

TRUSTEES ANNUAL REPORT & ACCOUNTS

For the year ended 31st December 2021



Trustees Annual Report
Independent Examiner's Report
Annual Accounts

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TRUSTEES ANNUAL REPORT

for the year ended 31st December 2021

Section A – Reference and Administration Details

Charity Name:	4th Eling Sea Scouts (since 01/10/21, previously 4 th New Forest North (Eling) Sea Scouts)
Registered charity number:	302268
HQ Registration number:	10013513
Charity's principal address:	Testwood Lakes Off Brunel Road Totton Southampton SO40 3WX

Names of the charity trustees who manage the charity, as at 31/12/21:

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	
Mrs Michelle Moody	Secretary	Since 29/06/21
Mr Peter Foster	Treasurer	
Ms Lisa Vail	Scout parent rep	
Ms Karen Mould	Scout parent rep	
Mr Alex Moody		Since 29/06/21
Mr Craig Challis	Beaver parent rep	Since 29/06/21
Dr Clare Pollack	Scout parent rep	Until 29/06/21
Mr Paul Williamson	Assistant Treasurer	Until 29/06/21

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

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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' representatives. 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"> • Raising funds and the administration of Group finance; • The maintenance and development of Group property and equipment; • The insurance of persons, property and equipment; • Representing the Group at public events; • Assisting in the recruitment of leaders and other adult support; • Appointing any sub committees that may be required; • Appointing Group Administrators and Advisers other than those who are elected.
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for the year ended 31st December 2021

Section B – Structure, Governance and Management

Additional governance issues (continued):

<p>Risk management and Internal Control</p>	<p>The Group Executive Committee regularly reviews the major risks to which the Group could be exposed. Systems and controls have been established to mitigate these risks where appropriate. The main areas of concern that have been identified are:</p> <p><u>Financial mismanagement.</u> We have internal controls in place to provide reasonable assurance against material mismanagement or loss. These include two signatories for all payments and comprehensive insurance policies to cover the insurable risks.</p> <p><u>The Covid pandemic.</u> The Group's Covid Policy is aligned to the Scout Association's tiered statuses. Most Scouting activities were restricted to online sessions and virtual events until the Green status was announced in mid-2021.</p> <p><u>Damage to the building, property and equipment.</u> During 2021 a 2-metre fence was installed to provide better protection of our property and equipment. The Group also has buildings and contents insurance in place to mitigate against permanent loss and would request the use of buildings, property and equipment from neighbouring Scout Groups and organisations if required.</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. State grants received from the local council in 2021 made up for the reduced fundraising income. The Group also holds a reserve fund to ensure the continuity of activities for up to 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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for the year ended 31st December 2021

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"> • enjoy what they are doing and have fun; • take part in activities indoors and outdoors; • learn by doing; • share in spiritual reflection; • take responsibility and make choices; • undertake new and challenging activities; • make and live by their Promise.
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for the year ended 31st December 2021




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"> • Provision of leadership training to facilitate the delivery of excellent Scouting; • Provision of land- and water-based Scouting activities; • A programme of activities aimed at the young people achieving recognition through being awarded badges; • Participation in district and county events and competitions; • Participation in conservation projects and civic events, like the St Georges Day and Remembrance Day parades; • Opportunities are given to represent the Group at Jamborees and other international events; • Fundraising to facilitate other activities. <p>Several of these activities could not take place during 2021 due to the Covid restrictions. No boating could be done until the Green Covid status in mid-2021.</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>

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Section D – Achievements and Performance

<p>Summary of the main achievements of the charity during the year</p>	<p>Despite the challenges of Covid restrictions, the Group achieved a number of highlights to be proud of, in particular:</p> <ul style="list-style-type: none"> • The name of the Group and charity was changed to 4th Eling Sea Scouts on 01/10/21. • The Group maintained its Royal Navy recognition, as one of only 105 such Groups across the UK. • Following the drop in membership during the lockdowns, section numbers are on the increase again, with 103 youth members in the Group at year-end. All sections are working towards getting back to full strength again. • All the sections held regular meetings - both online and at the hut, in line with the Covid status - with a variety of activities and challenges for members to participate in. • The Scout section competed in the County regatta held at Testwood Lakes. • Good progress was made in implementing our Development Plan with c. £33,000 spent on improvements to our property and equipment. Details of the main projects are provided below.
	<p><u>Tom Hall Memorial Garden</u></p> <p>Great progress was made on the Memorial Garden once the Covid restrictions were eased. A few additions remain to be completed in 2022.</p>
	<p><u>Security and fence</u></p> <p>A 2-metre fence was erected around our property at a cost of £9,968 and a hedge was planted along the lakeside boundary. Our CCTV system was also upgraded at a cost of £1,680 to provide 360° coverage around our building.</p>
	<p><u>Changing rooms</u></p> <p>Improvements included the installation of the benches and shower curtains in the changing rooms, at a total cost of £2,041.</p>

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Section D – Achievements and Performance

	<p><u>Boating equipment</u></p> <p>The Group purchased a new Sedgemoor SB380 dinghy, our first new rowing dinghy in over 10 years, at a cost of £5,005 including the road trailer and accessories. A further £2,900 was spent on replacing older boating equipment, including buoyancy aids, Pico mainsails and rigging.</p>
	<p><u>Equipment store</u></p> <p>Phase 1 of this project was completed, which included the planning approval and initial groundworks. Phase 2 commenced with the ordering of the steel building for delivery in March 2022. Our fundraising drive is on target to be able to complete this project in 2022.</p>

Section E – Financial Review

<p>Financial highlights</p>	<p>The Group maintained its strong financial position in 2021. Although our unrestricted funds show a shortfall of £4,503 for the year, this is solely as a result of the additional loan instalment of £6,500 that was paid to settle the Group's loan. £5,383 of this early payment was covered from the loan reserve brought forward from previous years' surpluses. The full loan was paid off more than a year earlier than due, thereby clearing our annual liability of £6,500 plus interest that had been payable each year since 2013.</p> <p>At the year-end the Group held unrestricted cash reserves of £19,369 (excluding the section camp surplus), which is equivalent to 6.5 months of our average operating expenditure. Although higher than our Financial Policy defines, the excess reserves have been designated to be spent on the new equipment store in 2022.</p>
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for the year ended 31st December 2021

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 2021 was £14,621, of which £3,971 was paid out as the annual membership fee. An additional £5,663 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 2021 this unrestricted income comprised £17,536 from grants and donations, £2,907 from other users of the Aquativity Centre, £183 from fundraising and £207 from the sale of uniform and old kit.</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 typical operating expenditure (circa £36,000 per year).</p> <p>The membership fee of circa £5,300 is due in March 2022 and is fully covered by the designated subs reserve which ringfences funds specifically for this commitment.</p> <p>At the year-end, some of the grants received were held as restricted funds to be spent in 2022:</p> <ul style="list-style-type: none"> • A balance of £1,166 is available for the completion of the Tom Hall Memorial Garden; • £4,040 of grant funding and £4,000 of reserve cash funds is available for phase 2 of the new equipment store, in addition to the £6,043 deposit that has already been paid for the building.

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Section E – Financial Review

Investment policy and objectives	The Group has a risk-averse strategy to the investment of its reserve funds. All funds are held in cash using mainstream banks only.
How expenditure has supported the key objectives of the charity	<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"> • Funds made available to sections for spending on their programme and activities; • Support is provided to leaders to attend training courses and to purchase uniform; • Maintaining the facility in good condition, and making improvements as and when our finances permit; • Following a replacement programme for boating and camping equipment to ensure all equipment is in a fit condition. • Surplus funds are designated to the Group's priority projects, in addition to grants received for these purposes. <p>Once again our Scouting programme was disrupted due to the Covid restrictions, which meant that online sessions had to replace the usual face-to-face activities for the first half of 2021. No section camps were possible and boating could only recommence in September.</p>

Section F – Other Optional Information

Plans for future periods	<p>The key projects planned for 2022 are:</p> <ul style="list-style-type: none"> • Completion of the Tom Hall Memorial Garden; • Completion of the new equipment store; • Upgrading the downstairs lighting; • New external signage with the new Group name; • Commencement of the car park resurfacing, subject to funding being available. <p>These projects will be funded in the main by fundraising and appeals specifically for these improvements.</p>
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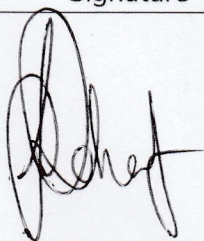
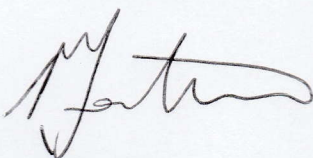
TRUSTEES ANNUAL REPORT

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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: 12 th June 2022
	Name: Peter Foster Position: Group Treasurer Date: 11/6/22



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE 4TH ELING SEA SCOUTS

I report to the trustees on my examination of the accounts of the 4th Eling Sea Scouts for the year ended 31st December 2021.

Responsibilities and basis of report

As the charity trustees of the 4th Eling Sea Scouts 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 4th Eling Sea Scouts 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 4th Eling Sea Scouts 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:



Name: Richard Butler

Relevant professional qualification or membership of professional bodies: IFA

Address: The Old Stable, Coombe Farm, Coombe Lane, Awbridge, Romsey, SO51 0HN

Date: 7/6/2022

Receipts and Payments Account

For the year from 1st January 2021 to 31st December 2021

Receipts

	2021			2020
	Unrestricted Funds £	Restricted Funds £	Total £	Total £
Subscriptions and Gift Aid				
Membership subscriptions	14,620.50		14,620.50	13,715.50
Less : Membership subscriptions paid on 2/3/21	-3,971.40		-3,971.40	-5,247.00
Net Membership subscriptions retained	10,649.10		10,649.10	8,468.50
Gift Aid	5,662.94		5,662.94	4,178.01
Sub total	16,312.04		16,312.04	12,646.51
Grants and Donations				
New Forest District Council Grants	17,302.57		17,302.57	11,334.00
Royal Navy Grant (dinghy)		2,500.00	2,500.00	
The Leslie Sell Trust (fencing)		1,000.00	1,000.00	
The Royston Group (Memorial garden)		1,000.00	1,000.00	
The Beaulieu Beaufort Foundation (fencing)		1,500.00	1,500.00	
Exxon Mobil (fencing)		500.00	500.00	
The Co Op Community Fund (store)		1,977.77	1,977.77	
The Barker-Mill Foundation (store)		2,000.00	2,000.00	
Southern Communications (store)		2,000.00	2,000.00	
Bernard Sunley Foundation (store)		4,000.00	4,000.00	
Testwood Lakes Sailability (Memorial garden)		550.00	550.00	
Arnold Clark Community Fund (benches)		750.00	750.00	
Aviva / Crowdfunder Grant (heating)				3,052.36
The MM Wyllie Charitable Trust Grant (fencing)				5,000.00
Anonymous / other donors	233.50	1,630.00	1,863.50	172.00
Sub total	17,536.07	19,407.77	36,943.84	19,558.36
Fund Raising				
Donkey Derby				150.00
Crowdfunder Prize Draw (fencing project)				300.00
Hire of Facility/Equipment	2,906.67		2,906.67	2,009.63
Testwood Lakes Sailability (pontoon insurance)		290.00	290.00	280.00
Badges / Uniform	106.50		106.50	11.50
Other fundraising activities	480.68		480.68	257.88
Sub total	3,493.85	290.00	3,783.85	3,009.01
Section Camps and Activities				
Beaver section		435.00	435.00	0.00
Cub section				627.26
Scout section		70.00	70.00	0.00
Sub total		505.00	505.00	627.26
Total Gross Income	37,341.96	20,202.77	57,544.73	35,841.14
Sale of Group equipment	100.00		100.00	12.00
Total Receipts	37,441.96	20,202.77	57,644.73	35,853.14

Receipts and Payments Account

For the year from 1st January 2021 to 31st December 2021

Payments

	2021			2020
	Unrestricted Funds £	Restricted Funds £	Total £	Total £
Premises				
Maintenance	4,546.24		4,546.24	5,237.03
HQ improvements	432.14		432.14	697.64
Cleaning	2,942.40		2,942.40	1,095.05
Health, Safety & PPE	134.55		134.55	208.09
Electricity	1,299.66		1,299.66	1,446.21
Gas	157.77		157.77	126.36
Water	127.19		127.19	0.00
Phone line - internet & alarm	231.84		231.84	407.58
Rent	250.00		250.00	250.00
Buildings and Contents Insurance	1,392.90		1,392.90	1,317.72
HQ Projects				
Tom Hall Memorial Garden		1,586.51	1,586.51	991.40
Fence	1,417.90	8,550.00	9,967.90	
Changing rooms	41.00	2,000.00	2,041.00	
CCTV upgrade	1,680.00		1,680.00	
Equipment Store	4,369.22	6,067.99	10,437.21	
Heaters				3,052.36
Loan Repayment and Interest				
Capital	13,000.00		13,000.00	6,500.00
Interest	181.00		181.00	536.25
Section Camps and Activities				
Beaver section	584.77	435.00	1,019.77	570.22
Cub section	744.87		744.87	1,169.18
Scout section	959.60	70.00	1,029.60	805.85
Fund Raising Expenses				
Donkey Derby			0.00	220.00
Other Fund Raising	297.65		297.65	0.00
Camping and Boating Equipment				
Camping equipment	163.64		163.64	687.90
Boating equipment purchases	3,688.45	4,214.23	7,902.68	408.18
Boating equipment maintenance	597.53		597.53	510.23
Programme Expenses				
Badges	185.05		185.05	647.63
Group Scarves, Sweatshirts & T Shirts			0.00	411.16
Adult Leader uniform	24.00		24.00	18.60
Adult Leader training			0.00	99.00
Other Expenses				
Administration & Sundry expenses	254.39		254.39	332.60
Professional fees	120.00		120.00	120.00
Marine and Pontoon Insurance	1,995.18	290.00	2,285.18	1,915.30
Accident and medical cover for non members	126.00		126.00	126.00
Total payments	41,944.94	23,213.73	65,158.67	29,907.54
Net of receipts / (payments)	-4,502.98	-3,010.96	-7,513.94	8,997.96
Cash funds last year end	24,653.12	8,216.30	32,869.42	23,871.46
Cash funds this year end	20,150.14	5,205.34	25,355.48	32,869.42

Receipts and Payments Account

For the year from 1st January 2021 to 31st December 2021

Statement of assets and liabilities at the end of the year

	2021			2020
	Unrestricted Funds £	Restricted Funds £	Total £	Total £
Cash funds				
CAF Current Account	4,873.17	5,205.34	10,078.51	14,484.87
CAF Subscriptions Account	8,200.12		8,200.12	11,237.01
NatWest Current Account	7,070.85		7,070.85	7,147.54
Cash in hand	6.00		6.00	-
Total cash funds	20,150.14	5,205.34	25,355.48	32,869.42
Non-monetary assets for own use				
Land and buildings (see note 1)	375,656	22,095	397,751	372,922
Pontoon	3,018	90,414	93,432	90,414
Scouting equipment, furniture etc (see note 2)	7,797	5,552	13,349	6,800
Boating equipment	44,685	16,284	60,969	56,665
Total other assets	431,156	134,346	565,501	523,749
Liabilities - those due within one year				
BT direct debit for December usage	189.30		189.30	93.66
Other long term liabilities - HQ loan (see note 3)	-		-	13,000.00
Total liabilities	-		-	13,093.66
Contingent liabilities and future obligations				
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. The outstanding Loan was repaid in full on 10/9/2021, more than a year earlier than the final instalment was due.
4. The property is leased by the Scout Association Trust Corporation as trustee for 4th Eling Sea Scouts.

The above receipts and payments account and statement of assets and liabilities were approved by the Trustees on 9/6/22 and signed on their behalf by

Signature




Chair

Treasurer

Print Name

JILLIAN DOWERTY

PETER FOSTER