

REGISTERED CHARITY NUMBER: 1087747

**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 AUGUST 2024**

FOR

8th NORWICH (NORWICH SCHOOL) SEA SCOUT GROUP

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FOR THE YEAR ENDED 31 AUGUST 2024**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 August 2024. 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 2018.

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

Group Chairman Group Secretary Group Treasurer	John Pond Peter Smith Steve Court
Officers	
Group Scout Leader Deputy Group Scout Leaders	Tim Brook David Sturdee Catherine Gardner Anja Carter Robert Kilbourn Annelise Savill
Section Leaders	
Beavers Scouts Explorers	Jing Song, Suzy O'Connor Tim Ball, Robbie Elliot, Jon Gent Anna Jolly
Norwich School Representative	Dr Richard Clark
Co-opted Representatives	Tim Chalk
Elected Representatives	David Clover, Nick Pounder, Victoria Tiplady, Anasua Roy, Mike Jolly, Ben Pond, Barry Manley, Andrew Brown, Ian Hayward, 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 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 Norfolk County, which becomes part of the Scout Association, the largest mixed volunteer-led movement for young people in the UK.

Related parties

None

Sponsoring Authority

Norwich School is the Group's Sponsoring Authority, which provides material support in the form of staff support, buildings and access to vehicles and equipment under a Partnership Agreement.

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 the 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 31st January 2024, the date of the annual census, the volunteer team comprised 80 adult leaders, Instructors and Trustees and 47 Occasional Helpers. This represented an encouraging jump in leaders and trustee numbers from the previous year. We have continued to rationalise the occasional helpers where they are no longer active. 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 2024, 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. In addition there are seven other Norwich School staff who help on a voluntary basis. 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 2024

Our Membership

Based on the January census, our membership settled back from 282 to 268. The main effect was a large cub cohort moving up to scouts and not being replenished from our waiting lists. We have made good progress in reducing the numbers on our waiting lists across the age ranges.

(Note - Membership fluctuates throughout the year, but we calculate it each year on 31st January for the annual census. The table below shows the latest and historical membership)

Active Membership (31st January Census)	'24	'23	'22	'21	'20	'19	'18	'17	'16
Beavers	24	26	21	14	20	-			
Cubs	69	89	74	68	61	60	64	58	54
Scouts	116	105	97	87	121	126	118	107	96
Explorers	59	62	66	60	76	52	51	45	52
Total Young People	268	282	258	229	278	238	233	210	202
Leaders/Ass. Leaders	23	21	21	20	18	13	11	16	17
Assistants/Instructors	57	42	45	47	43	39	39	31	17
Executive/Admin (ex Leaders)	26	18	17	18	18	16	17	12	8
Total appointed adult leaders	106	81	83	85	79	68	67	59	42
Occ. Helpers	47	65	82	77	80	64	64	60	46
Total 8th Community	428	427	423	432	437	370	364	329	290

Reflecting on Our purpose

I remember standing on the Boat Deck in our HQ one evening last January when a group of Explorers returned from a canoeing river trip. I was impressed that they should have ventured out onto the water this early in the year, but what struck me most was the positive energy and good humour that accompanied them. And then I noticed the thin film of ice that coated the outside of their boats. This was either unremarkable to the Explorers or was accepted as 'one of those things' that goes with paddling this early in the year. Either way, I was impressed!

One of our aims as a Group is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potential. This is a wonderful aspiration and was being lived

out to its full here. The above event is only one example, and as you can see as you read through the report, the opportunities presented to our members, both young and old, are huge and need celebrating.

During the year we also wanted to capture the essence of what we do in more passionate language. A group of leaders from our 8th Family unanimously agreed upon: 'To ignite the spirit of adventure'. I think you will agree this is a fitting call to make the most of our wild spaces.

My report this year focuses on all of those young members of the 8th who set out to challenge themselves and also on the amazing volunteers who selflessly give up their evenings, weekends and weeks of holiday to awaken the 'spirit'.

Our Leadership

Let me start with the leaders, as without them, all the amazing opportunities wouldn't exist. In addition to our existing skilled and committed leaders we have been joined over the course of this year by eighteen new leaders and skills instructors. You have been a very welcome addition to the team and bring new energy, skills and perspectives with you. Altogether, established and new, you make up a powerful team.

What do they get out of it? Why not come and join us and find out! We are always on the lookout for our next generation of leaders!

In a volunteer organization we are only able to offer an exciting and safe programme when we have the leaders available to supervise and share their skills. However, we are a training organization by virtue of the pursuits we run and welcome leaders with no 'outdoor experience' as we offer training opportunities across all of our activities. I am therefore delighted to see that there are leaders who have embraced this ethos and we are now enjoying the benefits of their learning with exciting elements being added to our programmes.

In recent years we have sought to provide the necessary expertise 'in house' with leaders undertaking training and assessments to enable them to develop and demonstrate the skills needed to be granted a 'permit' that enables them to lead our young people on the adventures that define the 8th. The tragic events that unfolded on the Great Orme in North Wales a few years ago, have thrown the whole process of training, and in particular adventurous permits, into sharp relief. It is a testament to our leadership team that they are willing to undertake the additional scrutiny to enable them to be better prepared to lead our young people in pursuit of our aims. This places extra burdens on them and our administrators to keep everyone up to date with the comprehensive training that needs completing. With one hundred and forty-two leaders on our books, this is an impressive feat.

Once trained and while learning, to give you some idea of their commitment, over the course of the year our leaders have volunteered over five-hundred and ninety times on activities (and this is conservative, as often leaders help without signing up on our website) and this doesn't include their weekly commitment to the regular programme. My thanks go to all leaders who make this happen.

In a leadership capacity.

We are also developing the skills of our Young Leaders and are encouraging them to lead sessions on section nights and help out on camps. Forty-seven out of the fifty-nine young leaders took on this challenge. This has many advantages both for our adult leadership team but more importantly as a life skill for our young leaders but also a positive role model for all of our youth members across the sections and I would like to thank the leaders who promote and facilitate this.

Our Young People

The reason we are all here is our youth membership. They have continued to support us across all sections. Our numbers across our seven sections have remained strong with continued presence of others wanting to join on our waiting lists. However, we do recognize that we are competing with many other after-school and weekend activities and so it is a credit to our leadership team that they lay on an enticing programme.

Looking back over the year, our programme offers a huge range of activities that take place on land, locally and in the hillier parts of our country and on water, both fresh and on the sea. Our weekly programme seeks to build on our sea scouting heritage with all sections developing engaging water based programmes. These are complemented in the winter by a land based programme. I have also been delighted to see a strengthening of our patrol and six based activities. This cross year group participation is a strength of the scouts and promotes leadership and followership opportunities as well as preparation for our formal camps.

To give you some idea of the commitment of our scouts this year, in addition to our regular evening programme we ran a range of weekend events including, sailing, windsurfing, biking, hiking, kayaking and swimming. This involving some four hundred and seventy-five leader and seven hundred and fifty-seven scout 'outings'. Each event has the potential for the group or for individuals to produce an 'ice' moment. This programme is part of our membership fees and I would therefore encourage everyone to embrace it fully.

You could look at our evening programme as our taster and skills building sessions. The activities tried here lead onto an trying further activities on our camp programme. Last year our scouts spent one thousand and thirteen nights away while our leaders clocked up and seven hundred and eighty-six. The camps include multi activity camps – Summer Camp, Cub Camp and Biblins, Sailing camps – Lowestoft and Wayfarer weekends, Multi activity water sports – Easter Cruise and Single focus water sports camp – Power Cruise. In addition we have our Beavers' camp and our Cub First nighters' camp to start their journey.

The camps are major undertakings and yet our leadership team has developed the skills and competencies to run them in such a way that there are no dramas which enables our young people to get the most out of them.

Our Young Leaders

Our Young Leaders play a key role in helping our section leaders deliver their exciting programmes. We are very grateful for their commitment. In addition to providing valuable support we encourage them to work towards their Young Leader belt which offers them a practical way to develop their leadership skills. This year the following Young Leaders achieved their Young Leader Belt: Natasha B, Eliza P, Maddie P, Emily C, Jonathan S, Freya B, Lauren C and Sophia C. Many congratulations.

Bitter End Awards

For those scouts who make it to the end of Upper six as a scout while balancing all of their other commitments we reward them with a bosun's whistle called the Bitter End Award. This year we were delighted to award Bitter End Awards to Sophia C, Lauren C, Emily C, James A, Maddie P, Natasha B, Daniel C

Out Kit and HQ

'Oh to be warm!' This year we have felt the benefits of our new space heaters and insulation which in addition to the new doors and windows has meant that we have an HQ that is actually warmer than the environment! The four hundred or so Scouts who joined us at St Georges Day were some of the first to benefit from the new equipment on a rather cold and soggy Sunday in April.

We would also welcome Dragonfly our new RIB. In line with our fleet development and renewal policy she replaces Pondlife as one of our workhorse RIBs. She has been on numerous outings this year supporting our programme at NBYC and across our many water based camps.

The back office

With a group the size of the 8th there is always much going on behind the scenes. The team of people who run the fabric which enables us to deliver our programme do an unsung but vial job. I must therefore pay tribute and thank the members of our finance team, our membership team, our website team, our bosun, our DBS administrators and our pool management team. Thank you all for your commitment to the Group.

Our Governance

Last year we anticipated the Scout Association's Transformation process to make changes to our operating procedures. As it turned out, the implementation was delayed and I will report on its effects this time next year.

Progress towards the targets identified last year hasn't been as effective as I would have liked. We have made inroads in some areas and will continue to press towards developing these further this coming year.

Targets

No.	Target	Status
1.	Finalise the RAG review and produce new 3 year development plan	Ongoing
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.	Scout Transformation delayed
3.	Finalise, share our vision for the HQ and commence planning applications.	Relaunch happening
4.	Sign off the Octavi Explorer Unit Agreement with District	Completed
5.	Develop a set of realistic and manageable health indicators	Ongoing
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.	Ongoing
	Scouting	
1.	Work on delivering Kings Scout Gold award	Ongoing
2.	Understand and develop our communications systems.	Communications team established
3.	Strengthen the support given to Young Leaders	Ongoing
4.	Set up a new Explorer Belt Expedition	Not completed last year.

Valedictions

'The best way to find yourself is to lose yourself in the service of others.' Mahatma Gandhi. With very busy lives in all quarters we are very grateful for the time our adult leaders give to the group and we thank them heartily for the time they have dedicated to us.

John Pond

After agreeing to stay on for 'just another year' John has decided it is finally time to step down. His leadership and guidance over the past year have been outstanding. He always has a sympathetic ear and a clear sense of the direction he would like to see the Group moving in. He has supported us in our management decisions and has been a regular helper on camp. We will miss your council John and I would like to thank you for giving us your wisdom over such a long time.

David Clover

With an enviable outdoor portfolio of his own and keen business acumen David is stepping back from the board after offering many years of sage advice to the Group.

Paul Blake

Paul has given his heart and soul to supporting the cubs. His efforts at introducing the cubs to woodwork are legendary and his bushcraft cooking skills extend to cooking Christmas lunch.

Alex Szpakowski

Alex spent many years helping at Tuesday cubs learning her leadership craft before moving to help out at scouts. Her gentle yet firm leadership style was a comfort to our young members and a reassurance to the old!

Our Sponsors

Norwich School have continued to look after and support us over the year in many ways including hosting staff, providing buildings and access to the school's resources and facilities when needed. I would like to thank the Head, Steffan Griffiths for his encouragement and interest in our endeavours and to Richard Clark, a Deputy Head, for his personal and professional interest in our programme and future plans.

Tim Brook

Group Scout Leader, November 2024.

REPORT OF THE CHAIRMAN

This report concludes my twelfth year as chairman of the group.

Throughout the year it has been a privilege to work alongside Tim Brook our new GSL. Tim has been actively involved in the 8th for many years and it is pleasing to see him now making his 'mark' as the leader of our group.

Back in 2012 when I took on the role of 'Chair', it was with a degree of trepidation that I was following a 'master', who I knew would be a hard act to follow. For me it was a huge learning curve in contrast to my old scouting days. The size of the 8th, the scale of the events that are organised together with the logistics that allow these events to happen is simply fantastic.

Last year we celebrated our 100th anniversary. It has been great to see the members of the group wearing the new pattern necker which identifies and celebrates our 100 years. The 8th's history during that century has been carefully researched and created into a book by David Sturdee. For those of you who haven't had the chance to purchase this book, then please speak to David, as I am sure there are still copies available – and the funds raised benefit our scout group.

Our current Group Executive which has over twenty members, including Trustees and Leaders is soon to be reorganised, courtesy of the Scout Association. The new look will see a much smaller group on the Trustee Board, and it will be interesting to see how it all evolves!. My thanks go to all members of the Exec during my time for all their help and involvement throughout the year.

Our small Management and Finance committee, which meets fortnightly is organised and controlled by the Group Secretary Peter Smith. Our finances have been expertly controlled by Steve Court, who unfortunately is stepping down this year, he is supported by Bea Adkins and Becky Tse. The general management of the group is dealt with by Tim and Cath. Thank you each for all your work and dedication which allows the 8th to thrive.

Fundraising this year has been with just two events, the Lower School sports day and the School cricket day. Despite this, the small hardworking team managed to raise over three thousand pounds. I repeat the request that I made last year. 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.

Following on from the successful installing of new windows and doors to our headquarters building. We have now had new heaters fitted which, I am sure, will make a huge difference to the temperature during the winter months. The proposed work to the paddock is still in the planning stage, but we are hopeful that it will soon progress.

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 Co-curricular Deputy Headmaster, who acts as our liaison connection with the school.

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.

John Pond - Chair
November 2024

FINANCIAL REVIEW

Reserves Policy from 31st August 2024

The Group's reserves policy:

- explains why the Group holds reserves
- sets the target level of reserves as determined by the Trustees
- 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 Trustee Committee and presented at the AGM. This reserves policy sets out a target level of reserves for Unrestricted Funds. The group does not currently hold any Restricted Funds. The level of funds available has increased in the financial year 2023/24 and proposed changes to the reserves are shown 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 longer 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.

Previous Reserves Policy

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

Proposed Reserves Policy

Unrestricted funds available		£135,000
Unrestricted funds consist of:		
General funds	£25,500	
Designated funds:		
- HQ Development	£70,000	
- Renewals fund	£39,500	
Total designated funds	£109,500	
Total unrestricted funds target level		£135,000

General unrestricted funds have been increased to £25,500 to provide for the impact of inflation. It is a buffer to provide for the fluctuations in cash when large bills are paid prior to receipt of subs or event payments.

The development of the paddock at HQ now has agreement in principle from the Dean and Chapter, and the design is under review following feedback from the Broads Authority. It is proposed to increase HQ development unrestricted funds to **£70,000** from £50,000 until firm quotes are received. This reflects the rise in building costs and our knowledge of the work involved is now better understood.

The renewals fund is used to spread the spending on capital item replacements or purchases across the years of their use. Our equipment replacement programme is planned to spend approximately the level of depreciation (2024:£23,004, 2023:£22,912) plus inflation. However, with the replacement of expensive items (e.g. the cost of the rib this year was £30,450), the actual spend in any one year can fluctuate considerably. Having increased the reserve for the purchase of the rib, it can now be reduced. The renewals reserve is used to make sure the money is available when it is needed. 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 Trustee Committee prior to any commitment.

Any changes to the allocation to/ from Designated Funds requires Management and Trustee Committee approval.

Financial Overview 2023/24

The group has had another successful year financially, with (as intended) a reduced surplus compared with the previous financial year (**2024: £29,210**; 2023: £53,907). Excluding the profits from the sales of fixed assets, the net income after expenditure was also reduced (**2024: £27,410**; 2023: £40,040). The previous year marked a strong recovery from the pandemic after a small deficit in the year prior to it. So, we are now seeing a return to a healthy surplus to ensure that the group has sufficient funds, whilst providing activities at a price that is comparable to cost.

With a slight reduction in the number of members and an inflationary rise in membership fees, income from membership subscriptions is comparable to the previous financial year (**2024: £70,812**; 2023: £69,336). Correspondingly, the GiftAid income is also comparable (**2024: £18,024**; 2023: £18,130). As always, we would encourage the membership bill payers to sign up to register with us for GiftAid, as it makes up a significant portion of our income. Higher and Additional Rate taxpayers can also use the scheme to reduce their own tax bill.

Grant income has reduced significantly (**2024: £7,251**; 2023: £12,169) due to the unwinding of the DCMS grant and the presence of a £2,500 grant from the Royal Navy Admiralty Fund in the previous financial year.

The net surplus on **Fundraising**, on the other hand, has more than doubled (**2024: £2,763**; 2023: £1,286). Compared with the previous financial year's 3 barbecue fundraising events there were only 2 during the current financial year: Lower School Sports Day and the Senior School House Cricket Festival. The more people we have volunteering to help at these events, the better.

The surplus on chargeable **Events** is comparable to the previous financial year (**2024: £15,938**; 2023: £15,641). This surplus is needed to fund some of the fleet maintenance, to provide a contribution for the wear and tear leading to replacement of capital assets. The surplus was also needed to fund the Sailing Manager attendance at these events but this has now been changed. The level of surplus on events is difficult to predict. A few late signups (or cancellations) or unexpected conditions during the event can make a big difference.

The primary addition to **Assets** during the financial year has been the purchase of a new RIB (Dragonfly) at a cost of £30,450. The primary disposal was the group's minibus, which along with a few ancillary items, had a net book value of zero, but were sold for a total profit of £1,800 during the year.

There has been a modest increase in the end of financial year **Cash** balance (**2024: £130,713**; 2023: £119,595). This includes deposits received for events in the current financial year 2024/25 which were billed before year end. These amounts of deferred income are shown in current liabilities rather than events income until the event takes place.

These results enable us to put aside reserves to fund the development of the paddock at our HQ.

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 2018.

The law applicable to charities in England and Wales, the Charities Act 2022, Charity (Accounts and Reports) Regulations 2015, 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 expenditure of resources 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 (FRS 102)
- 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 2022, the Charity (Accounts and Reports) Regulations 2015, 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 12th November 2024 and signed on their behalf by:

John Pond
John Pond (Nov 16, 2024 07:44 GMT)

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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 2024.

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.

Jason Foxwell
Jason Foxwell (Nov 17, 2024 15:00 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 2024**

		2024	2024	2024	2023
		General Funds	Restricted Funds	TOTAL	TOTAL
	Notes	£	£	£	£
Income and endowments from:					
Donations and legacies	2	26,147	-	26,147	32,975
Other trading activities	3	6,191	-	6,191	4,585
Investment income	4	4,311	-	4,311	2,071
Charitable activities					
Membership subscriptions	5	70,812	-	70,812	69,336
Events	5	72,069	-	72,069	80,859
		<hr/>	<hr/>	<hr/>	<hr/>
Total income		179,530	-	179,530	189,826
Expenditure on:					
Raising funds	6	4,125	-	4,125	5,740
Charitable activities					
Scouting activities	7	56,756	-	56,756	48,550
Support costs	7	34,583	-	34,583	29,763
Events	7	56,131	-	56,131	65,218
Governance costs	8	525	-	525	515
		<hr/>	<hr/>	<hr/>	<hr/>
Total expenditure		152,120	-	152,120	149,786
NET INCOME/(EXPENDITURE)		27,410	-	27,410	40,040
Profit on sale of fixed assets		1,800	-	1,800	13,867
		<hr/>	<hr/>	<hr/>	<hr/>
Net movement in funds	15	29,210	-	29,210	53,907
Total funds brought forward	15	174,447	-	174,447	120,540
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	15	203,657	-	203,657	174,447
		<hr/>	<hr/>	<hr/>	<hr/>

**BALANCE SHEET
AS AT 31 AUGUST 2024**

		2024	2023
	Notes	£	£
FIXED ASSETS			
Tangible Assets	10	84,786	76,658
CURRENT ASSETS			
Debtors	11	24,444	25,324
Stock	12	2,280	2,780
Cash at bank and in hand		130,713	119,595
		157,437	147,699
CREDITORS			
Amounts falling due within one year	13	(22,250)	(28,156)
		135,187	119,543
NET CURRENT ASSETS			
		219,973	196,202
TOTAL ASSETS LESS CURRENT LIABILITIES			
CREDITORS			
Amounts falling due after more than one year	14	(16,316)	(21,755)
		203,657	174,447
NET ASSETS			
FUNDS			
General funds	15	203,657	174,447
Restricted funds	15	-	-
TOTAL FUNDS		203,657	174,447

The financial statements were approved by the Board of Trustees on 12th November 2024 and were signed on its behalf by:

John Pond
John Pond (Nov 16, 2024 07:44 GMT)

.....
John Pond CHAIR

The following notes form part of these financial statements

NOTES TO THE ACCOUNTS FOR THE YEAR TO 31 AUGUST 2022

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.

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

	2024		2023
	£		£
Grant income	7,251		12,169
Donations	872		2,676
Gift aid income	18,024		18,130
	26,147		32,975

3. OTHER TRADING ACTIVITIES

	2024		2023
	£		£
Fundraising Events	5,237		2,487
Uniform sales	954		2,098
	6,191		4,585

4. INVESTMENT INCOME

	2024		2023
	£		£
Bank interest receivable	4,311		2,071
	4,311		2,071

5. INCOME FROM CHARITABLE ACTIVITIES

		2024		2023
		£		£
Membership subscriptions:				
Membership subscriptions		84,212		82,920
Less: Scout Association levy		<u>(13,400)</u>		<u>(13,584)</u>
		70,812		69,336
Events:		72,069		80,859
		142,881		150,195

6. EXPENDITURE ON RAISING FUNDS

	2024		2023
	£		£
Fundraising expenses	2,474		1,201
Uniform purchases	1,651		4,539
	4,125		5,740

7. CHARITABLE ACTIVITIES EXPENDITURE

		2024		2023
		£		£
Scouting activities:				
Direct training and activity costs		16,910		11,450
Fleet running costs		39,846		37,100
		56,756		48,550
Support costs:				
Admin, telephone & computer		1,316		1,548
HQ expenses		810		1,012
Minibus running costs		647		(3,780)
Trailer Repairs & Maintenance		1,308		776
Insurance		4,586		4,283
Bank charges		1,953		1,685
Premises Repairs		870		300
Depreciation		23,004		22,912
Bad debt		89		1,029
		34,583		29,763
Events:		56,131		65,218
		147,470		143,531

8. GOVERNANCE COSTS

	2024		2023
	£		£
Executive & AGM costs	525		515
	525		515

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 (£7,314) for Bosun and other services, and Robbie Elliott as our sailing principal (£15,902.64).

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 – Group Scout Leader – 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 Norwich School

Robert Kilbourn is a scout leader and trustee who is employed by Norwich School.

Jon Gent is a trustee and scout leader employed by the school

10. TANGIBLE FIXED ASSETS

	Boats, Canoes & Windsurfers	Marine Equipment	Property, Camping, Bikes, IT, & Sundry Equipment	Trailers & Vehicles	TOTAL
	£	£	£	£	£
COST					
At 1 September 2023	171,083	21,108	116,349	60,988	369,528
Additions	-	30,533	600	-	31,133
Disposals	-	-	-	-	-
At 31 August 2024	171,083	51,641	116,949	60,988	400,661
DEPRECIATION					
At 1 September 2023	144,175	17,661	71,519	59,515	292,870
Charge for year	6,727	4,677	11,233	368	23,005
Disposals	-	-	-	-	-
At 31 August 2024	150,902	22,338	82,752	59,883	315,875
NET BOOK VALUE					
At 31 August 2024	20,181	29,303	34,197	1,105	84,786
At 31 August 2023	26,908	3,447	44,830	1,474	76,658

11. DEBTORS

	2024	2023
	£	£
Trade Debtors	19,277	20,117
Prepayments and other debtors	5,167	5,207
	24,444	25,324

12. STOCK

	2024		2023
	£		£
Uniforms	2,280		2,780
	2,280		2,780

13. CREDITORS DUE WITHIN ONE YEAR

	2024		2023
	£		£
Trade creditors	7,978		13,220
Accruals	8,833		7,684
Deferred income	5,439		7,252
	22,250		28,156

14. CREDITORS AFTER MORE THAN ONE YEAR

	2024		2023
	£		£
Deferred income	16,316		21,755
	16,316		21,755

15. STATEMENT OF FUNDS

	At 1 September 2023		Net movement in funds		At 31 August 2024
	£		£		£
Group	174,447		29,210		203,657

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 NSS Annual Report 2023-24

Final Audit Report

2024-11-17

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