

BOURNEMOUTH UNIT 49 OF THE SEA CADET CORPS

England & Wales · Charity number 301756

Details

Other names	BOURNEMOUTH AND CHRISTCHURCH UNIT SEA CADET CORPS, THE SEA CADET CORPS - BOURNEMOUTH (NO 49) UNIT - TS PHOEBE, BOURNEMOUTH SEA CADETS, BOURNEMOUTH UNIT SEA CADET CORPS, T.S PHOEBE
Status	Registered
Legal form	Other
Registered	1964-01-28
Register	View on the Charity Commission register

Contact

Address	Bournemouth Sea Cadets TS Phoebe 65 Gloucester Road Bournemouth Dorset BH7 6JB
Phone	01202 399199
Email	bournemouthscc@gmail.com
Website	units.ms-sc.org/bournemouth

Activities

Objects: The charitable purpose of the Unit (the Purpose) is to promote the development of young people in achieving their physical, intellectual and social potential as individuals and as responsible citizens by the provision of education and leisure time activities using a nautical theme and in accordance with the principles, ethos and practices of the Marine Society & Sea Cadets (MSSC).

Activities: Built on the ethos and standards of the Royal Navy, Sea Cadet training focuses on water sports and seamanship (carried out on a local river, the sea, adjacent naval establishments) and soldiering skills for Royal Marine Cadets. Cadets can also take national awards such as the Duke of Edinburgh or even attain accredited qualifications in navigation, communication and management.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Education/training, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, The General Public/mankind

Geography

- **Area of benefit:** BOURNEMOUTH AND CHRISTCHURCH
- Bournemouth

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£27,723	£43,931	-	-
2024-03-31	£20,715	£28,245	-	-
2023-03-31	£39,772	£45,607	-	-
2022-03-31	£46,367	£38,869	-	-
2021-03-31	£90,793	£63,999	-	-

Trustees

Name	Role	Appointed
Roberto Rocca	Chair	2023-03-06
David James Bailey		2025-10-17
Gary Shephard		2022-10-31
Kevin Parsons		2024-09-13
Rev John Frederick Nelson		2025-10-17
Stephanie Pemberton		2021-12-06

BOURNEMOUTH UNIT 49 OF THE SEA CADET CORPS

England & Wales - Charity number 301756

Accounts



T.S. PHOEBE
UNIT 49 OF THE SEA CADET CORPS
CHARITY: 301756

RECEIPTS & PAYMENTS ACCOUNTS
FINANCIAL YEAR 2024/25

OCTOBER 2025



Charity Number: 301756

SEA CADETS & ROYAL MARINES CADETS
UNIT 49 T.S. PHOEBE
Bournemouth
65 Gloucester Road
Bournemouth
BH7 6JB

RECEIPT AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

Content

1. Revenue and Non – Revenue Receipts
2. Revenue and Non-Revenue Payments
3. Net Change for the Year in Cash / Bank Balance
4. Statement of Assets and Liabilities
5. Note to the Receipts and Payments Accounts
6. Independent Examiner’s Report



SEA CADETS & ROYAL MARINES CADETS
UNIT 49 T.S. PHOEBE
 Bournemouth
 65 Gloucester Road
 Bournemouth
 BH7 6JB

Charity Number: 301756

Receipts and Payment Accounts for the Year Ended 31 03 2025		
Revenue and Non-Revenue Receipts		
	31-Mar-25	31-Mar-24
Revenue Receipts	£	£
Annual Fund / Direct Grant	2651	2308
Other Grant	7842	1050
Cadet Contribution	6803	6529
Other Donation and Legacies	5212	300
Gift Aids and other Donations	15	67
Other Charitable Activities		
Course Fees from Cadets		863
Property Rent	5200	9528
Total revenue Receipt	27723	20645
Non-Revenue Receipts		
Proceed from Assets disposal		70
Total Receipt	27723	20715



SEA CADETS & ROYAL MARINES CADETS
UNIT 49 T.S. PHOEBE
Bournemouth
65 Gloucester Road
Bournemouth
BH7 6JB

Charity Number: 301756

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Receipts and Payment Accounts for the Year Ended 31 03 2025		
Revenue and Non-Revenue Payments		
	31-Mar-25	31-Mar-24
Revenue Payment	£	£
Direct Charitable Activity:		
Training Courses and Activities	3689	3220
Fuel and Travel Costs	1099.79	1214
Small equipment / Protective & Sporting Clothing / Badges	1038	396
<i>Overhead Costs:</i>		
BCP Non-Domestics Rates	4653	1205
Heats, Light & Water	7995	3567
Admin, Office Supplies, Printing & Postages	898	678
Hygiene, Health and Wellbeing	902	1378
<i>Maintenance Cost:</i>		
Building and Estate	1452	686
Boat Enhancement / Boat Station Development	2715	772
Vehicles	2887	2586
Insurance Costs	3362	2578
<i>Charity Governance Costs</i>		
Account / Independent Examination	0	90
Governance, Legal and Professional Costs	6562	4746
Other Revenue Costs		418
Total Revenue Payment	37254	23532
Non-Revenue Payment		
Capital Expenditure	6677	4712
Total Payment	43931	28245



SEA CADETS & ROYAL MARINES CADETS
UNIT 49 T.S. PHOEBE
 Bournemouth
 65 Gloucester Road
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 BH7 6JB

Charity Number: 301756

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Receipts and Payment Accounts for the Year Ended 31 03 2025		
Net Change for the Year in Cash / Bank Balance		
	31-Mar-25	31-Mar-24
	£	£
Receipts - Revenue and Non-revenue (A)	27723	20715
Payment - Revenue and Non-revenue (B)	43931	28245
Net Revenue / Payment for the Year (A-B)	-16208	-7530
Cash / Bank Balance from previous year	57526	65056
Cash / Bank Balance 31 March 2025	41318	57526

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Receipts and Payment Accounts for the Year Ended 31 03 2025			
Statement of Assets and Liabilities			
	Notes	31-Mar-25	31-Mar-24
		£	£
Current Assets			
Bank Balance	3	41318	57526
Amount Receivables		0	0
Total Current Assets	4	41318	57526
Current Liabilities		0	0
Fixed Assets	5	23556	21862
Net Assets		64874	79388



**SEA CADETS & ROYAL MARINES CADETS
UNIT 49 T.S. PHOEBE**
Bournemouth
65 Gloucester Road
Bournemouth
BH7 6JB

Charity Number: 301756

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Receipts and Payment Accounts for the year ended 31 March 2025

Note to the receipt and payment accounts.

1. INDEPENDENT EXAMINATION

Although the gross income for the financial year falls below the threshold of between £25000 to £500000 range, the account was subjected to the review of an independent examiner to ensure transparency of the accounts.

The Independent examiner's opinion on the examination is expected to be carried out in accordance with the general direction given by the charity commission. This statement together with the receipt and payment accounts will be submitted to the Charity Commission.

2. FORMAT OF 2024/2025 FINANCIAL STATEMENT

The receipt and payment option has been adopted as the preferred basis of presentation of financial information and data given the gross income is less than 250,000.

The 2024 / 2025 presentation of financial statements comprised of the following:

- Receipt and Payment Accounts
- Statement of Asset and Liabilities
- Notes to the Receipt and Payment Account

The Liquidity and Funds statement has been included to guide Trustees with additional financial control information.

3. Bank Balances

	31-Mar-25	31-Mar-24
	£	£
Barclays Account	40699	57000
Equals Credit Card Accounts	619	526
	41318	57526



SEA CADETS & ROYAL MARINES CADETS
UNIT 49 T.S. PHOEBE
 Bournemouth
 65 Gloucester Road
 Bournemouth
 BH7 6JB

Charity Number: 301756

4. LIQUIDITY AND FUND STATEMENT

	31-Mar-25	31-Mar-24
	£	£
Total Current Assets	41318	57526.12
Funds Availability:		
Restricted and Designated Funds	23318	39526.12
** Unrestricted Funds	18000	18000
	41318	57526

****Unrestricted Fund: £18,000** has been previously approved as in-extremis ringfenced funding to cover one year's operating expenses.

5. OTHER FIXED ASSETS

	Pontoon	Storage Containers	Trailer	Boats	Fixtures & Fittings	Mini Vehicle	Computer Equipment	Total
	£	£	£	£	£	£	£	£
NBV 01/04/2024	3992	8262	3082	4305	0	920	1301	21862
Addition during 24/ 25 FY	0	0	0	0	6677	0	0	6677
	3992	8262	3082	4305	6677	920	1301	28539
Depreciation 24/25 FY	1317	826	771	1421	139	184	325	4983
NBV 31/03/2025	2675	7436	2312	2884	6538	736	976	23556

Depreciation has been calculated based on straight line method to ensure consistency as in previous period. The depreciation on Pontoon was calculated at 33.33% as well as for the newly acquired Boats, while storage container maintained 10% of the historical cost as in previous period. The minivan adopted historical depreciation value at 20% while other asset adopted 25% depreciation value consistent with historical depreciation values.



Charity Number: 301756

**SEA CADETS & ROYAL MARINES CADETS
UNIT 49 T.S. PHOEBE
Bournemouth
65 Gloucester Road
Bournemouth
BH7 6JB**

6. THE UNIT AS A GOING CONCERN

If the unit continues to maintain its present operational and financial process as guided by the trustee, it is deemed stable and able to continue as a going concern.

Roberto Rocca

[Roberto Rocca \(Oct 16, 2025 17:24:23 GMT+1\)](#)

Chairman / Trustee

Roberto Rocca

A.A. Balogun

[A.A. Balogun \(Oct 16, 2025 17:23:21 GMT+1\)](#)

Trustee (Finance)

Azeez Balogun, PhD, MAAT.

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF BOURNEMOUTH UNIT 49 OF THE SEA CADET CORPS
FOR THE YEAR ENDED 31ST MARCH 2025

I report to the trustees on my examination of the accounts of Bournemouth Unit 49 of The Sea Cadet Corps (the charity) for the year ended 31st March 2025.

Responsibilities and Basis of Report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). The charity's trustees consider that an audit is not required for this year and that an independent examination is needed.

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act. In carrying out my examination, I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

An examination involves reviewing the charity's accounting records, comparing them with the presented accounts, and considering any unusual items or disclosures, seeking explanations as needed. Unlike an audit, it does not provide enough evidence to give an opinion on whether the accounts show a 'true and fair' view, and the report is limited to the matters in the statement below.

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.

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.

Signed: *KAA*

Name: Mrs K. Aladesanmi ACCA, ACFE

Address: YOKYOK LTD, 54 Windham Road. BH1 4RD, Bournemouth

Date: 16TH October 2025

BOURNEMOUTH UNIT 49 OF THE SEA CADET CORPS

England & Wales - Charity number 301756

Accounts



T.S. PHOEBE
UNIT 49 OF THE SEA CADET CORPS

FINANCIAL ACCOUNTS
RECEIPTS & PAYMENTS

YEAR ENDED 31 MARCH 2023



**SEA CADETS & ROYAL MARINES CADETS
UNIT 49 T.S. PHOEBE
Bournemouth
65 Gloucester Road
Bournemouth
BH7 6JB**

RECEIPT AND PAYMENTS ACCOUNTS for the Year Ended 31 March 2023

Content

1. Revenue and Non – Revenue Receipts (*includes net change in Cash / Bank Balance*)
2. Revenue and Non-Revenue Payments
3. Statement of Assets and Liabilities
4. Note to the Receipts and Payments Accounts
5. Committee Member
6. Reports by Independent Examiner

THE SEA CADETS

ANNUAL STATEMENT OF ACCOUNT* FOR THE UNIT

RECEIPTS & PAYMENTS ACCOUNT for year ended 31 March 2023

Form
SCC A3 (R&P)
Jan-20

(*Units in Scotland: This Statement's form and content and its scrutiny are governed by Regulations – SSI 2006/218)

Copy to be uploaded onto Westminster and Volunteer & Business Support Manager at Area Office to be notified by 1 November 2023

Unit Name: T.S. PHOEBE - UNIT 49 OF THE SEA CADET CORPS	Charity No: 301756
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Fund-name/purpose (if not held for the Unit's <u>general</u> purposes):-	THIS YEAR	LAST YEAR
[Redacted]	£	£
Notes		

REVENUE RECEIPTS –

ANNUAL FUND/DIRECT GRANT - (restricted)	£20,246.07	£12,726.82
OTHER GRANTS - (unrestricted)	£250.00	£18,751.00
SCAVA (Sea Cadet Victualling Allowance)	£0.00	£0.00
CADET CONTRIBUTIONS	£7,134.91	£5,080.00
OTHER DONATIONS / LEGACIES	£662.28	£0.00
FUNDRAISING & SPECIAL EVENTS PROCEEDS	£0.00	£197.19

OTHER CHARITABLE ACTIVITIES:

COMPETITION RECEIPTS	£0.00	£0.00
COURSE FEES	£1,093.29	£1,884.34
SUNDRY SALES RECEIPTS	£0.00	£0.00
BANK DEPOSIT INTEREST	£0.00	£0.00
PROPERTY RENTS (includes any occasional)	£9,985.50	£7,127.50
OTHER REVENUE RECEIPTS	£0.00	£600.50

TOTAL REVENUE RECEIPTS	A	£39,372.05	£46,367.35
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NON-REVENUE RECEIPTS –

PROCEEDS FROM SALES OF OTHER FIXED ASSETS	£400.00	£0.00
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TOTAL NON-REVENUE RECEIPTS	B	£400.00	£0.00
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(#Attach that Fund's similar Account of Receipts as page AC1A, and so on)

TOTAL RECEIPTS = A + B	C	£39,772.05	£46,367.35
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Reconciliation:-

NET CHANGE FOR YEAR IN CASH/BANK BALANCE:-

- REVENUE ITEMS (= A – D from page AC2)	G	£14,215.49	£26,552.67
- NON-REVENUE ITEMS (= B – E from page AC2)	H	-£20,050.14	-£19053.96
- COMBINED (=G+H)		-£5,834.65	£7489.71
CASH/BANK BALANCE FROM LAST YEAR-END		£70,902.37	£63403.66
CASH/BANK BALANCE AT THIS YEAR-END		£65,056.13	£70,902.37

THE SEA CADETS

ANNUAL STATEMENT OF ACCOUNT* FOR THE UNIT

RECEIPTS & PAYMENTS ACCOUNT for year ended 31 March 2023

Form
SCC A3 (R&P)
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Unit Name: T.S. PHOEBE - UNIT 49 OF THE SEA CADET	Charity No: 301756
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Fund-name/purpose (if not held for the Unit's <u>general</u> purposes):-	THIS YEAR	LAST YEAR
	£	£
Notes		

REVENUE PAYMENTS –

DIRECT CHARITABLE ACTIVITY COSTS:

FUNDRAISING & SPECIAL EVENTS COSTS	£1,390.68	£0.00
COMPETITION COSTS	£0.00	£0.00
FUEL & TRAVEL COSTS	£1,444.46	£726.35
CATERING COSTS	£0.00	£0.00
TRAINING DELIVERY COSTS	£679.63	£6,070.81
ARTICLES PURCHASED FOR RESALE	£0.00	£0.00

OVERHEAD COSTS FOR:

RENT / COUNCIL TAX	£1,870.10	£855.54
HEAT, LIGHT & WATER	£3,653.21	£3,471.31
TELEPHONE & BROADBAND	£0.00	£552.26
RUNNING COST Inc POSTAGE, PRINTING & OTHER	£682.41	£393.45

MAINTENANCE COSTS FOR:

BUILDINGS & ESTATE	£10,651.79	£2,648.93
BOATS	£0.00	£0.00
VEHICLES	£340.00	£934.21
OTHER MISC EQUIPMENT	£1,216.18	£2,192.96
INSURANCE COSTS	£2,073.10	£1,908.86
BANK INTEREST & CHARGES	£0.00	£0.00

CHARITY GOVERNANCE COSTS:

FOR ACCOUNTS/AUDIT OR INDEPENDENT EXAMINATION	£60.00	£60.00
FOR OTHER PROFESSIONAL FEES	£0.00	£0.00
FOR LEGAL ADVICE (for constitution or trustees)	£1,095.00	£0.00
OTHER REVENUE COSTS	£0.00	£0.00

TOTAL REVENUE PAYMENTS	D	£25,156.56	£19,814.68
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NON-REVENUE PAYMENTS –

ASSETS	£20,450.14	£19053.96
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TOTAL NON-REVENUE PAYMENTS	E	£20,450.14	£19053.96
1 TOTAL PAYMENTS (=D+E)	F	£45,606.70	£38868.64

(#Attach that Fund's similar Account of Payments as page AC2A, and so on)

THE SEA CADETS
ANNUAL STATEMENT OF ACCOUNT* FOR THE UNIT

RECEIPTS & PAYMENTS ACCOUNT for year ended 31 March 2023

Form
 SCC A3 (R&P)
 Jan-20

(*Units in Scotland: This Statement's form and content and its scrutiny are governed by Regulations – SSI 2006/218)

Copy to be uploaded onto Westminster and Volunteer & Business Support Manager at Area Office to be notified by 1 November 2023

Unit Name: T.S. PHOEBE - UNIT 49 OF THE SEA CADET

Charity No: 301756

In E&W: STATEMENT OF ASSETS & LIABILITIES	Name of Fund if restricted	THIS YEAR £	LAST YEAR £
ASSETS:			
CASH/BANK BALANCE(S) AT YEAR-END (from page AC1)		£65,056.13	£70,890.78
BANK DEPOSITS (if any) not included above			
LOANS RECOVERABLE			
OTHER DEBTS (total recoverable – exclude any “accruals”)			
*STOCKS OF ITEMS FOR RESALE (total cost)			
INVESTMENTS (present value of securities &c)			
INVESTMENTS (ditto – belonging to a Restricted Fund, if			
*OTHER FIXED ASSETS:			
- LAND & BUILDINGS		£7,129.00	£0.00
- BOATS		£6,994.00	£0.00
- VEHICLES		£1,600.00	£3,200.00
- COMPUTERS & OTHER EQUIPMENT		£12,232.00	£14,901.00
*For all these items (including any gifts at estimated value when given) state their total <u>present value</u> here if lower than as above		[]	[]
LIABILITIES			
LOANS REPAYABLE		£0.00	£0.00
OTHER CREDITORS (total payable – exclude any “accruals”)		£0.00	£0.00
CONTINGENT LIABILITIES (estimated total amount)		£0.00	£0.00

[Scottish] ACCOUNTS NOTES* (if not within Annual Report)

For any separate Receipts & Payments Account included in this Statement of Account: the nature and purpose of each Fund accounted for and the legal restrictions on its

Total number and amount of any grants paid to (i) individuals and (ii) institutions, analysed by type of activity

Amount of trustee remuneration (inc. to connected persons) paid and the legal authority for it

Amount of any trustee expenses reimbursed and for how many trustees

Amount and nature of any other trustee-transactions (including with connected persons, stating the relationship) together with any amount owing at the year-end (say if

Any further information that ‘may reasonably assist’ a reader’s understanding

(*Show details on an extra attached

Give page no(s).
or say if none

(or say if none)

(or say if none)

Give page no(s).

[Amounts]	Particulars
[]	
	Authority:
[]	For how many:
[]	Nature:
	- or say if none

Signed as authorised by the Unit's Management Committee - Date:

05 September 2023

..... Unit Treasurer

..... Unit Chairman

Note: The statutory audit or independent examination report on this Statement of Account must be attached

THE SEA CADETS
ANNUAL STATEMENT OF ACCOUNT* FOR THE UNIT

RECEIPTS & PAYMENTS ACCOUNT for year ended 31 March 2023

(*Units in Scotland: This Statement's form and content and its scrutiny are governed by Regulations – SSI 2006/218)

Copy to be uploaded onto Westminster and Volunteer & Business Support Manager at Area Office to be notified by 1 November 2023

Form
SCCA3 (R&P)
Jan-20

Unit Name: T.S. PHOEBE - UNIT 49 OF THE SEA CADET CORPS	Charity No: 301756
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Unit address (or address for correspondence):-

House name:	65
Street and No:	Gloucester Road
Area or Estate:	
Town/City:	Bournemouth
County:	Dorset
Post Code:	BH7 6JB

Unit Management Committee members (the 'charity trustees') at date of signing Report:-

Roberto Rocca	Kuram Gwakyaa	Stephanie Pemberton
Azeez Balogun	Gary Shephard	Neil Barber
Major David Alton		

Names of any other persons who were charity trustees of the Unit at any time in the financial year:-

Steven Lee		

Name of any person who is now (or was, in the financial year) a 'trustee for the charity' - i.e., holding or in possession of any assets belonging to the Unit (includes custodians, nominees &c) [*not* : Scotland] :-

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Nature and date of the Unit's constitution (governing document): Governed by **Sea Cadet Standard Constitution**

The method(s) adopted for recruiting new trustees, and how trustees are elected or otherwise appointed (and by whom) in accordance with the Unit's constitution, are as follows:-

Unit Management Team (UMT) members are elected annually at the Annual General Meeting (AGM). UMT members are elected from the membership of the Sea Cadet Unit which is drawn loosely as being those with an interest in the unit. In the event of a vacancy arising during the year (known as a casual vacancy), The UMT have the power to appoint a new UMT member. The UMT member appointed will serve until the date of the next AGM, after which the post will be filled by election.

The Unit's charitable purpose(s) as set out in its constitution is:-

To promote the development of young people in achieving their physical, intellectual and social potential as individuals and as responsible citizens in the provision of education and leisure time activities using a nautical theme and in accordance with the principles, ethos and practices of the Marine Society & Sea Cadets (MSSC).

The Unit's main activities and achievements in the financial year were:-

The units achievements during the financial year includes organising and engaging the Cadet in activities to support their growth and well being. The financial year also saw the unit completes some of the pending projects which should further support the activities of our young ones.

Public Benefit

The UMT continue to give due regard to the public benefit provided by the Unit in relation to the charitable purpose of the Sea Cadet movement as set out in the activities and achievements as outlined above. The aim is to promote the development of young people in achieving their physical, intellectual and social potential as individuals and responsible citizens in a safe environment. In order to achieve this the Unit takes young people from all backgrounds, including where possible those with disabilities and develops their skills and abilities by:

- Regular and structured activities with a nautical theme.
- Allowing young people to take part in activities connected with the wider Sea Cadet movement such as waterborne activities, events and competitions at district, area and national levels.
- Availability of formal educational achievements whilst taking courses to earn badges and promotions

Contributions are kept low in order to ensure all those who wish to take part in the activities of the Unit may do so.



**SEA CADETS & ROYAL MARINES CADETS
UNIT 49 T.S. PHOEBE
Bournemouth
65 Gloucester Road
Bournemouth
BH7 6JB**

Receipts and Payment Accounts for the year ended 31 March 2023

Note to the receipt and payment accounts.

1. INDEPENDENT EXAMINATION

Given that the gross income falls income of £39772.05 falls within the £25000 to £500000 range, the accounts is expected to be subjected to the review of an independent examiner.

The Independent examiner's opinion on the examination is expected to be carried out in accordance with the general direction given by the charity commission. This statement together with the receipt and payment accounts will be submitted to the Charity Commission.

2. FORMAT OF 2022/2023 FINANCIAL STATEMENT

Given that the unit's gross income falls within the range of £25000 and £250000, we have adopted the receipt and payment option as the preferred basis of presentation of financial information and data.

The 2022 / 2023 presentation of financial statement is comprised of

- Receipt and Payment Accounts (AC1, AC2)
- Statement of Asset and Liabilities (AC3)
- Notes to the Receipt and Payment Account

3. Bank Balances

	31 March 2023	31 March 2022
	£	£
Barclays Account	64,529.60	70,048.48
Equals Credit Card Accounts	526.53	853.89
Stand Easy	-	-
	65,056.13	70,902.37



SEA CADETS & ROYAL MARINES CADETS
UNIT 49 T.S. PHOEBE
 Bournemouth
 65 Gloucester Road
 Bournemouth
 BH7 6JB

4. LIQUIDITY AND FUND STATEMENT

	31 March 2023	31 March 2023
	£	£
Total Current Assets	65,056.13	81640.00
Funds Availability:		
Restricted and Designated Funds	47056.13	63640.00
** Unrestricted Funds	18000.00	18000.00
	65,056.13	81640.00

***Unrestricted Fund: £18,000 has been previously approved as in-extremis ringfenced funding to cover one year's operating expenses.*

5. OTHER FIXED ASSETS

	Pontoon	Storage Containers	Boats	Mini Bus (Vehicle)	Computer Equipment	Total
	£	£	£	£	£	£
Net NBV 31/03/2022	-	10622	0	3200	4279	18101
Purchases during the year	10266	-	9683	-	-	19949
	10266	10622	9683	3200	4279	38050
Depreciation (2022 / 2023)	(3137)	(1180)	(2689)	(1600)	(1489)	(10095)
Net NBV 31/03/2023	7129	9442	6994	1600	2790	27955

As per AC3 Statement	£
Land and Building (Pontoon)	7129
Boats	6994
Vehicles (Minibus)	1600
Computer Equipment & Storage	12232
	27955



**SEA CADETS & ROYAL MARINES CADETS
UNIT 49 T.S. PHOEBE
Bournemouth
65 Gloucester Road
Bournemouth
BH7 6JB**

**The aggregation is a result of the limitation with respect of the adopted system which does not allow for editing and fitting for purpose.

Depreciation has been calculated based on straight line method to ensure consistency as in previous period. The depreciation on Pontoon was calculated at 33.33% as well as for the newly acquired Boats, while storage container maintained 10% of the historical cost as in previous period. The mini-van and computer equipment also adopted the historical depreciation value at 20% and 25% respectively.

6. THE UNIT AS A GOING CONCERN

If the unit continues to maintain its present operational and financial process as guided by the trustee, it is deemed stable and able to continue as a going concern.

.....
Unit Chairman

.....
Unit Treasurer

Suttle & Co

Certified Public Accountants

Trading Name of Commercial Accounting & Taxation Ltd Co. Reg. 10061360

Unit 1, The Sidings, Victoria Avenue Industrial Estate, Swanage, Dorset, BH19 1AU - Tel: 01929 422093

Gary Suttle AAIA ACPA – gary.suttle@gmsuttle.co.uk Helen Christopher ATT ACPA - helen.christopher@gmsuttle.co.uk

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF BOURNEMOUTH UNIT 49 OF THE SEA CADET CORPS
FOR THE YEAR ENDED 31ST MARCH 2023

Respective responsibilities of the Trustees and examiners

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees 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 our responsibility to:

- examine the accounts (under section 145 of the Charities Act)
- 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 our attention.

Basis of independent examiner's statement

Our examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity 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 the 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.

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In connection with our examination, no matter has come to our attention:

1. Which gives us 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 our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


.....
Mrs Helen Christopher MATT CPAA

20 October 2023

BOURNEMOUTH UNIT 49 OF THE SEA CADET CORPS

England & Wales - Charity number 301756

Accounts



Trustees' Annual Report for the period

From 01 April 2020 Period start date To 31 March 2021 Period end date

Charity name: Bournemouth Unit 49 of the Sea Cadets

Charity registration number: 301756

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To promote the development of young people in achieving their physical, intellectual and social; potential as individuals and responsible citizens. This is achieved through the provision of education and leisure activities based on nautical themes and in accordance with the principles, ethos and practices of the Marine Society and Sea Cadets (MSSC).
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Bournemouth Unit 49 contributes to the local Bournemouth community through the provision of facilities for the Sea cadets and Royal Marines Cadets. It also manages the lettings of the Phoebe Centre to charitable and other local organisations. The revenue from these lettings is an essential element of Bournemouth Unit 49's revenue which directly contributes to the maintenance costs of the Phoebe Centre
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	UMT meetings are held on a regular basis throughout the calendar year, approximately every 6 weeks. Planning and decision making during each meeting is cognisant of the Charity Commission's Guidance on Public Benefit

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	

Contribution made by volunteers	Para 1.38	Bournemouth Unit 49 is competently supported by 26 volunteers: 5 trustees who form the Unit Management Team (UMT), and 21 Adults who are Cadet Instructors and Unit Assistants. All share a common desire to give young people from the local area a fun, meaningful, and fulfilling start to life which is structured on the values and customs of the Royal Navy. This commitment absorbs much of their spare time and requires patience, enthusiasm, professionalism and teamwork.
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	Despite the constraints of COVID-19, Bournemouth Unit 49 has continued to meet its objectives through the guidance of the Unit Management Team, the commitment of the Adult Cadet Instructors, and the enthusiasm and determination of the cadets. Unfortunately, the Adult Cadet Instructors had no opportunity to progress their qualifications as their priority was to support cadet engagement and training on-line. Sea Cadets and Royal Marines Cadets did what they could to remain engaged with online cadet activities. Many were able to attend online training and development courses and receive awards. Approval granted to return to boating and return to parading received In February 2021. The unit reopened, and outdoor activities wwere the main focus, primarily kayaking and map reading. The facilities of the charity continue to be utilised by two other charities: The Bourne Water Dragons and the Dorset Disabled Canoe Unit

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
-------------------------------------	-----------	--

Performance of fundraising activities against objectives set	Para 1.41	Fundraising and special events proceeds generated £267.92 in revenue
Investment performance against objectives	Para 1.41	The charity has no investments requiring consideration of investment performance objectives
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	See the Receipts & Payments Account for the year ended 31 March 2021.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Reserves are held in Restricted Funds to provision for known future costs such as essential health and safety refurbishment. Reserves are held in Unrestricted Funds to provision day-to-day operating costs; maintenance of liquid resources of £6,000 to £7,000 which represents approximate fixed operating costs for half year.
Amount of reserves held	Para 1.22	£63,403.66
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	See Page 1 of the Receipts & Payments Account for the year ended 31 March 2021.
Investment policy and objectives including any social investment policy adopted	Para 1.46	N/A
A description of the principal risks facing the charity	Para 1.46	Severe reduction in the number of cadets, Trustees and/or Adult Volunteers which would make the organisation untenable. Loss of the revenue generation from the rental of the Phoebe Centre.
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Sea Cadet Standard Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Unincorporated Organisation
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Trustees are selected through an application and interview assessment process. Trustees are appointed or reappointed through a formal and public annual process by voting members at the Annual General Meeting

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	The induction of Trustees is in accordance with MSSC guidance (Sea Cadet Regulations (SCR) and associated Appendices to Sea Cadet Regulations (ASCR)), the Code of Conduct, and fulfils the specified training requirements. This includes volunteering, Sea Cadet Corps knowledge, health and safety, safeguarding, advancement and equality and diversity, and a Disclosure and Barring Service (DBS) disclosure
The charity's organisational structure and any wider network with which the charity works	Para 1.51	Bournemouth Unit 49 sits within the national MSSC structure as part as Wessex District in the Southern Region
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Bournemouth Unit 49 of the Sea Cadets
Other name the charity uses	
Registered charity number	301756

Charity's principal address	TS Phoebe Centre 65 Gloucester Road Bournemouth BH7 6JB

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Philip Roberts	Commanding Officer		
2	James Curren	Treasurer		
3	Laura Rosenfeld	Fundraising Trustee		
4	Simon Meerza	RNA Representative and Community Trustee		
5	Steven Lee	Chair and Secretary	From 24-Aug-20	
6	David Christian	Facilities Trustee	From 24-Aug-20	

Corporate trustees – names of the directors at the date the report was approved

Director name		
N/A		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
N/A		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Bank	Lloyds Bank plc	Bournemouth Branch
Bank	Barclays Bank UK plc	Bournemouth Branch

Name of chief executive or names of senior staff members (Optional information)

Steven Lee

Exemptions from disclosure

Reason for non-disclosure of key personnel details

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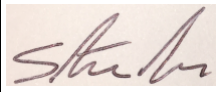
Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Steven Lee	
Position (eg Secretary, Chair, etc)	Chair and acting Secretary	
Date	18 December 2021	



RECEIPTS & PAYMENTS ACCOUNT
for the Year Ended 31 March 2021

Page	
①	Revenue & Non-Revenue Receipts
②	Revenue & Non-Revenue Payments
③	Net Change for Year in Cash / Bank Balance
④	Statement of Assets & Liabilities
⑤	Liquidity & Funds Statement
⑥ to ⑧	Notes to the Receipts & Payments Account
⑨	Report by Independent Examiner

**BOURNEMOUTH SEA CADETS
& ROYAL MARINES CADETS**
Registered Charity No 301756



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UNIT 49 T.S. PHOEBE

**RECEIPTS & PAYMENTS
ACCOUNT**
for the Year Ended 31 March 2021

REVENUE & NON-REVENUE RECEIPTS

	31-Mar-21 £	31-Mar-20 £
REVENUE RECEIPTS		
MSSC Annual Fund (Restricted)	16,400.00	-
External Grants (Restricted)	16,573.18	-
External Grants	39,500.14	-
Cadet Contributions	536.00	4,027.83
Donations / Legacies	2,995.19	550.00
Gift Aid Tax Claims	548.00	-
Fundraising & Special Events Proceeds	267.92	3,239.87
Refund 2018/2019 Non-Business & Water Rates	899.82	1,716.05
OTHER CHARITABLE ACTIVITIES		
Course Fees	4,255.75	3,910.19
Property Rents (including occasional)	8,817.50	13,675.00
<u>TOTAL REVENUE RECEIPTS</u>	90,793.50	27,118.94
NON-REVENUE RECEIPTS		
Proceeds from Sales of Fixed Assets	-	650.00
<u>TOTAL NON-REVENUE RECEIPTS</u>	-	650.00
<u>TOTAL RECEIPTS</u>	90,793.50	27,768.94

**BOURNEMOUTH SEA CADETS
& ROYAL MARINES CADETS**
Registered Charity No 301756



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RECEIPTS & PAYMENTS ACCOUNT
for the Year Ended 31 March 2021

REVENUE & NON-REVENUE PAYMENTS

	31-Mar-21 £	31-Mar-20 £
REVENUE PAYMENTS		
DIRECT CHARITABLE ACTIVITY COSTS		
Fundraising & Special Events Costs	-	908.10
Fuel & Travel Costs	-	1,389.67
Training Courses Costs	2,591.25	2,961.34
Equipment / Protective & Sporting Clothing / Badges	3,171.37	1,024.19
Cadet Contributions & Rental Refunds	438.00	-
OVERHEAD COSTS		
BCP Non-Domestic Rates	-	3,267.17
Heat, Light & Water	2,372.82	4,317.94
Telephone & Broadband	549.71	562.11
Hygiene, Health & Wellbeing	1,396.45	414.23
Office Supplies, Postage & Printing	395.58	279.85
MAINTENANCE COSTS		
Boat Station Development	478.44	1,142.64
Vehicles	1,440.82	1,453.39
Insurance Costs	1,724.00	1,688.70
Buildings & Estate	3,853.32	1,361.90
CHARITY GOVERNANCE COSTS		
Accounts / Independent Examination	60.00	60.00
<u>TOTAL REVENUE PAYMENTS</u>	18,471.76	20,831.23
NON-REVENUE PAYMENTS		
Projects Expenditure	45,526.81	-
<u>TOTAL NON-REVENUE PAYMENTS</u>	45,526.81	-
<u>TOTAL PAYMENTS</u>	63,998.57	20,831.23

BOURNEMOUTH SEA CADETS**3****& ROYAL MARINES CADETS****Registered Charity No 301756****RECEIPTS & PAYMENTS****ACCOUNT****for the Year Ended 31 March 2021****NET CHANGE FOR YEAR IN CASH/BANK BALANCE**

	31-Mar-21 £	31-Mar-20 £
TOTAL REVENUE		
Receipts - Revenue & Non-Revenue	90,793.50	27,768.94
Payments - Revenue & Non-Revenue	(63,998.57)	(20,831.23)
NET REVEUE FOR THE YEAR	26,794.93	6,937.71
Cash/ Bank balance from previous year	36,608.73	29,671.02
CASH/BANK BALANCE 31 MARCH	63,403.66	36,608.73

BOURNEMOUTH SEA CADETS**& ROYAL MARINES CADETS**

Registered Charity No 301756

**RECEIPTS & PAYMENTS ACCOUNT**

for the Year Ended 31 March 2021

STATEMENT OF ASSETS & LIABILITIES

		31-Mar-21 £	31-Mar-20 £
CURRENT ASSETS			
Bank Balances	(Note 3)	63,404	36,609
Amounts Receivable	(Note 4)	10,927	-
TOTAL CURRENT ASSETS		74,330	36,609
FIXED ASSETS			
	(Note 6)		
Phoebe Centre : Storage Container		3,666	-
Boat Station : Boats		1,090	2,180
Boat Station : Equipment		829	1,658
Minibus		4,800	6,400
Computer - Related Equipment		184	277
TOTAL FIXED ASSETS		10,569	10,515
CURRENT LIABILITIES			
Amounts Payable	(Note 5)	1,678	-
TOTAL CURRENT LIABILITIES		1,678	-

Signed as authorised by the Unit's Management Committee on 12 April 2021

**BOURNEMOUTH SEA CADETS
& ROYAL MARINES CADETS**

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Registered Charity No 301756



**RECEIPTS & PAYMENTS ACCOUNT
for the Year Ended 31 March 2021**

LIQUIDITY & FUNDS STATEMENT

LIQUIDITY - NET CURRENT ASSETS

Bank Balances	(Note 3)
Amounts Receivable	(Note 4)
Amounts Payable	(Note 5)

31-Mar-21	31-Mar-20
£	£
63,403.66	36,608.73
10,926.82	-
(1,678.00)	-
72,652.48	36,608.73

FUNDS

Restricted Funds

- Phoebe Centre Platform Lift Project
- Storage & Development Project
- IT Development Project

Designated Funds

- Phoebe Centre H&S Development
- Boat Station & Boating Development

Unrestricted Fund

- Free / Disposable Resources

31-Mar-21	31-Mar-20
£	£
-	11,000.00
10,926.82	-
2,500.00	-
19,000.00	6,000.00
21,700.00	4,507.36
18,525.16	15,101.37
72,651.98	36,608.73

BOURNEMOUTH SEA CADETS

& ROYAL MARINES CADETS

Registered Charity No 301756



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UNIT 49 T.S. INCEBE

RECEIPTS & PAYMENTS ACCOUNT

for the Year Ended 31 March 2021

NOTES TO THE RECEIPTS & PAYMENTS ACCOUNT

1 INDEPENDENT EXAMINATION

2020/2021 gross income totalling £90,793 exceeds the £25,000 threshold relating to the requirement for the filing of Accounts with the Charity Commission.

Accordingly, the attached small charity Receipts & Payments Account is subject to an Independent Examination.

The independent examiner's Opinion / Statement on the examination, to be carried out in accordance with General Directions given by the Charity Commission, will be submitted to the Charity Commission together with the Receipts & Payments Account.

2 FORMAT OF RECEIPTS & PAYMENTS ACCOUNT

The format of the attached Receipts & Payments Account which is applicable to small charities is essentially a Cash Analysis plus a Statement of Assets & Liabilities.

A Liquidity & Funds Statement (refer page 5) based on Net Current Assets has been added to provide Trustees, who are members of the Unit Management Team, with additional financial control data.

3 BANK BALANCES

31-Mar-21 31-Mar-20

£

£

Barclays Bank - Current Account

61,632.58

-

Lloyds Bank - Current Account

771.08

36,608.73

Equals Credit Card Accounts

1,000.00

-

63,403.66

36,608.73

4 AMOUNTS RECEIVABLE

31-Mar-21 31-Mar-20

£

£

Storage & Development Grant

10,926.82

-

10,926.82

-

**BOURNEMOUTH SEA CADETS
& ROYAL MARINES CADETS**

Registered Charity No 301756



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UNIT 49 T. S. PICKERIE

**RECEIPTS & PAYMENTS ACCOUNT
for the Year Ended 31 March 2021**

NOTES TO THE RECEIPTS & PAYMENTS ACCOUNT

					31-Mar-21	31-Mar-20
5	AMOUNTS PAYABLE				£	£
	Cancelled Courses - Reallocation of JTYAF Fees				1,678.50	-
					1,678.50	-
6	MOVEMENT IN FIXED ASSETS					
		Storage Container	Boat Station Boats	Boat Station Equipment	Miscellaneous	Computer Equipment
		£	£	£	£	£
	BOOK VALUE					
	31-Mar-19	-	4,100	2,800	8,000	370
	Scrapped & Sold	-	(830)	(313)	-	-
	31-Mar-20	-	3,270	2,487	8,000	370
	Purchased	3,666	-	-	-	-
	31-Mar-21	3,666	3,270	2,487	8,000	370
	DEPRECTN					
	2019/2020	-	(1,090)	(829)	(1,600)	(93)
	2020/2021	-	(1,090)	(829)	(1,600)	(93)
		-	(2,180)	(1,658)	(3,200)	(186)
	NET BV					
	31-Mar-21	3,666	1,090	829	4,800	184
			(a)	(a)	(b)	(c)
	(a)	Straight-Line Depreciation			33 1/3%	
	(b)	Straight-Line Depreciation			20%	
	(c)	Straight-Line Depreciation			25%	

BOURNEMOUTH SEA CADETS**& ROYAL MARINES CADETS****Registered Charity No 301756****UNIT 49 T.S. PHOEBE****RECEIPTS & PAYMENTS****ACCOUNT****for the Year Ended 31 March 2021****NOTES TO THE RECEIPTS & PAYMENTS ACCOUNT****7 THE UNIT AS A GOING CONCERN**

Notwithstanding the impact of the Covid-19 virus on the 2020/2021 financial year which can be readily determined from the attached financial statements, the Unit, with prudent operational and financial control exercised by Trustees, continues to be stable and financially sound as a Going Concern.

Suttle & Co

Certified Public Accountants

Trading Name of Commercial Accounting & Taxation Ltd Co. Reg. 10061360

Unit 1, The Sidings, Victoria Avenue Industrial Estate, Swanage, Dorset, BH19 1AU - Tel: 01929 422093

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.....
Mrs Helen Christopher ATT CPAA

21 June 2021