

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

CONTENTS

	Page
Report of the Trustees	3
Independent Examiner's Statement	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Accounts	7 to 10
Detailed Statement of Financial Activities	9

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.

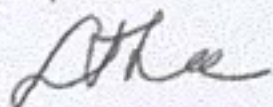
Ofsted (Office for Standards in Education) are the regulator for the childcare centre. The latest inspection of the childcare centre in May 2022 by Ofsted was overall effectiveness rating Good.

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				

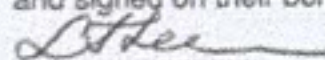
Wattisham Airfield Childcare Centre

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%
-----------------------	-------------------

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>