

## **Independent Examiner's Report to the Trustees of York Sea Cadets**

I report on the accounts of the unit for the year ended 31 March 2021, which are set out on pages 1 to 3.

### **Respective responsibilities of trustees and examiner**

As the unit's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 (the Act) and that an independent examination is needed.

I report in respect of my examination of the Unit's 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 which gives me cause to believe that in, any material respect

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts 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.

Examiner: Mr H Priest  
Chartered Accountant

UHY Calvert Smith  
Heritage House, Murton Way,  
Osbalwick, York, YO19 5UW

Date ..23 September 2021.....

THE SEA CADETS				Form	
ANNUAL STATEMENT OF ACCOUNT FOR THE UNIT				SCC A3 (R&P)	
RECEIPTS & PAYMENTS ACCOUNT for year ended 31 March 2021				Apr-20	
Copy to be uploaded onto Westminster and Volunteer & Business Support Manager at Area Office to be notified by 1 November					
Unit Name: York			Charity No: 523458		
Fund-name/purpose (if not held for the Unit's general purposes):-			THIS YEAR		LAST YEAR
			£		£
Notes					
<b><u>REVENUE RECEIPTS –</u></b>					
ANNUAL FUND/DIRECT GRANT			0	0	
SCAVA (Sea Cadet Victualling Allowance)			0	0	
OTHER GRANTS			20,431	500	
CADET CONTRIBUTIONS			1,352	2,106	
OTHER DONATIONS / LEGACIES			4,080	15,099	
FUNDRAISING & SPECIAL EVENTS PROCEEDS			0	0	
<b><u>OTHER CHARITABLE ACTIVITIES:</u></b>					
COMPETITION RECEIPTS			0	0	
COURSE FEES			725	948	
SUNDRY SALES RECEIPTS			0	0	
BANK DEPOSIT INTEREST			9	25	
PROPERTY RENTS (includes any occasional)			0	0	
OTHER REVENUE RECEIPTS			442	164	
<b>TOTAL REVENUE RECEIPTS</b>			<b>A</b>	<b>27,039</b>	<b>18,842</b>
<b><u>NON-REVENUE RECEIPTS –</u></b>					
PROCEEDS FROM SALES OF OTHER FIXED			0	0	
<b>TOTAL NON-REVENUE RECEIPTS</b>			<b>B</b>	<b>0</b>	<b>0</b>
( # Attach that Fund's similar Account of Receipts as page AC1A, and so on)					
<b>TOTAL RECEIPTS = A + B</b>			<b>C</b>	<b>27,039</b>	<b>18,842</b>
<b><u>Reconciliation:-</u></b>					
<b><u>NET CHANGE FOR YEAR IN CASH/BANK BALANCE:-</u></b>					
- REVENUE ITEMS (= A – D from page AC2)			<b>G</b>	17,470	5,633
- NON-REVENUE ITEMS (= B – E from page AC2)			<b>H</b>	0	(329)
- COMBINED (=G+H)				17,470	5,304
<b>CASH/BANK BALANCE FROM LAST YEAR-END</b>			<b>2020</b>	19,397	14,093
<b>CASH/BANK BALANCE AT THIS YEAR-END</b>			<b>2021</b>	<b>36,867</b>	19,397
<b>AC1</b>					

**RECEIPTS & PAYMENTS ACCOUNT for year ended 31 March 2021**

Form  
SCC A3 (R&P)  
Apr-20

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

Unit Name: York		Charity No: 523458	
Fund-name/purpose (if not held for the Unit's <u>general</u> purposes):-		THIS YEAR £	LAST YEAR £
<div style="border: 1px solid black; height: 20px; width: 100%;"></div>			
Notes			

FUNDRAISING & SPECIAL EVENTS COSTS	0	0
COMPETITION COSTS	0	798
FUEL & TRAVEL COSTS	5	46
CATERING COSTS	40	299
TRAINING COURSES COSTS	1,063	888
ARTICLES PURCHASED FOR RESALE	0	0

RENT / COUNCIL TAX	0	275
HEAT, LIGHT & WATER	2,651	4,008
TELEPHONE & BROADBAND	486	399
OFFICE SUPPLIES, POSTAGE & PRINTING	75	213

BUILDINGS & ESTATE	2,456	1,555
BOATS	91	0
COMPUTERS	0	0
OTHER MISC EQUIPMENT	450	497
INSURANCE COSTS	2,038	2,023
BANK INTEREST & CHARGES	0	0

FOR ACCOUNTS/AUDIT OR INDEPENDENT EXAMINATIONS	0	0
FOR OTHER PROFESSIONAL FEES	0	559
FOR LEGAL ADVICE (for constitution or trustees)	0	0
OTHER REVENUE COSTS	213	1,650
<b>TOTAL REVENUE PAYMENTS</b>	<b>D</b>	<b>9,569</b>
		<b>13,210</b>

ASSETS		329
DEPRECIATION	2021 £2,159 (2020:£2,785)	
LOSSES ON ASSETS DISPOSALS		

TOTAL NON-REVENUE	E	0	329
TOTAL PAYMENTS (=D+E)	F	9,569	13,539

**RECEIPTS & PAYMENTS ACCOUNT** for year ended 31 March 2021

Apr-20

Unit  
Name: York

**Charity No:** 523458

(English/Welsh Units: No valuations/costs or accounts notes required)

Name  
of Fund

**THIS  
YEAR**

**LAST  
YEAR**

if restricted

£

£

## 19.397

INVESTMENTS (ditto – belonging to a Restricted Fund, if

## 472.685

967

1 381

9.459

9.459

2.497

2.497

7 168

7 497

\*For all these items (including any gifts at estimated value when given) state their total present value here if lower than as above

## 26,404

26,404

CONTINGENT LIABILITIES (estimated total amount)

Alan Evison .....Unit Treasurer

Paul Sutermeister..... Unit Chairman

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

21 September 2021

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

### AC3

<b>THE SEA CADETS</b> <b>ANNUAL STATEMENT OF ACCOUNT FOR THE UNIT</b> <b>RECEIPTS &amp; PAYMENTS ACCOUNT for year ended 31 March 2021</b>		Form SCC A3 (R&P) Apr-20
Copy to be uploaded onto Westminster and Volunteer & Business Support Manager at Area Office to be notified by 1 November		
<b>Unit Name:</b> York	<b>Charity No:</b> 523458	
Unit address (or address for correspondence):-		
House name:		
Street and No:	21/22 Skeldergate	
Area or Estate		
Town/City:	York	
County		
Post Code:	YO1 6DH	
Unit Management Team members (the 'charity trustees') at date of signing Report:-		
Paul Sutermeister	Chairman	
John Richard Sims Lazenby	Vice - Chairman	
Alan Evison	Treasurer	
Jacqui Gorman	CO	
John Cleaver		
Paul Cunniif		
Sally Gatus	Chair - PSA	
Names of any other persons who were charity trustees of the Unit at any time in the financial year:-		
Rev Andrew Stoker	To October 2020	
Pamela Tanner	To October 2020	
Juliette Pegram	From October 2020	Secretary
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) [ <u>not</u> : Scotland]:-		
<b>Nature and date of the Unit's constitution (governing document):-</b> Governed by <b>Sea Cadet Standard Constitution</b>		
<b>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:-</b>		
<i>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.</i>		
<b>The Unit's charitable purpose(s) as set out in its constitution is:-</b>		
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).		
<b>The Unit's main activities and achievements in the financial year were:-</b>		
Due to a combination of flooding and Covid lockdown we were only able to parade at the Unit for 2 months out of the 12 during this reporting period. In that time the cadets were able to join with Scarborough Unit in virtual lessons for both advancement and specialisations. Qualifications gained were Basic and advanced Peer educator, Meteorology and Basic Catering. Several cadets also got the chance to do some sailing and rowing at Scarborough. Two able cadets did extremely well and passed the virtual Advancement Board for Leading cadet		
<b>Public Benefit</b>		
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:		
<ul style="list-style-type: none"> <li>Regular and structured activities with a nautical theme.</li> <li>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.</li> <li>Availability of formal educational achievements whilst taking courses to earn badges and promotions</li> </ul>		
Contributions are kept low in order to ensure all those who wish to take part in the activities of the Unit may do so.		

**THE SEA CADETS**  
**ANNUAL STATEMENT OF ACCOUNT FOR THE UNIT**  
**RECEIPTS & PAYMENTS ACCOUNT for year ended 31 March 2021**

Form  
 SCC A3 (R&P)  
 Apr-20

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**Unit Name:** York

**Charity No:** 523458

**Reserves Policy**

The charity trustees' policy aims to maintain unrestricted reserves at a level 12 months equating to

revenue payments in order to safeguard the Unit's ongoing activities from any unexpected fluctuations in

Year-end reserves amounted £36,867 being 36 months' on that basis.  
 to

During the financial year the Unit received the following donated facilities/services [not: English, Welsh or NI Units]:-  
 None

Date signed as authorised by the Unit's Management Team: 21 / 9 / 21

.....Alan Evison Unit Treasurer

.....Paul Sutermeister Unit Chairman

.....Hayden Priest Independent Examiner

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

**AC5**

<b>THE SEA CADETS</b>	<b>UNIT NAME: York</b>					
<b>BALANCE SHEET NOTES</b>	<b>BALANCES AT 31 MARCH 2021</b>					
<b><u>FIXED ASSETS:</u></b>						
	<b>LAND &amp; BUILDINGS</b>	<b>BOATS</b>	<b>BAND EQUIPMENT</b>	<b>COMPUTERS</b>	<b>OTHER EQUIPMENT</b>	<b>TOTAL</b>
<b><u>COST:</u></b>						
Costs brought fwd from prior years	472,685	6,515	9,459	8,438	46,162	543,259
Additions during this period	-	-	-	-	-	-
Disposals during this period						-
<b><u>Total Costs to date</u></b>	<b>472,685</b>	<b>6,515</b>	<b>9,459</b>	<b>8,438</b>	<b>46,162</b>	<b>543,259</b>
<b><u>DEPRECIATION:</u></b>						
Depn brought fwd from prior years		5,341		4,694	37,700	47,735
Depreciation charged in this period		207		1,247	1,294	2,748
Depreciation charged to date						-
on disposals						-
Book profit/loss on disposals						-
<b><u>Total depreciation to date</u></b>	<b>0</b>	<b>5,548</b>	<b>0</b>	<b>5,941</b>	<b>38,994</b>	<b>50,483</b>
<b><u>Net book value to date</u></b>						
(taken to fixed assets lines on AC3) @ 31 March 2021	<b>472,685</b>	<b>967</b>	<b>9,459</b>	<b>2,497</b>	<b>7,168</b>	<b>492,776</b>
(taken to fixed assets lines on AC3) @ 31 March 2020	472,685	1,625	9,459	3,744	8,462	495,975
						<b>Page AC6</b>