

First Norwich Sea Scout Group

Report and Financial Statements

For the year to 31 March 2021

Charity no: 1034608

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First Norwich Sea Scout Group

Legal and administrative information

Trustees:

Paul Richard White
Julian Greenfield
Charles Bartram

Group Treasurer Appointed Jul 2003
Group Scout Leader Appointed Nov 2009
Asst. Group Scout Leader Appointed May 2017

Adrian Belcher
Jane Stafford

Chairperson Resigned May 2020
Asst. Group Scout Leader Resigned June 2020

Principal Office:

13 Old Lakenham Hall Drive
Norwich
Norfolk
NR1 2NW

Bankers:

Natwest Bank plc, Norwich
Lloyds TSB plc, Norwich
Clydesdale Bank
Co-operative Bank

First Norwich Sea Scout Group

Report of the trustees for the year ended 31 March 2021

The trustees submit their annual report and the financial statements for the year ended 31 March 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in October 2005 in preparing the annual report and financial statements of the charity.

The objects of the Group are to further the growth for scouting for the benefit of its members. The Group is a trust established under its rules which are common to all Groups/Districts of the Scout Association. Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

Review of activities and future developments

The Statement of Financial Activities for the year is set out on page 5 of the financial statements.

Reserves

The reserves of the charity are identified as restricted or unrestricted at the year end. The designated reserves consist of money received for specific management and administrative costs not yet incurred and the unrestricted reserve is available for all other expenditure.

Internal risks are minimised by the implementation of procedures for authorisation of all projects and to ensure consistent and quality delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they meet the needs of the charity. At the year end the reserves were as follows:

	2021 £	2020 £
General Funds	72,179.92	59,302.20
Restricted Funds	2,535.62	3,385.62
Total Reserves	74,715.54	62,687.82

Achievements and Performance

The group was in lockdown for almost the entire year with only a small number of weeks when the group could meet face to face.

All camps were cancelled, along with all fund raising activities.

The group meetings were held over zoom for most weeks of the year.

Risk management

The charity monitors its risk on an ongoing basis and has ensured both policies and funding to mitigate those risks. The major risks identified are covered by the Group's insurance policy.

As part of the new HQ build, a twice yearly Fire Assessment is carried out. The HQ has passed all Fire Assessments.

Governance and internal control

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that year. In preparing those financial statements, the trustees have:

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that are reasonable and prudent;
- stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepared the financial statements on the 'going concern' basis.

The trustees have overall responsibility for ensuring that the charity has appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities". They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The charity is made up of a Committee of Trustees who have full decision making responsibility.

This report was approved by the Trustees on

First Norwich Sea Scout Group

Independent Examiner's Report to the Trustees of the First Norwich Sea Scout Group

I report on the accounts of the Group for the year ended 31st March 2021 which are set out on pages 4 to 8.

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 43(2) of the Charities Act 1993 and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under section 43(3)(a) of the 1993 Act);
- Follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the 1993 Act); and
- State whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 I do not express an audit opinion on the view given by the accounts.

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 41 of the 1993 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 1993 Act

have been met.

Name.....

Address.....

.....

.....

.....

Date.....

First Norwich Sea Scout Group

Statement of Financial Activities (including summary income and expenditure account) for the year ended 31 March 2021 (excluding transfer between Funds)

<u>CHARITABLE INCOME</u>	Notes	Restricted Funds	General Funds	TOTAL FUNDS 2021	Total Funds 2020
Incoming Resources					
Donations and gifts	1		20.00	20.00	85.00
Membership subscriptions			492.11	492.11	6,404.10
Reclaim of Tax (Gift Aid)			-	-	1,557.84
Grant for Setting up New Section			-	-	4,000.00
Government and Local Grants	2		20,708.43	20,708.43	-
Investment Income					
Building Society Interest			26.84	26.84	34.67
Activities					
Camps & Trips			775.00	775.00	8,342.05
Fundraising					
Duck Race			-	-	10,857.67
Quiz and Chips			-	-	973.40
Sundry Receipts					
Rent of Hut			2,342.00	2,342.00	7,239.00
Solar Panels			659.74	659.74	695.59
Uniform Sales			-	-	60.00
Other			228.18	228.18	262.21
TOTAL INCOME		0.00	25,252.30	25,252.30	40,511.53
<u>CHARITABLE EXPENDITURE</u>					
Premises costs (exc Insurance)			2,904.86	2,904.86	3,895.95
Insurance			1,944.14	1,944.14	1,891.05
Camping trips			1,126.25	1,126.25	6,017.07
Fund Raising Expenses					
Duck Race			-	-	2,624.68
Chili and Quiz			-	-	244.78
Donations			-	-	1,000.00
Other Fund Raising			-	-	-
Sundry Expenses					
Purchase of New Equipment			118.90	118.90	1,189.28
Purchase of Uniforms (inc Badges)			137.18	137.18	1,289.20

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	Notes	Restricted Funds	General Funds	TOTAL 2021	Total 2020
<u>CHARITABLE EXPENDITURE</u>					
...continued					
Other Expenses					
Capitation Fees		850.00	2,350.00	3,200.00	3,330.00
Section Spend			481.73	481.73	840.96
Other Expenses			518.52	518.52	906.11
Depreciation Charge		-	2,793.00	2,793.00	-
TOTAL EXPENDITURE		850.00	12,374.58	13,224.58	23,229.08
Net Movement in Funds		(850.00)	12,877.72	12,027.72	17,282.45
Fund Balances B/F @ 1 April 2020		3,385.62	59,302.20	62,687.82	45,405.37
Fund balances C/F @ 31 Mar 2021		2,535.62	72,179.92	74,715.54	62,687.82

All of the above results are derived from continuing activities. All gains and losses recognised in the year are included above

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Balance Sheet as at 31 March 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangibles		450,000.00	450,000.00
Equipment (net of depreciation)		40,707.00	40,000.00
Current assets			
Cash at bank and in hand			
Main Group Account		36,593.66	20,865.50
Camp Account		3,115.11	4,091.36
Beaver Cash Account		73.45	31.48
Savings Account		37,242.62	30,715.78
Duck Race Account		461.45	6,961.45
Lakenham Section Cash Account		22.25	22.25
Total of All Accounts		77,508.54	62,687.82
		_____	_____
Total Net Assets		568,215.54	552,687.82
		_____	_____
Funds: Cash in Bank and in Hand			
Unrestricted Funds		74,972.92	59,302.20
Restricted Funds		2,535.62	3,385.62
Prior Year Adjustment		0.00	0.00
Funds: Fixed Assets			
HQ Building (exc. Depreciation)		450,000.00	450,000.00
Equipment (net of depreciation)		40,707.00	40,000.00
		_____	_____
Total Funds		568,215.54	552,687.82
		_____	_____

At 31 Mar 2015, the HQ was revalued to £450,000 to reflect the inclusion of "the Stores" (an outbuilding) and also to include additional items spent on the HQ since the original building was completed.

The financial statements on pages 4 to 8 were approved by the trustees on and signed on their behalf by:

.....Trustee

First Norwich Sea Scout Group

Notes forming part of the financial statements for the year ended 31 March 2021

1 Accounting policies

(a) Basis of preparation

The financial statements have been prepared under the historical cost convention and have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in October 2005 and applicable accounting standards.

(b) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Investment income and gains are allocated to the appropriate fund.

Restricted Funds are from the grants and donations received for the specific purpose of providing funds for running the new Lakenham Section.

(c) Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

(d) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters.

(e) Tangible fixed assets and depreciation

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition.

The HQ is included in the accounts on a replacement basis.

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2. Donations and gifts

There have been no major donations during this accounting period, only the total of numerous donations, all less than £1,000, is shown

	Total	
	2021	2020
	£	£
Donations – General Funds	20.00	85.00

3. Government and Local Grants

Date Received	Period Covered	Source	Amount (£)
14 Apr 2020	Lockdown 1: 31 Mar 20 to 31 May 20	Closed Business Lockdown Payment	£10,000.00
“	Lockdown 2: 5 Nov 20 to 2 Dec 20	Local Restrictions Support Grant	£1,334.00
“	“	Local Restrictions Support Grant	£ 667.00
20 Jan 2021	“	Local Restrictions Support Grant	£1,810.43
“	Lockdown 2: 5 Nov 20 to 2 Dec 20	Closed Business Lockdown Payment	£4,000.00
“	“	Local Restrictions Support Grant	£2,096.00
10 Mar 2021	Lockdown 2: 2 Dec 20 to 25 Dec 20	Local Restrictions Support Grant	£ 801.00
		TOTAL	£20,708.43

4. Restricted Funds

The Restricted Fund represents monies received as a grant from the Scout Association to assist in the setting up of a new section of the Group.

These monies are specifically to be used for the new section – held at Lakenham Primary School, and for training for all members of the group – whether the leaders running the new section, or the leaders of the existing section.

5 Trustees' remuneration

The trustees neither received nor waived any emoluments or expenses during the year.

6. Tangible Fixed Assets

From 2013, the new HQ is shown as replacement cost. This new building is owned by the 1st Norwich Sea Scout Group and going forward will not be depreciated, but shown as replacement cost.

7. Statement of funds (exc. transfers within Funds and depreciation)

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
General Funds	59,302.20	25,252.30	9,581.58	74,972.92
Restricted Funds	3,385.62	0.00	850.00	2,535.62
	=====	=====	=====	=====
Total funds	62,687.82	25,252.30	10,431.58	77,508.54
	=====	=====	=====	=====

The General reserve represents the free funds of the charity, which are not designated or restricted for particular purposes.