

## **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	=	<b>-4,133.06</b>
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Total Restricted Funds Income - Total Restricted Funds Expenditure	=	<b>-4,133.06</b>
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**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:**

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

**Fund Manager(s) during the period:**

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

**Internal Auditor(s) during the period:**

<b>From</b>	01-Feb-2021	<b>to</b>	31-Jan-2022	<b>Name</b>	WO1 N Lovelock AGC
<b>From</b>		<b>to</b>		<b>Name</b>	
<b>From</b>		<b>to</b>		<b>Name</b>	

**Associate Auditor(s) during the period:**

Associate Auditor	
Associate Auditor	
Associate Auditor	

**Regimental Accountant(s) during the period:**

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

<b>From</b>	29-Oct-2021	<b>to</b>	31-Jan-2022	<b>Name</b>	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:**

<b>President</b>	
<b>Member</b>	
<b>Member</b>	
<b>Member</b>	
<b>Assembled at</b>	<b>On</b>
<b>By Order of</b>	



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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
<b>Total Incoming Resources</b>	<b>234,939.74</b>	<b>5,489.22</b>	<b>0.00</b>	<b>240,428.96</b>

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
<b>Total Resources Expended</b>	<b>224,502.94</b>	<b>9,622.28</b>	<b>0.00</b>	<b>234,125.22</b>
<b>Net Incoming/Outgoing Resources Before Transfers</b>	<b>10,436.80</b>	<b>-4,133.06</b>	<b>0.00</b>	<b>6,303.74</b>

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

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



Previous Period Total Funds
135,177.81
668.58
0.00
99,717.15
2,782.67
<b>238,346.21</b>

0.00
0.00
203,576.10
5,080.51
884.75
16,596.86
<b>226,138.22</b>
<b>12,207.99</b>

0.00
<b>12,207.99</b>

0.00
0.00
0.00
<b>12,207.99</b>
<b>62,484.62</b>
<b>74,692.61</b>





**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	<b>Total Assets</b>
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LIABILITIES			
	1,681.13	Sundry Creditors	2,333.69
		VAT Control	
		VAT Payable	
1,681.13		<b>Total Liabilities</b>	

74,692.61	<b>Total Assets Minus Liabilities</b>
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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		<b>Accumulated Unrestricted/General Purpose F</b>	
45,772.72		<b>Total Unrestricted &amp; Designated Funds</b>	

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		<b>Total Funds</b>	

### 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		<b>Total Restricted Funds</b>	

### ENDOWMENT FUNDS

0.00		<b>Total Endowment Funds</b>	

### DESIGNATED FUNDS

0.00		<b>Total Designated Funds</b>	

FR used £1.00=

**Accountant Scheme) / Account**  
 Holder (Audit  
 Board Scheme) **Signature**

**Date**

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**Date**

\_\_\_\_\_

**Managing Trustee Signature**

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 Col P A Hayl

**Current**  
(£            )

1,319.40
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83,330.04
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2,333.69
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80,996.35
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56,209.52
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24,786.83

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## General Purpose Fund/Unrestricted Funds analysis as at

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Expenditure/Losses (Resources Expended)	Current Period	Previous Period	Income/Gains (Incoming Resources)	Current Period
<b><u>INVESTMENT MANAGEMENT COSTS</u></b>			<b><u>VOLUNTARY INCOME</u></b> SCC Grants Furlough Grants SSP COVID Grant	89,488.08 5,070.79
<b><u>COST OF GENERATING FUNDS</u></b>			<b><u>ACTIVITIES FOR GENERATING FUNDS</u></b> FUNDRAISING	708.64
<b><u>CHARITABLE ACTIVITIES</u></b> Childcare Wages Childcare Refunds Activities Staff Ctivities	196,856.63 752.07 65.00 222.00	193,028.68 785.06		
			<b><u>INVESTMENT INCOME</u></b>	
			<b><u>INCOME RESOURCES FROM CHARITABLE ACTIVITIES</u></b> Childcare Fees Insurance Claim CASH 4 SCHOOLS	135,699.20 21.00
<b><u>GOVERNANCE COSTS</u></b> 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		
<b><u>GRANTS AND DONATIONS</u></b> 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
<b><u>OTHER COSTS</u></b>			<b><u>OTHER INCOMING RESOURCES</u></b>	
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			
<b><u>INTERNAL TRANSFERS<sup>3</sup></u></b>			<b><u>INTERNAL TRANSFERS<sup>4</sup></u></b>	
<b><u>UNREALISED LOSS ON INVESTMENTS</u></b>			<b><u>GAIN ON REVALUATION OF FIXED ASSETS</u></b>	
			<b><u>UNREALISED GAIN ON INVESTMENTS</u></b>	
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

<sup>3</sup>This will include all transfers including those to designated funds.



<sup>4</sup>This 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 ( <b>B21</b> )	0.00	0.00		



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Previous Period
0.00





# Restricted Funds analysis as at

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



**31-Jan-2022**

Expenditure/Losses (Resources Expended)	Current Period	Previous Period	Income/Gains (Incoming Resources)	Current Period
<b><u>OTHER COSTS</u></b>			<b><u>OTHER INCOMING RESOURCES</u></b>	
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			
<b><u>INTERNAL TRANSFERS<sup>3</sup></u></b>			<b><u>INTERNAL TRANSFERS<sup>4</sup></u></b>	
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

<sup>3</sup>This will include all transfers including those to designated funds.

<sup>4</sup>This will include all transfers including those from designated funds.

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



Expenditure/Losses (Resources Expended)	Current Period	Previous Period	Income/Gains (Incoming Resources)	Current Period
<b><u>OTHER COSTS</u></b>			<b><u>OTHER INCOMING RESOURCES</u></b>	
<b><u>INTERNAL TRANSFERS<sup>3</sup></u></b>			<b><u>INTERNAL TRANSFERS<sup>4</sup></u></b>	
<b><u>UNREALISED LOSS ON INVESTMENTS</u></b>			<b><u>GAIN ON REVALUATION OF FIXED ASSETS</u></b>	
			<b><u>UNREALISED GAIN ON INVESTMENTS</u></b>	
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

<sup>3</sup>This will include all transfers including those to designated funds.

<sup>4</sup>This will include all transfers including those from designated funds.



Previous Period	

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Previous Period	
	0.00
	0.00





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



**31-Jan-2022**

<sup>3</sup>This will include all transfers including those to designated funds.

<sup>4</sup>This will include all transfers including those from designated funds.

Previous  
Period

Previous Period	



Previous Period	
	0.00
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**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 complement 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 value 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 or in 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	<b>£1,319.40</b>	<b>£0.00</b>	<b>£1,319.40</b>

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Amount of s paid
£0.00

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>	<b>GPF/ Unrestricted</b>	<b>Restricted</b>	<b>Endowment</b>
	<b>Value £</b>	<b>Value £</b>	<b>Value £</b>
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			
<b>Total</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>

## 6. List of Debtors

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

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

## 7. List of Creditors

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

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

## 8. Paid Employees

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

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

	<b>This year £</b>
Costs of generating funds	
Charitable activities	
Other	
Total	<b>£0.00</b>

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

## 9. Governance Costs

	<b>This year £</b>
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).

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

<sup>1</sup>Net 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

<b>Name of Restricted Fund</b>	<b>Purpose of fund</b>
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~~



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<b>Total value</b>	<b>Income during year</b>
<b>Value £</b>	<b>Value £</b>
£0.00	
£0.00	
£0.00	
£0.00	
£0.00	
£0.00	
£0.00	
<b>£0.00</b>	<b>£0.00</b>

**Amount**

32.51

**32.51**

Amount
38.84
4.85
<b>33.69</b>

<b>Last year £</b>
£202,791.04
£9,555.17
£2,772.11
###

<b>Last year £</b>
<b>£0.00</b>

<b>Last year £</b>

ndowment column

<b>Fund Bal C/F</b>
£3,883.50
£7,331.50
£17,667.89
£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

<b>Governing Document (e.g. Trust Deed, Constitution)</b>	The Constitution of the Wattisham Airfield Childcare Centre.
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<b>Objects of the Charity</b>	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.
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Explain briefly how trustees are elected or appointed and details of any induction or training attended.

<b>Trustee selection method</b>	The Station Commander is the Managing Trustee.
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<b>Trustee induction and training</b>	CO Designate course COs Cash and Bank Check course.
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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.

<p><b>Summary of main activities in relation to the Charity's objects</b></p>	<p>The Centre provides quality childcare facilities for children in the town of Colchester. 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, some of the costs are provided by Suffolk County Council to help offset costs and ensure the Centre remains open.</p>
<p><b>Summary of main achievements of the Charity during the year</b></p>	<p>The Centre has achieved a number of milestones during the year, including the completion of a major refurbishment project, the introduction of new childcare programmes, and the successful completion of a fundraising campaign. The Centre has also received several awards for its commitment to providing high-quality childcare facilities.</p>

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

<b>Financial Review</b>	
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The Managing Trustee should give in their report a description of the following policies:

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

<b>Financial reserves policy</b>	As far as possible, the worth of the Fund should remain relative
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Investments selection policy and performance of those investments	n/a
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Provide the name of all trustees/the Managing Trustee(s) during the report year.

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

<b>Serious Incidents</b>	
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<b>Public Benefit Statement</b>	<p>This fund provides public benefit by assisting service personnel effectively perform their roles within the Armed Forces of the this by:</p> <ul style="list-style-type: none"> <li>*a. Providing facilities to assist with the well-being &amp; eff of Service Personnel &amp; their families</li> <li><del>*b. Providing and supporting sporting and adventure tra</del></li> </ul> <p>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</p> <p>(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).</p>
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\*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 entries 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 detailed 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 \_\_\_\_\_  
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