

4th Canvey Island Sea Scout Group

Trustees' Report and Financial Statements

For the Year Ended 31st March 2021

Legal and Administrative Information for year ended 31 March 2021

Trustees

Elaine Helm	(Chairperson)
Barbara Hardy	(Group Scout Leader)
Emma O'Connor	(Treasurer)
Wayne Petty	(Secretary)
Elizabeth Kemp	
Bradley Cox	

Scouters

B. Hardy	Group Scout Leader ("GSL")
D. Kell	Drake Beaver Colony
D. Kell	Nelson Beaver Colony
J. Francis	Smokey Mountain Cub Pack
J. Francis	Stone Mountain Cub Pack
J. Dulieu	Scout Troop
V. Goodhew	Columbus Explorers

Committee Officers

B. Hardy	GSL
E. Helm	Chairperson
E. O'Connor	Treasurer
W. Petty	Secretary
E. Kemp	
B. Cox	
S. Baker	
L. Byworth	
A. Card	
S Whelan	
D Smart	
S Edwards	

Charity Number

1068037

Meeting/Contact Address

The Scouting Centre
23 Blackthorne Road
Canvey Island
Essex
SS8 7BJ

Independent Examiner

Ian Knott

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Trustees Report for the Year Ended 31st March 2021

The trustees present their report and accounts for the year ended 31st March 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2015.

Structure, Governance & Management

The charity is registered with the Scout Association as a Sea Scout Group and was registered as a charity from 10th February 1998.

The trustees who served during the year were:

- B. Hardy GSL
- E. Helm Chairperson
- E. Kemp
- W. Petty Secretary
- B. Cox
- E. O'Connor Treasurer

The group's scouting activities are under the overall control of the GSL. Responsibility for the various age groups is delegated to the relevant section leaders, who report to the GSL.

The other activities and management are the responsibility of the Committee who are elected annually at the Annual General Meeting ("AGM").

The trustees have assessed the major risks to which the charity is exposed and are satisfied that there are systems in place to mitigate exposure to said risks.

Objectives & Activities

The charity's objective is to encourage the physical, mental and spiritual development of young people so that they may take a constructive place in society.

The aim to provide scouting activities to all of its group members.

Financial Review

The overall net worth of the Scout Group in the year under review shows a balance sheet value as at 31 March 21 of £169,673.

- The cash held has increased by £15,486 compared to 2019/20.
- The asset register detailing the property held by the group in the hall, compound and camping equipment has continued to be updated during the year 2020/21 but due to Covid there has been no movement.
- The Group's activities this year have been non-existent. The Covid-19 pandemic caused an almost complete cessation of activities other than limited virtual meetings of some of the units. Minimal subscriptions were received, and outgoings were substantially less than previous years.

- Gift Aid totalling £3,870 has been reclaimed in the 2020/21 year which is substantially lower than in the 2019/20 year due to almost complete loss of income.

Financial results show that the Group has sufficient funds available for the charity to continue with all of its objectives for the foreseeable future due to the continuing hard work of the Management Committee. However, the Group will need to review its strategies to ensure that Group supported activities are sustainable.

It is the policy of the charity that unrestricted funds, those funds not designated for a specific purpose, should be maintained at a level equivalent to between three and six months' expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's activities whilst consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Hopefully the current Coronavirus pandemic is nearing its end and the charity's income will hopefully rebound to near previous levels. It should be noted that due to the employment of the above policy and the reduction in costs as a result of the cessation of activities, the charity actually made a profit during the financial year and is well positioned to continue as a going concern for the next accounting period.

On behalf of the board of trustees.

Trustee:

Dated:

Independent Examiner's Report to the Trustees of 4th Canvey Island Sea Scout Group

Financial Statements
4th Canvey Island Sea Scout Group

Charity Registration No. 1068037

Independent Examiner's Report to the Trustees of 4th Canvey Island Sea Scout Group

I report on the accounts of the charity for the year ended 31st March 2021, which are set out on pages 7 – 12.

Responsibilities and basis of report.

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Ian Knott, CPFA.
69, Long Road,
Canvey Island,
Essex.
SS8 0JA.

Dated: 1 October 2021.

Statement of Financial Activities for the Year Ended 31st March 2021

	Note	Unrestrict ed Funds	Restricte d Funds	Total 2021	Total 2020
	s	£	£	£	£
Incoming Resources from generated funds					
Donations and Legacies	2	21,786	5,255	27,041	1,470
Activities for generating funds	3	284	-	284	6,179
Investment Income	4	-	-	-	4
		22,070	5,255	27,325	7,653
Incoming resources from charitable activities	5	3,108	-	3,108	34,807
Other incoming resources	6	3,870	-	3,870	11,053
Total Incoming Resources		29,048	5,255	34,303	53,513

Resources expended					
Costs of generating funds					
Costs of activities for generating funds		1,650	-	1,650	3,468
Charitable activities					
Direct charitable expenditure	7	-	-	-	1,124
Direct support costs	8	5,309	-	5,309	34,084
Admin costs		11,858	11,679	23,537	20,335
Total Charitable Expenditure		17,167	11,679	28,846	55,543
Total Resources Expended		(18,817)	(11,679)	(30,496)	(59,011)
Net Income for the year/Net movement in funds		10,231	(6,424)	3,807	(5,498)
Fund balances as at 1st April 2019		25,985	139,881	165,866	165,866
Transfers		-	-	-	-
Fund Balances as at 31st March 2020	14	36,216	133,457	169,673	

Balance Sheet as at 31st March 2021

		2021		2020	
	Notes	£	£	£	£
Fixed Assets					
Tangible Assets	11		128,202		139,881

Current Assets

Cash at bank and in hand		41,471		25,985
Other Debtors		-		-
			<u>41,471</u>	<u>25,985</u>

Current Liabilities

Creditors: amounts falling due within one year	12	-		-
			<u>-</u>	<u>-</u>

Net current assets

			<u>41,471</u>	<u>25,985</u>
Total assets less current liabilities			<u>169,673</u>	<u>165,866</u>

Income Funds

Restricted funds	13	133,457		139,881
Unrestricted Funds	14	36,216		25,985
			<u>169,673</u>	<u>165,866</u>

Notes to the Accounts for the Year Ended 31st March 2020

1. Accounting Policies

1.1 Basis of Preparation

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with the applicable accounting standards, the Statement of Recommended Practice, Accounting & Reporting by Charities", issued in October 2019 and the Charities Act 2011.

1.2 Incoming Resources

Investment income is accounted for on a received basis.

Donations, gifts and lottery funds capable of financial measurement are accounted for when receivable.

1.3 Resources Expended

Resources used are allocated to direct charitable expenditure, support costs and administration on a specific basis.

1.4 Tangible Fixed Assets and Depreciation

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold property	Over a 28 year term
Camping equipment	10% reducing balance
Boating equipment	10% reducing balance
Motor vehicles	10% reducing balance

1.5 Taxation

The Group is exempt from income and capital gains tax. The group benefits from claiming gift aid where applicable.

2. Donations and Legacies

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
Donations & gifts	21,786	5,255	27,041	1,470

3. Activities for Generating Funds

	2021	2020
	£	£
Activities for generating funds	284	6,179
Net activities for generating funds	284	6,179

4. Investment Income

	2021	2020
	£	£
Interest receivable	-	4

5. Incoming Resources from Charitable Activities

	2021	2020
	£	£
Subscriptions	1,754	18,096
Camps & other activities	-	12,406
Other	100	900
Sale of goods	1,254	3,405
	3,108	34,807

6. Other Incoming Resources

	2021	2020	7. Total Resources Expended
	£	£	
Net gain on disposal of fixed assets	-	1,824	
Income tax recovered/gift aid	1,870	1,229	
Refund	-	-	
	1,870	1,053	

Cost of generating funds

Costs of activities for generating funds	1,650	3,468
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Charitable activities

Direct Charitable expenditure

Activities undertaken directly	-	1,124
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Direct Support Costs

Support Costs	5,309	16,767
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Admin Costs

Support Costs	590	680
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5,899	18,571
7,549	22,039

8. Support Costs

	Direct Support Costs	Admin Costs	Total 2021	Total 2020
	£	£	£	£
Vehicle Expenses	-	800	800	4,286

Boat Expenses	-	1,726	1,726	2,960
Insurance	-	2,604	2,604	3,812
Depreciation	-	11,679	11,679	12,108
Other Costs	-	1,519	1,519	1,783
Building	-	4,619	4,619	12,023
Activities	-	-	-	-
	-	22,947	22,947	36,971

9. Trustees

None of the trustees (or any person connected with them) received any remuneration during the year.

10. Employees

There were no employees during the year.

11. Tangible Fixed Assets

	Land & Buildings £	Boating/Other Equipment £	Camping Equipment £	Motor Vehicles £	Total £
Cost					
At 1 April 2020	238,686	50,906	16,842	20,000	326,434
Additions	0	0	0	0	0
Disposals	0	0	0	0	-
At 31 March 2021	238,686	50,906	16,842	20,000	326,434
Depreciation					
At 1 April 2020	137,445	32,779	9,451	6,878	186,553
On disposals	-	-	-	-	-
Charge for the year	7,815	1,813	739	1,312	11,679
At 31 March 2021	145,260	34,592	10,190	8,190	198,232
Net book value					
At 31 March 2021	93,426	16,314	6,652	11,810	128,202
At 31 March 2020	101,241	18,127	7,391	13,122	139,881

12. Creditors: amount falling due within one year

	2021 £	2020 £
Deferred Income	-	-

13. Restricted Funds

The income funds of the charity include restricted funds comprising the following unexpended balance of donations and grants held on trust for specific purposes:

	Balance at 1 April 2020 £	Incoming Resources £	Movement in Funds Resources Expended £	Depreciation £	Balance at 31 March 2021 £
Property	101,241	-	-	7,815	93,426
Boats/equipment	25,518	-	-	2,552	22,966
Motor vehicle	13,122	-	-	1,312	11,810
	139,881	-	-	11,679	128,202

14. Analysis of Net Assets between Funds

	Unrestricted Funds £	Restricted Funds £	Total £
Funds balance at 31 March 2021 are represented by			
Tangible fixed assets	-	128,202	128,202
Current assets	36,216	5,255	41,471
Creditors	-	-	-
	36,216	133,457	169,673