

Dartford & Crayford Sea Cadets  
Brooklands Lake  
Dartford  
Kent DA1 1LA

15 May 2021

I have agreed to undertake an independent examination of the accounts for your charity Dartford & Crayford Sea Cadets for the year ending 31 March 2021.

I detail below a number of points that I hope you will find helpful.

- My capacity to undertake an independent examination is as a qualified accountant with current membership of the Chartered Institute of Public Finance and Accountancy (IPFA).
- At the end of the examination I will advise you of any areas of concern.
- At the end of the examination I will provide you with my independent examiners report

A handwritten signature in black ink, appearing to read 'S Passmore'. The signature is stylized with a large, looped 'S' and a cursive 'Passmore'.

Sally Passmore

39 Monterey Close, Bexley, Kent DA5 2BX

I report to the trustees on my examination of the accounts of Dartford and Crayford Sea Cadets (the trust) for the year ending 31 March 2021.

### **Responsibilities and basis of the report**

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all of 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 Trust as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content accounts set out in the Charities (Accounts and Reports) regulations 2008 other than any requirements of the accounts to give a "true and fair" view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed



Sally-anne Passmore IPFA

39 Monterey Close, Bexley, Kent, DA52BX

15 May 2021

## Dartford and Crayford Sea Cadet Unit

### Treasurer's Report 2020-2021

1. During this pandemic Martin Pickering has kindly been managing the books and paying the bills until our recent lockdown has relaxed and I was able to meet for the official handover.
2. Overview: We have been lucky enough to have been successful with the grants that Dartford Borough Council offered – the Charity Grant, Salute to Youth Grant and the Tier Grants, We have used these funds wisely at the unit for replacing our roof which was in urgent need of attention, re-wiring project that needed to be completed. We have been unable to organise any fundraising activities due to COVID. Our expenditure was at a high cost of £24k but our income was higher and we are able to start 2021 / 2022 on a comfortable opening balance of over £22,000
3. **Income :**
  - a. **Subscriptions:** We offered parents the option to freeze their subscriptions if they were financially unable to afford this and the cadets were not receiving their usual training. Thankfully we have parents still happy to pay. Even though the unit have been successfully training virtually. The number of cadets have decreased with subs from £3,972 to £1,711. With the determination with our change of command I believe we will see our unit grow quickly with the ideas in place.
  - b. **Donations/Fundraising:** There has been no specific fund raising activity during this year due to the COVID and Lockdowns. We have been successful with several grants from DBC for Tier, Charity Grant and Salute to Youth Grant as well as St Michaels Church. We have fulfilled the role of Fundraising Co-ordinator recently and they have great ideas for future funding projects.
  - c. **Course/Uniform:** We have had no expense this year for courses or uniforms.
  - d. **Rent:** We have not been able to sub-let to the boxing club due to the lockdown and no activity at the unit. We hope for them to continue using our unit from the 1<sup>st</sup> May 2021
  - e. **Miscellaneous:** We have received funds from an insurance claim £2,527.00
4. **Expenditure:**
  - a. **Rent:** Remain the same at £2,750.00
  - b. **Maintenance:** This year we have had major works with re-wiring the offices for safety at a cost of £4,398.54. Replacing the roof on the main deck £9,024 plus asbestos removal £1,891.80 as well as cutting down of dangerous trees £1,250.00. We have replaced fire extinguishers and the maintenance checks £332.31
  - c. **Unit Insurance:** The annual insurance is organised through SCC and at a cost of £748.50. Assets still need to be checked and listed on Westminster correctly before the next premium starts.
  - d. **Stationary:** There has been only a small amount purchased for the year £20.95
  - e. **Water:** This has been an ongoing enquiry with Castle Water with regards to the most recent bills. With a lot of help from our temporary Chairman we have finally come to an understanding with Castle Water that the bills were shockingly high, our water meter has been located. We did have a leak which has now been repaired and we hold £2,517.11 in credit with them which we have requested to be refunded.
  - f. **Electricity:** Due to our unit being closed over the winter I think this may have helped with our lack of electric heating being used. Our direct debits have increased slightly but has left us with a credit of £728.00. I am in contact with them regarding if our account is set up for a charity and to organise a tariff which is cost effective.
  - g. **Gas:** We have not purchased gas this year and received the credit for the duplicate payment made in 2019/2020 £362.87

- h. **Telephone:** The telephone expenditure is still quite high but I believe our officer in charge has organised a cheaper service and hopefully more successful with the internet that we will receive as this has always been a disruption at the unit.
  - i. **Training:** We have had no external training at a cost to the unit. SCC have offered a lot of virtual training with no cost.
  - j. **Boating:** We haven't been able to do due to the restrictions of lockdown.
  - k. **Uniform:** No cost
  - l. **Other:** Adverts placed for recruitment for staff and cadets. £17.50
5. **Summary:** The overall finances of the Unit give us a great start to returning to our activities and going forward for the future we have plans in place for fundraising for a Pontoon for safety for boating and to also work with Gravesend unit as we have the lakes as an advantage. We have new members of the UMT that are challenging different angles going forward for the future and success of our unit for many years to come.

Sadie King

14<sup>th</sup> April 2021

Dartford and Crayford Sea Cadet Unit												
Cumulative Finance Summary Sheet 2020/21												
	April	May	June	July	August	September	October	November	December	January	February	March
<b>Opening Balance</b>	<b>£15,179.19</b>	<b>£13,197.23</b>	<b>£13,089.23</b>	<b>£23,066.38</b>	<b>£22,634.03</b>	<b>£19,074.37</b>	<b>£13,804.18</b>	<b>£12,765.98</b>	<b>£12,489.20</b>	<b>£12,433.35</b>	<b>£11,673.82</b>	<b>£11,607.24</b>
<b>Standing Orders</b>												
18 Edf Energy	£126.00	£126.00	£126.00	£126.00	£126.00	£126.00	£126.00	£129.00	£129.00	£129.00	£129.00	£129.00
BT Combined (quarterly)	£246.12			£237.72			£241.08			£178.68		
Castle Water	£453.21											
Calor Gas												
20 Heath Lambert Insurance			£74.85	£74.85	£74.85	£74.85	£74.85	£74.85	£74.85	£74.85	£74.85	£74.85
<b>TOTAL</b>	<b>£825.33</b>	<b>£126.00</b>	<b>£200.85</b>	<b>£438.57</b>	<b>£200.85</b>	<b>£200.85</b>	<b>£441.93</b>	<b>£203.85</b>	<b>£203.85</b>	<b>£382.53</b>	<b>£203.85</b>	<b>£203.85</b>
<b>Subs Standing Orders</b>	<b>£218.50</b>	<b>£163.00</b>	<b>£163.00</b>	<b>£163.00</b>	<b>£148.00</b>	<b>£133.00</b>	<b>£118.00</b>	<b>£133.00</b>	<b>£133.00</b>	<b>£133.00</b>	<b>£103.00</b>	<b>£103.00</b>
<b>Donation Standing Orders</b>	<b>£15.00</b>	<b>£15.00</b>	<b>£15.00</b>	<b>£15.00</b>	<b>£15.00</b>	<b>£15.00</b>	<b>£15.00</b>	<b>£15.00</b>	<b>£15.00</b>	<b>£15.00</b>	<b>£15.00</b>	<b>£15.00</b>
Cheques Cleared	£2,025.00	£500.00	£0.00	£171.78	£3,521.81	£12,744.34	£729.27	£438.94	£0.00	£675.00	£0.00	£330.00
Deposits Cleared	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Direct Credits	£634.87	£340.00	£10,000.00	£0.00	£0.00	£7,527.00	£0.00	£218.01	£0.00	£150.00	£19.27	£11,050.86
Cheques Uncleared	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£25.02	£0.00	£0.00	£0.00	£25.02
Deposits Uncleared	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Sundry Creditors	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
<b>Closing Balance</b>	<b>£13,197.23</b>	<b>£13,089.23</b>	<b>£23,066.38</b>	<b>£22,634.03</b>	<b>£19,074.37</b>	<b>£13,804.18</b>	<b>£12,765.98</b>	<b>£12,489.20</b>	<b>£12,433.35</b>	<b>£11,673.82</b>	<b>£11,607.24</b>	<b>£22,242.25</b>
<b>Bank Statement</b>	<b>£13,197.23</b>	<b>£13,089.23</b>	<b>£23,066.38</b>	<b>£22,634.03</b>	<b>£19,074.37</b>	<b>£13,804.18</b>	<b>£12,765.98</b>	<b>£12,489.20</b>	<b>£12,433.35</b>	<b>£11,673.82</b>	<b>£11,607.24</b>	<b>£22,242.25</b>
Nominal Available Funds	£13,197.23	£13,089.23	£23,066.38	£22,634.03	£19,074.37	£13,804.18	£12,765.98	£12,489.20	£12,433.35	£11,673.82	£11,582.22	£22,217.23

## Sea Cadet Standing Order Subscriptions

2020-21

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Date	Item	Voucher	Subs	Donations	S/O Donations	Fund Raising	Courses	Uniform	Tuck	Minibus	Rent	Mess Dinner	Misc	Grants	Mess Funds	Interest	Banked Cash/MACS	Banked Cheques	Cash
<b>APRIL</b>																			
01/04/2020	Standing Order Donations	STO																	
01/04/2020	Standing Order Subs	STO	£218.50		£15.00												£15.00		
07/04/2020	Refund from Calor Gas	DC											£362.87				£218.50		
09/04/2020	Marine Society - Course Refunds	DC					£54.00										£362.87		
27/04/2020	Marine Society - Course Refunds	DC					£18.00										£54.00		
29/04/2020	Marine Society - Grants	DC												£200.00			£18.00		
																	£200.00		
<b>MAY</b>																			
12/05/2020	Marine Society - Royalist Refund	DC																	
01/05/2020	Standing Order Donations	STO			£15.00		£340.00										£340.00		
01/05/2020	Standing Order Subs	STO	£163.00														£15.00		
																	£163.00		
<b>JUNE</b>																			
01/06/2020	Standing Order Donations	STO																	
01/06/2020	Standing Order Subs	STO	£163.00		£15.00												£15.00		
03/06/2020	DBC - Covid Charity Grant	DC												£10,000.00			£163.00		
																	£10,000.00		
<b>JULY</b>																			
01/07/2020	Standing Order Donations	STO																	
01/07/2020	Standing Order Subs	STO	£163.00		£15.00												£15.00		
																	£163.00		
<b>AUGUST</b>																			
01/08/2020	Standing Order Donations	STO																	
01/08/2020	Standing Order Subs	STO	£148.00		£15.00												£15.00		
																	£148.00		
<b>SEPTEMBER</b>																			
01/09/2020	Standing Order Donations	STO																	
01/09/2020	Standing Order Subs	STO	£133.00		£15.00												£15.00		
14/09/2020	Salute to Youth Grant - DBC	DC															£133.00		
17/09/2020	Insurance Claim	DC											£402.00				£5,000.00		
17/09/2020	Insurance Claim	DC											£2,125.00				£402.00		
30/09/2020	Cancelled cheques 601 and 602 (57.02)												£57.02				£2,125.00		
																	£57.02		
<b>OCTOBER</b>																			
01/10/2020	Standing Order Donations	STO																	
01/10/2020	Standing Order Subs	STO	£118.00		£15.00												£15.00		
																	£118.00		
<b>NOVEMBER</b>																			
01/11/2020	Standing Order Donations	STO																	
01/11/2020	Standing Order Subs	STO	£133.00		£15.00												£15.00		
16/11/2020	Amazon Europe Core	DC		£18.01													£133.00		
27/11/2020	Dart Angling	DC		£200.00													£18.01		
																	£200.00		
<b>DECEMBER</b>																			
01/12/2020	Standing Order Donations	STO																	
01/12/2020	Standing Order Subs	STO	£133.00		£15.00												£15.00		
																	£133.00		
<b>JANUARY</b>																			
01/01/2021	Standing Order Donations	STO																	
01/01/2021	Standing Order Subs	STO	£133.00		£15.00												£15.00		
13/01/2021	St Michael Church Donation	STO		£150.00													£133.00		
																	£150.00		





## Expenditure 2020-21

Date	Payee	Item	Chq No	Cheque/DD Amount	Rent	Maint	Insurance	Stationary	Water	Electricity	Gas	Telephone	Training	Boating	Uniform	Medical Refurb	Mess Dinner	Food	Misc	Cash
Apr																				
15-Apr-20	BT Direct Debits	Telephone	DD	246.12																
17-Apr-20	Mr R Warnock	Materials Rewire Office	666	1,800.00	1,800.00							246.12								
18-Apr-20	EDF Energy	Electricity	DD	126.00						126.00										
26-Apr-20	Castle Water	Water Rates	DD	453.21					453.21											
	Totals	2625.33		2,625.33	0.00	1,800.00	0.00	0.00	453.21	126.00	0.00	246.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
May																				
10-May-20	Mrs S King	Course Refunds	667	72.00									72.00							
10-May-20	Dartford Borough Council	April/May Rent	668	500.00	500.00															
20-May-20	EDF Energy	Electricity	DD	126.00						126.00										
	Totals	698.00		698.00	500.00	0.00	0.00	0.00	0.00	126.00	0.00	0.00	72.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Jun																				
5-Jun-20	Heath Lambert	Insurance	DD	74.85			74.85													
18-Jun-20	EDF Energy	Electricity	DD	126.00						126.00										
	Totals	200.85		200.85	0.00	0.00	74.85	0.00	0.00	126.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Jul																				
4-Jul-20	Simply Extinguishers - Fire Extinguishers	Fire Extinguishers	670	171.78			171.78													
15-Jul-20	BT Direct Debits	Telephone	DD	237.72								237.72								
18-Jul-20	EDF Energy	Electricity	DD	126.00						126.00										
22-Jul-20	Heath Lambert	Unit Insurance	DD	74.85			74.85													
	Totals	610.35		610.35	0.00	171.78	74.85	0.00	0.00	126.00	0.00	237.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Aug																				
9-Aug-20	Mr E Hookins	Cleaning Materials (COVID)	669	176.27			176.27													
9-Aug-20	Dartford Borough Council	Rent June/July and August	671	675.00	675.00															
	Cancelled		672																	
10-Aug-20	Mr R Warnock	Re-Wiring	673	2,598.54	2,598.54															
20-Aug-20	EDF Energy	Electricity	DD	126.00						126.00										
20-Aug-20	Heath Lambert	Unit Insurance	DD	74.85			74.85													
31-Aug-20	DWG Roofing	Re-roofing Maindeck	674	9,024.00	9,024.00															
	Totals	12674.66		12,674.66	675.00	11,798.81	74.85	0.00	0.00	126.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sep																				
8-Sep-20	MB Treescare	Cut down and remove dangerous trees	675	1,250.00																
8-Sep-20	Oest Developments	Skips (including for asbestos)	676	1,891.80			1,891.80													
18-Sep-20	EDF Energy	Electricity	DD	126.00						126.00										
20-Sep-20	Heath Lambert	Unit Insurance	DD	74.85			74.85													
25-Sep-20	Mr E Hookins	Extinguishers/Smoke Alarms/Maintenance	677	238.54			238.54													
25-Sep-20	Dartford Borough Council	Sep/Oct Rent	678	450.00	450.00															
25-Sep-20	Mrs E Parsons	Royalist Refund	679	340.00									340.00							
25-Sep-20	Mr K Sargeson	Facebook Ads	680	17.50														17.50		
25-Sep-20	Mr A Gregory	PAT Testing	681	168.00			168.00													
	Totals	4556.69		4,556.69	450.00	3,548.34	74.85	0.00	0.00	126.00	0.00	0.00	340.00	0.00	0.00	0.00	0.00	17.50	0.00	0.00
Oct																				
7-Oct-20	Interserve FS(UK) Ltd	Fire Extinguisher Annual Checks and Service	682	93.77			93.77													
18-Oct-20	EDF Energy	Electricity	DD	126.00						126.00										
18-Oct-20	BT Group PLC	Telephone	DD	241.08								241.08								
22-Oct-20	Heath Lambert	Unit Insurance	DD	74.85			74.85													
25-Oct-20	Mr K Sargeson	Light Bulbs/Thermometers/Laminating Pouches	683	88.94			88.94	20.95												
25-Oct-20	Mrs D Lyolis	Keys/Thermometers	684	25.02			25.02													
25-Oct-20	Radegast Engineering	Annual Gas System Check	685	350.00			350.00													
	Totals	999.66		999.66	0.00	536.78	74.85	20.95	0.00	126.00	0.00	241.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nov																				
19-Nov-20	EDF Energy	Electricity	DD	129.00						129.00										
20-Nov-20	Heath Lambert	Unit Insurance	DD	74.85			74.85													

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# Bank Account

Month end	Opening Balance	Banked Cash	Banked Cheques	Total Income	Total Expenditure	Closing Balance
30/04/20	£15,179.19	£868.37	£0.00	£868.37	£2,850.33	£13,197.23
31/05/20	£13,197.23	£971.21	£0.00	£971.21	£1,079.21	£13,089.23
30/06/20	£13,089.23	£10,178.00	£0.00	£10,178.00	£200.85	£23,066.38
31/07/20	£23,066.38	£178.00	£0.00	£178.00	£610.35	£22,634.03
31/08/20	£22,634.03	£163.00	£0.00	£163.00	£3,722.66	£19,074.37
30/09/20	£19,074.37	£7,675.00	£0.00	£7,675.00	£12,945.19	£13,804.18
31/10/20	£13,804.18	£133.00	£0.00	£133.00	£1,171.20	£12,765.98
30/11/20	£12,765.98	£366.01	£0.00	£366.01	£642.79	£12,489.20
31/12/20	£12,489.20	£148.00	£0.00	£148.00	£203.85	£12,433.35
31/01/21	£12,433.35	£298.00	£0.00	£298.00	£1,057.53	£11,673.82
29/02/21	£11,673.82	£137.27	£0.00	£137.27	£203.85	£11,607.24
31/03/21	£11,607.24	£11,168.86	£0.00	£11,168.86	£533.85	£22,242.25
<b>Total</b>		<b>£32,284.72</b>	<b>£0.00</b>	<b>£32,284.72</b>	<b>£25,221.66</b>	