

South & West Yorkshire Wing Air Training Corps

Charity Registration Number: 1174182

Trustees' Annual Report and Financial Statement

1 April 2018 - 31 March 2019

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 Trevor W Souter – Chair
Mr Peter L Harrison – Treasurer
Mr Terence M J Baynes – Secretary
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 2nd 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. 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 £104,589.02 and payments of £102,762.02 there was increase in total funds of £1,827.00 compared with a decrease of £9,320.40 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 £2.50 per cadet per month with approximately 1300 cadets in the Wing at any one time (variable). 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. Currently this sum stands at £50,000.00

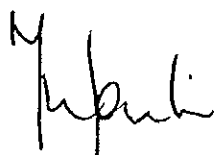
Independent Examination of Accounts:

With the level of receipts and payments both in excess of £100,000, the trustees identified that an Independent Examination of the accounts is required. In this instance, the trustees agreed (Whilst still an excepted charity at their meeting in June 2014) that they would appoint Bartfields, Chartered Accountants (of Rothwell, Leeds), to undertake this examination annually. This remains the case upon becoming a registered charity.


Declaration:

The trustees declare that they approved the above report at their meeting on 7th July 2019.

Signed on behalf of the charity's trustees:



Trevor W Souter
Chair



Peter L Harrison
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 particular 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 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.



Dominic Abbasi MAAT
FB Accounting Limited
57a Commercial Street
Rothwell
Leeds, LS26 0QD

Date: 20/12/2019

RECEIPTS

	Unrestricted	Restricted	Total	Year to 31 March 2019
Squadron Subscriptions & GP Funds	67,041.50	-	67,041.50	67,041.50
DofE Income	-	7,608.50	7,608.50	7,608.50
Activities				
HQ Fuel Rebate		166.75	166.75	166.75
Shooting Income	152.20	-	152.20	152.20
Wing Sports Income	520.98	-	520.98	520.98
Interest	224.16		224.16	224.16
Courses		-		-
Wing Dinner Social		2,940.00	2,940.00	2,940.00
UK Camps	-	8,159.44	8,159.44	8,159.44
Overseas Camps	-	1,685.00	1,685.00	1,685.00
Squadron Loan Income	11,419.92		11,419.92	11,419.92
Donations	3,236.40		3,236.40	3,236.40
Grants	1,434.17		1,434.17	1,434.17
	<hr/> 84,029.33	<hr/> 20,559.69	<hr/> 104,589.02	<hr/> 104,589.02

PAYMENTS

	Unrestricted	Restricted	Total	Year to 31 March 2019
Bank Account Charges & Accountancy Fees	824.16	-	824.16	824.16
HQAC GP Fund	-	34,228.00	34,228.00	34,228.00
Wing Functional Support				
Adventure Training Costs	7,245.50	-	7,245.50	7,245.50
First Aid	1667.23	-	1667.23	1667.23
Band	3,690.78	-	3,690.78	3,690.78
Radio	110.95		110.95	110.95
Shooting	2,061.84		2,061.84	2,061.84
Sports	4,825.24		4,825.24	4,825.24
Wing Parades	1,112.80	166.75	1,279.55	1,279.55
DofE Payments	-	7,539.24	7,539.24	7,539.24
Events & Courses	2,668.76	-	2,668.76	2,668.76
Grants	2,128.18	-	2,128.18	2,128.18
Wing HQ & WAC	8,285.27	-	8,285.27	8,285.27
Wing Dinner Social	-	2,910.80	2,910.80	2,910.80
Asset & Indemnity Insurances	2,507.30		2,507.30	2,507.30
UK Camps & Refunds (Incl. IACE)	-	8,172.36	8,172.36	8,172.36
Overseas Camps	-	3,985.00	3,985.00	3,985.00
Administration Costs	1,657.41		1,657.41	1,657.41
Loans to Squadrons	5,698.90		5,698.90	5,698.90
North Region Welfare Fund		1,275.55	1,275.55	1,275.55
	44,484.32	58,277.70	102,762.02	102,762.02

SUMMARY

Funds at 31 March 2018

Cash	0.00	
CAF Bank (Online Account)	4,726.30	
Savings Account 1 (Reserve)	55,763.02	
Savings Account 2 (Loans)	4,799.02	
Santander Account (General)	19,626.88	84,915.22

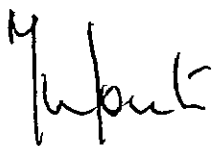
Funds at 31 March 2019

Represented by:

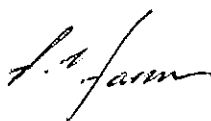
Cash	0.00	
CAF Bank (Online Account)	7,977.04	
Savings Account 1 (Reserve)	55,945.33	
Savings Account 2 (Loans)	8,190.17	
Santander Account (General)	15,049.68	87,162.22

Net of Receipts/Payments for the year +1,827.00

Signed on behalf of the charity's trustees:



Trevor W Souter
Chair



Peter L Harrison
Treasurer

NOTES

1. Accounting Policy:

These accounts have been prepared under the historic cost convention.

2. Debtors and Creditors:

There are no debtors or Creditors

3. Movement of Funds:

The movement of funds during the year is as set-out below:

	Opening	Receipts	Payments	Closing
All Accounts				
Unrestricted				
General	85,335.22	16,987.83	44,484.32	87,162.22
Restricted				
HQAC GP Fund	0.00	67,041.50	34,228.00	32,813.50
DofE Awards	0.00	7,608.50	7,539.24	69.26
Wing Dinner	0.00	2,940.00	2,910.80	29.20
UK Camps	0.00	8,159.44	8,172.36	-12.92
Overseas Camps	0.00	1,685.00	3,985.00	-2,300
North Region Welfare Fund	0.00	0.00	1,275.55	-1,275.55
HQAC Fuel Rebate	0.00	166.75	166.75	0.00
Sports Facilities Grant	0.00	0.00	0.00	0.00
Totals	85,335.22	104,589.02	102,762.02	87,162.22

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	2,128.18
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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 Cadet 'Achievement' Badges for the various training programs purchased from the Wing Functional Support Budget for each function such as First Aid Radio, Shooting etc. Current stock level is 1223 badges @ 20p each = £244.60

7. Comparison with Previous Years:

A reduced income of £6,230.55 for Squadron Subscriptions & General Purpose Funds is evidence of reduced numbers of cadets during this reporting period. However, this also leads to reduced payments on to HQAC. Costs in support of cadet activities remain reasonably constant and prudent use of funds has given an operating gain of £1827.00 over the financial year.