



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

**Independent examiner's
report on the accounts**

Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
TRAFFORD SEA CADETS

On accounts for the year
ended

2022/2023

Charity no
(if any)

520003

Set out on pages

(remember to include the page numbers of additional sheets)

Responsibilities and
basis of report

I report to the trustees on my examination of the accounts of the above
charity ("the Trust") for the year ended 31 03 2023

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").

Independent
examiner's statement

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 the applicable Directions given by the Charity Commission
under section 145(5)(b) of the Act.

I have completed my examination. I confirm that no material matters have
come to my attention (other than that disclosed below *) in connection with
the examination which gives me cause to believe that in, any material
respect:

- accounting records were not kept in accordance with section 130 of
the Act or
- the accounts do not accord with the accounting records

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

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

Signed:

Date:

17/11/2023

Name:

THOMAS BUCKLEY

Relevant professional
qualification(s) or body
(if any):

ACMA , CGMA (1-47POZH)

Address:

IGNITE BUSINESS SERVICES LTD, OFFICE 312, THE
BASE, DALLAM LANE, WARRINGTON
WAZ 7NG

Unit Number 425 - Charity No 520003
Annual Statement of Account for the Unit

SECTION C: TRUSTEES' ANNUAL REPORT - For the year ending 31 March 2023

Unit Address:

Trafford Sea Cadets
Bridgewater Retail Park
Manchester Road
Altrincham
WA14 5PZ

Unit Management Committee members (the 'charity trustees') at year end:

Name	UMC Start Date	Role	Resigned Role Start Date	Commission	HMRC Aware
Sue Shufflebotham*	28 Sep 2011	Chairperson	22 Oct 2014	Yes	Yes
Imelda Arthern		Secretary	1 Feb 2022	Yes	Yes
Dionne Bellis	10 Oct 2020	Treasurer	1 Feb 2022	Yes	Yes
Peter Johnson	9 Sep 2010	Unit Chaplain	9 Sep 2010	Ex-officio	Ex-officio

** Account Signatories (additionally PO Wiles, Admin Officer)*

Other persons who were charity trustees during the financial year:

Name	Role	Start Date on UMC	Date Left	Commission	HMRC Aware

Independent Examiner of Accounts: Thomas Buckley

Commanding Officer: SLt (SCC) J Shufflebotham RN

Nature and date of the Unit's constitution (governing document):

Governed by Sea Cadet Regulations.

The method(s) adopted for recruiting new trustees, and how trustees are elected or otherwise appointed (and by whom)

Unit Management Committee (UMC) members are elected annually at the Annual General Meeting (AGM). UMC 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 UMC have the power to appoint a new UMC member. The UMC 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 help young people towards responsible adulthood by encouraging valuable personal attributes and high standards of conduct, using a nautical theme based on the customs of the Royal Navy.

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

- The continued provision of high quality unit level training for Royal Marine Cadets, Sea Cadet and Junior Cadets, and the ongoing encouragement of participation in District, Area and national courses and competitions.
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The Sea Cadet Unit trustees acknowledge with thanks the extra support of the Ministry of Defence by way of grants in aid, loan

The Trustees acknowledge with thanks the kind donations and grants awarded as follows:• Morrisons £1816.23

Public Benefit:

The UMC continue to give due regard to the public benefit provided by the Unit in relation to the charitable purpose of the Sea

Reserved, Restricted and Designated Funds

Reserves Policy:

The unit relies heavily on cadet contributions, donations, fundraising activities and successful grant awards, which together form a significantly high proportion of the overall income to the charity; the percentage varies but will usually be in excess of 70-80% of unit income (excluding restricted income for courses and activities).

An unforeseen and sudden reduction of this income (for example if the unit was required to close for a period of time due to unforeseen circumstances), would severely jeopardise the unit's ability to pay its bills and carry out the objects of the charity.

To safeguard against such an eventuality, the unit maintains unrestricted reserves at a level equating to 6 months revenue payments; namely utilities and insurance which are paid on monthly schemes and are unlikely to reduce in this short term.

Year-end reserves amounted to £5,029.80, equal to approximately six months on that basis.

Restricted Fund: Cadet Activities & Training:

The unit receives payments from parents/carers for courses and activities. If the course is not being held at TS Talisman, the funds must be forwarded to the hosting unit and are therefore held in a Restricted Fund called "Cadet Activities/Training", which is broken down by cadet name. The total amount held at year end can vary significantly and is dictated by the amount paid by parents/carers, the amount waiting to be paid out to hosting units, and funds remaining from cancelled courses waiting to be used for an alternative course/activity at a later date or for refund to the parent/carer.

Year-end Activities & Training funds amounted to £3241.46

Restricted Funds: Grants & Donations:

Where the unit receives a grant or donation for which the purpose has been specified by the donor, these funds will be held in a restricted fund named to indicate the intended purpose and/or the donor.

Grants & Donations at year-end, for projects yet to be completed, amounted to £0.00.

Unrestricted Designated Fund: The Galley Fund

This fund was set up to ensure that the provision of drinks and confectionary for sale at stand easy does not make a loss and eat
At year-end, the Galley Fund contained £0

Unrestricted Designated Fund: Uniforms & Badges

Upon joining, the unit receives a uniform upkeep/joining fee from parents/carers. These funds are designated by the trustees to assist with the purchase of uniform badges and slides, or other uniform related items. Where demand exceeds the funds available, the trustees may purchase essential items from general unit funds. The amount held in this fund is determined by the number of payments received and the demand for such items, but is usually a fairly small amount of less than £200 due to the ongoing demand for such items.

At year-end, this fund contained £457.44

Unrestricted Designated Fund: Building/Boat Maintenance and Repairs

Due to the potential high costs involved in ongoing maintenance of buildings and boats, and the fact that the unit would not be able to carry out its objects without them, trustees may decide to allocate funds for a foreseen purpose related to this as a means of ensuring that these items do not deteriorate beyond repair or to a point where costs are likely to escalate. Where such funds have been allocated, the amount will usually be in line with a quotation or estimate received from a reputable contractor capable of carrying out the work to a standard which meets MSSC/SCC requirements. Funds will be named to indicate the intended purpose (eg. Viking Repairs, Roof Repairs, Security etc.).

At year-end, this fund contained £2735.34

There are no restricted funds in deficit.

The Unit and/or its trustees do not hold any assets for other Sea Cadet Units or charities.

Serious Incidents:

The trustees confirm that no serious incidents or other matters have occurred during this financial year which they should have brought to the attention of the Charity Commission and have not done so already.

Date signed as authorised by the Unit's Management Committee: 31 March 2023

Dionne Bellis	Unit Treasurer
Sue Shufflebotham	Unit Chairperson

Note: The statutory audit or independent examination report on the accounts must be attached.

Trafford Sea Cadets

Unit Number 425 - Charity No 520003

Annual Statement of Account for the Unit

SECTION A: RECEIPTS AND PAYMENTS ACCOUNT - For the year ending 31 March 2023

Cashflow discrepancy? 0.00 0.00 0.00 0.00

	Cash	Bank	Reserve	Total	Last Year
Receipts:					
Activities	2,553.00	4,391.85	0.00	6,944.85	1,971.43
Contributions	26.00	14,904.15	0.00	14,930.15	16,215.00
Donations	100.00	11,472.93	0.00	11,572.93	2,809.84
Fundraising	309.00	1,954.15	0.00	2,263.15	163.92
Galley Sales	0.00	2,272.45	0.00	2,272.45	341.53
Gift Aid (HMRC Charities)	0.00	0.00	0.00	0.00	0.00
Grants	0.00	26,816.23	0.00	26,816.23	30,481.65
Interest	0.00	0.00	0.00	0.00	0.00
Miscellaneous Rcts	443.00	2,420.21	0.00	2,863.21	1,507.68
Room Hire	0.00	585.50	0.00	585.50	0.00
Training External Groups	0.00	2,719.45	0.00	2,719.45	0.00
Uniforms & Badges	695.00	222.02	0.00	917.02	60.00
				0.00	0.00
				0.00	0.00
Total Receipts	4,126.00	67,758.94	0.00	71,884.94	53,551.05

-Payments:

-Activities Expense	149.50	5,418.07	0.00	5,567.57	1,077.43
-Adult Training	47.50	385.50	0.00	433.00	347.93
-Boat & Equipment	0.00	2,687.99	0.00	2,687.99	4,599.60
-Building/Site Maintenance	220.00	40,120.81	0.00	40,340.81	5,910.60
-Cleaning Products	0.00	375.77	0.00	375.77	45.25
-Consumables	0.00	0.00	0.00	0.00	157.99
-Electrical Sundries/Repairs	0.00	1,933.25	0.00	1,933.25	180.00

-Engraving	28.00	150.00	0.00	178.00	0.00
-Food/Catering	0.00	1,255.58	0.00	1,255.58	122.80
-Fundraising Expense	548.95	330.47	0.00	879.42	50.00
-Furniture	0.00	512.92	0.00	512.92	0.00
-Galley Supplies (other)	0.00	1,390.60	0.00	1,390.60	20.00
-Galley Supplies for resale	0.00	2,484.32	0.00	2,484.32	275.00
-Health & Safety	0.00	943.55	0.00	943.55	50.00
-Miscellaneous Exp.	637.50	2,344.28	0.00	2,981.78	877.52
-Peel Holdings	0.00	0.00	0.00	0.00	60.00
-Signage	0.00	0.00	0.00	0.00	130.77
-Stationery/Office Supplies	1.90	3,313.69	0.00	3,315.59	1,043.17
-Technology	0.00	1,753.33	0.00	1,753.33	299.08
-Training/Materials	0.00	0.00	0.00	0.00	75.00
-Transport	0.00	25.00	0.00	25.00	0.00
-Uniform, Badges, Stores	67.98	1,175.71	0.00	1,243.69	1,191.54
-Utilities & Insurance	0.00	7,458.86	0.00	7,458.86	6,503.45
				0.00	0.00
				0.00	0.00
Total Payments	1,701.33	74,059.70	0.00	75,761.03	23,017.13

Net of receipts/(payments)	2,424.67	(6,300.76)	0.00	(3,876.09)	30,533.92
Unreconciled transactions (previous year)	0.00	168.15	0.00	168.15	319.00
Transfers between funds	(2,642.44)	2,642.44	0.00	0.00	0.00
Balance last year end	838.89	35,138.00	5,029.80	41,006.69	9,784.64
Balance this year end	621.12	31,647.83	5,029.80	37,298.75	40,637.56

Unreconciled funds (including uncashed cheques this year)

Bank Statement Balance

0.00
31,647.83