



# South & West Yorkshire Wing Air Training Corps

Charity Registration Number: 1174182

## **Trustees' Annual Report and Financial Statement**

1 April 2023 - 31 March 2024

## 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  
  
Lloyds Bank Plc.  
98 Victoria Street  
London  
SW1E 5JL

### 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:

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 £127,678.60 and payments of £125,631.46 there was an increase in total funds of £2,047.14 (excluding the introduced petty cash) compared with a decrease of £14,039.42 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 but is expected to be reviewed in 2024-25 after being fractionally reduced over the last decade to absorb increases from both Region and HQ.

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 2023-24 this sum stands at £63,828.00. We also hold a small, additional sum of £12,000.00 in reserve to support squadrons within the Wing who are experiencing short term difficulties (averaged at £3,000.00 per squadron for four squadrons under support). This equates to total reserves of £75,828.00 for the next financial year.

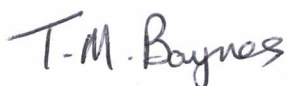
## Independent Examination of Accounts:

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 29<sup>th</sup> May 2024.

*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

Date: 29/07/2024

## RECEIPTS

|   | Unrestricted     | Restricted       | Year to<br>31-Mar-24 |
|---|------------------|------------------|----------------------|
| <b>GP Fund Contributions (revenue)</b>  | 30,568.80        | 33,116.20        | 63,685.00            |
| <b>Functional Areas</b>                 |                  |                  |                      |
| Shooting                                | 4,647.86         | -                | 4,647.86             |
| Sport                                   | 1,400.00         | -                | 1,400.00             |
| D of E Registrations                    | 6,082.50         | -                | 6,082.50             |
| D of E Registration Refunds HQAC        | -                | 701.00           | 701.00               |
| <b>Bank Account Interest</b>            | 61.58            | -                | 61.58                |
| <b>Awards, presentations and social</b> | 10,805.65        | -                | 10,805.65            |
| <b>Clothing and uniform</b>             | 870.70           | -                | 870.70               |
| <b>Sector Activities</b>                | -                | 12,849.00        | 12,849.00            |
| <b>UK Camps</b>                         | 17,678.57        | -                | 17,678.57            |
| <b>Loan repayments</b>                  | 3,459.00         | -                | 3,459.00             |
| <b>Postage and administration</b>       | 1,047.00         | -                | 1,047.00             |
| <b>Sale of assets</b>                   | 2,000.00         | -                | 2,000.00             |
| <b>Squadron Support</b>                 | 890.74           | -                | 890.74               |
| <b>Grants</b>                           | -                | 1,500.00         | 1,500.00             |
|   | <b>79,512.40</b> | <b>48,166.20</b> | <b>127,678.60</b>    |

## PAYMENTS

|  | Unrestricted     | Restricted       | Year to<br>31-Mar-24 |
|--|------------------|------------------|----------------------|
| <b>Bank Fees and card processing charges</b>   | 203.26           | -                | 203.26               |
| <b>Accountancy fees</b>                        | 3,279.39         | -                | 3,279.39             |
| <b>HQAC GP Fund Contribution</b>               | -                | 36,022.50        | 36,022.50            |
| <b>Regional GP Fund</b>                        | -                | 1,512.00         | 1,512.00             |
| <b>Insurance</b>                               | 808.64           | -                | 808.64               |
| <b>Functional Areas</b>                        |                  |                  |                      |
| Adventure Training                             | 3,271.71         | -                | 3,271.71             |
| D of E Award Costs                             | 10,508.50        | 820.00           | 11,328.50            |
| First Aid                                      | 246.55           | -                | 246.55               |
| Flying, Gliding and Aviation                   | 1,038.88         | -                | 1,038.88             |
| Road Marching and Walking                      | 1,440.00         | -                | 1,440.00             |
| Radio and Cyber                                | 303.95           | -                | 303.95               |
| Shooting                                       | 7,390.13         | -                | 7,390.13             |
| Sports   | 3,894.11         | -                | 3,894.11             |
| <b>IT equipment and software</b>               | 268.68           | -                | 268.68               |
| <b>Grants</b>                                  |                  | 1,550.00         | 1,550.00             |
| <b>Sector Activities</b>                       |                  | 27,786.57        | 27,786.57            |
| <b>UK Camps</b>                                | 12,357.38        | -                | 12,357.38            |
| <b>Printing, stationery and administration</b> | 1,166.68         | -                | 1,166.68             |
| <b>Awards, presentations and social</b>        | 5,782.64         | -                | 5,782.64             |
| <b>Clothing and Uniform</b>                    | 866.20           | -                | 866.20               |
| <b>Media</b>                                   | 2,278.00         | -                | 2,278.00             |
| <b>Squadron support</b>                        | 458.49           | -                | 458.49               |
| <b>Transport</b>                               | 1,153.20         | -                | 1,153.20             |
| <b>Loans to Squadrons</b>                      | 1,224.00         | -                | 1,224.00             |
|  | <b>57,940.39</b> | <b>67,691.07</b> | <b>125,631.46</b>    |

## SUMMARY

### Funds on 31 March 2023

|                             |                    |                   |
|-----------------------------|--------------------|-------------------|
| Cash (inc. petty)           | 10.38 <sup>1</sup> |                   |
| CAF Bank                    | 60,975.17          |                   |
| Savings Account 2           | 12,377.84          |                   |
| Soldo                       | 4,456.48           |                   |
| Santander Account (Current) | 22,269.47          | 100,088.67        |
| Accounts Receivable         | 1483.67            | 101,572.34        |
|                             |                    |                   |
| Less Liabilities            | 1,383.00           | <b>100,179.25</b> |

### Funds at 31 March 2024

|                                      |           |                   |
|--------------------------------------|-----------|-------------------|
| Cash (inc. petty)                    | 30.68     |                   |
| Lloyds (Current)                     | 69,721.74 |                   |
| Lloyds Savings                       | 30,000.00 |                   |
| CAF Bank                             | 13,339.15 |                   |
| Savings Account 2                    | (closed)  |                   |
| Soldo                                | 607.24    |                   |
| Equals Money                         | 2,000.00  |                   |
| Santander Account                    | (closed)  | 115,698.81        |
| Accounts Receivable (Squadron loans) | 3,164.60  | 118,863.41        |
|                                      |           |                   |
| Less Liabilities                     | 16,626.64 | <b>102,236.77</b> |

Net of Receipts/Payments for the year 2,057.52

*Signed on behalf of the charity's trustees:*



Terence M J Baynes  
Chair



Andrew Newton  
Treasurer

<sup>1</sup> Cash float used by permanent Wing staff used for key cutting, refreshments for visitors and similar household costs. This had not previously been included in the accounts although full paper records exist for its use. This is fully accounted for in the 2023-24 report for the first time. The float's previous values never exceeded around £50.00.



## 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 times of need such as during banking difficulties. Alternatively, the Wing occasionally makes modest interest free loans available to squadrons for one off projects.

There are three debtors within the Wing:

- 2387 (Pudsey) Squadron ATC (loan)
- 362 (Elm Tree) Squadron (loan)
- Staff member (D1 upfront costs)

Debtors outside the Wing:

- Greater Manchester Wing ATC (Regional trial)

There are no (overdue) creditors.

### 3. Movement of Funds:

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

### 4. Grants:

The trustees made no direct grants during the year however as in the past, acted as intermediary for an additional £ 1,550.00 of grants which were then paid directly to their applicants. These are included in the restricted funds and are not itemised 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 £66,423.50. Full list available on request.

### 7. Comparison with Previous Years:

The income of South and West Yorkshire Wing has returned to pre-pandemic levels with 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 for 2023-24, climbing.

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 are recovered from North Region.