

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		<u>95,468</u>
		95,468
CREDITORS: Amounts falling due within one year	5	<u>4,802</u>
NET CURRENT ASSETS		<u>90,666</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		93,315
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><u>17,123</u></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%
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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>

