

Registered Charity No. 523514

**Bradford Sea Cadets**  
(Incorporating Parents and Friends Association)

FINANCIAL STATEMENTS

for the year ended

31 March 2022

Bradford Sea Cadets  
(Incorporating Parents and Friends Association)

TRUSTEES REPORT

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The Trustees present their report and the financial statements of Bradford Sea Cadets for the year ended 31 March 2022.

#### PRINCIPAL ACTIVITIES

The Sea Cadets is a nationwide, voluntary, uniformed youth organisation. Bradford Unit 50 of the Sea Cadets is governed by the Sea Cadets Regulations and is a registered charity, Charity Number 523514. The charity is also known as "T S Aurora" and has a principal office at The Meeting Rooms, Feversham Street, Bradford, BD3 9QL.

The Charity's activities include recreational activities for young people including sailing, canoeing, boat-work, camping, offshore sailing, camping and training courses.

#### TRUSTEES

The Charity is managed by a Unit Management Committee, the members of which are also trustees.

The Trustees during the year to March 2022 comprised:

Danielle Shaw – Chairman, and acting Treasurer  
Alison Noon – Secretary  
Karen Waterhouse  
Geoff Bullock  
Jonathan Kaye  
Elizabeth Keating  
Mariangela Palma  
Amanda Kaye  
Deborah Coffey

Trustees are considered for recruitment on the basis of their skill, experience, and interest in the work of the Sea Cadets. They are appointed in accordance with the Sea Cadet regulations.

#### PATRON

The Patron of Bradford Sea Cadets is the Lord Mayor of Bradford, a position bestowed in recognition of the support received each year. We look forward to continuing the relationship and supporting the Lord Mayors Appeal.

#### HONORARY PRESIDENT

Sir James Hill is currently appointed as our Honorary President.

The main role of the president is to raise awareness of the Unit in the city and beyond. The President is not expected to attend the unit, except on the occasion of the annual inspection in September, but will be invited to attend all events and special evenings- both onsite and off- and he is always welcome to call in at any time.

Bradford Sea Cadets  
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TRUSTEES REPORT

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## OBJECTIVES

The aim of the Sea Cadets 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.

## RESERVES POLICY

The trustees' policy is to ensure that sufficient funding is available to enable the charity to achieve its objectives. When planning activities for the year, the trustees also take due consideration of the charity commissioner's guidance on public benefit.

The Charity is dependent on fund raising efforts by the Parents and Friends Association and charitable donations.

## BASIS OF ACCOUNTING

The financial statements have been prepared under the receipts and payments basis.

## DEPRECIATION POLICY

Motor vehicles	5 years straight line
Expenditure on freehold	50 years straight line
Sailing equipment	5 years straight line
Other equipment	5 years straight line
Office equipment	3 years straight line

## FINANCIAL REVIEW

The unit reopened towards the close of the year to 31 March 2022, and continued to run activities online until the unit was allowed to re-open.

Costs of running the building have of course continued during the year and the trustees are grateful for the continued support of donors, and Cadets whose subscriptions have generously continued throughout the crisis. Together with existing funds, this left the unit with sufficient funding and resources to enable a full programme of activities to be re-commenced when the unit re-opened.

The trustees consider that current reserves are sufficient to enable the Unit to continue its activities in the future. As at 31 March 2022, cash reserves amounted to £40,267.

## TRUSTEES REPORT

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### ACHIEVEMENTS DURING THE YEAR

This last 12 months have shown continuous commitment from all volunteers in providing training, support and guidance as COVID-19 was still prevalent at the end of 2021 and into early 2022.

As an organisation that relies solely on our volunteers, we have achieved greatness in the most difficult times. COVID restrictions did prevent us from participating in many of our usual engagements in the last quarter of 2021, but thanks to our supporters we entered the first quarter of 2022 in a strong position as restriction eased.

The unit management team (UMT) remained strong and committed to supporting the uniformed instructors in providing high levels of training to our cadets. The team worked together to try and secure funds and grants whilst restrictions and additional paperwork was required for every event.

Whilst at times it was difficult to provide usual levels of service to our cadets, with self-isolations and social distancing, both cadets and volunteers adapted extremely well. Additional, heightened cleaning each night meant many late nights for volunteers, for which I'm sure our cadets were grateful, as it meant we were operational every parade night. On many occasions team-work shown by volunteers was outstanding, and is something we should all be proud of.

Throughout the summer, our cadets were able to use Wakefield Sea Cadets on many occasions 'day-running'. I must give thanks to our parents for enabling this as without you, it would have been impossible whilst restrictions were still in place. Cadets were able to achieve many qualifications and gain their boating hours.

Our usual community engagement was very limited during the summer but where possible we took the opportunity to strengthen our community links through bucket collections and engaged with the public to spread the word about who we are, and what we do. This has proved fruitful in increasing the number of cadets and adult instructors who have since joined us.

As a unit, we were able to support the Royal British Legion again this year for the poppy appeal. This is something the unit is proud to support and our link with their team remains strong. We participated in the Remembrance Parade in November and this marked a moment of pride for our unit. Many of our cadets had never taken part in a parade, and due to the COVID restrictions, practice for parading was very limited.

At the end of 2021, we received a small amount of funding from one of our supporters, Craigs Charity. We used this to provide a day trip for the cadets to Eden Camp. 22 of our cadets participated in the day and it was enjoyed by both volunteers and cadets.

As we look to the year ahead, the UMT has clear objectives and plans for how we will achieve this.

Bradford Sea Cadets  
(Incorporating Parents and Friends Association)

TRUSTEES REPORT

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As Chair, I would like to take the opportunity to give thanks, praise and appreciation to our Commanding Officer, CPO Noel Waterhouse, for his endless support of both cadets and volunteers. He works tirelessly to ensure the smooth running of the ship each night, overcomes challenges presented and keeps the interest of the cadets as top priority. As our CO, he has worked tirelessly around his full-time job to ensure additional risk assessments are completed, links with other units in the district remain, and the unit is ready each night for our cadets to parade.

All volunteers have given their time generously and asking people to commit to volunteering can be, at times, difficult. I wish to thank every volunteer for remaining committed to the unit and giving our cadets the opportunities offered within Sea Cadets. We are always open to anyone who wishes to become a volunteer. If you know of any family members or friends who wish to join our team I would ask you to invite them to speak to a member of staff who will be able to guide them through the process.

#### COMMANDING OFFICERS ANNUAL REPORT

The previous 12 months have been tumultuous, the lockdown has made it increasingly difficult to deliver the Sea Cadet Experience.

Many cadets however have joined zoom meetings and on-line training which has led to the gaining of qualifications.

The Unit did lose almost a dozen cadets during the difficult times; however, since re-opening on the 16 April 2021 there have been very few nights when we have not received expressions of interest or taken on a new joiner.

As a result, the Unit now has an almost new set of cadets which has raised motivation and cadets are openly promoting the Unit to their friends.

The changes mean the Unit now has many new entries and juniors. The Unit currently has 43 cadets who attend regularly, the number of staff has increased, and the Unit has agreed the formation of a Parents and Supporters association to focus on public events such as fayres and galas.

The significant re-decoration has made the Unit feel more welcoming and conducive to a positive learning environment.

All in all, despite a really difficult year, the Unit feels refreshed, very positive, and well placed to move forward.

Approved on                      November 2022 on behalf of the board of Trustees by:

Danielle Shaw  
Unit Chairman



# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRADFORD SEA CADETS (INCORPORATING PARENTS AND FRIENDS ASSOCIATION)

I report on the accounts of the charity for the year ended 31 March 2022, which are set out on pages 6 to 9.

## *Respective responsibilities of trustees and examiner*

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

## *Basis of independent examiner's report*

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

## *Independent examiner's statement*

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Ian Milner F.C.A.  
Chartered Accountant  
2 Langthorne Court  
Morley  
Leeds  
LS27 9DR

November 2022





**BRADFORD SEA CADETS**  
**ANNUAL STATEMENT OF ACCOUNT FOR THE UNIT**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2022**

	<b>2022</b>		<b>2021</b>	
	Unrestricted	Restricted	Unrestricted	Restricted
REVENUE RECEIPTS				
HQ-GRANTS				
DIRECT GRANTS			-	-
SCAVA (SCA VICTUALLING ALLOWANCE)			-	-
OTHER GRANTS	18,750		26,600	11,100
OTHER DONATIONS			1,281	-
CADET CONTRIBUTIONS	4,172		3,835	-
FUNDRAISING PROCEEDS	4,031		-	-
SPECIAL EVENTS PROCEEDS			-	-
OTHER CHARITABLE ACTIVITIES				
COMPETITION FEES			-	-
COURSE FEES	1,004		1,984	-
SUNDRY SALES RECEIPTS	60		-	-
INVESTMENT INCOME RECEIVED			-	-
OTHER REVENUE RECEIPTS	42		1,100	-
	<u>28,059</u>	<u>-</u>	<u>34,800</u>	<u>11,100</u>
REVENUE PAYMENTS				
FUNDRAISING COSTS				
CHARITABLE ACTIVITY COSTS				
SPECIAL EVENTS COSTS	85		-	-
TRAVEL COSTS			135	-
CATERING COSTS			-	-
TRAINING COURSES COSTS	2,568		1,089	3,324
IT EQUIPMENT AND TRAINING		66	183	-
MSSC CONTRIBUTION	100		352	500
GRANTS AND DONATIONS	1,000			
PURCHASES FOR RESALE				
OVERHEAD COSTS FOR:				
RENT/COUNCIL TAX	713		-	-
HEAT, LIGHT AND WATER	2,916		4,801	-
TELEPHONE	418		395	-
PRINTING AND STATIONERY			-	-
MAINTENANCE COSTS FOR:				
BUILDINGS	5,221		6,255	1,752
VEHICLES	2,076		812	-
OTHER EQUIPMENT			-	-
FUEL COSTS	237		-	-
INSURANCE COSTS	1,332		1,304	-
SEA CADET UNIT GOVERNANCE COSTS				
INDEPENDENT EXAMINATION	312		260	-
LEGAL ADVICE			-	-
OTHER REVENUE COSTS	812		236	-
	<u>17,790</u>	<u>66</u>	<u>15,822</u>	<u>5,576</u>
NET REVENUE SURPLUS/(DEFICIT)	<u>10,269</u>	<u>(66)</u>	<u>18,978</u>	<u>5,524</u>



**BRADFORD SEA CADETS**  
**ANNUAL STATEMENT OF ACCOUNT FOR THE UNIT**  
**BALANCE SHEET**  
**AS AT 31 MARCH 2022**

	Notes	2022	2021
FIXED ASSETS	1	78,129	80,999
CURRENT ASSETS			
Cash at bank and in hand			
Restricted		6,334	6,399
Unrestricted		33,933	30,863
		<u>118,396</u>	<u>118,262</u>
FUNDS			
Restricted funds	2	9,769	5,423
Unrestricted funds	3	108,627	95,188
		<u>118,396</u>	<u>100,611</u>



**BRADFORD SEA CADETS**  
**ANNUAL STATEMENT OF ACCOUNT FOR THE UNIT**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**1. TANGIBLE FIXED ASSETS**

	Freehold Property £	Motor Vehicles £	Sailing equipment £	Other equipment £	Office equipment £	Total £
<b>COST</b>						
At 1 April 2021	126,199	5,900	14,649	14,978	9,699	171,425
Additions	-	7,200	-	-	-	7,200
Disposals	-	(5,900)	-	-	-	(5,900)
At 31 March 2022	<u>126,199</u>	<u>7,200</u>	<u>14,649</u>	<u>14,978</u>	<u>9,699</u>	<u>172,725</u>
<b>DEPRECIATION</b>						
At 1 April 2021	59,387	2,950	14,219	4,415	9,455	90,426
Charged in the year	1,519	1,800	109	3,631	61	7,120
Disposals	-	(2,950)	-	-	-	(2,950)
At 31 March 2022	<u>60,906</u>	<u>1,800</u>	<u>14,328</u>	<u>8,046</u>	<u>9,516</u>	<u>94,596</u>
<b>NET BOOK VALUE</b>						
At 31 March 2022	<u>65,293</u>	<u>5,400</u>	<u>321</u>	<u>6,932</u>	<u>183</u>	<u>78,129</u>
At 31 March 2021	<u>66,812</u>	<u>2,950</u>	<u>430</u>	<u>10,563</u>	<u>244</u>	<u>80,999</u>

**2. RESTRICTED FUNDS**

	2022 £	2021 £
<b>Roof repair fund</b>		
At 1 April 2021	413	413
Income for the year	-	-
Expended	-	-
At 31 March 2022	<u>413</u>	<u>413</u>
<b>Entrance Refurbishment/ Corridors</b>		
At 1 April 2021	1,000	1,000
Income for the year	-	-
Expended	-	-
At 31 March 2022	<u>1,000</u>	<u>1,000</u>
<b>Bathrooms/Toilets</b>		
At 1 April 2021	2,258	4,010
Income for the year	-	-
Expended	-	(1,752)
At 31 March 2022	<u>2,258</u>	<u>2,258</u>
<b>IT Equipment</b>		
At 1 April 2021	2,728	-
Income for the year	-	9,600
Expended	(66)	(5,872)
At 31 March 2022	<u>2,662</u>	<u>2,728</u>
<b>Fixed assets carried forward</b>		
IT Equipment	5,154	6,872
Depreciation of fixed assets	(1,718)	(1,718)
	<u>3,436</u>	<u>5,154</u>
<b>TOTAL RESTRICTED FUNDS</b>	<u>9,769</u>	<u>11,553</u>

**3. UNRESTRICTED FUNDS**

	2022 £	2021 £
At 1 April 2021	106,709	95,188
Net Income/(expenditure) for the year	10,269	18,978
Transfer (to)/from restricted funds	-	(2,324)
Loss on disposal of fixed assets	(2,950)	-
Depreciation of fixed assets	(5,402)	(5,133)
At 31 March 2022	<u>108,627</u>	<u>106,709</u>



		Cost			Depreciation			NBV			
		B/Fwd	Additions	Disposals	C/Fwd	B/Fwd	for yr	Disposals	C/Fwd	B/Fwd	C/Fwd
<b>Freehold property</b>	29/07/2015 2% s/line	75,926.00			75,926.00	9,114.00	1,519.00		10,633.00	56,812.00	65,293.00
	31/03/2016	50,273.00			50,273.00	50,273.00			50,273.00		
		126,199.00			126,199.00	59,387.00	1,519.00		60,906.00	66,812.00	65,293.00
<b>Motor vehicles</b>	16/09/2021	5,900.00		5,900.00		2,950.00		2,950.00		2,950.00	
			7,200.00		7,200.00		1,800.00		1,800.00		5,400.00
		5,900.00	7,200.00	5,900.00	7,200.00	2,950.00	1,800.00	2,950.00	1,800.00	2,950.00	5,400.00
<b>Sailing equipment</b>	25% R/Bal	13,979.00			13,979.00	13,801.00	45.00		13,846.00	178.00	133.00
	31/03/2016	124.00			124.00	102.00	6.00		108.00	22.00	16.00
		546.00			546.00	316.00	58.00		374.00	230.00	172.00
		14,649.00			14,649.00	14,219.00	109.00		14,328.00	430.00	321.00
<b>Other equipment</b>	25% R/Bal	1,053.00			1,053.00	753.00	150.00		903.00	300.00	150.00
	31/03/2021	722.00			722.00	361.00	180.50		541.50	361.00	180.50
		1,010.37			1,010.37	252.59	252.59		505.18	757.78	505.19
		6,871.68			6,871.68	1,717.92	1,717.92		3,435.84	5,153.76	3,435.84
<b>Laptops and computers (RESTRICTED FUND ASSET)</b>	31/03/2021	3,888.00			3,888.00	972.00	972.00		1,944.00	2,916.00	1,944.00
		1,432.80			1,432.80	358.20	358.20		716.40	1,074.60	716.40
		14,977.85			14,977.85	4,414.71	3,631.21		8,045.92	10,563.14	6,931.93
<b>Office equipment</b>	25% R/Bal	9,274.00			9,274.00	9,119.00	39.00		9,158.00	155.00	116.00
	31/03/2016	32.86			32.86	27.00	1.00		28.00	5.86	4.86
	31/03/2016	90.45			90.45	79.00	3.00		82.00	11.45	8.45
	31/01/2017	301.57			301.57	230.00	18.00		248.00	71.57	53.57
<b>Total</b>		9,698.88			9,698.88	9,455.00	61.00		9,516.00	243.88	182.88
		171,424.73	7,200.00	5,900.00	172,724.73	90,425.71	7,120.21	2,950.00	94,595.92	80,999.02	78,128.81
<b>FUNDS ANALYSIS</b>	25% R/Bal	6,871.68			6,871.68	1,717.92	1,717.92		3,435.84	5,153.76	3,435.84
	31/03/2016	164,553.05	7,200.00	5,900.00	165,853.05	88,707.79	5,402.29	2,950.00	91,160.08	75,845.26	74,692.97
		171,424.73	7,200.00	5,900.00	172,724.73						

