

REGISTERED CHARITY NUMBER: 1087747

**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 AUGUST 2023**

FOR

8th NORWICH (NORWICH SCHOOL) SEA SCOUT GROUP

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FOR THE YEAR ENDED 31 AUGUST 2023**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 August 2023. 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

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

TRUSTEES

Executive Committee

Group Chairman	John Pond
Group Secretary	Peter Smith
Group Treasurer	Victoria Tiplady

Officers

Group Scout Leader	Tim Brook
Assistant Group Scout Leader	Catherine Gardner Robert Kilbourn Anja Carter Annelise Savill David Sturdee
Beaver Leader	Jing Song
Cub Leaders	Suzy O'Connor Jing Song
Scout Leaders	Robbie Elliott Tim Ball
Explorer Unit	Anna Jolly
Norwich School Representative	Dr Richard Clark
Co-opted Representatives	None
Elected Representatives	Ian Hayward Anasua Sarkar Roy Ben Pond David Clover George Youngs Mike Jolly Nick Pounder Flora White

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 Data 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 and the Charities Act 2022 to have due regard to public benefit guidance published by the Charity Commission.

Volunteers

Volunteers run the Group overwhelmingly. The volunteer team has decreased by a net of nineteen people. The appointed leaders have stayed roughly constant but we have had a noticeable drop off in the number of occasional helpers since last year. This is mainly due to volunteers who had signed up for camps in the past coming to the end of their DBS clearance and deciding not to renew. 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 2023, two leaders employed by Norwich School were given time off from teaching duties to support the management and operation of the Group, as part of its sponsorship arrangements. 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 2023

Isaac crept out along the suspended monolith. The thick mist had reduced the visibility to a few inches and he didn't know, with each tentative footstep, whether he was going to topple over the end and into the abyss. "We're right behind you," he heard his friend whisper in a small voice that sounded far away....was this a scene from our recent Autumn Hill walk of a few weeks ago, or was it from an expedition in 2007 or perhaps even earlier? Each adventure lays down a small part in our story which can be traced back in an unbroken line to 1923 when the 8th was born. These stories can be added to, or remembered as part of our DNA. David has done an amazing job of capturing a few of them in his book, 'The First Hundred Years, a History of the 8th'.

The value of stories can't be overstated. They help align disparate events, experiences, people and places into a meaningful whole. For example our gathering here this evening is an important event in laying down our ongoing story. As parents, leaders, trustees and scouts, you are all part of our Scout Council, the group gathered here today to elect the Trustee Board and also to hear the new stories spoken for the first time by our young people. You are therefore an important part of our story, joining us in an unbroken chain, linking us to walks stretching back a hundred years. And you thought you'd sneak out for a cheeky cheese straw!

How do today's scouts fit into the story making? As you can see, the 8th offers them the chance to engage in extra-ordinary experiences. Experiences that heighten their senses and therefore are laid down as significant memories. Memories that will form part of their life's story. In a world where screens dominate our waking lives, the scouting adventures that we offer and the memories they generate, are more worthwhile than ever before.

To enable this to happen the group needs to be in good shape and I'm delighted to say in my first report as GSL that we are in excellent health. Our youth membership has remained very strong; financially, as we've just heard, we are on solid ground; our leadership team has grown since the census, both in number and skill and has embarked on a wide range of adventurous training; our weekend and camp programme have remained ambitious and the evening programme has facilitated many of these adventures; our management systems continue with momentum from the 'Way Forward' group and new initiatives are being proposed and are underway; and finally, we put on an amazing show for our centenary celebrations. If you want to see the 8th team at its best, look no further than these two events.

Ian's report last year laid out, in great detail, the work the leadership team and trustees had done in the past ten years to pilot the 8th to where it is now. His contribution to that was huge and I often marvelled in the early days how he found time to sleep! In taking on the role I have continued to benefit from his wisdom and it is a great honour to slip into his shoes and to endeavour to try and fill some the space that's in them. Thank you, Ian.

Our Programme and Our Leadership Team

During an idle moment I sketched out the structure of the 8th. What an organisation! And so, I wanted to share a little of what happens in the group, tirelessly and often unseen. When you browse through the pages of David's book, the small teams that drove the 8th in the early days would look on in amazement and pride at what it has become and the amount of memories it has created over the years.

Our six section teams deliver an amazing range of activities week in week out. As supporters of the 8th and parents of scouts you will come across these heroes on a weekly basis: Jing for Beavers and Monday Cubs, Suzy and Lucy for Cubs on Tuesday, who in turn have gathered around them active and ambitious teams. Robbie and Debbie, Tim, Amy and Ali and Jon lead the scout teams on Wednesday, Thursday and Friday respectively, of dedicated and hard working volunteers with Anna relishing the challenges of the Explorers with her close knit group. If you doubted the commitment of these individuals this will give you something of a feel for what it takes: one leader asked me to sign off the hours he gives up as a volunteer. He worked it out at two-hundred and twenty a year. I

think that is conservative! He is not alone! I marvel at the commitment and dedication that our leaders give to the young people's enjoyment and development.

Behind the scenes our support teams keep us all on track here is a very brief overview of who they are and what they do.

Our membership team: Flora and Alison who process new member applications a year, manage the transition of cubs to the scout troop and thirty scouts to explores, not to mention changes in evening (and back again) and the waiting list, as well as keeping abreast of and updating our membership records. Vital yet unsung work.

Our finance team: Becky, Bea, Victoria and Peter. Annelise is often quoted saying we are the size of a small business with all of the incoming and outgoing finances that need to be managed and monitored, reports written and budgets monitored. Thank you all.

Our training team: Annelise and Anja. Annelise looks after our compliance training and new adult induction and training: what a job she does. Anja looks after our adult leader and Young Leader training – with 70+ adventurous activity permits issued this year and a record clutch of Young Leaders to train she has had her hands full.

Our website team: Peter and Will have done an amazing job in transitioning from David's old site. The back office work now means that we link our OSM database with our website meaning we only have data in one place. The functionality of the website is being updated daily and, once the leaders are more comfortable with, we will be able to enhance the content beyond updating our events.

Our HQ team or the engine room driving our ship on a daily basis is our bosun, Rob. The care and attention he lavishes on our HQ and equipment is second to none and this combined the his fleet maintenance work alongside Robbie keeps everything shipshape.

And behind the management and development of our assets is Cath. With her oversight of current kit and buildings and her ability to look into the future and see what needs to be done, we can all sleep more soundly.

And all of this before we come to the programme and camping teams.

'Really appreciate you giving up your week to give the kids an amazing experience', 'Truly amazing kindness and generosity', 'Thank you SO much for planning and running such an amazing cubs' camp', 'My son had an amazing time and is now full of the joys of hill walking, biking and scout trips.' These are just some snippets from the post trip and camp WhatsApp groups and they are a testament to the hard work and dedication of the leaders who put them on.

Away from our termly programmes, our year revolves around our camps. Our camps are now a far cry from when we used to sleep on the deck of a ferry in the fog or pack everything in tea chests and head off, on the train, to the south coast.

The camps start off, typically, with a hillwalking and biking trip to a mountainous region of the England and Wales, then moves onto the water for a week of activities on the Broads during Easter Cruise. We then venture out into the North Sea in May before our summer programme starts in earnest in July. This year our main summer camp ventured to Kent as a new location. Biannually there is an Explorer camp, this year they made their way to Devon to surf. The next senior camp of the year returns to the familiar surroundings of Biblins to kayak, canoe, walk and bike. It is proving a very popular format. And before the mud had dried on boots and bikes the team was back off to the hills in the autumn, this time North Wales, for their final camp of the year with more mountain biking and hiking. Not to be outdone, the and water-people ventured onto the Broads for one last blast in Power Cruise.

Our junior sections, Beavers and Cubs, have their own camping season. After an introductory night for both sections, The Cubs take over Hautbois House for four days, because it's just the perfect for what we want.

What is really exciting is the new names that have been entered onto the rosters for some of these camps, with Summer Camp looking like the proving ground for new leaders and our returning network leaders alike.

This is some programme! Writing it down makes me appreciate just what an amazing organisation we have. I would therefore like to spend some time recognising the people who drive it.

Our walking and biking teams have grown more specialist as time has gone on. Rob and Mike are the spine that holds this up and in Dan, Anna and Stuart they have excellent lieutenants and in recent seasons they have been making great efforts to entice a new generation of leaders away with them, either by offering training in the hills, or to experience the mountains and trails for themselves. Suzy, Karen, Lucy and Ben.

Our sailing expertise is drawn from the long history of the 8th as a Sea Scout Group. Robbie heads up the sailing team, ably supported by a cast of wisdom filled hands and those that are building their hours as well as those that have just started. Nigel, David, Jamie, Jeremy, Will and Ben with an amazing amount of knowledge and experience with the supporting cast of: Tim Ba, Tim C, Ali, Mark, Ed and Cath.

The paddle sports team has its own legends and has grown encouraging over the past few years. The old hands whose experience and wisdom arc across the years, our Network Team members who return to teach the skills they learnt as cubs, scouts and explorers and a wellspring of new leaders gaining their permits to lead our young members. Mark and Vicky from across the land, Ian, Rob, Anja, Ed M, Tom M, Dan, Paul C with Tom B, David C and Paul C. James, Joe, Harry, Vicky and Alice and our first time permit holders: Pippa, Jing, Tim Chalk and Lucy.

In addition we now have a company of archery instructors! As well as those working towards pulling permits. A truly amazing collection of people and skills.

This year there were two events, however, that shone a brilliant light on capabilities of the 8th, both as a leadership team and on the capabilities of the Beavers, Cubs, Scouts and Explorers; the Centenary Weekend and the Centathlon.

Over the weekend of the 29th April to the 1st May over thirty-seven families and forty leaders turned out to celebrate our centenary with a wonderful display of activities which concluded with a sing-along around a camp fire on the school field.

The next day we held an 'Open Day' for the ON scouts. Some still venturing out to carry on adventurous activities into their eighties. Their stories are still running with links back to their days in the 8th!

The Centathlon, devised and prepared by Debbie on the 10th and 11th of June and supported by over one hundred young people and thirty-seven leaders, was a triumph of organisation and teamwork. Members completed one hundred kilometres in eleven stages consisting of cycling, kayaking, canoeing, sailing, swimming and hiking in twenty-four hours, starting and ending at the scout hut. The logistics were amazing, the timekeeping impeccable, and what an achievement. Well done all and especially to Debbie for this amazing chapter in our story.

In amongst all of this activity, Cath quietly and efficiently changed the necker. We now sport a tricolour edge strip with centenary pink joining our legendary blue and yellow and very smart they look too!

Our Membership

Active Membership (31st January - Census)	Notional Max	20 23	20 22	2 0 2 1	2 0 2 0	2 0 1 9	2 0 1 8	2 0 1 7	2 0 1 6	2 0 1 5
Beavers	24	26	21	14	20	-				
Cubs	90	89	74	68	61	60	64	58	54	54
Scouts	128	105	97	87	121	126	118	107	96	103
Explorers	100	62	66	60	76	52	51	45	52	47
Total Young People	312	282	258	229	278	238	233	210	202	204
Leaders/Ass. Leaders		21	21	20	18	13	11	16	17	16
Assistants/Instructors		42	45	47	43	39	39	31	17	12
Executive/Admin (ex Leaders)		18	17	18	18	16	17	12	8	8
Total Appointed adults		81	83	85	79	68	67	59	42	36
Occ. Helpers		65	82	77	80	64	64	60	46	
Total 8th Community		428	423	432	437	370	364	329	290	237

Our Young Leaders

I must pay tribute to our Young Leaders who work alongside leaders to support section meetings. Some offer their help to aid progress towards Duke of Edinburgh (DofE) awards, others for Top Scout Awards and others just to give something back. I have seen some very able and mature contributions to activities from our Young Leaders (YLS) and must thank Anja, Belle and Jason and the Section Leaders for supporting them so well. We are also putting in place a bespoke leader for each section to look after the YLS and to help them develop their skills and complete their Explorer Belt Missions.

Bitter End Awards.

We say farewell to eight Upper 6 who have stayed the course. Natalie Chalk, George Schofield, Rosie Crane, Morgan Wolmarans, Benjamin Hawkes, Milton Maxwell, Daniel Wright and Andre Marques. You have been inspirational to our younger members and we hope the skills, both leadership and technical you have gained, will bring you happiness in your chosen pathways leading from here and building your own story lines out from the 8th.

We wish you the very best in your future adventures.

Our Kit and Headquarters

With the attention of Cath, Rob and Robbie, our kit is in great shape. We are about to finish our 'marine equipment' review, which will inform the decisions we make on our sailing and power boats for the coming year.

We have updated our canoe fleet with five brand new Silver Birch canoes, supporting local businesses, and added to our white water boats buying four new kayaks too.

Our HQ has benefited from a range of improvements over the year. We have had the doors and windows replaced courtesy of grants and the school generously funded our new insulation. The scout hut is becoming an attractive location even in the depths of winter.

Our Governance

The Way Forward Group kick started a transformation in our governance. The introduction of sub-committees, special interest groups and working groups has enable more leaders to participate in the running of the Group and brings the trustees and members together in an active partnership. I intend to widen this as time goes on.

Due to operational pressures and the interruptions of Covid and leadership changes some of the governance groups have seen less action that might be ideal. This coming year we will review them and either restart or end them in favour of other more pressing considerations.

Our new website with its data sharing links to OSM and our Google drive have provided an invaluable platform where our data needs only be stored once. Thanks to Peter for his tireless work on this front and I look forward to building on this platform as we develop management systems that aid our running of the group.

In 2020 the group set out some targets, the interruptions to our normal activities meant that there were other pressing priorities. We will pick these up again this year and add them to the three main focuses identified in our 8th Family meetings (Formally known as Group Scouters Meetings)

Our Future Challenges 2023/24 (picking up from earlier reviews as well as some new)

Governance

1. Finalise the RAG review and produce new 3 year development plan
2. Review the Sub-committees and Executive Committee in light of our current situation and with an eye on the impact of the Scout Transformation process.
3. Finalise, share our vision for the HQ and commence planning applications.
4. Sign off the Octavi Explorer Unit Agreement with District
5. Develop a set of realistic and manageable health indicators
6. Audit and review the use of a shared cloud drive, website and OSM for leaders to ensure we are making the best use of our information.

Scouting

1. Work on delivering Kings Scout Gold award
2. Understand and develop our communications systems.
3. Strengthen the support given to Young Leaders
4. Set up a new Explorer Belt Expedition

I am thoroughly looking forward to the next year in my new role. It has been a privilege to have already been on a number of camps and visited all the sections and I shall look forward to working with the dedicated teams of the 8th in the months to come.

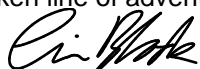
John Pond

John Pond has been an inspiration and tower or strength over the past eleven years. His style, honed by years of policing has the most excellent quality of being deadly serious when needed, but when you look deep into his eyes there is always a smile and a joke, practical or verbal, not far from the surface. He has agreed to continue for another year as Chair for which I am delighted as his advice and support is second to none both for the group and me.

Our Sponsors

With the security of our buildings and the use of the school's resources and facilities when needed, I am very grateful the Head, Steffan Griffiths and to the Deputy Head, Richard Clark, who takes such a keen personal and professional interest in the group and its wellbeing.

I am very much looking forward to the next set of stories that will be told by members of the 8th as we keep our unbroken line of adventures going into the next hundred years.



Tim Brook [Tim Brook \(Nov 21, 2023 17:03 GMT\)](#)
Group Scout Leader, November 2023

REPORT OF THE CHAIRMAN

This report concludes my eleventh year as chairman of the group. During the year I was very pleased to welcome Tim Brook as our new Group Scout Leader, having taken over from Ian Hayward. Tim was already actively involved in the group and the Junior School and I am sure that he will be an even greater asset in his new role.

2023 has allowed us to celebrate our 100th anniversary, which we have done in different ways. In April we held a weekend event that included a 'camp' on the Lower School field, together with a full activity day and a camp fire. This involved members of all our groups, together with their parents. On the Sunday together with Norwich School, we invited and entertained 'old members' of the 8th. It was really interesting to chat to these old members of the group, some of whom were in their late 80's and could remember vividly their scouting days. We had arranged a selection of our current 'fleet' for them to examine.

In June, Debbie Conway organised a 'Centathalon' event, which involved members of all sections participating in a 100 kilometre event. Different sections of the route involved, walking, biking, canoeing/kayaking, sailing, rowing and power boating. The event was spread over two days and started and finished at our scout HQ.

To celebrate our centenary on our uniform a new 'necker' was designed. This has added a red/maroon stripe to the yellow/gold border of our current 'necker'. All members of each section have now been given the new design 'necker'. We intend to collect in all of the old ones and are currently looking for different ways in which they can be used.

David Sturdee has been busy in writing/collating a book to celebrate our 100th anniversary and this is now on sale. It covers the whole of our 100 years with many interesting photographs. Well done David.

The Group Executive, has 23 members, this includes Trustees and Leaders. Once again I would like to thank them all for the commitment they make and the work they do on behalf of the 8th. This work is essential to the successful running of the Group and also ensures that we remain legal. The Scout Association has announced that it intends to change Executive committees to become Trustee Boards and Executive members will become Trustees.

The Groups management and finance committee continue to meet fortnightly. This small but important group is organised and controlled by the Group Secretary, Peter Smith. The Finances have been controlled by our Treasurer Victoria Tiplady, with day to day control carried out by Bea Adkins and Becky Tse.. The general management of the group is dealt with by Cath and Tim. Thank you each for all your work, the 8th continues to thrive because of you.

Fundraising this year has been with just three events, the Centenary BBQ, the Lower School sports day and the School cricket day. Fundraising plays a major part in the running of the 8th and we are still actively looking for some more support to join the fundraising team. If you feel that you would like to get involved then let us know.

Our major activities this year have included Easter Cruise, Lowestoft Sailing, Summer Camp, Biblins camp, Surf camp, Cub camp and a power cruise. All of these events involve a huge amount of organisation by many people which in turn allows many young people to participate and enjoy themselves.

Maintenance and building work has continued on our HQ by our Bosun Rob, and it is great credit to him for all the work that he has done. Following on from the fitting of new windows and doors, we have now had insulation fitted to walls and roof. This will hopefully make a difference to the temperature within the building. Cath has been chasing up the proposal for the work in the paddock. This will require an agreement from the School and the Dean and Chapter before it can progress.

The new website went live during the summer. A great amount of work has been carried out by Will Gardner and Peter Smith and it is good to see the new system up and running.

The 8th operates under a partnership agreement with Norwich School who are our Sponsoring Authority. I am grateful to the headmaster Steffan Griffiths for all the help and support that we receive from the school, especially the strong support provided by Richard Clark the deputy Headmaster.

As a member of the 8th and especially as chairman I am indebted to all members of the leadership team, instructors and helpers. Without the skills and expertise of our leaders then the 8th would simply not exist. Thank you.

J F Pond

[J F Pond \(Nov 21, 2023 16:38 GMT\)](#)

John Pond
October 2023

FINANCIAL REVIEW

Reserves Policy for 2022/23

The Group's reserves policy: explains why the Group holds reserves; sets the target level of reserves as determined by the Executive Committee; and identifies and plans for maintenance of services for the Group's beneficiaries i.e. young people.

The Group's reserves policy is reviewed annually, signed off each year by the 8th Norwich Executive Committee and presented at the AGM. This reserves policy sets out a target level of reserves for Unrestricted Funds. The target level of funds has increased in the financial year 2022/23 for reasons explained below.

The purpose of the Group's reserves is to set aside funds for future spending on charitable activities and to enable the Group to continue to operate effectively over the long-term. Expenditure for the Group is large when fixed assets or HQ developments are needed, and funds for these expenditures need to be set aside each year to build up the required amounts over time.

Reserves policy for 21/22

Unrestricted funds target level		£82,000
Unrestricted funds consist of:		
General funds	£20,000	
Designated funds:		
• HQ Development	£30,000	
• Renewals fund	£32,000	
Total designated funds	£62,000	
Total unrestricted funds target level		£82,000

Reserves policy for 22/23

Unrestricted funds target level		£121,000
Unrestricted funds consist of:		
General funds	£25,000	
Designated funds:		
• HQ Development	£50,000	
• Renewals fund	£46,000	
Total designated funds	£96,000	
Total unrestricted funds target level		£121,000

General unrestricted funds have been increased from £20,000 to £25,000 because of the size of the 8th Norwich Group and necessary fluctuations in cash when large bills are paid.

We have taken the opportunity of using this year's surplus to set aside more money for the HQ redevelopment. This reflects the fact that building and other costs are increasing and the expenditure is getting closer. The development of the paddock is awaiting approval from the Dean and Chapter, which is in progress, and the HQ development will include new showers and toilets. HQ development unrestricted funds have been increased from £30,000 to £50,000 for these reasons.

The renewals fund is used to spread the spending on capital item replacements or purchases across financial years. Our equipment replacement programme is planned to spend approximately £20,000 each year. However, because some items exceed this amount (e.g. the cost of a rib) or need to be

replaced as a set, the actual spend in any one year will be higher or lower than £20,000. The renewals reserve is used to make sure the money is available when it is needed. For example, this year the proceeds from the sale of Octavi have been added to the renewals reserve pending the purchase of its replacement. This fund 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.

Other points to note about reserves are as follows:

- 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 Committees.
- 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.

2022/23 Financial Overview

In the financial year 2021/22, the previous year, the Group's activities resulted in a deficit of income over expenditure of £6,743. At the start of this financial year 2022/23, there was uncertainty around the high level of inflation at the time and what costs the group would have to meet. Therefore, the group approached the beginning of the year with caution.

The year started in September 2022 with increased membership numbers, along with the resulting increase in gift aid income. Some expenses have been lower than the previous year because of cautious spending but also because the Royal Navy has paid for a lot of adult leader training. These factors resulted in a surplus in the financial year 2022/23 of income minus expenditure of £40,040. There was also a profit on sale of fixed assets during the year of £13,867 which has been added to designated funds for Renewals because some years have higher expenditure on assets and the Renewals Fund ensures that funds are available when needed. For example, the profit on sale of £13,867 was mainly from the sale of Octavi and the funds will be required for its replacement.

The surplus in the current financial year makes up for the deficit of the previous financial year.

The surplus on chargeable events of £15,641 (£80,859 - £65,218) is needed to fund the Sailing Manager attendance at these events, some of the fleet maintenance and a contribution to capital replacement of assets. The level of surplus on events is difficult to predict. A few late signups (or cancellations) or unexpected weather/ costs during the event can make a big difference. For example, Summer Camp this year was for some time predicted to make a loss. Some careful trimming of costs (sending back surplus toilets) meant that it eventually did make a small surplus. In the previous financial year, events income just broke even with expenses.

Membership subscription income increased from £55,163 in the previous year to £69,336, this year, due to increased membership and an increase in subscription rates of approximately 10% to cover budgeted expenditure and expected increases in costs. The previous increase in subs was between 1% and 3% in September 2021 and subs were not increased in September 2020.

Income received from donations increased from £21,838 to £32,975. This is because gift aid is higher with the increase in subscriptions. Grant income has increased because of the release of grant income received for the HQ development to match with depreciation of the improvements. A grant for £2,500 was also received from the Royal Navy Admiralty Fund.

Fundraising raised a net surplus of £1,286 which has fallen slightly from £1,865 in the prior year. There were three BBQ fundraising events during the year.

Disposals of assets with a net book value of zero were sold for a profit of £13,867 during the year. Additions to assets included bikes, tents, kayaks and a canoe.

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. More training has been delivered in-house this year and this will continue to increase over the coming years, which saves costs. Also, the Royal Navy has funded number of training courses this year. The net results was that we didn't need to spend as much as expected on Adult Leader Training..

The cash balance was £119,595 at the end of this year compared to £82,620 in 2022 showing stability in times of rising prices. It also represents the sale proceeds from Octavi and deposits received for events in the financial year 2023/24 which were billed before 31 August 2023. These amounts of deferred income are shown in current liabilities rather than events income until the event takes place.

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 and the Charities Act 2022, 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 Charities Act 2022, 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 18th November 2023 signed on their behalf by:



J F Pond (Nov 21, 2023 16:38 GMT)

John Pond - CHAIR

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

I report to the trustees on my examination of the accounts of the 8th Norwich (Norwich School) Sea Scout Group ("the Charity") for the year ended 31 August 2023.

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 and 2022 ("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.


Jason Foxwell (Nov 23, 2023 17:05 GMT)

Mr Jason Foxwell FCCA FCIE

independent-examiner.net

39 Enfield Road
Poole
BH15 3LJ

Date:

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023**

		2023	2023	2023	2022
		General Funds	Restricted Funds	TOTAL	TOTAL
	Note s	£	£	£	£
Income and endowments from:					
	2	32,975	-	32,975	21,838
Donations and legacies	3	4,585	-	4,585	5,672
Other trading activities	4	2,071	-	2,071	259
Investment income					
Charitable activities	5	69,336	-	69,336	55,163
Membership subscriptions	5	80,859	-	80,859	70,135
Events					
Total income		189,826	-	189,826	153,068
Expenditure on:					
	6	5,740	-	5,740	5,646
Raising funds					
Charitable activities					
Scouting activities	7	48,550	-	48,550	51,260
Support costs	7	29,763	-	29,763	32,540
Events	7	65,218	-	65,218	69,941
Governance costs	8	515	-	515	475
Total expenditure		149,786	-	149,786	159,861
NET INCOME/(EXPENDITURE)		40,040	-	40,040	(6,793)
Profit on sale of fixed assets		13,867	-	13,867	50
Net movement in funds	14	53,907	-	53,907	(6,743)
RECONCILIATION OF FUNDS					
Total funds brought forward	14	120,540	-	120,540	127,283
TOTAL FUNDS CARRIED FORWARD	14	174,447	-	174,447	120,540

BALANCE SHEET
AS AT 31 AUGUST 2023

		2023	2022
	Note s	£	£
FIXED ASSETS			
Tangible Assets	10	76,658	77,720
CURRENT ASSETS			
Debtors	11	25,324	19,360
Stock	12	2,780	2,680
Cash at bank and in hand		119,595	82,620
		147,699	104,660
CREDITORS			
Amounts falling due within one year	13	(28,156)	(32,834)
NET CURRENT ASSETS		119,543	71,826
TOTAL ASSETS LESS CURRENT LIABILITIES		196,202	149,546
CREDITORS			
Amounts falling due after more than one year	14	(21,755)	(29,006)
NET ASSETS		174,447	120,540
FUNDS			
General funds	15	174,447	120,540
Restricted funds	15	-	-
TOTAL FUNDS		174,447	120,540

NOTES TO THE ACCOUNTS FOR THE YEAR TO 31 AUGUST 2023

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 in 2018 and with the Charities Act 2011 and the Charities Act 2022.

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 1st 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
Premises capital expenditure	- 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

	2023		2022
	£		£
Grant income	12,169		6,725
Donations	2,676		2,989
Gift aid income	18,130		12,124
	32,975		21,838

3. OTHER TRADING ACTIVITIES

	2023		2022
	£		£
Fundraising Events	2,487		4,788
Uniform sales	2,098		884
	4,585		5,672

4. INVESTMENT INCOME

	2023		2022
	£		£
Bank interest receivable	2,071		259
	2,071		259

5. INCOME FROM CHARITABLE ACTIVITIES

	2023		2022
	£		£
Membership subscriptions:			
Membership subscriptions	82,920		66,773
Less: Scout Association levy	<u>(13,584)</u>		<u>(11,610)</u>
	69,336		55,163
Events:	80,859		70,135
	150,195		125,298

6. EXPENDITURE ON RAISING FUNDS

	2023		2022
	£		£
Fundraising expenses	1,201		2,923
Uniform purchases	4,539		2,723
	5,740		5,646

7. CHARITABLE ACTIVITIES EXPENDITURE

	2023		2022
	£		£
Scouting activities:			
Direct training and activity costs	11,450		15,012
Fleet running costs	37,100		36,248
	48,550		51,260

Support costs:			
Admin, Telephone & computer	1,548		3,709
HQ expenses	1,012		632
Minibus running costs	(3,780)		156
Trailer Repairs & Maintenance	776		1,025
Insurance	4,283		4,122
Bank charges	1,685		1,135
Premises Repairs	300		1,370
Depreciation	22,912		17,563
Bad debt	1,029		2,829
	29,763		32,540

Events:	65,218		69,941
	143,531		153,741

8. GOVERNANCE COSTS

	2023		2022
	£		£
Executive & AGM costs	515		475
	515		475

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 (£8,871) for Bosun and other services and Robbie Elliott as our sailing principle (£14,891.48)

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:

Tim Brook – GSL 50%

Jing Song – Beaver and Cub Leader – 6%

Robbie Elliot is a scout leader who is employed by Norwich School .

Richard Clark is a trustee who is employed as Deputy Head of Norwich School.

Ian Hayward is a trustee who is employed by the Norwich School.

The financial statements were approved by the Board of Trustees on 18th November 2023 and were signed on its behalf by:



J F Pond (Nov 21, 2023 16:38 GMT)

John Pond
CHAIR

10. TANGIBLE FIXED ASSETS

		Boats, Canoes & Windsurfer s		Marine Equipmen t		Property, Camping, Bikes, IT, & Sundry Equipmen t		Trailers & Vehicle s		TOTAL
		£		£		£		£		£
COST										
At 1 September 2022		162,764		21,108		102,819		60,988		347,679
Additions		8,318		-		13,531		-		21,849
Disposals		-		-		-		-		-
At 31 August 2023		171,083		21,108		116,349		60,988		369,528
DEPRECIATIO N										
At 1 September 2022		137,204		16,514		57,218		59,023		269,959
Charge for year		6,971		1,149		14,301		491		22,912
Disposals		-		-		-		-		-
At 31 August 2023		144,175		17,661		71,519		59,515		292,870
NET BOOK VALUE										
At 31 August 2023		26,908		3,447		44,830		1,474		76,658
At 31 August 2022		25,560		4,595		45,601		1,965		77,720

11. DEBTORS

	2023		2022
	£		£
Trade Debtors	20,117		16,228
Prepayments and other debtors	5,207		3,132
	25,324		19,360

12. STOCK

	2023		2022
	£		£
Uniforms	2,780		2,680
	2,780		2,680

13. CREDITORS DUE WITHIN ONE YEAR

	2023		2022
	£		£
Trade creditors	13,220		19,595
Accruals	7,684		3,570
Deferred income	7,252		9,669
	28,156		32,834

14. CREDITORS AFTER MORE THAN ONE YEAR

	2023		2022
	£		£
Deferred income	21,755		29,006
	21,755		29,006

15.STATEMENT OF FUNDS

	At 1 September 2022		Net movement in funds		At 31 August 2023
	£		£		£
Group	120,540		53,907		174,447

16.CAPITAL COMMITMENTS

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

17.RELATED PARTY DISCLOSURES

There are no related party disclosures.

8th Norwich Group Accounts 2022-23







V4_encrypted_ TB JP signed

Final Audit Report

2023-11-23

Created:	2023-11-21
By:	Tim Brook (tbrook@norwich-school.org.uk)
Status:	Signed
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-  Document created by Tim Brook (tbrook@norwich-school.org.uk)
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-  Document emailed to jason@independent-examiner.net for signature
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