

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

**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	
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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 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

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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			

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General Purpose Fund/Unrestricted Funds analysis continued as at

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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.

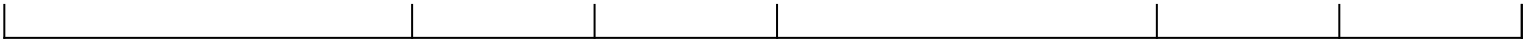
Unrestricted Trading Account analysis as at 31-Jan-2023

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

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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			



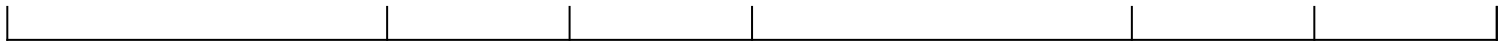
Restricted Funds analysis continued as at 31-Jan-2023

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>		
RESOURCES - Toys & Equip	3,718.38	137.94			
RESOURCES - Groceries		20.00			
RESOURCES - Gardening	34.43	56.95			
SEN - Toys & Equipment	776.26	1,039.09			
SEN - Exp Prop	230.40	237.75			
SEN - Groceries		9.99			
Redundancy		3,743.22			
SEN - Books	19.78				
SEN - Centre Improvements	154.73				
<u>INTERNAL TRANSFERS³</u>			<u>INTERNAL TRANSFERS⁴</u>		
Total Expenditure	6,589.83	9,622.28	Total Income	4,663.43	5,489.22
Excess of Income			Excess of Expenditure	1,926.40	4,133.06
Grand Totals	6,589.83	9,622.28	Grand Totals	6,589.83	9,622.28

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>					

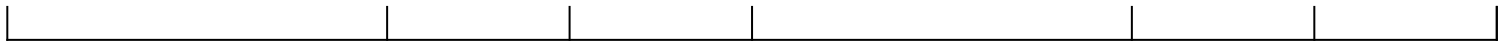


Expenditure/Losses (Resources Expended)	Current Period	Previous Period	Income/Gains (Incoming Resources)	Current Period	Previous Period
<u>OTHER COSTS</u>			<u>OTHER INCOMING RESOURCES</u>		
<u>INTERNAL TRANSFERS³</u>			<u>INTERNAL TRANSFERS⁴</u>		
<u>UNREALISED LOSS ON INVESTMENTS</u>			<u>GAIN ON REVALUATION 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

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>		
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.

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 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	£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

gross income of
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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 ye

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 and reacquired 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 such 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 of the error is 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.
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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.
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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	
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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	
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Public Benefit Statement	<p>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:</p> <ul style="list-style-type: none"> *a. Providing facilities to assist with the well-being & efficiency of Service Personnel & their families *b. Providing and supporting sporting and adventure training activities <p>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.</p> <p>(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).</p>
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*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 of the 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 account have been kept and that the final accounts give a true and fair view of the results of transactions for the 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~~ 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 on the following page)

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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