

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2022
for
Barnsley Unit 21 of the Sea Cadet Corps

Sutton McGrath Hartley Limited
5 Westbrook Court
Sharrowvale Road
Sheffield
S11 8YZ

Barnsley Unit 21 of the Sea Cadet Corps

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for the Year Ended 31 March 2022

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Barnsley Unit 21 of the Sea Cadet Corps

Report of the Trustees **for the Year Ended 31 March 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Barnsley Sea Cadets is a youth charity for 10-18 year olds to learn and thrive through adventure and activities. At Barnsley Sea Cadets, our activities include sailing, rowing, drill, shooting, football and recreational nights. We have a committee of 5 people, and 7 staff volunteers with 40 cadets who attend Monday and Thursday evenings.

Significant activities

This year we have restarted our band service to hopefully help us raise funds for the charity.

Over the last 12 months, we have made progress in renovating our building. We have re-done all of our classrooms with a dedicated first aid teaching room, brand new state of the art bathroom, all new flooring, new stationary and teaching facilities.

We are aiming to have a new kitchen next year and some further work to our community hall.

FINANCIAL REVIEW

Principal funding sources

The charity is self funded, we receive majority of our funding from grants and subs.

Going concern

The Trustees consider that the Charity is a going concern for the next twelve months.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

The policy for the adoption of trustees is if an appropriate candidate is found then they will be appointed. The associate trustee attends meetings regularly enabling training and clarification of the Charity's structure and works.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

523481

Principal address

Racecommon Road
Barnsley
South Yorkshire
S70 6AF

Trustees

Ms M Brown Chair
Ms Sandham-Mulholland Trustee
Ms C Crossland Trustee

Barnsley Unit 21 of the Sea Cadet Corps

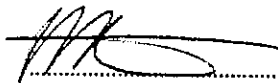
Report of the Trustees
for the Year Ended 31 March 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Jonathon Dickens ACA
Sutton McGrath Hartley Limited
5 Westbrook Court
Sharrowvale Road
Sheffield
S11 8YZ

Approved by order of the board of trustees on 23.12.22 and signed on its behalf by:


.....
Ms M Brown - Trustee

**Independent Examiner's Report to the Trustees of
Barnsley Unit 21 of the Sea Cadet Corps**

Independent examiner's report to the trustees of Barnsley Unit 21 of the Sea Cadet Corps

I report to the charity trustees on my examination of the accounts of Barnsley Unit 21 of the Sea Cadet Corps (the Trust) for the year ended 31 March 2022.

Responsibilities and basis of 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').

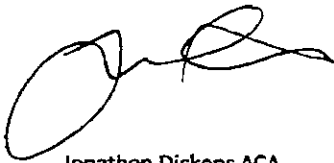
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 of 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.



Jonathon Dickens ACA
Sutton McGrath Hartley Limited
5 Westbrook Court
Sharrowvale Road
Sheffield
S11 8YZ

Date: 23/12/2022

Barnsley Unit 21 of the Sea Cadet Corps

Statement of Financial Activities
for the Year Ended 31 March 2022

		2022	2021
		Unrestricted	Total funds
		fund	
	Notes	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies		<u>63,904</u>	<u>40,910</u>
EXPENDITURE ON			
Raising funds	2	<u>74,008</u>	16,176
Other		<u>15</u>	-
Total		<u>74,023</u>	<u>16,176</u>
NET INCOME/(EXPENDITURE)		(10,119)	24,734
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>35,317</u>	<u>10,583</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>25,198</u></u>	<u><u>35,317</u></u>

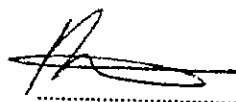
The notes form part of these financial statements

Barnsley Unit 21 of the Sea Cadet Corps

Balance Sheet
31 March 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
CURRENT ASSETS			
Cash at bank		25,198	35,317
NET CURRENT ASSETS		<u>25,198</u>	<u>35,317</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		25,198	35,317
NET ASSETS		<u>25,198</u>	<u>35,317</u>
FUNDS		<u>25,198</u>	<u>35,317</u>
Unrestricted funds	5	25,198	35,317
TOTAL FUNDS		<u>25,198</u>	<u>35,317</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23.12.22 and were signed on its behalf by:


.....
M Brown - Trustee

The notes form part of these financial statements

Barnsley Unit 21 of the Sea Cadet Corps

Notes to the Financial Statements **for the Year Ended 31 March 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. RAISING FUNDS

Investment management costs

	2022	2021
	£	£
Property repairs	59,874	6,420

Barnsley Unit 21 of the Sea Cadet Corps

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	40,910
EXPENDITURE ON	
Raising funds	16,176
NET INCOME	24,734
RECONCILIATION OF FUNDS	
Total funds brought forward	10,583
TOTAL FUNDS CARRIED FORWARD	<u>35,317</u>

5. MOVEMENT IN FUNDS

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	35,317	(10,119)	25,198
TOTAL FUNDS	<u>35,317</u>	<u>(10,119)</u>	<u>25,198</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	63,904	(74,023)	(10,119)
TOTAL FUNDS	<u>63,904</u>	<u>(74,023)</u>	<u>(10,119)</u>

Barnsley Unit 21 of the Sea Cadet Corps

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

5. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	10,583	24,734	35,317
TOTAL FUNDS	<u>10,583</u>	<u>24,734</u>	<u>35,317</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	40,910	(16,176)	24,734
TOTAL FUNDS	<u>40,910</u>	<u>(16,176)</u>	<u>24,734</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/20 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	10,583	14,615	25,198
TOTAL FUNDS	<u>10,583</u>	<u>14,615</u>	<u>25,198</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	104,814	(90,199)	14,615
TOTAL FUNDS	<u>104,814</u>	<u>(90,199)</u>	<u>14,615</u>

Barnsley Unit 21 of the Sea Cadet Corps

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

Barnsley Unit 21 of the Sea Cadet Corps

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,981	41
Grants & other income	59,042	40,203
Subscriptions	1,294	666
Other fund raising	587	-
	63,904	40,910
Total incoming resources		
	63,904	40,910
EXPENDITURE		
Raising donations and legacies		
Rates and water	17	83
Insurance	713	695
Light and heat	(37)	2,069
Telephone	238	255
Postage and stationery	281	-
Sundries	1,372	469
Motor costs	243	115
Memberships	216	180
	3,043	3,866
Other trading activities		
Training	872	20
Travelling	1,153	-
Cadet costs	8,855	5,870
Donations & sponsorships	211	-
	11,091	5,890
Investment management costs		
Property repairs	59,874	6,420
Support costs		
Finance		
Bank charges	15	-
Total resources expended	74,023	16,176
Net (expenditure)/income	(10,119)	24,734

This page does not form part of the statutory financial statements