. Grants from other agencies including donations and other income from activities are in furtherance of the charity's objectives and are part of the general funds of the charity. A restricted fund is only recognised where this is an agreed and explicit condition of the grant or donor.

c. Intangible Income. Due to the close collaborative relationship and the manner in which the charity's activities compliment those of the Army, intangible income, reflected in time and premises is not quantifiable or measurable and so is not recognised in the accounts.

d. Resources Expended and Basis of Allocation of costs. Expenditure is included when incurred or exceptionally where a commitment is made which requires an accrual when payment is to be made in the subsequent accounting period. Similarly, where prepayments are made in advance of commitments falling due in a subsequent accounting period, the appropriate credit is entered in the accounts and reversed the following year. Grants payable are included in the SOFA when agreed by the Managing Trustee. Expenditure is recognised in the period in which it is incurred. The majority of costs are directly attributable to specific activities. Irrecoverable VAT is charged in the annual report and accounts.

e. Governance Costs. Governance costs are the costs of professional advice, holding trustee meetings or committee meetings associated with decision making, any fee for audit or independent examination and any fee incurred in the preparation, statutory filing, printing or copying of the annual report and accounts.

f. Capitalisation and Depreciation of Tangible Fixed Assets. All assets having a purchase price of more than £500 are capitalised. The cost of tangible fixed assets are written off by equal instalments over their expected useful lives using the following methods of depreciation:

Furniture, fixtures and equipment	-	Straight Line over a period of 2 - 10 years.
Motor vehicles	-	Straight Line over a period of 2 - 10 years.

Assets with a life of more than one year but with a purchase value of below £500 are included in the inventory but the cost is written off in the year it is incurred and is not depreciated over the life of the asset. Where the asset is depreciated over a period of more than 10 years, details of the item and period are to be provided following the notes on page 13.

g. Fixed Asset Investment. Fixed asset investments are included at market value at the balance sheet date. Any gain or loss on revaluation is shown in the Statement of Financial Activities on page 2.

h. Stocks. Purchased stocks are valued at the lower cost or net realisable value making allowance for any obsolete or slow-moving items.

i. Funds Accounting. Funds held by the charity are:

(1) General Purpose/Unrestricted/Designated Funds. These are funds that can be in accordance with the charitable objects at the discretion of the Managing Trustee. Designated funds are unrestricted funds which have been allocated/earmarked for a particular purpose by the Managing Trustee and are to be declared in the Managing Trustee's comments in accordance with Para 12 to these notes stating what they are intended to be used for and when.

(2) Endowment Funds. Endowment funds are those investments and other gifts accepted by the unit, the capital sum or property being held in perpetuity and the income only available for charitable use.

(3) Restricted Funds. These are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor when funds are raised for particular restricted purposes. Further explanation of the restriction and purpose of each fund is to be included in the notes to the accounts.

j. Heritage Assets. In the course of the unit's history, the charity may have acquired gifts such as memorabilia, regalia, silverware, antiques and other historical artefacts in the course of disbanding military service in service of the Crown. The value of these pieces is in large part derived from their close association with Regimental history which precludes the use of conventional valuation techniques being applied. Whilst the objects of the charity do not specifically include preservation and conservation, the pieces represent an essential element of celebrating the unit's history and esprit-de-corps. Consequently the Managing Trustee considers the charity to hold heritage assets both for functional use and as an element of national history on behalf of the nation. Heritage assets acquired prior to 1 Apr 06 are therefore not capitalised on the balance sheet but a description of the assets is disclosed as part of the notes to the accounts. Heritage assets acquired after 1 Apr 06 at a purchase price is known and which exceed £500.00 are included in the balance sheet at their acquisition value but are not depreciated.

k. Other Costs. Other costs are those costs not incurred in the undertaking of charitable objects in furtherance of the objects of the charity, i.e. the provision of facilities, recreational programmes and activities in furtherance of military efficiency. They are also costs incurred in the making of grants and donations, in the costs of generating funds, i.e. the costs incurred in trading or fundraising undertaken by the charity, or in governance costs.

2. **Grants Made** (if total grants are over 5% of the charity's total expenditure).

The charity made the following grants/donations:

Grants to institutions

Name of institutions	Purpose	Total number of grants given	Total amount granted
Total grants to institutions		0	

Grants to individuals

Purpose	Total number of grants given	Total amount granted
Total	0	

3. **Related Party Transactions & Remuneration and Expenses**

Whilst the charity has a close working relationship with the Army, there are no transactions with which require disclosure under SORP 2005. The only transactions made by the charity in favour of the Army are wholly attributable to the charitable activities of furthering military efficiency. The Managing Trustee is an officer or equivalent and fulfils the role as trustee in accordance with the applicable laws and regulations. No expenses have been paid to the trustee. In the event that expenses have been paid to the trustee, they will be disclosed under the Managing Trustee's comments.

4. **Analysis of Capital Property**

	Fixtures fittings & equipment	Motor vehicles	Total
	£	£	£
Balance b/f	£2,093.89		£2,093.89
Purchases			£0.00
Sales & W/Os			£0.00
Depreciation	£774.49		£774.49
Balance c/f	£1,319.40	£0.00	£1,319.40

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Amount of s paid
£0.00

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5. Total Value of Investments by Category

	Value
Carrying value (market value at beginning of year)	
Add additions to investments at cost (investments purchased)	
Less disposals at carrying value (investments sold)	
Add/(deduct) net gain/(loss) on revaluation (gain/loss at end of accounting period/audit)	£0.
Carrying value (market value) at end of year	£0.

Breakdown of Market Values at

<u>Year End</u>	GPF/ Unrestricted	Restricted	Endowment
	Value £	Value £	Value £
Investment properties			
Investments listed on a recognised stock exchange			
Investments held in unit trusts or other collective investment schemes			
Investments in subsidiary or connected undertakings and companies			
Securities not listed on a recognised stock exchange			
Cash held as part of the investment portfolio			
Other investments			
Total	£0.00	£0.00	£0.00

6. List of Debtors

Debtor	Date of Debt	Amc
WACCC Bank Account	24-Jan-22	£2,98
Total		£2,98

* There are no amounts falling due after more than one year (delete as appropriate).

7. List of Creditors

Creditor	Date of Credit	Amc
HMRC	31-Jan-22	£1,88
NEST Pensions	31-Jan-22	£44
Total		£2,33

* There are no amounts falling due after more than one year (delete as appropriate).

8. Paid Employees

	This year £
Gross wages paid	£196,856.63
Employer's National Insurance paid	£9,090.72
Pension Contributions paid	£2,808.76
Total staff costs	###

Give the number of employees who were engaged in each of the following activities:

	This year £
Costs of generating funds	
Charitable activities	
Other	
Total	£0.00

No individual employee received a salary of over £60,000.00

9. Governance Costs

	This year £
Audit or independent examination fee	

10. Restricted/Endowment Funds

Give details of the movements of the individual funds summarised in the restricted and endowment funds of the Statements of Financial Activities (SOFA).

Fund Name	Fund Bal B/F	Incoming Resources for period	Outgoing Resources for period	¹Transfers	¹Gains and losses
RESOURCES	£3,883.50				
SEN	£7,331.50				
REDUNDANCY	£17,667.89				

¹Net transfers out and net losses are to be entered as negative figures.

A brief explanation as to the nature and purpose of the charity's Restricted Funds is to be

Name of Restricted Fund	Purpose of fund
RESOURCES	To ensure money raised by Fundraising is used towards nursery purchases & is for the good & benefit of the children.
SEN	To ensure money received for Specials Educational Needs is used towards SEN care, education & facilities.
REDUNDANCY	To ensure sufficient funds are available for all staff entitled to Statutory Redundancy Pay.

11. **Heritage Assets**

Heritage assets that are owned by the charity but purchased/acquired prior to 1 Apr 06 are included in the charity's capital property value (see note 1.j). A list/description of these are

12. **Declarations**

All of the charity's commitments are provided for in the accounts.

No guarantees have been given to third parties.

The charity has not received any loans that are outstanding at the year-end and secured on

The charity has not granted any loans to institutions or companies connected with the charity

The charity did not make any ex-gratia payments during the year.

Sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with the restrictions imposed.

The financial activities, assets and liabilities of all the charity's branches or sections have

The trustees have not changed the year end date or the length of the charity's financial y
12

The charity has no designated funds (if there are designated funds the reason for designating each designated fund is intended to be used by is to be stated in the Managing Trustee's comments).

All the charity's operations are continuing operations and there were no operations discontinued or discontinued during the year.

No funds (unrestricted, designated, restricted or endowment) are in deficit at the balance sheet date.

The charity has no intangible assets.

There were no inter-fund loans outstanding at the balance sheet date.

None of the charity's functional fixed assets have been re-valued during the year and the charity does not have a policy of revaluation of these assets.

The charity has no subsidiary companies.

The charity has no material fixed assets which have not been capitalised and included in the balance sheet.

No internal transfers have occurred out of restricted/endowment funds. In the event that a transfer has taken place, full details of the reason for the transfer are disclosed in the Managing Trustee's comments.

All investments held are investment assets in the UK unless otherwise stated.

Note: Where any of the declarations are not correct they are to be crossed out and details given in the Managing Trustee's comments.

Additional comments:

Date: _____

Signature: _____

Name: Mrs C Morrin

Fund Manager (Regimental Accounts Scheme)
~~Account Holder (Audit Board S~~

Last year £
£202,791.04
£9,555.17
£2,772.11
###

Last year £
£0.00

Last year £

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Fund Bal C/F
£3,883.50
£7,331.50
£17,667.89
£0.00
£0.00
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Managing Trustee's Annual Report and Comments:

Unit HQ Wattisham Station

Address Wattisham Airfield, Ipswich, Suffolk IP7 7RA

In Respect of the Wattisham Airfield Childcare Centre (WACCC) **Fund/Cha**

Charity Commission/Regulator registered numb 1061775/0

Description of the charity's trusts

This should include:

- a. Details, including date if known of the charity's governing document (e.g constitution etc): and
- b. A brief explanation of the charity's objects.

Where applicable, you may choose to give details of any specific investment power

Governing Document (e.g. Trust Deed, Constitution)	The Constitution of the Wattisham Airfield Childcare Centre.
---	--

Objects of the Charity	The promotion of efficiency of the Armed Forces of the Crown provision and support of facilities and activities for the efficient being of service personnel.
-------------------------------	---

Explain briefly how trustees are elected or appointed and details of any induction or training attended.

Trustee selection method	The Station Commander is the Managing Trustee.
-------------------------------------	--

Trustee induction and training	CO Designate course COs Cash and Bank Check course.
---	--

Explain about what the charity is trying to do and how it is going about it. You are a brief summary of the main activities and achievements of the charity during the objects.

Summary of main activities in relation to the Charity's objects	The Centre provides quality childcare facilities for children in the town. It is mainly used by military personnel but is not exclusively a military facility. The Centre's main source of income is from childcare fees. However, grants are provided by Suffolk County Council to help offset costs and maintain the building.
Summary of main achievements of the Charity during the year	

Provide a brief review of the financial position of the charity. This should include the income.

Financial Review	
-------------------------	--

The Managing Trustee should give in their report a description of the following policies:

- For the selection of investments for the charity.
- For determining the level of income reserves held, stating and explaining the policy.
- Where grants are made by the charity, the selection of individuals and the criteria for receiving grants out of the assets of the charity.

Financial reserves policy	As far as possible, the worth of the Fund should remain relatively stable.
----------------------------------	--

Investments selection policy and performance of those investments	n/a
--	-----

Provide the name of all trustees/the Managing Trustee(s) during the report year.

Managing Trustee's name/trustees' names	Col P A Hayhurst until 02 Aug 21 Col D C Amlot from 02 Aug 21
--	--

Serious Incidents	
--------------------------	--

Public Benefit Statement	This fund provides public benefit by assisting service personnel effectively perform their roles within the Armed Forces of the this by: *a. Providing facilities to assist with the well-being & eff of Service Personnel & their families ~~*b. Providing and supporting sporting and adventure tra~~ This assistance enables service personnel to face the challenge associated with military service by developing and maintaining <i>fitness; confidence; character; spirit and attitude; and morale</i> the fund promotes the efficiency of the Armed Forces of the C enhancing the British Army's capability to undertake the roles including the defence of the United Kingdom and its interests (I confirm that I have paid due regard to the Charity Commiss and Wales's guidance on public benefit when deciding what a charity should undertake).
---------------------------------	--

*delete as appropriate.

Date _____

Signature _____

Name Col D C Amlot

Appointment Managing Trustee

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Internal Auditor's/Audit Board Report

1. ~~*I/We~~ have examined the books of account and records from which the final account has been prepared and have obtained all the information and explanations that were necessary for the purpose of the internal audit.
2. ~~*I/We~~ certify that end of period checks have been conducted in accordance with Section 10 of the Audit Regulations.
3. Subject to the observations given below ~~*I am/we~~ are satisfied that proper books of account have been kept and that the final accounts give a true and fair view of the results of transactions over the period. Subject also to ~~*my/our~~ we are satisfied that cash and bank balances and stocks on hand have been properly checked at prescribed intervals and that adequate insurance exists.
4. ~~*I/We~~ have stamped and the original books of account and the original records ~~*I/we~~ have checked. All vouchers relating to this account have been cancelled.
5. ~~*I/We~~ have made the following observations whilst carrying out the internal audit:
 - a. Previous observations ~~*have/have not~~ been actioned (list those observations which have not been actioned)

Signature: _____

Name: WO1 N Lovelock AGC (SPS)

Date: _____

Appointment: RAO 6 AAC

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Comd/SO2 SPS - Independent Examiner's report on the Accounts, and Comments

Respective Responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees state that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the independent examination is needed).

It is my responsibility to:

- a. Examine the accounts (under section 43(3)(a) of the Act).
- b. Follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the Act).
- c. State whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. 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 discrepancies in the accounts, and seeking explanations from the trustees concerning any such matters. The examination undertaken does not provide all the evidence that would be required in an audit, and consequently I cannot express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention (other than those disclosed on overleaf*):

- a. Which gives me reasonable cause to believe that in any material respect the requirements of the Act have not been met:
 - (1) To keep accounting records in accordance with section 41 of the 1993 Act
 - (2) To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act:

have not been met.

- b. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

* Delete as applicable.

Comd/SO2 SPS - Independent Examiner's report on the Accounts, and Comments

Disclosure Section (Only to be completed if the examiner needs to highlight material problems/discrepancies)

Give here brief details of any items that the examiner wishes to disclose.

Comd/SO2 SPS Comments

Independent Examiner's Signature _____

Name _____

Date: _____

Appointment _____
21

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WATTISHAM AIRFIELD CHILD CARE CENTRE

England & Wales - Charity number 1061775

Accounts

Expenditure/Losses (Resources Expended)	Current Period	Previous Period	Income/Gains (Incoming Resources)	Current Period	Previous Period
<u>INVESTMENT MANAGEMENT COSTS</u>			<u>VOLUNTARY INCOME</u>		
			Grants SCC	81,648.40	96,731.23
			Furlough Grant	45,904.22	0.00
			SSP COVID	944.14	0.00
<u>COST OF GENERATING FUNDS</u>			<u>ACTIVITIES FOR GENERATING FUNDS</u>		
<u>CHARITABLE ACTIVITIES</u>					
Childcare Wages	193,028.68	217,418.46			
Childcare Refunds	785.06	990.19			
Activities	0.00	242.69			
Staff Activities	0.00	448.00			
Payroo	372.00	432.00			
			<u>INVESTMENT INCOME</u>		
			<u>INCOME RESOURCES FROM CHARITABLE ACTIVITIES</u>		
			Childcare fees	82,832.15	130,372.06
			Redundancy Adjustment	0.00	1,364.80
			Cake Making	0.00	5.00
			Insurance Claim	16,885.00	0.00
<u>GOVERNANCE COSTS</u>					
Stationery	103.52	298.05			
Data Protection	40.00	40.00			
Insurance	1,619.07	1,578.38			
HR Support	3,222.92	908.96			
Policies & Procedures	0.00	10.95			
CRB Checks	95.00	169.50			
<u>GRANTS AND DONATIONS</u>					
Gifts & Cards	23.75	21.75			
Staff Wellbeing	777.00	186.08			

Expenditure/Losses (Resources Expended)	Current Period	Previous Period	Income/Gains (Incoming Resources)	Current Period	Previous Period
<u>OTHER COSTS</u>			<u>OTHER INCOMING RESOURCES</u>		
Photocopier	826.89	922.96	Refunds	150.34	173.99
Cleaning	24.12	39.55	Exp Prop Sale		50.00
Groceries	4,602.06	8,740.12			
Healthcare Products	2,845.34	1,659.96			
Expendable Property	776.77	2,018.12			
Toys & Equipment	300.65	390.47			
Course fees & Expenses	766.00	2,049.79			
Mid Suffolk District Council	32.00	512.00			
Centre Improvements	84.27	11,124.93			
Dishwasher fees	0.00	399.50			
Ofsted	50.00	50.00			
Property Depreciation	774.49	774.49			
Computers/Software	404.15	355.44			
Arts & Crafts	816.92	1,234.72			
Clothing	352.81	392.55			
PLA	115.00	112.00			
Gardening	34.50	413.80			
Kitchen Equipment	285.07	196.60			
Phone Credit	18.00	18.00			
Teaching Resources		32.72			
PRS/PPL	84.00	203.40			
Security	49.97	0.00			
Website Management	14.39	0.00			
Messy Play	86.18	0.00			
Amazon Prime	15.98	0.00			
Redundancy Adjustment	2,632.33	3,054.40			
Books	6.95	0.00			
<u>INTERNAL TRANSFERS³</u>			<u>INTERNAL TRANSFERS⁴</u>		
<u>UNREALISED LOSS ON INVESTMENTS</u>			<u>GAIN ON REVALUATION OF FIXED ASSETS</u>		
			<u>UNREALISED GAIN ON INVESTMENTS</u>		
Total Expenditure	216,065.84	257,440.53	Total Income	228,364.25	228,697.08
Excess of Income	12,298.41		Excess of Expenditure		28,743.45
Grand Totals	228,364.25	257,440.53	Grand Totals	228,364.25	257,440.53

³This will include all transfers including those to designated funds.

⁴This will include all transfers including those from designated funds.

Expenditure/Losses (Resources Expended)	Current Period	Previous Period	Income/Gains (Incoming Resources)	Current Period	Previous Period
<u>CHARITABLE ACTIVITIES</u>			<u>INCOME RESOURCES</u>		
Trading purchases including trade expenses less write off/mess guests/cost sales.	0.00	0.00	<u>FROM CHARITABLE</u>		
			<u>ACTIVITIES</u>		
			Trading sales less cost price sales	0.00	0.00
Opening stock - Closing Stock	0.00	0.00			
Add/Subtract to Trading purchases as above	0.00	0.00			
Adjusted trading purchases to be used at SOFA cell (B21)	0.00	0.00			

