



South & West Yorkshire Wing Air Training Corps

Charity Registration Number: 1174182

Trustees' Annual Report and Financial Statement

1 April 2024 - 31 March 2025

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 – 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: 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 Civilian Committee 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). 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 £147,953.96 and payments of £124,068.87 there was an increase in total funds of £23,885.09 compared with an increase of £2,047.14 in 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 stands at a sum of £2.40 per cadet per month with approximately 1300 cadets in the Wing at any one time but will be increased in 2025-26 to accommodate the funding of more cadet activities directly from Wing funds without raising additional charges from squadrons.

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) and the Air Cadet Charity. This is generally in the form of collated payments for donations to the Air Cadet Organisation, 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 2024-25 this sum stands at £61,793.27. 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 £85,976.98 for the next financial year.

The reserves policy is expected to be updated for 2025-26 based on the experiences of Covid restrictions, changes to funding policies following the creation of the Air Cadet Charity and updates in how the Wing operates (including a significantly diminished need for squadron support). This should allow us to reduce our reserves and make more funds available for cadet activities.

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 13th August 2025.

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:

- (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.



DOMINIC ABBASI

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

Date: 3/12/25

RECEIPTS

	Unrestricted	Restricted	Year to 31-Mar-25
GP Fund Contributions (revenue)	38,575.20	41,789.80	80,365.00
Functional Areas			
Adventure Training	1,780.00	-	1,780.00
Road Marching	-	60.00	60.00
Shooting	5,739.80	-	5,739.80
D of E Registrations	5,754.50	-	5,754.50
D of E Registration Refunds from ACC	2,667.00	-	2,667.00
Bank Account Interest	675.45	-	675.45
Donations	198.49	-	198.49
Awards, presentations and social	4,920.00	-	4,920.00
Clothing and uniform	314.80	-	314.80
Courses	-	1,800.00	1,800.00
Camps	27,486.58	-	27,486.58
Loan repayments	3,612.00	-	3,612.00
Grants	-	12,580.34	12,580.34
	91,723.82	56,230.14	147,953.96

PAYMENTS

	Unrestricted	Restricted	Year to 31-Mar-25
Bank Fees and card processing charges	358.50	-	358.50
Accountancy fees	5,851.41	-	5,851.41
ACC Contribution	-	40,182.50	40,182.50
Regional GP Fund	-	4,221.00	4,221.00
Insurance	849.07	-	849.07
Functional Areas			
Adventure Training	12,432.50	-	12,432.50
D of E Award Costs	8,829.00	-	8,829.00
First Aid	783.81	-	783.81
Flying, Gliding and Aviation		-	0.00
Road Marching and Walking	2,220.00	-	2,220.00
Radio and Cyber	566.93	-	566.93
Shooting	9,503.07	-	9,503.07
Sports	2,092.31	-	2,092.31
IT equipment and software	3,765.34	-	3,765.34
Adult development and training	3,059.28	-	3,059.28
Grants		1,670.34	1,670.34
Sector Activities	153.25	-	153.25
UK Camps	16,989.90	-	16,989.90
Printing, stationery and administration	1,242.26	-	1,242.26
Awards, presentations and social	5,877.98	-	5,877.98
Clothing and Uniform	458.36	-	458.36
One off infra payment	2,000.00	-	2,000.00
Squadron support	0.00	-	0.00
Transport	962.06	-	962.06
Loans to Squadrons	-	-	0.00
	77,995.03	46,073.84	124,068.87

SUMMARY

Funds at 31 March 2024

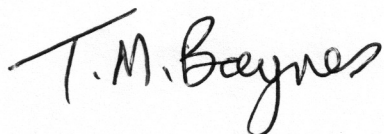
Cash (inc. petty)	30.68	
Lloyds Current	69,721.74	
Lloyds Savings	30,000.00	
CAF Bank	13,339.15	
Savings Account 2	(closed)	
Soldo	607.24	
Equals Money	2,000.00	115,698.81
Accounts Receivable (Squadron loans)	3,164.60	118,863.41
Less Liabilities	16,626.64	102,236.77

Funds on 31 March 2025

Cash (inc. petty)	93.55	
Lloyds Current	16,989.37	
Lloyds Savings	99,042.47	
CAF Bank	(closed)	
Equals Money -GPB	7,011.55	
Soldo	(closed)	123,136.94
Accounts Receivable	3,998.46	127,135.40
Less Liabilities	1,013.54	126,121.86

Net of Receipts/Payments for the year 23,885.09

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 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 is one debtor within the Wing:

- 362 (Elm Tree) Squadron (loan) - £153.00

Debtors outside the Wing:

- Greater Manchester Wing ATC - £1560.00
- North Region ATC - £2401.40
- HQAC - £37.06

Two debtors from outside the Wing have amounts which are significantly overdue. Debtors within the Wing are fully up to date.

3. Movement of Funds:

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

4. Grants:

The trustees made one direct grant of £320.34 to a squadron in a post-covid recovery cycle after showing committed effort and improvement to re-establish squadron numbers. During the year the Wing also, as in the past, acted as intermediary for an additional £ 1,250.00 of grants which were then paid directly to their applicants. These are included in the restricted funds and are not itemised here. In addition, the Wing received additional funds from other North Region Wings and North Region ATC to cover the costs of running the North Region Xero project although many of those payments remain outstanding.

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 insured value of assets of £60,000. Full inventory available on request.

7. Comparison with Previous Years:

South and West Yorkshire Wing continues to grow. Adventure training continues to be one of our strongest areas but the Wing's capacity for providing extensive, additional shooting opportunities, something that sets the RAF Air Cadets apart from other youth organisations has contributed

significantly to the turnover and expenditure of the Wing. To that end, along with some other activities, we are looking to accommodate an increasing amount of these activities from the standard subscription revenue as these are now widespread and regularly scheduled.

We achieved an above average surplus in 2024-25, likely due to the change of Wing Commander. Whilst no activities stopped or reduced, this change meant that there were no major projects although a revitalisation of sport was funded in line with a change in approach from Corps. Despite being substantial in scope, this didn't impact the funds significantly.

Our worst debtors continue to be RAF Air Cadet organisations outside of the Wing and South and West Yorkshire Wing took on the burden of running some training which was made available to all of North Region and was well attended. This covered tools and practices for good financial management.