

4th Canvey Island Sea Scout Group

Trustees' Report and Financial Statements

For the Year Ended 31 March 2024

Legal and Administrative Information for year ended 31 March 2024

Trustees

Vacant	(Chairperson)
Barbara Hardy	(Group Scout Leader)
Emma O'Connor	(Treasurer)
Jill Bennett	(Secretary)
Elizabeth Kemp	

Scouters

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

Committee Officers

B. Hardy	GSL
Vacant	Chairperson
E. O'Connor	Treasurer
J. Bennett	Secretary
E. Kemp	
S. Baker	
L. Byworth	
A. Card	
D Smart	
S Edwards	
J Dulieu	
J Dockerill	
J Bateman	
I Goodhew	
V Goodhew	

Charity Number 1068037

Meeting/Contact Address

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

Independent Examiner

Ian Knott

Financial Statements for the year ended 31 March 2023

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- 5. Notes to the Accounts

The group's financial statements are prepared in accordance with the UK Accounting Standards and are presented in the form of a consolidated statement of financial activities and a consolidated balance sheet.

The group's financial statements are prepared on a going concern basis and are subject to audit by the independent examiners.

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Objectives & Policy

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Financial Review

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Trustees Report for the Year Ended 31 March 2024

The trustees present their report and accounts for the year ended 31 March 2024.

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
- Vacant Chairperson
- E. Kemp
- J. Bennett Secretary
- 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 2024 of £127,676.

- The cash held has decreased by £11,741 compared to 2022/23. However, taking into consideration the debtor and creditor that exists the net reduction in current assets is £5,666.
- 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 with some new equipment purchased for the benefit of the Group's members.
- The Group's activities this year have continued well. Subscriptions are healthy and membership is strong.
- Gift Aid totalling £2,541 has been reclaimed in the 2023/24 year. Parents need to be reminded to elect for gift aid as this has dropped despite subscriptions rising.

Financial results show that the Group has sufficient funds available for the charity to continue with all 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.

On behalf of the board of trustees.

Trustee: *EMMA O'CONNOR*
[Signature]
Dated: 3/9/2024.

B. A. HARDY
[Signature]
3/9/2024

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 2024, which are set out on pages 7 -- 13.

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

Dated: 25 August 2024.

Statement of Financial Activities for the Year Ended 31 March 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Incoming Resources from generated funds					
Donations and Legacies	2	555	500	1,055	659
Activities for generating funds	3	5,793		5,793	5,513
Investment Income	4	260		260	31
		6,608	500	7,108	6,203
Incoming resources from charitable activities	5	26,991		26,991	21,934
Other incoming resources	6	2,541		2,541	3,371
Total Incoming Resources		36,140	500	36,640	31,508
Resources expended					
Costs of generating funds					
Costs of activities for generating funds		8,576	221	8,797	6,931
Charitable activities					
Direct charitable expenditure	7	6,813	-	6,813	4,375
Direct support costs	8	6,382	-	6,382	20,328
Admin costs		19,753	11,753	31,506	14,473
Total Charitable Expenditure		32,948	11,753	44,701	39,176
Total Resources Expended		(41,524)	(11,974)	(53,498)	(46,107)
Net Income for the year/net movement in funds		(5,384)	(11,474)	(16,858)	(14,599)
Fund balances as at 1 April 2023		27,537	117,030	144,567	144,567
Transfers		0	0	0	
Fund Balances as at 31 March 2024	14	22,153	105,556	127,709	

Balance Sheet as at 31 March 2024

		2024		2023	
	Notes	£	£	£	£
Fixed Assets					
Tangible Assets	11		105,755		116,551
Current Assets					
Cash at bank and in hand		16,275		28,016	
Other Debtors		6,075		-	
			<u>22,350</u>		<u>28,016</u>
Current Liabilities					
Creditors: amounts falling due within one year	12	(396)		-	
			<u>(396)</u>		<u>-</u>
Net current assets			<u>21,954</u>		<u>28,016</u>
Total assets less current liabilities			<u>127,709</u>		<u>144,567</u>
Income Funds					
Restricted funds	13		105,556		117,030
Unrestricted Funds	14		22,153		27,537
			<u>127,709</u>		<u>144,567</u>

Notes to the Accounts for the Year Ended 31st March 2024

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 2024 £	Total 2023 £
Donations & gifts	555	500	1,055	659

3. Activities for Generating Funds

	2024	2023
	£	£
Activities for generating funds	5,793	5,513
Receipts from activities for generating funds	5,793	5,513

4. Investment Income

	2024	2023
	£	£
Interest receivable	260	31

5. Incoming Resources from Charitable Activities

	2024	2023
	£	£
Subscriptions	20,157	18,792
Camps & other activities	2,892	-
Other	8	-
Sale of goods	3,934	3,142
	26,991	21,934

6. Other Incoming Resources

	2024	2023
	£	£
Net gain on disposal of fixed assets	-	318
Income tax recovered/gift aid	2,541	3,053
	2,541	3,371

7. Total Resources Expended

	Total 2024 £	Total 2023 £
Cost of generating funds		
Costs of activities for generating funds		6,931
Charitable activities		
<u>Direct Charitable expenditure</u>		
Activities undertaken directly	6,813	2,490
<u>Direct Support Costs</u>		
Support Costs	6,382	1,885
<u>Admin Costs</u>		
Support Costs	31,539	2,352
	44,734	6,727
	53,531	13,658

8. Support Costs

	Direct Support Costs £	Admin Costs £	Total 2024 £	Total 2023 £
Vehicle Expenses	215	3,280	3,495	5,341
Boat Expenses	2,146	2,232	4,378	3,212
Insurance		4,080	4,080	1,484
Depreciation		11,753	11,753	12,121
Other Costs	699	1,496	2,195	1,215
Building	2,080	8,665	10,745	7,539
Activities	1,242	-	1,242	1,538
	6,382	31,506	37,888	32,449

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	Furniture & Equipment	Total
	£	£	£	£	£	£
Cost						
At 1 April 2023	238,686	50,906	18,830	26,700	3,416	338,538
Additions	-	-	599	-	358	957
Disposals	-	-	-	-	-	-
At 31 March 2024	238,686	50,906	19,429	26,700	3,774	339,495
Depreciation						
At 1 April 2023	160,890	37,691	11,653	11,104	649	221,987
On disposals	-	-	-	-	-	-
Charge for the year	7,780	1,322	778	1,560	313	11,753
At 31 March 2024	168,670	39,013	12,431	12,664	962	233,740
Net book value						
At 31 March 2024	70,016	11,893	6,998	14,036	2,812	105,755
At 31 March 2023	77,796	13,215	7,177	15,596	2,767	116,551

12. Debtors

	2024	2023
Sections	6,075	
	6,075	

12. Creditors: amount falling due within one year

	2024	2023
	£	£
Camboree fundraising	396	-

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:

Movement in Funds

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Depreciation	Balance at 31 March 2024
	£	£	£	£	£
Property	77,796	-	-	7,780	70,016
Boats/equipment	23,159	957	-	2,413	21,703
Motor vehicle	15,596	-	-	1,560	14,036
	116,551	957	-	11,753	105,755

14. Analysis of Net Assets between Funds

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Funds balance at 31 March 2024 are represented by			
Tangible fixed assets	-	105,722	105,722
Current assets	16,078	197	16,275
Debtors	6,075	-	6,075
Creditors	-	(396)	(396)
	22,153	105,523	127,676