

# Annual Report

and

# Unaudited Accounts

For the Year Ended 31 March 2023



# TRUSTEES' ANNUAL REPORT

for the period 1st April 2022 to 31st March 2023

## Section A

## Reference and administration details

**Charity Name:** 5th Littlehampton Sea Scout Group  
**Registered Charity Number:** 267357  
**HQ Registration Number:** 1528  
**Principle Address:** The Gordon Hall  
Lineside Way  
Littlehampton  
West Sussex  
BN17 7EH

### Trustees Name

### Office Held

Rachel Mary Kerwick	Chair
Sophie-Marie Dymock	Committee Member
Sarah Louise Mann	Committee Member
Kester David Riley	Group Scout Leader
Amber Louise Ollerenshaw	Cub Scout Leader
Laura Stoddart	Beaver Scout Leader
Gary Robert Silverson	Scout Section Representative
Stuart Charles Little	Committee Member

*Trustees listed as of the 31<sup>st</sup> March 2023.*

### Advisors:

THL Accountancy Ltd, 303 Goring Road, Worthing, West Sussex BN12 4NX

### Banking Details:

5<sup>th</sup> Littlehampton Sea Scouts holds three bank accounts, Primary, Savings and a Camp Account with Lloyds.

The Group's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Byelaws of the Association and The Policy, Organisation and Rules of The Scout Association.

The Group is a trust established under its rules which are common to all Scouts.

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

The Group is managed by the Group Executive Committee, the members of which are the 'Charity Trustees' of the Scout Group which is an educational charity. As charity trustees, they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Committee should consist of 3 independent representatives, Chair, Treasurer and Secretary together with the Group Scout Leader, individual section leaders (if opted to take on the responsibility) and parent's representation and usually meets once every half term.

Members of the Executive Committee complete 'Essential Information for Executive Committee' training within the first 5 months of joining the committee.

This Group Executive Committee exists to support the Group Scout Leader in meeting the responsibilities of the appointments and is responsible for:

- The maintenance of Group property;
- The raising of funds and the administration of Group finance;
- The insurance of persons, property and equipment;
- Group public occasions;
- Assisting in the recruitment of leaders and other adult support;
- Appointing any sub-committees that may be required;
- Appointing Group Administrators and Advisors other than those who are elected.
- Risk and Internal Control

The Group Executive Committee has identified the major risks to which they believe the Group is exposed, these have been reviewed and systems have been established to mitigate against them.

The main areas of concern that have been identified are:

#### **Damage to the building, property and equipment.**

The Group would request the use of buildings, property and equipment from neighbouring organisations such as the church, community centre and other Scout Groups. Similar reciprocal arrangements exist with these organisations. The Group has sufficient buildings and contents insurance in place to mitigate against permanent loss.

### **Injury to leaders, helpers, supporters and members.**

The Group through the capitation fees contributes to the Scout Associations national accident insurance policy. Risk Assessments are undertaken before all activities.

### **Reduced income from fundraising.**

The Group is primarily reliant upon income from subscriptions and fundraising. The group does hold a reserve to ensure the continuity of activities should there be a major reduction in income. The Committee could raise the value of subscriptions to increase the income to the group on an ongoing basis, either temporarily or permanently.

### **Reduction or loss of leaders.**

The Group is totally reliant upon volunteers to run and administer the activities of the group. If there was a reduction in the number of leaders to an unacceptable level in a section or the group then there would have to be a contraction, consolidation or closure of a section. In the worst-case scenario the complete closure of the Group.

### **Reduction or loss of members.**

The Group provides activities for all young people aged 6 to 14. If there was a reduction in membership in a section or the group then there would have to be a contraction, consolidation or closure of a section. In the worst-case scenario the complete closure of the Group.

The Group has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, these include 2 signatories for all payments and a comprehensive insurance policy to ensure that insurable risks are covered.

### **The Purpose of Scouting**

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

### **The Values of Scouting**

As Scouts we are guided by these values:

- Integrity - We act with integrity; we are honest, trustworthy and loyal.
- Respect - We have self-respect and respect for others.
- Care - We support others and take care of the world in which we live.
- Belief - We explore our faiths, beliefs and attitudes.
- Co-operation - We make a positive difference; we co-operate with others and make friends.

### **The Scout Method**

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing
- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their Promise.

As a Sea Scout Group, our purpose is to deliver Scouting to young people aged 6 to 14 with an emphasis on water-based activities. By engaging with our young people, we design and deliver a programme of activities that will engage, entertain and stimulate. Taking full advantage of our location we ensure that water and outside activities dominate our programme where possible and practical. Principle activities include kayaking, canoeing, powerboating, paddle boarding, camping, hiking and first aid. All designed to deliver lifelong skills and progress our young people towards their Chief Scouts Awards and to maintaining an ongoing and lifelong interest in Scouting.

## Section D

## Achievements and performance

The group has failed to raise as much income in this financial year as compared to the previous year. Compared to the previous two periods, this year ran at a loss. It is likely that our subs are going to require further increase in the future. It is important as many people as possible support our two large fundraising efforts of Christmas trees and our Pumpkin patch. Our service is still in full demand, both Scouts and Cubs are full and there is an ever-increasing demand for a second Cub Scout. The ability of the Group to attract new members is a testament to the quality of the programme provided by the leadership team. The financial prospects of the Group continue to improve, and the Executive continues to make prudent financial provision for another "rainy day" situation.

## Section E

## Financial Review

### Reserves Policy

The Group's policy on reserves is to hold sufficient resources to continue the charitable activities of the group should income and fundraising activities fall short. The Group Executive Committee considers that the group should hold a sum equivalent to 6 months running costs, circa £9,000.

### Investment Policy

The Group does not have sufficient funds to invest in long term investments. The Group has therefore adopted a risk-averse strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies.

## Section F

## Other Operational Information

As the Group continues to grow there is an ongoing demand for additional equipment and financial resources. We will continue to balance the need for financial prudence with the demands of the sections to provide an active and engaging programme of Scouting. Where we identify surplus assets, these will be liquidated in order to facilitate the purchase of equipment that will be used on a more regular basis.

The trustees declare that they have approved the trustees' report above.

**Signed on behalf of the Trustees**

Signature(s)

Full Name(s)

Position

Rachel Kerwick

Chairman

Kester Riley

GSL

**Chartered Accountants' Report to Trustees on the Unaudited Financial Information of****5th Littlehampton Sea Scouts**

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In accordance with the engagement letter dated 24 April 2015, we have prepared for your approval the financial information of 5th Littlehampton Sea Scouts for the year which comprises of statement of financial activity and balance sheet from the entity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at [icaew.com](http://icaew.com).

Our work has been undertaken solely to prepare for your approval the financial information of 5th Littlehampton Sea Scouts and state those matters that we have agreed to state to you in this report in accordance with the guidance of ICAEW as detailed at [icaew.com](http://icaew.com). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the trustees for our work or for this report.

You have approved the financial information for the year and have acknowledged your responsibility for it, for the appropriateness of the financial reporting framework adopted and for providing all information and explanations necessary for its compilation.

We have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial information.

**THL ACCOUNTANCY LTD**

303 Goring Road  
Worthing  
West Sussex  
BN12 4NX



## 5th Littlehampton Sea Scouts

### Receipts and Payments Account For the Period Ended 31 March 2023

	Group Funds £	Camp Funds £	Total 2023 £	Total/ 2022 £
<b>Receipts</b>				
Fees		4,671	4,671	100
Other Income	462		462	1,301
Subscriptions	8,580		8,580	8,098
Fundraising	4,163		4,163	7,831
Grants and Donations	219		219	20,410
Hall Hire	4,702		4,702	3,439
Website Sales	2,317		2,317	-
	20,443	4,671	25,114	41,179
<b>Bank Interest</b>	57	-	58	3
<b>Payments</b>				
Accountancy	784		784	702
Activities			-	-
Badges, Scarfs and Clothing Expenses	1,399		1,399	1,806
Beavers, Cubs and Scouts			-	3,339
Capitation	4,294		4,294	4,125
Donations			-	-
Equipment	6,606		6,606	6,072
Expenses	6,880		6,880	1,827
Fundraising	898		898	6,665
Hardship Write Offs	20		20	510
Insurance	3,413		3,413	3,761
IT Costs			-	216
Motor Expenses			-	-
Postage			-	2
Rent, Rates and Licences	912		912	816
Repairs and Maintenance	3,646		3,646	1,916
Safety Inspections	217		-	367
Staff Training	168		168	1,885
Telephone	62		62	62
Utilities	1,699		1,699	1,640
	30,997	-	30,781	35,711
<b>Excess Receipts/(Deficit) Over Payments</b>	(10,496)	4,671	(5,609)	5,471

**Statement of Assets and Liabilities  
As at 31 March 2023**

	Note	2023 £	2022 £
<b>CURRENT ASSETS</b>			
Cash in bank and in hand	1	29,207	37,662
Prepayments		-	-
Accounts Receivable		73	345
		<u>29,280</u>	<u>38,007</u>
<b>CURRENT LIABILITIES</b>			
Accounts Payable		14	2,948
Income In Advance		33	-
		<u>29,233</u>	<u>35,059</u>
<b>NET ASSETS</b>			
<b>FUNDS OF THE CHARITY</b>			
Group Fund	2	25,280	35,776
Camp Fund		3,954	(717)
		<u>29,233</u>	<u>35,059</u>

**Accounting Convention**

The accounts have been prepared on a receipts and payments basis in accordance with the Charities Act 2011.

**1. Cash in bank and in hand**

	2023 £	2022 £
Lloyds Bank Group	25,258	28,201
Lloyds Bank Camp	1,935	4,510
Lloyds Bank Business	2,013	4,932
Stripe GBP	-	19
	<u>29,207</u>	<u>37,662</u>

**2. Funds of the Charity**

	Group Fund	Camp Fund
Balance at 1 April 2022	35,776	(717)
Excess of expenditure over income	(10,496)	4,671
Balance at 31 March 2023	<u>25,280</u>	<u>3,954</u>

**Approved by Treasurer:**

DocuSigned by:  
*Sarah Mann*  
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**Group Scout Leader:**

DocuSigned by:  
*Kester Riley*  
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**Date:** 9/25/2023

## Section I Financial Review

A breakdown of the group's Profit and Loss as extracted from the accounts system.

### Profit and Loss

5th Littlehampton Sea Scouts

For the year ended 31 March 2023

	Account	2023	2022	2021
<b>Income</b>				
<b>Camp Income</b>				
	Camps Income - Cubs	1,160.00	0.00	0.00
	Camps Income - Scouts	3,510.53	100.30	2,538.38
	<b>Total Camp Income</b>	<b>4,670.53</b>	<b>100.30</b>	<b>2,538.38</b>
<b>Fundraising</b>				
	Group - Fundraising - Christmas Tree Sales	3,518.00	6,493.00	6,156.20
	Group - Fundraising - Fun Day Income	904.56	0.00	0.00
	Group - Fundraising - Income	300.00	0.00	227.70
	Group - Fundraising - Pumpkin Patch Sales	0.00	1,338.07	0.00
	<b>Total Fundraising</b>	<b>4,722.56</b>	<b>7,831.07</b>	<b>6,383.90</b>
<b>Grants / Donations</b>				
	Group - Grants	0.00	10,667.00	20,347.50
	Group - Donations	218.55	9,742.74	1,237.52
	<b>Total Grants / Donations</b>	<b>218.55</b>	<b>20,409.74</b>	<b>21,585.02</b>
<b>Hall Hire</b>				
	Group - Hall Hire	4,702.44	3,439.40	680.00
	<b>Total Hall Hire</b>	<b>4,702.44</b>	<b>3,439.40</b>	<b>680.00</b>
<b>Other Income</b>				
	Group - Clothing Sales	0.00	561.00	364.00
	Group - Gift Aid	0.00	0.00	1,497.50
	Group - Website Sales	2,316.65	74.00	105.00
	Interest Income	63.27	3.07	3.62
	Other Revenue	0.00	231.91	0.00
	Sales	0.00	86.00	0.00
	Group - Zettle Sales	462.00	433.67	0.00
	<b>Total Other Income</b>	<b>2,841.92</b>	<b>1,389.65</b>	<b>1,970.12</b>
<b>Subscription Income</b>				
	Subs - Perseverance	1,738.00	1,291.00	1,492.00
	Subs - Triumph	2,090.00	1,780.00	1,500.00
	Subs - Cubs	1,483.00	2,501.00	3,062.00
	Subs - Scouts	3,258.00	2,310.00	2,290.00
	<b>Total Subscription Income</b>	<b>8,569.00</b>	<b>7,882.00</b>	<b>8,344.00</b>
	Group - Jamboree	(559.27)	0.00	0.00
<b>Total Income</b>		<b>25,165.73</b>	<b>41,052.16</b>	<b>41,501.42</b>
<b>Gross Profit</b>		<b>25,165.73</b>	<b>41,052.16</b>	<b>41,501.42</b>

## Expenses

### Accountancy Costs

Accountancy - Audit & Accountancy fees	180.00	132.00	132.00
Accountancy - GoCardless	105.18	73.07	40.52
Accountancy - Stripe	110.47	163.67	68.70
Accountancy - Xero	380.94	270.00	259.20
Accountancy - Zettle	7.12	7.70	0.00

### Total Accountancy Costs

**783.71      646.44      500.42**

### Activity Costs

#### Camps

Camps - Cubs	(743.40)	2,751.50	0.00
Camps - Scouts	6,649.81	(66.00)	0.00

**Total Camps      5,906.41      2,685.50      0.00**

#### Section Expenses

Expenses - Perseverance	260.71	78.50	51.46
Expenses - Triumph	165.52	12.00	83.53
Expenses - Cubs	0.00	420.52	19.00
Expenses - Scouts	553.46	170.49	296.15

**Total Section Expenses      979.69      681.51      450.14**

### Total Activity Costs

**6,886.10      3,367.01      450.14**

### General Group Costs

Group - AGM	0.00	1,215.85	0.00
Group - Badges & Scarves	627.45	1,019.50	611.04
Group - Capitation	4,294.00	4,124.50	3,565.00
Group - Clothing Expenses	771.65	785.93	779.72
Group - Equipment	816.17	6,074.60	5,014.51
Group - General Expenses	273.40	611.19	336.39
Group - Hardship Write Offs	20.00	510.00	620.00
Group - Insurance	0.00	0.00	83.03
Group - Leader Training	167.80	2,154.52	0.00
IT Software and Consumables	0.00	216.40	0.00
Postage, Freight & Courier	0.00	1.98	0.00

### Total General Group Costs

**6,970.47      16,714.47      11,009.69**

### Fundraising

Group - Fundraising	110.25	0.00	288.93
Group - Fundraising - Christmas Trees	0.00	9,542.00	4,976.90
Group - Fundraising - Fun Day	787.98	0.00	0.00
Group - Fundraising - Pumpkin Patch	0.00	1,493.92	0.00

### Total Fundraising

**898.23      11,035.92      5,265.83**

### Hall Expenses

#### Other Costs

Hall - Insurance	1,604.35	1,821.61	939.78
Hall - Repairs & Maintenance	3,645.85	1,454.84	2,549.91
Hall - Safety Inspections	216.63	366.63	201.76

**Total Other Costs      5,466.83      3,643.08      3,691.45**

#### Utility Bills

Hall - Broadband	165.77	149.82	156.00
Hall - Electricity	521.32	610.94	425.80
Hall - Gas	781.91	603.25	500.52
Hall - Telephone	61.92	61.92	61.95
Hall - Water	229.75	276.18	105.35

**Total Utility Bills      1,760.67      1,702.11      1,249.62**

#### Rents and Rates

Hall - Rent	780.98	780.98	780.98
Hall - Rates	130.56	35.28	0.00

	<b>Total Rents and Rates</b>	<b>911.54</b>	<b>816.26</b>	<b>780.98</b>
<b>Total Hall Expenses</b>		<b>8,139.04</b>	<b>6,161.45</b>	<b>5,722.05</b>
<b>Marine Costs</b>				
	Marine Equipment - Insurance	1,808.30	1,939.19	307.47
	Marine Equipment - Maintenance	772.80	460.84	0.00
<b>Total Marine Costs</b>		<b>2,581.10</b>	<b>2,400.03</b>	<b>307.47</b>
<b>Total Expenses</b>		<b>26,258.65</b>	<b>40,325.32</b>	<b>23,255.60</b>
	<b>Operating Profit</b>	<b>(1,092.92)</b>	<b>726.84</b>	<b>18,245.82</b>
	<b>Profit on Ordinary Activities Before Taxation</b>	<b>(1,092.92)</b>	<b>726.84</b>	<b>18,245.82</b>
	<b>Profit after Taxation</b>	<b>(1,092.92)</b>	<b>726.84</b>	<b>18,245.82</b>