

**REGISTERED CHARITY NUMBER: 1087747**

**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 AUGUST 2021**

**FOR**

**8<sup>th</sup> NORWICH (NORWICH SCHOOL) SEA SCOUT GROUP**

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FOR THE YEAR ENDED 31 AUGUST 2021**

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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 AUGUST 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 August 2020. The trustees have adopted the provisions of the Accounting and Reporting by Charities Statement of Recommended Practice (SORP) and the financial statements are presented in accordance with the Financial Reporting Standard (FRS102) issued in July 2014.

**REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Registered Charity Number</b>	1087747
<b>Group Registration with the Scout Association</b>	07363
<b>Royal Naval Recognition Number</b>	26
<b>Principal Address</b>	70B Bishopgate Norwich Norfolk NR1 4AA

**TRUSTEES**

**Executive Committee**

Group Chairman	John Pond
Group Secretary	Peter Smith
Group Treasurer	Anasua Sarkar Roy

**Officers**

Group Scout Leader	Ian Hayward
Assistant Group Scout Leader	David Sturdee Catherine Gardiner Anja Carter

Beaver Leaders	Jing Song Belle Jones
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Cub Scout Leaders	Tim Brook Annelise Savill
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Scout Leaders	Mike Jolly Tim Ball
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Explorer Unit	Robert Kilbourn
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Norwich School Representative	Dr Richard Clark
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Co-opted Representatives	Harri Hudspith Rowena Conway Ben Pond
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Elected Representatives	David Hill Jonathan Smith Helen Dillon Rob New David Clover
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Nick Pounder  
George Youngs

**BANKERS**

CAF Bank Ltd  
25 Kings Hill  
West Malling,  
Kent,  
ME19 4JQ

Redwood Bank  
Suite 101  
The Nexus Building  
Broadway  
Letchworth Garden City  
Hertfordshire  
SG6 3TA

**INSURANCE ADVISERS**

Unity Insurance Services  
75 Marlborough Road  
Lancing Business Park  
Lancing  
West Sussex  
BN15 8UF

Alan Boswell Group  
Harbour house  
126 Thorpe Road  
Norwich  
Norfolk  
NR1 1UL

**SPONSORING AUTHORITY**

Norwich School

**INDEPENDENT EXAMINER**

Jason Foxwell  
independent-examiner.net  
39 Enfield Road  
Poole  
BH15 3LJ

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The Group is a trust established under its rules, which are common to all Groups and subject to governing through the Scout Association policy rules and procedures.

### **Recruitment and appointment of new trustees**

Trustees are elected annually at the Annual General Meeting and are drawn from parents and friends of the Group. The Group Scout Leader interviews potential trustees and the Chair prior to being invited to become a trustee, to ensure the candidate shares the same ethos and principles of the Group, as well as having the skills and enthusiasm necessary.

Newly appointed Trustees are checked via the Disclosure and Barring Service (DBS) and provided training into their role as a Trustee.

### **Operational structure**

The Group is one of the largest Sea Scout groups in the UK. It forms part of the East Norwich District, which is led by a District Commissioner. In turn, the East Norwich District forms part of the Norfolk County, which becomes part of the Scout Association, the largest mixed volunteer-led movement for young people in the UK.

### **Related parties**

Related parties consist of Norwich School, the Group's Sponsoring Authority, which provides material support in the form of staff support, building and access to vehicles and equipment

### **Risk management**

The trustees have a duty to identify and review the risks to which the Group is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Group operates within the framework of the Scout Association's rules and guidelines and it is the opinion of the trustees that the Group's policies, procedures and controls are adequate to mitigate financial and reputational loss through error or fraud, and to maintain the future financial viability of Group. There is an awareness of the need to recruit further trustees and volunteer helpers.

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The objectives of the Group are to promote the development of young people in achieving their full physical, intellectual, social and spiritual potential as individuals, as responsible citizens and as members of their local, national and international communities.

The trustees have reviewed the outcomes and achievements of their objectives and activities for the year, to ensure they remain focussed on their charitable aims, and to continue to develop benefits to the public. The trustees have complied with their duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

### **Volunteers**

Volunteers run the Group overwhelmingly. As at 31<sup>st</sup> January, the date of the annual census, the volunteer team comprised 85 adult leaders, Instructors and Trustees and 77 Occasional Helpers, comparable with previous levels. The Group does not employ anyone directly although, the Group does make use of self-employed personnel from time to time. As at 31st August 2021, two leaders employed by Norwich School were given time off from teaching duties to support the management of the Group, as part of its sponsorship arrangements. Other staff give their time voluntarily. There is also some nominal administrative support provided by the School to the Group.

The Group also engages with the parent body to support the running of events and section meetings on an ad hoc basis.

## ACHIEVEMENT AND PERFORMANCE

### Group Scout Leader Report 2022

The View from the Deck.....

One of the joys of being the GSL this past decade is seeing so many members join as young Beavers and Cubs and pass through the 8<sup>th</sup> Norwich, to leave as young adults, ready for the world!

The Group now holds onto more members in the older years groups thanks to the expanded opportunities in both Explorers and "Young Leadering". The latter is proof of the success of the Group and its sense of community. Our Young Leaders are essential to the delivery of our programme and an inspiration to all the other members, too. Perhaps they stay with us because of the richer programme offered, Or, perhaps it's because of the support they have received in their training.

Why do I focus on the Young Leaders? Well, I believe, they are a real indicator of the health and success of the group. If there is a well-supported Young Leader programme, then the chances are that our membership will be healthy in all age groups, too. Section meetings across the Group will run better for their support, parents will value their child's continued membership and the individual moves from consumer to provider, from follower to leader.

When they leave in Year 13, they head towards university courses, apprenticeships or direct to the world of work. They may not always know the extent to which they have followed the scouting motto "be prepared", but I am confident that time in the 8<sup>th</sup> Norwich will have given them much to draw on when overcoming life's inevitable challenges, helping others or just even coping with the mundane aspects of adult life.

If the last two years has taught us anything it is that the ability to adapt and be agile to circumstances is critical to success. Our young people face a 50+ year, working life in a workplace and world that is changing very quickly. They will need to adapt and re-create themselves time and time again. I think their time with the 8<sup>th</sup> will help them with that. I say that not from some self-gratifying ego-trip but because it is the parents who tell me their children are better prepared because of the 8<sup>th</sup> Norwich and the experiences gained through Scouting.

The class of 2020 and '21 have had it particularly tough; they didn't get the events to mark their school leaving or their moving-on from young person in scouting to the Network section. We never got to say "bon-voyage" to them in the way we wanted to. So, in 2021, I took the opportunity to hijack the A level certificate event, to meet up with them and their parents and make sure they got their "Bitter End" Award, which marks the end of part of their voyage with the 8<sup>th</sup> Norwich. Of course, we hope they will climb aboard again, if they have not already done so, to help as a leader, instructor or helper and many do.

I am always struck by what it means to them to get the Bitter End award. Their eyes really do light up!

The "award" is a simple acknowledgement that they did nothing more than get older and stay a member of the group, but it means a lot to them and to us.

At that event, I spoke with many parents of scouts and there was a consistent message from them supporting the value of what we do. More than one parent has expressed to me that the 8<sup>th</sup> Norwich has been the single most important aspect of their child's school life.

We may not have had a normal year, but many aspects of it were reassuringly familiar. We looked at the horizon and saw storms ahead. We battened down and adjusted our course. We may not have been able to sail where we wanted to but we never stopped sailing....

- We camped when we could, at Biblins, at Cub Camp, on Power Cruise, in the Yorkshire Dales and closer to home at Wild Camp.
- We kept section meetings going and weekend events, too: swimming, biking and paddling.
- We provided multiple day events and activities to keep Scouts busy in the holidays.
- We helped other groups skill up their leaders
- We made yet more progress improving our HQ
- Our Cubs focused on “Kindness” and partnered with Gnaw Chocolates and The Feed to help them help local families in need.
- Our leaders have upskilled themselves and worked hard to renew mandatory training. Many, leaders, importantly, have learned new skills themselves to pass on to our members.
- We embarked on a programme of changes to our management, IT and finance systems to ensure that we can continue our voyage with confidence, planning for succession and resilience in our systems. We are already seeing the fruits of this labour but have a way to go
- Our Trustees are more engaged than ever to support the work the group does, bringing their expertise and energy to help our aims.

Throughout this time, our membership has grown, as has our waiting list. (While numbers at the date of census in January 2021 were a little lower, they increased throughout the spring and summer, see below.) More people are stepping up to join the leadership team or take on new essential roles in what has become a large and sophisticated organisation, with many moving parts.

Looking ahead, by the Spring of 2022, our membership will have grown to around 300 and yet even that will not have sated the demand to join. Everything we do depends on our leadership team: those selfless individuals who turn up week in, week out, weekends, evenings and giving up their holidays to run the 8<sup>th</sup> Norwich.

I fret constantly about the team. It is a fragile thing. There is no compulsion for anyone to do anything and yet they turn up and help. Giving what they can and it matters. At the end of the 2020/21 year, we started the “Way Forward” process, which set out to review management, IT and finance systems. Already it has made a difference and I am thrilled with the support being provided by a strengthened management team, supplemented by Tim Brook, Rob Kilbourn and Annelise Savill. New section leaders, assistant leaders and section assistants will be appointed early in 2022. The Group has never had such a strong, capable and motivated leadership team.

So, right now, despite everything that has been thrown at us, know that the 8<sup>th</sup> is in a good place. The work the 8<sup>th</sup> does, that our leaders, instructors, helpers, administrators and trustees do, helps our young people at a time when they need the opportunities, we provide them more than ever.

We are stronger than ever and we can offer opportunities to more young people now because we have capacity like never before. We should be excited and optimistic about the future and that is all down to time and energy being invested by our leaders, the support of our parents, Norwich School and wonderful exuberance of our Beavers, Cubs, Scouts and Explorers.

### **Our Membership**

Membership dipped slightly as demonstrated by the January 2021 census figures as a result of covid-19 and the need to limit section sizes. This changed through the latter part of 2021, with the opening of Midships Watch, our third Scout Watch, and a major step forward for the group. We also initiated a change to our moving-on policy to align all sections to Easter each year, meaning we did not have our normal in-take at the end of August. Despite this, membership by the end of the scout year in August was back to its high levels totalling 260 members and a waiting list of some 95 prospective members. With new member in-take after Easter we expect membership to rise significantly, to beyond 300.

Membership fluctuates throughout the year, but we calculate it each year on 31<sup>st</sup> January for the annual census. The table below shows the latest and historical membership, along with an estimate for January next year.

Active Membership (31 <sup>st</sup> January - Census)	Notional Max	2022 Estimate	2021 Actual	2020 Actual	2019	2018	2017	2016	2015	2014
Beavers	24	22	14	20	-					
Cubs	60	76	68	61	60	64	58	54	54	48
Scouts	128	102	87	121	126	118	107	96	103	99
Explorers	100	70	60	76	52	51	45	52	47	58
<b>Total Young People</b>	<b>312</b>	<b>270</b>	<b>229</b>	<b>278</b>	<b>238</b>	<b>233</b>	<b>210</b>	<b>202</b>	<b>204</b>	<b>205</b>
Leaders/Ass. Leaders		20	20	18	13	11	16	17	16	16
Assistants/Instructors		41	47	43	39	39	31	17	12	8
Executive/Admin (ex Leaders)		14	18	18	16	17	12	8	8	8
			85	79	68	67	59	42	36	32
Occ. Helpers		80	77	80	64	64	60	46		
<b>Total 8<sup>th</sup> Community</b>		<b>425</b>	<b>432</b>	<b>437</b>	<b>370</b>	<b>364</b>	<b>329</b>	<b>290</b>	<b>237</b>	<b>237</b>

### Our Young Leader Bitter Enders!

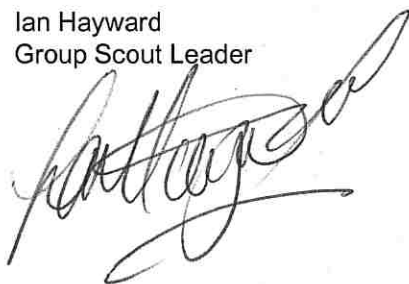
Our Young Leaders remain an inspiration and we are very proud of them all.

We said "Bon Voyage" to a large group of Year 13 Explorers in 2021: Alice Palmer; Allan Smith; Amy Barker; Ellie McKay; Henry Dickerson; Henry James; Isobel Hipper; Josh Kohler; Kit Fordham; Madelyn Peachment; Mary Smith; Raff Brown; Rosie Osborne; Rowan Parsons; Thomas Wildman

We wish them all well and hope to see them back soon!

Thank you, to all, and Good Luck, for 2022!

Ian Hayward  
Group Scout Leader





## REPORT OF THE CHAIRMAN

This report concludes my ninth year as Chair of the Group. Last year I made reference to the challenges that 2020 brought to us with Covid, it seems that 2021 was no different and I have been amazed how the 8<sup>th</sup> rose to those challenges and continued to provide a wonderful service and facility for our members.

Our Group Executive now numbers 24, this includes Trustees and Leaders. I would like to take this opportunity to thank all members of the Executive for the work that they carry out on behalf of the 8<sup>th</sup>. Much of this work is not 'visible' but essential to the successful running of the group. Belle Jones left the Committee during the year to focus on her role as a leader. I would like to thank her for her work on the Executive and look forward to seeing her flourish in uniform. We have been joined by Ben Pond and I welcome him, too!

The management and finance committee continue to meet fortnightly. This small group is kept under control by our Secretary, Peter Smith. Our Finances are controlled by the Group Treasurer Anasua and Accounts Manager, David Sturdee. The general management of the group is dealt with by Cath, Anja and Ian. Thank you all for your work. Our group continues to thrive because of you.

Anasua is unfortunately leaving us, as Treasurer this year. I would like to thank her for all her work and involvement in our finances and I certainly hope that she will continue to be involved in some of our activities. Subject to the AGM's approval I look forward to working with Victoria Tiplady, as our new Treasurer.

Unfortunately, fund raising has been extremely difficult this year. Our main fund-raising events of the school sports days did not happen. Even the well-planned Christmas events had to be cancelled at the last minute. On a positive note Cath was successful, after a lot of hard work, in obtaining £9,994.00 from the Youth Covid-19 Support Fund, well done, Cath!

Online, virtual meetings had continued to April when The Scout Association decreed that we could return to amber restrictions. Our Summer activities included a Biblins camp and a Cub camp, but our main summer camp did not happen, although a 'virtual' 'not summer camp' was held very successfully.

Our equipment and fleet remain in a very high standard of repair thanks to the efforts of Rob Kilbourn and Robbie Elliott.

We still await the opportunity to progress a planning application for improved river access and boat storage in the Paddock, but this is subject to other processes involving the School and Dean and Chapter, so we remain patient and prepare, accordingly. In the meantime, we continue to press forward with plans to upgrade the Headquarters internally and are thankful for recent significant financial support (£60K over two years) from Norwich School to assist with heating and insulating projects over the next two years.

A new boat store shed has been created in the paddock, allowing all of the dinghies to be moved out of the boat deck. New racking has been created there which has allowed all of the SUPS/kayaks to be stored more efficiently. Remedial work continues in the kitchen/galley and it is great credit to Rob for all the work he has done. Thank you, Rob!

During the year a decision was made at Executive level to review the way that we operate and to look at the way forward for the next ten years. Accordingly, a working group (The Way Forward) was formed and within it three sub groups: Management/ Organisation/School link, Finance and IT/Administration were formed.

The Management subgroup led by Tim Brook, Richard Clark and Ian has looked at how to strengthen management resilience and plan for succession. Flora White has been appointed Membership Manager for adult and youth membership, while Cath Gardner is to become the Principal Deputy GSL. The two existing AGSL's Anja and David (S) will be joined by Annelise, Tim and Rob and they will become known as "Deputy GSL's" under the Scout Associations new titles. Ian remains our GSL.

The Finance subgroup led by David Clover is reviewing all of our current financial operations and exploring possible systems for the future.

The IT/Admin subgroup is led by Flora and Annelise. Initially they are reviewing our current systems, including our website, together with the use of OSM and how the two systems can be better linked.

The 8<sup>th</sup> continues to operate under our sponsoring authority Norwich School. I am grateful to the Head, Steffan Griffiths, for all the help and support that the school gives, especially the sterling support given by the Deputy Head, Dr Richard Clark, who is also a valued Trustee.

As a member of the 8<sup>th</sup> and especially as its Chair, I am indebted to all members of the leadership team, instructors and helpers. We have over 250 young people in our charge and our waiting list provides a great pipeline for membership in the future! Without the skills and expertise of the leaders then the 8<sup>th</sup> would simply not exist! Thank you.

Once again my last words are for our 'leader'. Ian, thank you, you have provided guidance and leadership to me and many others throughout the year, and I especially remain indebted to you.

John Pond  
December 2021



## **FINANCIAL REVIEW**

### **Reserves Policy**

A reserves policy annual review and sign off has been started this year. This Policy sets out a target level of reserves totalling £82k of Unrestricted Funds. This consists of £20k General Funds and Designated Fund totalling £62k. The Designated Funds are broken down to include £30k allocated for the contribution to works for HQ Development and £32k allocated to a Renewals Fund. This is specifically for essential equipment renewals so that we can continue to provide what is expected by our members and the Sea Scout community in a safe and secure way. This policy will be reviewed and amended if required each year by the Treasurer and then signed off by the Executive Committee and presented at the AGM annually.

- Any deficit from the income and expenditure budget will have to be funded by the reserve funds. This is approved by the Management and Executive Committee.
- Designated funds expenditure must be approved by the Executive Committee prior to any commitment.
- Any changes to the allocation to/from Designated Funds requires Management and Executive Committee approval.

### **2020-21 Financial Overview**

The Group's activities have resulted in a surplus of income over expenditure of £12,289 during the year, compared with a surplus of £7,867 in the previous year. Total financial reserves now total £127,283, consisting of £65k General Funds and £62k Designated Funds as of 31<sup>st</sup> August 2021. The Group are endeavouring to continue to expand opportunities for young people and to ensure that spending on direct charitable activities and the development of the Scouts and Cubs is maximised.

Membership subscription income dropped from £69,630 in the previous year to, £56,197, this year, mainly due to restrictions on membership numbers earlier in the year due to Covid.

Subscription rates were not raised this year, but the Group Scout levy dropped from £12,364 to £10,076. Income received from donations decreased, slightly, from £28,755 to £24,319. Grant income included £9,994.00 from the Youth Covid-19 Support Fund. Disposals of assets with a Net Book Value of zero were sold for a total of £1,045 during the year. Additions totalled £8,546 this year spent on the purchase of sailing dinghies and a marine power outboard.

Day events and camping programmes continued, albeit with more emphasis on day activities. The net surplus on chargeable events was £11,224, which will be used to enhance and expand on leadership training and develop activities.

The cash balance was £96,653 at the end of this year compared to £69,869 in 2020 showing the impact of the changes required to adapt to current situations has not adversely affected the overall financial health this year.

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**


The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (FRS 102) applicable in the UK coming into effect in July 2014.

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008, and the provisions of the trust deed, require 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 incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP (FRS102)
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, and the provisions of the trust deed. 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.

Approved by the trustees on 28<sup>th</sup> January 2022 and signed on their behalf by:

  
.....  
John Pond - CHAIR

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE  
8<sup>th</sup> NORWICH (NORWICH SCHOOL) SEA SCOUT GROUP**

I report to the trustees on my examination of the accounts of the 8<sup>th</sup> Norwich (Norwich School) Sea Scout Group ("the Charity") for the year ended 31 August 2021.

**Responsibilities and basis of report**

As the trustees of the Charity 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of the 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.



**Mr Jason Foxwell FCCA FCIE**  
independent-examiner.net

39 Enfield Road  
Poole  
BH15 3LJ

Date: 27 January 2022

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2021**

	Notes	2021 General Funds £	2021 Restricted Funds £	2021 TOTAL £	2020 TOTAL £
<b>Income and endowments from:</b>					
Donations and legacies	2	24,319	-	<b>24,319</b>	28,755
Other trading activities	3	4,104	-	<b>4,104</b>	7,435
Investment income	4	280	-	<b>280</b>	229
<b>Charitable activities</b>					
Membership subscriptions	5	46,121	-	<b>46,121</b>	57,266
Events	5	24,842	-	<b>24,842</b>	159,275
<b>Total income</b>		<b>99,666</b>	<b>-</b>	<b>99,666</b>	<b>252,960</b>
<b>Expenditure on:</b>					
Raising funds	6	3,660	-	<b>3,660</b>	7,443
<b>Charitable activities</b>					
Scouting activities	7	43,284	-	<b>43,284</b>	48,257
Support costs	7	27,385	-	<b>27,385</b>	30,465
Events	7	13,618	-	<b>13,618</b>	160,703
Governance costs	8	475	-	<b>475</b>	1,195
<b>Total expenditure</b>		<b>88,422</b>	<b>-</b>	<b>88,422</b>	<b>248,063</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>11,244</b>	<b>-</b>	<b>11,244</b>	<b>4,897</b>
<b>Profit on sale of fixed assets</b>		<b>1,045</b>	<b>-</b>	<b>1,045</b>	<b>2,970</b>
<b>Net movement in funds</b>	14	<b>12,289</b>	<b>-</b>	<b>12,289</b>	<b>7,867</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>	14	<b>114,994</b>	<b>-</b>	<b>114,994</b>	<b>107,127</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	14	<b>127,283</b>	<b>-</b>	<b>127,283</b>	<b>114,994</b>

The notes form part of these financial statements

**BALANCE SHEET  
AS AT 31 AUGUST 2021**

	Notes	2021 £	2020 £
<b>FIXED ASSETS</b>			
Tangible Assets	10	44,494	49,857
<b>CURRENT ASSETS</b>			
Debtors	11	2,179	10,930
Stock	12	2,590	2,903
Cash at bank and in hand		96,653	69,869
		<u>101,422</u>	<u>83,702</u>
<b>CREDITORS</b>			
Amounts falling due within one year	13	(18,633)	(18,565)
<b>NET CURRENT ASSETS</b>		<u>82,789</u>	<u>65,137</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>127,283</u>	<u>114,994</u>
<b>NET ASSETS</b>		<u>127,283</u>	<u>114,994</u>
<b>FUNDS</b>			
General funds	14	127,283	114,994
Restricted funds	14	-	-
<b>TOTAL FUNDS</b>		<u>127,283</u>	<u>114,994</u>

The financial statements were approved by the Board of Trustees on 28<sup>th</sup> January 2022 and were signed on its behalf by:

  
 .....  
 John Pond  
 CHAIR

The notes form part of these financial statements

**NOTES TO THE ACCOUNTS  
FOR THE YEAR TO 31 AUGUST 2021**

**1. ACCOUNTING POLICIES**

**Accounting Convention**

These accounts have been prepared on a going concern basis under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

**Income**

All income is included in the Statement of Financial Activities when the charity is legally entitled to it and the amount can be quantified with reasonable accuracy. Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable, or when the charity becomes aware of a legal entitlement to the monies, whichever is earlier.

Gifts-in-kind donated are included at valuation and recognised as income at the time of receipt. Donated facilities are included at the value to the charity when 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 as it is impossible to quantify accurately.

Income tax recoverable in relation to donations made under Gift Aid or deeds of covenant is recognised once a claim has been made to HMRC.

**Expenditure**

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

Expenditure and the corresponding liability are recognised in the period in which they are incurred. Expenditure includes attributable VAT which cannot be recovered.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

**Tangible fixed assets**

Prior to 1<sup>st</sup> September 2015 depreciation was provided at a rate of 25% on cost for all asset classes. After this date the Trustees have amended the policy as shown below in order to better allocate depreciation over the estimated useful life of asset:

Boats, canoes & windsurfs	- 25% reducing balance
Marine equipment	- 25% reducing balance
Camping, bikes, IT & sundry equipment	- 25% reducing balance
Trailers & vehicles	- 25% reducing balance

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.



**2. DONATIONS AND LEGACIES**

	<b>2021</b>		<b>2020</b>
	<b>£</b>		<b>£</b>
Grant income	12,384		10,000
Donations	385		3,367
Gift aid income	11,551		15,388
	<b>24,319</b>		<b>28,755</b>

**3. OTHER TRADING ACTIVITIES**

	<b>2021</b>		<b>2020</b>
	<b>£</b>		<b>£</b>
Fundraising Events	298		6,938
Uniform sales	1426		497
Bad Debt Expense	2,380		-
	<b>4,104</b>		<b>7,435</b>

**4. INVESTMENT INCOME**

	<b>2021</b>		<b>2020</b>
	<b>£</b>		<b>£</b>
Bank interest receivable	280		229
	<b>280</b>		<b>229</b>

**5. INCOME FROM CHARITABLE ACTIVITIES**

	<b>2021</b>		<b>2020</b>
	<b>£</b>		<b>£</b>
<b>Membership subscriptions:</b>			
Membership subscriptions	56,197		69,630
Less: Scout Association levy	(10,076)		(12,364)
	46,121		57,266
<b>Events:</b>	24,842		159,275
	<b>70,963</b>		<b>216,541</b>

**6. EXPENDITURE ON RAISING FUNDS**

	<b>2021</b>		<b>2020</b>
	<b>£</b>		<b>£</b>
Fundraising expenses	-		5,570
Uniform purchases	3,660		1,873
	<b>3,660</b>		<b>7,443</b>

**7. CHARITABLE ACTIVITIES EXPENDITURE**

		<b>2021</b>		<b>2020</b>
		<b>£</b>		<b>£</b>
<b>Scouting activities:</b>				
Direct training and activity costs		10,655		16,834
Fleet running costs		32,629		31,423
		<b>43,284</b>		48,257
<b>Support costs:</b>				
Admin, Telephone & computer		2,828		2,681
HQ expenses		1,986		1,920
Minibus running costs		402		1,094
Trailer Repairs & Maintenance		3,143		1,725
Insurance		3,853		5,747
Premises Repairs		1,263		3,576
Depreciation		13,910		13,722
		<b>27,385</b>		30,465
<b>Events:</b>		13,618		160,703
		<b>84,287</b>		239,425

**8. GOVERNANCE COSTS**

	<b>2021</b>		<b>2020</b>
	<b>£</b>		<b>£</b>
Executive & AGM costs	475		1,195
	<b>475</b>		1,195

**9. TRUSTEES' REMUNERATION AND BENEFITS**

During the year the following Trustees' remuneration was paid by the Group as approved and minuted in Trustees executive meetings: Rob Kilbourn (£9561 for Bosun and other services).

As part of its sponsorship arrangements, the following Trustees were employed by Norwich School during the year and were given time off from teaching duties to provide direct professional operational support to the management of the Group. The proportion of their school time allocated to the Group was:

Ian Hayward – Group Scout Leader – 30%

Tim Brook – Director of Co-Curricular – 10%

**10. TANGIBLE FIXED ASSETS**

	<b>Boats, Canoes &amp; Windsurfers</b>	<b>Marine Equipment</b>	<b>Camping, Bikes, IT, &amp; Sundry Equipment</b>	<b>Trailers &amp; Vehicles</b>	<b>TOTAL</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>COST</b>					
At 1 September 2020	156,588	18,453	54,683	60,988	290,712
Additions	8,546	-	=	-	8,546
Disposals	(1,870)	-	-	-	(1,870)
At 31 August 2021	163,264	18,453	54,683	60,988	297,388
<b>DEPRECIATION</b>					
At 1 September 2020	120,615	14,021	48,724	57,495	240,855
Charge for year	10,439	1,108	1,490	873	13,910
Disposals	(1,870)	-	-	-	(1,870)
At 31 August 2021	129,184	15,130	50,214	58,368	252,895
<b>NET BOOK VALUE</b>					
<b>At 31 August 2021</b>	<b>34,080</b>	<b>3,324</b>	<b>4,469</b>	<b>2,620</b>	<b>44,493</b>
At 31 August 2020	35,972	4,431	5,959	3,495	49,857

**11. DEBTORS**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade Debtors	433	929
Prepayments and other debtors	1,746	10,001
	<b>2,179</b>	10,930

**12. STOCK**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Uniforms	2,590	2,903
	<b>2,590</b>	2,903

**13. CREDITORS DUE WITHIN ONE YEAR**

	<b>2021</b>		<b>2020</b>
	<b>£</b>		<b>£</b>
Trade creditors	15,920		17,441
Accruals & deferred income	2,713		1,124
	<b>18,633</b>		<b>18,565</b>

**14. STATEMENT OF FUNDS**

	<b>At 1 September 2020</b>		<b>Net movement in funds</b>		<b>At 31 August 2021</b>
	<b>£</b>		<b>£</b>		<b>£</b>
Group	<b>114,994</b>		12,289		<b>127,283</b>
	<b>114,994</b>		12,289		<b>127,283</b>

**15. CAPITAL COMMITMENTS**

The group has no capital commitments beyond its discretionary programme of equipment replacements. As approved by the Executive Committee.

**16. RELATED PARTY DISCLOSURES**

There are no related party disclosures.