



South & West Yorkshire Wing Air Training Corps

Charity Registration Number: 1174182

Trustees' Annual Report and Financial Statement

1 April 2022 - 31 March 2023

SOUTH & WEST YORKSHIRE WING AIR TRAINING CORPS

Charity Registration Number: 1174182

Purpose of the Charity: South & West Yorkshire Wing Air Training Corps is established to provide additional financial support from non-public funds in order to support the air cadet experience delivered by the Air Training Corps through public funding (derived from the Ministry of Defence).

Trustees: *The following have served as trustees during the year under review:*

Mr Terence M J Baynes – Chair
Mr Andrew Newton – Acting Treasurer
Mr Michael A Archer
Mr Christopher Kelly

Address of Charity: South & West Yorkshire Wing Air Training Corps
Wing Headquarters
Healdfield Road
CASTLEFORD
West Yorkshire
WF10 4LQ

Bankers: Santander
Bradford
BD1 5AN

CAF Bank Ltd
West Malling
ME19 4JQ

Appointment of Trustees:

Trustees are appointed in accordance with the guidance provided within Air Cadet Publication 11 (Administration of Civilian Committees in the Air Training Corps). On the date of registration, it was agreed that a minimum of FOUR Trustees would be elected at the Annual General Meeting of the Charity held in June each year. The chairman is appointed in accordance with the guidance contained within the referenced publication. Both a secretary and a treasurer are either appointed from amongst the existing trustees or others are invited to be appointed trustees to undertake these roles.

Trustee Declaration:

On appointment, each trustee completes a declaration (in the format advised by the Charity Commission).

Financial Review of the Year:

With the change of status of the Wing from an excepted Charity to a Registered Charity taking place in August 2017, this is the 6th Trustees' Annual Report and Financial Statement being submitted to the Charity Commission. The Trustees continue to act on the experience learned from previous years' Accrual & Disbursements and years' operating as an Excepted Charity. Therefore, the Trustees continue to target their financial support, in line with the overarching aims of the air cadet organisation (RAF Air Cadets). Essentially, this entails supporting (directly or indirectly) events and activities organised for cadets of the Wing – for example inter-Wing sports, purchase of equipment and for the training of adult volunteers.

The detail of the receipts and payments for the year under review are recorded later in this report. With receipts of £100,565.29 and payments of £114,605.21 there was decrease in total funds of £14,039.92 compared with an increase of £3,481.63 the previous year.

The key source of unrestricted income is by means of a levy raised on each enrolled cadet within South & West Yorkshire Wing. This presently stands at a net sum of £2.40 per cadet per month with approximately 1300 cadets in the Wing at any one time. Experience has shown that this income is currently adequate for ongoing needs whilst providing a workable reserve.

Another source of income (restricted funds) is by means of income whereby the Wing acts as a conduit for funds to other agencies, principally Headquarters Air Cadets (HQAC). This is generally in the form of collated payments for overseas Camps, Duke of Edinburgh Award purchases and similar payments.

Reserves Policy:

Since 2012 the Wing has established that it needs to hold financial reserves approximating to a six-month expenditure sum. Such a sum would allow the Wing to continue operation even if normal receipts were interrupted for a period. For 2022-23 this sum stands at £56,802.00 after removing £10,000 for exceptional, one of costs of the new aviation syllabus (see notes). We also hold a small, additional sum in reserve to support squadrons within the Wing who are experiencing short term difficulties.

Independent Examination of Accounts:

With the level of receipts and payments both more than £25,000 and over £100,000, the trustees identified that an Independent Examination of the accounts is required and that they would appoint FB Accounting Ltd. (of Rothwell, Leeds), to undertake this examination annually.

Declaration:

The trustees declare that they approved the above report at their meeting on 6th December 2023.

Signed on behalf of the charity's trustees:



Terence M J Baynes
Chair



Andrew Newton
Treasurer

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

**Respective
responsibilities of
trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether 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 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 the 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.

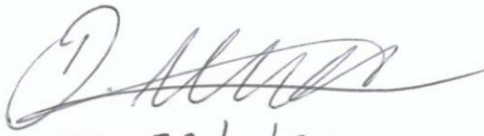
**Independent examiner's
statement**

In connection with my examination, no matter has come to my attention (other than that disclosed below*):

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act;
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 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.

** Please delete the words in the brackets if they do not apply.*

FB Accounting Ltd.
57a Commercial Street
Rothwell
Leeds, LS26 0QD

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Date: 22/1/24.

RECEIPTS

	Unrestricted	Restricted	Total	Year to 31-Mar-23
Squadron Subscriptions & GP Funds	30,915.00	30,915.00	61,830.00	61,830.00
DofE Registrations (Squadrons)	-	-	-	-
DofE Refunds (HQAC)	-	-	-	-
Functional Areas				
Shooting	4,708.00	-	4,708.00	4,708.00
Training ¹	210.00	-	210.00	210.00
Sport	1,991.00	-	1,991.00	1,991.00
D of E Registrations	4,581.00	-	4,581.00	4,581.00
D of E Registrations (completions)	-	518.00	518.00	518.00
Wing Activity Centre	790.00	-	790.00	790.00
Interest	68.59	-	68.59	68.59
Awards, Presentations and Social	5,068.00	-	5,068.00	5,068.00
Sector Activities	-	9,033.00	9,033.00	9,033.00
UK Camps	9,143.83	-	9,143.83	9,143.83
Squadron Loan Income	-	-	-	-
Squadron Support	1,538.87	-	1,538.87	1,538.87
Transport²	55.00	-	55.00	55.00
Donations	30.00	-	30.00	30.00
Grants	-	1,000.00	1,000.00	1,000.00
	59,099.29	41,466.00	100,565.29	100,565.29

¹ Training not attributable to one specific functional area e.g. health and safety, driving.

² Transport costs such as for civilian committee members travelling to undertake their duties.

PAYMENTS

	Unrestricted	Restricted	Total	Year to 31-Mar-23
Bank Account Charges	291.30	-	291.30	291.30
Accountancy Fees	915.77	-	915.77	915.77
HQAC GP Fund	-	28,115.00	28,115.00	28,115.00
North Region Welfare Fund	-	1,218.00	1,218.00	1,218.00
Asset & Indemnity Insurances	843.00	-	843.00	843.00
Functional Areas	-	-	-	-
Adventure Training	-	-	-	-
D of E Completion refunds	-	-	-	-
D of E Registration packs	7,875.00	-	7,875.00	7,875.00
First Aid	2,728.63	-	2,728.63	2,728.63
Flying, Gliding and Aviation	10,406.20	-	10,406.20	10,406.20
Shooting	8,399.03	-	8,399.03	8,399.03
Sports	5,136.27	-	5,136.27	5,136.27
Road Marching and Walking	-	-	-	-
Training and development	425.00	-	425.00	425.00
Media	817.60	-	817.60	817.60
Wing Activity Centre	453.89	-	453.89	453.89
Computing and IT	1,601.87	-	1,601.87	1,601.87
Grants	760.00	1,000.00	1,760.00	1,760.00
Sector activities	340.00	2,000.00	2,340.00	2,340.00
UK Camps	9,080.05	-	9,080.05	9,080.05
Overseas Camps (inc. IACE)	1,100.00	-	1,100.00	1,100.00
Administration Costs	1,047.78	-	1,047.78	1,047.78
Awards, Presentations and Social	18,345.50	-	18,345.50	18,345.50
Squadron Support	2,389.33	-	2,389.33	2,389.33
Transport	3,230.00	-	3,230.00	3,230.00
Loans to Squadrons	6,085.99	-	6,085.99	6,085.99
	82,272.21	32,333.00	114,605.21	114,605.21

SUMMARY

Funds on 31 March 2022

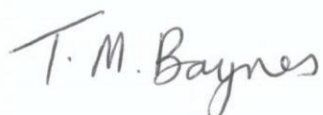
Cash	0.00	
CAF Bank (Online Account)	8,275.56	
Savings Account 2 (Loans)	12,348.91	
Soldo	6,793.49	
Santander Account (General)	86,697.92	114,118.88

Funds at 31 March 2023

Cash	0.00	
Lloyds	0.00	
CAF Bank (Online Account)	60,975.17	
Savings Account 2 (Loans)	12,377.84	
Soldo	4,456.48	
Santander Account (General)	22,269.47	100,078.96
Accounts Receivable (Squadron loans)	1,483.67	101,562.63

Net of Receipts/Payments for the year (14,039.92)

Signed on behalf of the charity's trustees:



Terence M J Baynes
Chair



Andrew Newton
Treasurer

NOTES

1. Accounting Policy:

These accounts have been prepared under the historic cost convention.

2. Debtors and Creditors:

The Wing only loans or lends money to organisations within its direct view. These loans are either operational to support the squadron in time of need such as during banking difficulties. Alternatively, the Wing makes modest interest free loans available to squadrons

There are three debtors:

- 2357 (Pudsey) Squadron ATC (loan)
- 127 (Wakefield) Squadron (support)
- Staff member (D1 upfront costs)

There are no creditors.

3. Movement of Funds:

There has been no movement of funds between restricted and non-restricted accounts.

4. Grants:

The trustees have made a number of grants-in-aid, from the unrestricted funds available to them, to support the cadet experience, as follows:

Grants to support Squadron Activities	760.00
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The Wing has also acted as intermediary for an additional £ 1,000.00 of grants which were then paid directly to their applicants. These are included in the restricted funds and are not included here.

5. Trustees' Remuneration and Expenses:

No remuneration - directly or indirectly - has been paid out of the funds [of the charity] to any trustee (or to any person or persons known to be connected with any of them) apart from certain legitimate administrative costs.

6. Stock:

South & West Yorkshire Wing hold a stock of equipment and supplies for example IT equipment, Adventure training equipment such as kayaks, canoes also first aid training supplies too extensive to list resulting in an estimated current value of assets of £52,137.00. Full list available on request.

7. Comparison with Previous Years:

The income of South and West Yorkshire Wing has increased to almost pre-pandemic levels with many activities taking place as normal. During this time, some governance and syllabus changes have taken place which have resulted in the Wing spending reserves on new projects, in particular, aviation, with a focus on synthetic flying which resulted in a project to greatly increase our capacity to undertake training both at Wing headquarters and as a mobile team.

Following an extended period where South and West Yorkshire Wing's assets were not fully used, a period of consolidation and depreciation has resulted in a more modest asset list value, however wear and tear has been minimal and most items remain serviceable.

The experience of South and West Yorkshire Wing and its trustees has also been drawn upon to lead a North Region transition to improve reporting and accountability. As a result, we have incurred some costs associated with providing access to services for other Wings in the North of England. These costs will be recovered in the next financial year.