

## **Chair's Report 2023 to 2024**

As I reported in last year's report, Charlie Lee has become the new Group GSL and has taken much of the load off myself. At Christmas we learned that the Council finally had a plan to make good the failing structure above and around the tunnels after about 4 years of waiting. The job proved to be bigger than expected with all the tunnels on the Quay requiring some remedial work. Work started in the New Year of 2024 and inevitably once work commenced additional problems were discovered which prolonged the work beyond the original finish date of Easter 2024. We are as a write in sight of the finish, however the percussive effect of the rockdrill dislodged the bricks in the portal on our tunnel 25 which led to sufficient weakening of the doors so that opening them would cause too much risk of collapse. So urgently as much boating kit as possible had to be transferred to tunnel 24. Agreement between ourselves and the Council has been reached as to how these additional repairs will be effected. This whole business has had a detrimental effect on our ability to have full use of our facilities and full access to our equipment. It is hoped that this saga will finally be over quite soon.

Most internal matters concerning the management of the Group are now with the GSL. To mention that we were able to run A Paddlesport Instructor course recently where 4 of the Leaders within the Group have become Instructors and hopefully will be awarded Scout Permits very soon so that fuller use can be made of the 10 stand up paddleboards that we own.

The Scout Association is conducting a reorganisation of much of the movement which an impact on the organisation and management of much of Group Organisation, including Trustee Boards and the way the Group is managed, A significant part of this is yet to revealed and then enacted.

This is the last Chair's report that I will write as I am standing down as Chair at the Group AGM!

My thank you to all the Leaders, Helpers and Supporters who help to make the Group what it is. A Happy and very successful group.

John Allen Group Chair

## **19<sup>th</sup> Exeter Sea Scouts - Treasurers Report Year April 2023 - March 2024**

Year 23/24 was a full year of activities for our young people which is fantastic. Various external factors and exceptional costs which are

detailed in this report have adversely affected our financial position from a cost perspective, versus previous years. Despite this, from a financial perspective 19<sup>th</sup> Exeter Sea Scouts remain in good health and measures are in place to address the fiscal needs of the group going forward. The support and dedication of all units' leaders, helpers, the trustees, parents/carers and of course the beavers, cubs and scouts means that this is the case.

Overall, the 19<sup>th</sup> Exeter Sea Scouts accounts show a surplus of £835.87 in the year ending 31<sup>st</sup> March 2024, this is up from a deficit of -£1685.26 at 31<sup>st</sup> March 2023. On 31<sup>st</sup> March 2024 our closing balances across our 3 banks accounts totalled £20,165.71.

It should be noted from the outset that due to proactive cash management capitation was not paid until the district deadline of 2<sup>nd</sup> April, which means it does not appear in the 23/24 accounts. The Treasurer and District Treasurer can confirm that capitation due for 23/24 has been paid in full. As a result, the true cash position for year ending 31<sup>st</sup> March 2024 is -£3,844.13.

### Income

Our subs decreased to £7,720, a reduction of £653 vs 22/23 Cubs and Scout both down slightly, Beavers subs have increased by £1,065.

In addition, receipts for activities increased to £18,627.45 and reflects the increased level of activities across all units.

The gift aid recovered from HMRC was £1,659.43. It should be noted that there was a small amount of fundraising income, £276 for year 2023-24.

We successfully applied for and received £2,500 in match funding from the RN Admiralty Grant to support sea scouting afloat. We invested in 12 paddles boards and associated equipment meaning that we don't have to pay external providers for paddleboarding activities.

Other income appears to be significantly higher in the accounts for 23/24, this is due to a movement in cash to our savings accounts.

### Payments and Costs

Costs for activities have increased to £18,627.45 in respect of the increased level of activities across all units and in all cases breakeven. We're now using an activity costing template across all sections to improve visibility of upcoming costs and proactive activity cost management.

I can report that all relevant insurances covering marine, buildings, equipment and volunteers are all up to date, in place with no premiums owing. Although we've seen significant increases in insurances across the board. We've also consolidated insurances to avoid duplicate and increased our excess to £250 to help mitigate increases in premiums.

It should be noted that our costs for all utilities have increased by 47% for year 23/24.

Additionally, I would like to thank Liz Mundy for independently verifying the 2023-24 accounts.

### 2024-24 – Looking forward

In light of continuing inflationary pressures across our cost base and our desire to invest further in our facilities, training, equipment and hardship, we've implemented a subs increase across the board from easter 2024 which should raise an additional £1,800 of revenue. There will now be an

annual subs review each year. I can confirm that we're on course to raise over £400 from the Exeter Community Lottery for 24/25.

It's been my pleasure to support the unit, its committed leaders and our young people over the last year in the role of treasurer.

Mr Charles J F Banks

Group Treasurer - 19<sup>th</sup> Exeter Sea Scouts

**19<sup>TH</sup> EXETER SEA SCOUT GROUP**

(Reg Charity No 299794)

**ANNUAL ACCOUNTS YEAR ENDED 31 MARCH 2024**

**RECEIPTS AND PAYMENTS SUMMARY FOR THE YEAR ENDED 31 MARCH 2024**

	2023-24	2022-23
	£	£
Total Receipts for the year	40,587.45	19,964.76
Total Payments for the year	<u>39,751.58</u>	<u>21,650.02</u>
<b>Net Receipts/(Payments)</b>	<b>835.87</b>	<b>-1685.26</b>

Opening Balances brought forward 19,329.84 21,015.10

Movement in funds      835.87      -1685.26

**Closing Balances as of 31 March      20,165.71 19,329.84**

**SUMMARY OF BALANCES AS ON 31 MARCH 2024**

	2023-24	2022-23
	£	£
Scout Current Account	5,089.46	14,162.83
Scout Camp Account	1,264.70	1,419.48
Business Premium Account	<u>13,811.55</u>	<u>3,747.53</u>
	<b>20,165.71</b>	<b>19,329.84</b>

The above receipts and payments account and statement of assets and liabilities were approved by the Trustees

on                      and signed on behalf by:

Chair:

Print name:

Treasurer:

Print name:

## **19<sup>TH</sup> EXETER SEA SCOUT GROUP**

### **RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 MARCH 2024**

	2023-24	2022-23
	£	£

#### **Receipts**

Membership subscriptions		7,720	8,373
Capitation*	-	(4,140)	
Activities	17,847.50	13,464.18	
Donations and grants		2,500	90
Fundraising	276	-	
Gift Aid Tax recovered		1,659.43	1691.01
Other income**		<u>10,584.52</u>	<u>486.57</u>

<b>Total Receipts for the year</b>	<b>40,587.45</b>	<b>19,964.76</b>
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#### **Payments**

Activities	18,627.45	13,763.31	
Scout Shop	812.77	891.34	
Premises	3,160.22	4,779.12	
Insurance	1,603.36	1,463.01	
Administration (including OSM)		491.76	478.72
Purchase of equipment	4,960.02	70.20	
Other payments***		<u>10,096</u>	<u>204.32</u>

**Total Expenses for the year      39,751.58   21,650.02**

**Net movement in funds for the year   835.87   -1,685.26**

\*Due to proactive cash management capitation was not paid until the district deadline of 2<sup>nd</sup> April, which means it does not appear in the 23/24 accounts. The Treasurer and District Treasurer can confirm that capitation due for 23/24 has been paid in full.

\*\* This is largely due to the movement of cash from current to savings account

\*\*\* This is largely due to the receipt of cash from current to savings account



## **19<sup>TH</sup> EXETER SEA SCOUT GROUP**

### **NOTES ON RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 MARCH 2024**

	2023-24	2022-23
	£	£
<b>Receipts</b>		
Membership subscriptions:		
Beavers	1707	642
Cubs	2,262	3,151
Scouts	3,751	4,580
Capitation	(-)	(4,140)
Activities:		
Beavers	562	645.04
Cubs	7,037.50	3,971.14
Scouts	660	1,254
Scout Camp		9,588
Donations and grants:		
Other donations and grants		2,500
Fundraising	276	-
Gift Aid Tax recovered	1,659.43	1,691.01
Other income	<u>10,096</u>	<u>486.57</u>
<b>Total Receipts for the year</b>	<b>40,587.45</b>	<b>19,964.76</b>

## Payments

### Activities:

Beavers	193	465.05	
Cubs	6,945.91	3,532.74	
Scouts	1,635.76	1,062.79	
Scout Camp		9,852.78	8,702.73
Other -	204.32		

Scout Shop 812.77      891.34

### Premises:

Rent	500	500	
Water	218.63	200.72	
Gas and Electricity		1054.62	661.20
Repairs and Renewals	1,386.97	3,417.20	

### Insurance:

Marine	1,054.24	-	
Buildings*	257.40	1,231.67	
Equipment	239.72	179.34	
Volunteer Personal Accident	52	52	

### Administration:

OSM	491.76	478.72	
Accountancy	-	-	
Other -	-		

### Purchase of Equipment:

SUP's 2990	-		
SUP accessories & safety equipment	1970.02	-	
Kayak Air Bags	-	70.20	

Other payments 10,096 -

<b>Total Expenses for the year</b>	<b>21,650.02</b>	<b>21,650.02</b>
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\*Note – Buildings insurance reduced due to payment phasing and policy

# **19<sup>TH</sup> EXETER SEA SCOUT GROUP**

(Reg Charity No 299794)

## **ANNUAL ACCOUNTS YEAR ENDED 31 MARCH 2024**

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Opening Balances brought forward	19,329.84	21,015.10
Movement in funds	<u>835.87</u>	<u>-1685.26</u>
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The above receipts and payments account and statement of assets and liabilities were approved by the Trustees

on \_\_\_\_\_

and signed on behalf by:

Chair: \_\_\_\_\_

Print name: \_\_\_\_\_

Treasurer: \_\_\_\_\_

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**19<sup>TH</sup> EXETER SEA SCOUT GROUP****RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 MARCH 2024**

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<b>Total Expenses for the year</b>	<b>39,751.58</b>	<b>21,650.02</b>
<b>Net movement in funds for the year</b>	<b><u>835.87</u></b>	<b><u>-1,685.26</u></b>

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**Payments**

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Volunteer Personal Accident	52	52
Administration:		
OSM	491.76	478.72
Accountancy	-	-
Other	-	-
Purchase of Equipment:		
SUP's	2990	-
SUP accessories & safety equipment	1970.02	-
Kayak Air Bags	-	70.20
Other payments	10,096	-
<b>Total Expenses for the year</b>	<b>21,650.02</b>	<b>21,650.02</b>

\*Note – Buildings insurance reduced due to payment phasing and policy / term consolidation

# Independent Examiner's Report to the Trustees of the

19<sup>th</sup> Exeter Sea SCOUT GROUP/~~DISTRICT/COUNTY/AREA~~ SCOUT COUNCIL

I report on the accounts of the Group/~~District/County/Area~~ for the year ended 31<sup>st</sup> March 2024

which comprise the Statement of Financial Activities, the Balance Sheet and related notes set out on pages 1-3

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work.

## Respective responsibilities of Trustees and Examiner

The Group's/~~District's~~ trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year (under Section 144 of the Charities Act 2011 (the Charities Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities Act); and
- To state whether particular matters have come to my attention.

## Basis of Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Group/District and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

## Independent Examiner's statement

In connection with my examination, no matter has come to my attention (other than that disclosed below \*):

1. which gives me reasonable cause to believe that in, any material respect, the requirements
  - to keep accounting records in accordance with Section 130 of the Charities Act ;and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

\* Please delete the words in the brackets if they do not apply

Name: ELIZABETH MUNDY

Qualification: CHARTERED ACCOUNTANT, FCA

Address: 44 BARLEY LANE, EXETER,  
DEVON EX4 1TD

Date: 14 JUNE 2024