

## TRUSTEES ANNUAL REPORT & ACCOUNTS

For the year ended 31<sup>st</sup> December 2020



Trustees Annual Report  
Independent Examiner's Report  
Annual Accounts

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## TRUSTEES ANNUAL REPORT

for the year ended 31<sup>st</sup> December 2020

### Section A – Reference and Administration Details

<b>Charity Name:</b>	4th New Forest North (Eling) Sea Scouts
<b>Registered charity number:</b>	302268
<b>HQ Registration number:</b>	10013513
<b>Charity's principal address:</b>	Testwood Lakes Brunel Road Totton Southampton SO40 3WX

#### Names of the charity trustees who manage the charity, as at 31/12/20:

Trustee Name	Office (if any)	Dates acted if not for the whole year
Mrs Donna Ovenden	Group Scout Leader	
Mr Paul Bullock	Assistant GSL	
Ms Jill Doherty	Chair	Since 14/7/2020
Mr Peter Foster	Treasurer	
Mr Paul Williamson	Assistant Treasurer	
Dr Clare Pollack	Scout parent rep	
Ms Lisa Vail		Since 14/7/2020
Ms Karen Mould		Since 14/7/2020
Ms Alice Burch	Secretary	Until 29/1/2020
Mrs Judith Lakin	Scout parent rep	Until 5/3/2020
Mr Marcus Sly	Group Scout Leader	Until 7/7/2020
Mrs Victoria Chevis	Cub parent rep	Until 31/8/2020
Ms Penny Luscombe	Fundraising	Since 14/7/2020 until 1/9/2020
Mr Simon Walter		Since 14/7/2020 until 13/10/2020

#### Names and addresses of adviser:

Type of Adviser	Name	Address
Independent Examiner	Richard Butler	The Old Stable Coombe Farm Coombe Lane Awbridge, Romsey SO51 OHN

# TRUSTEES ANNUAL REPORT

for the year ended 31<sup>st</sup> December 2020

## Section B – Structure, Governance and Management

### Description of the charity's trusts:

Type of governing document	The Group's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and the Policy, Organisation and Rules of The Scout Association.
How the charity is constituted	The Group is a trust established in accordance with the Policy, Organisation and Rules of the Scout Association.
Trustee selection methods	The Trustees are appointed or elected in accordance with the Policy, Organisation and Rules of the Scout Association.

### Additional governance issues:

The Group Executive Committee	<p>The Group, which is a registered educational charity, is managed by the Group Executive Committee, of which the members are the Charity Trustees of the Scout Group. As Charity Trustees they are responsible for complying with legislation applicable to charities, including the financial management, accounting and reporting to the Charity Commission as required.</p> <p>The Executive Committee meets every 6 to 8 weeks and consists of the appointed roles of Chair, Treasurer and Secretary, together with the Group Scout Leaders, Building manager, elected members and parents' representation. New members complete the 'Essential Information for Executive Committee' training within the first 5 months of joining the committee.</p> <p>This Group Executive Committee exists primarily to support the Scout Leaders in meeting the responsibilities of their appointments and is responsible for:</p> <ul style="list-style-type: none"> <li>• Raising funds and the administration of Group finance;</li> <li>• The maintenance of Group property and equipment;</li> <li>• The insurance of persons, property and equipment;</li> <li>• Representing the Group at public events;</li> <li>• Assisting in the recruitment of leaders and other adult support;</li> <li>• Appointing any sub committees that may be required;</li> <li>• Appointing Group Administrators and Advisers other than those who are elected.</li> </ul>
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# TRUSTEES ANNUAL REPORT

for the year ended 31<sup>st</sup> December 2020

## Section B – Structure, Governance and Management

### Additional governance issues (continued):

<p>Risk management and Internal Control</p>	<p>The Group Executive Committee has identified the major risks to which they believe the Group is exposed, these have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:</p> <p>The Group has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, these include two signatories for all payments and comprehensive insurance policies to ensure that insurable risks are covered.</p> <p><u>The Covid pandemic.</u> In response to the Covid restrictions, the Scout Association implemented a tiered system for all Scouting activities. Most Scouting activities during 2020 were restricted to online sessions and virtual events.</p> <p><u>Damage to the building, property and equipment.</u> The Group would request the use of buildings, property and equipment from neighbouring organisations such as other Scout Groups. The Group has sufficient buildings and contents insurance in place to mitigate against permanent loss.</p> <p><u>Injury to leaders, helpers, supporters and members.</u> Through the capitation fees the Group contributes to the Scout Association's national accident insurance policy. Risk Assessments are undertaken before all activities.</p> <p><u>Reduced income from fundraising.</u> The Group is primarily reliant upon income from subscriptions and fundraising. During 2020 the lost fundraising income has been covered by grants received from the local council. The Group also holds a reserve to ensure the continuity of activities for c. 6 months. The Committee could raise the value of subscriptions to increase the income to the Group on an ongoing basis, either temporarily or permanently.</p> <p><u>Reduction or loss of leaders.</u> The Group is totally reliant upon volunteers to run and administer the activities of the Group. If there was a reduction in the number of leaders to an unacceptable level in a particular section or the Group as a whole then there would have to be a contraction, consolidation or closure of a section, or in the worst-case scenario, the complete closure of the Group.</p>
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# TRUSTEES ANNUAL REPORT

for the year ended 31<sup>st</sup> December 2020

## Section B – Structure, Governance and Management

### Additional governance issues (continued):

Risk management and Internal Control (continued)	<u>Reduction or loss of members.</u> The Group provides activities for all young people aged 6 to 14. If there was a reduction in membership in a particular section or the Group as whole then there would have to be a contraction, consolidation or closure of a section, or in the worst-case scenario, the complete closure of the Group.
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## Section C – Objectives and Activities

Summary of the objectives of the charity set out in its governing document	<p>The objectives of the Group are as a unit of The Scout Association.</p> <p><u>The Purpose of Scouting</u> Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.</p> <p><u>The Values of Scouting</u> As Scouts we are guided by these values: Integrity - We act with integrity; we are honest, trustworthy and loyal. Respect - We have self-respect and respect for others. Care - We support others and take care of the world in which we live. Belief - We explore our faiths, beliefs and attitudes. Co-operation - We make a positive difference; we co-operate with others and make friends.</p> <p><u>The Scout Method</u> Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:</p> <ul style="list-style-type: none"> <li>• enjoy what they are doing and have fun;</li> <li>• take part in activities indoors and outdoors;</li> <li>• learn by doing;</li> <li>• share in spiritual reflection;</li> <li>• take responsibility and make choices;</li> <li>• undertake new and challenging activities;</li> <li>• make and live by their Promise.</li> </ul>
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## TRUSTEES ANNUAL REPORT

for the year ended 31<sup>st</sup> December 2020

### Section C – Objectives and Activities

Summary of the main activities in relation to these objectives	<p>The main activities that are normally undertaken in relation to the above objectives are:</p> <ul style="list-style-type: none"> <li>• Provision of leadership training to facilitate the delivery of excellent Scouting;</li> <li>• Provision of land- and water-based Scouting activities;</li> <li>• A programme of activities aimed at the young people achieving recognition through being awarded badges;</li> <li>• Participation in district and county events and competitions;</li> <li>• Participation in conservation projects and civic events, like the St Georges Day and Remembrance Day parades;</li> <li>• Opportunities are given to represent the Group at Jamborees and other international events;</li> <li>• Fundraising to facilitate other activities.</li> </ul> <p>Most of these activities could not take place during 2020 due to the Covid restrictions. No boating activities were possible during the boating season.</p>
Contribution made by volunteers	<p>The contribution of volunteers to the Group is both fundamental and excellent. Currently the Group has over 30 volunteers working in Scout leadership, administration and fundraising roles.</p>
Public benefit statement	<p>The Group meets the Charity Commission's public benefit criteria under both the Advancement of Education and the Advancement of Citizenship or Community Development headings.</p>



# TRUSTEES ANNUAL REPORT

for the year ended 31<sup>st</sup> December 2020

## Section D – Achievements and Performance

Summary of the main achievements of the charity during the year

Despite the difficulties that 2020 presented, the Group achieved a number of highlights to be proud of, in particular:

- The Group maintained its Royal Navy recognition, as one of only 103 such Groups across the UK.
- The membership of the Group increased to 108 during the year. Our target is still to get all sections back to full strength, once the Covid restrictions are over.
- The Cub Pack held a Parent and Child camp before the start of lockdown.
- All the sections continued to provide regular online meetings, with a variety of activities and challenges for members to participate in.
- The Group took delivery of the new kayak trailer that was purchased at the end of 2019.
- Major progress has been made in building the Tom Hall Memorial Garden.
- The 'Heat the Hut' crowdfunding appeal was successful in raising over £3,000 which enabled the new heaters to be installed downstairs at the hut.

Right: the new kayak trailer  
Below: the Tom Hall Memorial Garden



# TRUSTEES ANNUAL REPORT

for the year ended 31<sup>st</sup> December 2020

## Section E – Financial Review

<p>The charity's principal sources of funds</p>	<p>The Group's principal sources of funds are subscriptions and non-subscription income (grants, donations and fundraising). The income from subscriptions is used solely for the provision of the Scouting programme, including the membership (capitation) fee, activities, training, and other costs to run the facility, such as the lease, maintenance, utilities and insurance. Gross subscription income in 2020 was £13,716, of which £5,247 was paid out as the annual membership fee. An additional £4,178 was received from HMRC through the Gift Aid scheme.</p> <p>Non-subscription income is used to repay the building loan, improvements to the facility and for the provision of new equipment. In 2020 this unrestricted income comprised £11,506 from grants and donations, £2,010 from other users of the Aquativity Centre, and £258 from fundraising.</p>
<p>Reserves policy</p>	<p>The Group's Financial policy is to hold sufficient reserves to continue the charitable activities of the Group should income and fundraising activities fall short. The policy targets a reserve of unrestricted funds to cover 3 to 6 months of the Group's average operating expenditure (circa £42,000 per year). At the year-end £25,276 was held as general funds, which is equivalent to 7.2 months of our typical operating expenditure.</p> <p>The membership fee of circa £5,346 is due in March 2021, and is fully covered by unrestricted funds at the year-end, which have been ringfenced for this purpose. At year-end £5,383 was ringfenced for our 2021 loan instalment.</p> <p>At the year-end, some of the grants received were held as restricted funds to be spent in 2021:</p> <ul style="list-style-type: none"> <li>• A balance of £1,306 of boating grants is available towards the purchase of the new rowing dinghies;</li> <li>• £987 for the completion of the Tom Hall Memorial Garden;</li> <li>• £5,300 for the installation of the new fence.</li> </ul>
<p>Investment policy and objectives</p>	<p>The Group has a risk-averse strategy to the investment of its reserve funds. All funds are held in cash using only mainstream banks.</p>



## TRUSTEES ANNUAL REPORT

for the year ended 31<sup>st</sup> December 2020

<p>How expenditure has supported the key objectives of the charity</p>	<p>In normal times the Group's finances are managed and expenditure is prioritised to support the sections to deliver an exciting Scouting programme consistent with the objectives of Section C.</p> <ul style="list-style-type: none"> <li>• Funds made available to sections for spending on their programme and activities;</li> <li>• Support is provided to leaders to attend training courses and to purchase uniform;</li> <li>• Maintaining the facility in good condition, and making improvements as and when the funds permit;</li> <li>• Following a replacement programme for boating and camping equipment to ensure all equipment is in a fit condition.</li> </ul> <p>Our Scouting programme was severely disrupted since due to the Covid restrictions, which meant that online sessions had to replace the usual face-to-face activities, for most of 2020. No boating or camping was possible after March.</p>
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### Section F – Other Optional Information

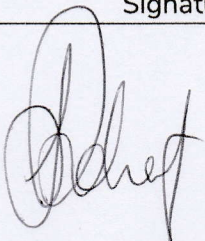
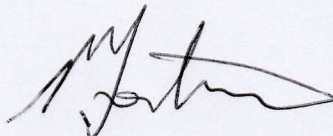
<p>Plans for future periods</p>	<p>The key projects planned for 2021 are:</p> <ul style="list-style-type: none"> <li>• Installation of a security fence around the property;</li> <li>• Completion of the Tom Hall Memorial Garden;</li> <li>• Purchase of 2 new rowing dinghies;</li> <li>• Additional storage facilities.</li> </ul> <p>These projects will be funded in the main by fundraising and appeals specifically for these improvements.</p>
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# TRUSTEES ANNUAL REPORT for the year ended 31<sup>st</sup> December 2020

## Section G – Declaration

The trustees declare that they have approved the Trustees' Report above.

Signed on behalf of the charity's trustees

Signature	Full Name and Position
	Name: Jill Doherty  Position: Chair  Date: 29th June 2021
	Name: Peter Foster  Position: Group Treasurer  Date: 29/6/2021





# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE 4<sup>TH</sup> NEW FOREST NORTH (ELING) SEA SCOUTS

I report on the accounts of the 4<sup>th</sup> New Forest North (Eling) Sea Scout Group for the period ended 31<sup>st</sup> December 2020, which are set out on pages 12 to 14.

This report is made solely to the trustees in accordance with Sections 144 and 145 of the Charities Act 2011 ('the 2011 Act'). 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 charity's trustees for my examination work.

## Respective responsibilities of the Trustees and Examiner

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 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under section 145 of the 2011 Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
- To state whether particular matters have come to my attention.

## Basis of 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 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 explanation 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:

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 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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.

Name RICHARD BUTLER  
Relevant professional body or qualification IFA  
Address THE OLD STABLE, COOMBE FARM, COOMBE LANE  
AWBRIDGE, ROMSEY, HAMPSHIRE SO51 0HN.  
Date 8/6/2021

## Receipts and Payments Account

For the year from 1st January 2020 to 31st December 2020

### Receipts

	2020			2019
	Unrestricted Funds £	Restricted Funds £	Total £	Total £
<b>Subscriptions and Gift Aid</b>				
Membership subscriptions	13,715.50		13,715.50	16,036.50
Less : Membership subscriptions paid on 6/3/20	-5,247.00		-5,247.00	-5,658.00
Net Membership subscriptions retained	8,468.50		8,468.50	10,378.50
Gift Aid	4,178.01		4,178.01	3,609.90
<b>Sub total</b>	<b>12,646.51</b>		<b>12,646.51</b>	<b>13,988.40</b>
<b>Grants and Donations</b>				
New Forest District Council Grants	11,334.00		11,334.00	
Aviva / Crowdfunder Grant (additional heating)		3,052.36	3,052.36	
The MM Wyllie Charitable Trust Grant (fencing)		5,000.00	5,000.00	
The Royal Navy Admiralty Grant				2,430.00
The Barker-Mill Trust Grant				3,000.00
The Co op Grant				4,047.30
The Beaulieu Beaufort Foundation Grant				1,500.00
Exxon Mobil Grant				500.00
Anonymous / other donors	172.00		172.00	10.00
<b>Sub total</b>	<b>11,506.00</b>	<b>8,052.36</b>	<b>19,558.36</b>	<b>11,487.30</b>
<b>Fund Raising</b>				
Donkey Derby	150.00		150.00	13,141.54
Crowdfunder Prize Draw (fencing project)		300.00	300.00	
Hire of Facility/Equipment	2,009.63		2,009.63	9,222.46
Testwood Lakes Sailability (pontoon insurance)		280.00	280.00	564.00
Badges / Uniform	11.50		11.50	316.00
Employee matched funding				730.50
Other fundraising activities	257.88		257.88	4,033.66
<b>Sub total</b>	<b>2,429.01</b>	<b>580.00</b>	<b>3,009.01</b>	<b>28,008.16</b>
<b>Section Camps and Activities</b>				
Beaver section			0.00	317.00
Cub section		627.26	627.26	2,956.10
Scout section			0.00	3,622.50
<b>Sub total</b>		<b>627.26</b>	<b>627.26</b>	<b>6,895.60</b>
<b>Total Gross Income</b>	<b>26,581.52</b>	<b>9,259.62</b>	<b>35,841.14</b>	<b>60,379.46</b>
<b>Sale of Group equipment</b>	12.00		12.00	280.00
<b>Total Receipts</b>	<b>26,593.52</b>	<b>9,259.62</b>	<b>35,853.14</b>	<b>60,659.46</b>

## Receipts and Payments Account

For the year from 1st January 2020 to 31st December 2020

### Payments

	2020			2019
	Unrestricted Funds £	Restricted Funds £	Total £	Total £
<b>Premises</b>				
Maintenance and Improvements	3,097.31	3,052.36	6,149.67	15,314.62
Cleaning	1,095.05		1,095.05	4,268.59
Health, Safety & PPE	208.09		208.09	0.00
Electricity	1,446.21		1,446.21	2,134.74
Gas	126.36		126.36	104.95
Water	0.00		0.00	23.05
Phone line - internet & alarm	407.58		407.58	668.28
Rent	250.00		250.00	250.00
Buildings and Contents Insurance	1,317.72		1,317.72	1,265.07
<b>Loan Repayment and Interest</b>				
Capital	6,500.00		6,500.00	6,500.00
Interest	536.25		536.25	715.00
<b>Section Camps and Activities</b>				
Beaver section	570.22	0.00	570.22	1,346.65
Cub section	197.42	971.76	1,169.18	4,183.11
Scout section	805.85	0.00	805.85	3,755.94
Group events	0.00		0.00	321.10
<b>Fund Raising Expenses</b>				
Donkey Derby	220.00		220.00	6,488.85
Other Fund Raising			0.00	451.41
<b>Camping and Boating Equipment</b>				
Camping equipment	187.90	500.00	687.90	1,446.93
Boating equipment purchases	408.18		408.18	5,966.55
Boating equipment maintenance	510.23		510.23	301.33
<b>Programme Expenses</b>				
Badges	647.63		647.63	1,280.96
Group Scarves, Sweatshirts & T Shirts	411.16		411.16	282.55
Adult Leader uniform	18.60		18.60	53.99
Adult Leader training	99.00		99.00	171.62
<b>Other Expenses</b>				
Administration & Sundry expenses	332.60		332.60	306.69
Professional fees	120.00		120.00	0.00
Marine and Pontoon Insurance	1,635.30	280.00	1,915.30	1,649.92
Accident and medical cover for non members	126.00		126.00	126.00
Tom Hall Memorial Garden		776.40	776.40	1,462.73
<b>Total payments</b>	<b>21,274.66</b>	<b>5,580.52</b>	<b>26,855.18</b>	<b>60,840.63</b>
<b>Net of receipts / (payments)</b>	<b>5,318.86</b>	<b>3,679.10</b>	<b>8,997.96</b>	<b>-181.17</b>
Transfer of camp surplus to general funds	26.60	-26.60	0.00	0.00
Correction to Tom Hall memorial fund	-1,039.90	1,039.90	0.00	
Cash funds last year end	20,347.56	3,523.90	23,871.46	24,052.63
<b>Cash funds this year end</b>	<b>24,653.12</b>	<b>8,216.30</b>	<b>32,869.42</b>	<b>23,871.46</b>



4th New Forest North  
(Eling) Sea Scouts

## Receipts and Payments Account

For the year from 1st January 2020 to 31st December 2020

### Statement of assets and liabilities at the end of the year

	2020			2019
	Unrestricted Funds £	Restricted Funds £	Total £	Total £
<b>Cash funds</b>				
CAF Current Account	11,268.57	3,216.30	14,484.87	11,160.32
CAF Subscriptions Account	11,237.01		11,237.01	5,324.00
NatWest Current Account	2,147.54	5,000.00	7,147.54	7,387.14
Cash in hand	-	-	-	-
<b>Total cash funds</b>	<b>24,653.12</b>	<b>8,216.30</b>	<b>32,869.42</b>	<b>23,871.46</b>
<b>Non-monetary assets for own use</b>				
Land and buildings (see note 1)	369,869.08	3,052.83	372,921.91	369,869.08
Pontoon		90,413.80	90,413.80	90,413.80
Scouting equipment, furniture etc (see note 2)	3,748.00	3,052.36	6,800.36	3,748.00
Boating equipment	44,595.00	12,070.00	56,665.00	56,310.00
<b>Total other assets</b>	<b>418,212.08</b>	<b>108,588.99</b>	<b>526,801.07</b>	<b>514,981.88</b>
<b>Liabilities - those due within one year</b>				
BT direct debit for December usage	93.66		93.66	59.88
HQ cleaning services not yet invoiced				31.76
<b>Other long term liabilities - HQ loan</b> (see note 3)	<b>13,000.00</b>		<b>13,000.00</b>	<b>19,500.00</b>
<b>Total liabilities</b>	<b>13,000.00</b>		<b>13,000.00</b>	<b>26,463.00</b>
<b>Contingent liabilities and future obligations</b>				
Rent payable in the future £250 per year until 2026. Rent to be reviewed in 2026 until the end of the lease in 2036. (see note 4)				

#### Notes:

1. The value of the building for insurance purposes is £502,863.
2. The Scouting equipment etc is valued at original cost.
3. Loan repayments are £6,500 per year plus 2.75% interest. The final instalment is due in 2022.
4. The property is leased by the Scout Association Trust Corporation as trustee for 4th New Forest North (Eling) Sea Scouts.

The above receipts and payments account and statement of assets and liabilities were approved by the Trustees on 29/6/2021 and signed on their behalf by

Signature




Chair

Treasurer

Print Name

JILL DOHERTY  
29th June 2021

PETER FOSTER