

Independent Examiner's Report to the Trustees of the

1st Warsash Sea Scout Group

I report on the accounts of the Group for the year ended 31st March 2021, which are set out on page 1 to 4.

Respective responsibilities of Trustees and Examiner

As the charity's Trustees you are responsible for the preparation of the Accounts: you consider that the audit requirement of Section 42 (2) of the Charities Act 2003 (The Act) does not apply. It is our responsibility to state, on basis of procedures specified in the General Directions given by the Charity Commissioners under Section 43 (7) (b) of the Act, whether particular matter have come to my attention.


Basis of Examiner's report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the account, and seeking explanations from you as Trustees concerning any sure matters. The procedures undertaken do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

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

1. Which gives us reasonable cause to believe that in an material respect the requirement: to keep accounting records in accordance with Section 41 of the Act and to prepare accounts which accord with accounting records and to comply with the accounting requirement of the Act have been met, or
2. to which in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached,
3. which gives us reasonable cause to believe that in any material respect the accounting rules of the Group/District's Constitution have been met.

Signed: 

Name Terance A. Hale FFA/FIPA FIAB FFTA AIAAP

Position: Accountant

Qualification: Fellow of the International Association of Accountants & Federation of Tax Advisers, & International Association of Book-Keepers.

Name of Firm: Warsash Accountants Limited

Address: Downlands, 102 Osborne Road, Warsash, Southampton. Hampshire, SO31 9GH

Date: 27th June 2021

Section B**Structure, governance and management**

Description of the charity's trusts

Type of governing document

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

(e.g. trust deed, constitution)

How the charity is constituted

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

(e.g. trust, association, company)

Trustee selection methods

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

(e.g. appointed by, elected by)

Additional governance issues (optional information but encouraged as best practice)

You may choose to include additional information, where relevant, about:

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.

Policies and procedures adopted for:
a) the induction and training of trustees;
b) trustee' consideration of major risks and the systems and procedures to manage them

The Committee consists of 3 independent representatives, Chair, Treasurer and Secretary together with the Group Scout Leaders, individual section leaders (if opted to take on the responsibility), nominated and co-opted members, and parents' representation and meets every 3-4 months.

Members of the Executive Committee complete the required 'Getting Started' 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 fund raising. 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 particular section or the group as a whole 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 18. If there was a reduction in membership in a particular section or the group as whole 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 policies to ensure that insurable risks are covered.

Coronavirus.

The outbreak of Coronavirus in March 2020 led to the halt of face-to-face Scouting and a change to certain risks for the Group.

1. Reduced income as a result of reduced subscriptions, fewer grants being available and fewer opportunities for fundraising. The Group has been successful in obtaining Covid-19 grants from the Retail, Leisure and Hospitality fund. All expenditure has been reviewed and reduced wherever possible. A variety of scenarios have been budgeted for. Actual income and expenditure will continue to be monitored to ensure that the Group continues to be a going concern for the next financial year.

2. There is a possibility of a reduction in leader numbers but this has not been seen so far. As of March 2021, a small number of leaders have left but more leaders have joined so that leader numbers have increased.

3. There is a possibility of a reduction in the numbers of young people. A small number of young people have not continued with online Scouting in summer 2020 and will not be returning in Autumn 2020. Their places will be filled from the Group waiting lists. As of March 2021, young people numbers have increased.

4. Additional health risks from Coronavirus when face-to-face Scouting. The Scout Association has issued a framework to follow which is aligned with Government approved guidance for the youth sector, developed by the National Youth Agency. A new process of risk assessments and approvals around Covid-19 has been put in place that must be followed. The Scout Association will determine when and how face-to-face Scouting is carried out.

Section C	Objectives and activities
<p>Summary of the objects of the charity set out in its governing document</p>	<p>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.</p> <p>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.</p>

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.

Summary of the main activities in relation to these objects

The Group's Beaver/Cub/Scout membership numbers continue to average 160 over the year. All young people work towards the relevant Chief Scout's Award for their section.

The programmes offered to Beavers, Cubs and Scouts show a wide range of activities, indoors and outdoors, to build skills, develop and challenge our young people in a fun and exciting way using all aspects of the Scout Method. These balanced programmes are underpinned by the values of Scouting. As young people move through the sections, they are encouraged to become more involved in drawing up their Scouting programme. The majority of meetings this year have been online, increasingly via Zoom. Only the meetings from September - November 2020 were permitted to be face-to-face. Leaders became very creative and worked together to support each other in learning how to use Zoom to enable Scouting to continue during lockdown. Badges were adapted and there was a strong emphasis on keeping everything simple and fun.

Many of the activities in the programmes normally take place on the water in the summer months, making use of the equipment which we have invested in, however this was not possible in summer 2020. Time has been spent by the leaders in reviewing the equipment which we do have, selling surplus kit and investing in new boats following successful fundraising. The Scout Group is in a good position to resume water activities in summer 2021.

Additional details of the objectives and activities (optional information but encouraged as best practice)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- contribution made by volunteers;
- policy on investments.

Leadership of the Scout Group totals over 40 adult volunteers. All Executive Committee members are also volunteers. The Group is supported by the parents of the Beavers/Cubs/Scouts and by other members of the local community who volunteer to help when needed on many occasions.

The Sea Scout Group has Royal Naval recognition and can therefore draw on activities offered by the Royal Navy for members of the Scout Association, noting that this has not been possible for the last year under Covid restrictions.

Public benefit statement

The Group meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

The Scout Group has reviewed its boats and the equipment in the Boat House during the year following the success in grant applications, making use of the time to dispose of equipment which had no ongoing use for the Scout Group.

A third Beaver Colony (River) was opened in September 2020.

An outdoor meeting area has been set up next to the Boat House at the Scout HQ to enable Scouting to continue outside, socially-distanced. Matting has been pegged down and tree-stump seats placed in the area.

The guttering has been replaced around the whole building and the drains cleared in front of the building.

The impact of Coronavirus and the end of face-to-face Scouting in March 2020 saw Scouting move online to Zoom meetings and badges at home. The creative and adaptability of the leadership teams is to be commended.

Section E

Financial Review

Brief statement of the charity's policy on reserves

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 4 months running costs, circa £6.5K.

The Group held unrestricted reserves of approximately £8K against this at year end. The Group held a further £35.9K of restricted reserves linked to ring-fenced grants. This includes Covid grants which are not restricted but have been allocated for a specific use.

Quantify and explain any designations

Details of any funds materially in deficit (circumstances plus steps to eliminate)

None

Further financial review details (optional information)

You **may choose** to include additional information, where relevant, about:

- the charity's principal sources of funds (including any fundraising);

- how expenditure has supported the key objectives of the charity;

- investment policy and objectives

Investment Policy (Specimen 1)

The Group's Income and Expenditure is very small and as a consequence does not have sufficient funds to invest in longer-term investments such as stocks and shares. The Group has therefore adopted a low risk strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies or The Scout Association's Short Term Investment Service.

The Group Executive regularly monitors the levels of bank balances and the interest rates received to ensure the group obtains maximum value and income from its banking arrangements. Occasionally this may involve using an account that requires a period of notice before funds may be withdrawn, before doing so the Group Executive considers the cash flow requirements.

Section F Other Optional Information

Plans for future periods (details of any significant activities planned to achieve them)

Plans are being drawn up to further improve the Scout HQ. An expression of interest has been submitted to the Scout Association for starting Squirrels, the new section for 4-6 year olds.

Section G Declaration

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

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Alex Rhodes Claire O'Neill

Position (eg Secretary, Chair)

Chair Secretary

Date

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1st Warsash Sea Scout Group Receipts and Payments Account

Year start date

Year end date

01-Apr-20	To	31-Mar-21
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Receipts and payments

	2020/21 Unrestricted funds £	2019/20 Unrestricted funds £
Receipts		
Donations, legacies and similar income		
Membership subscriptions	19,450	18,565
Less: Membership subscriptions paid on (National/County/Area/District)	-7,560	-7,162
Net membership subscriptions retained	11,890	11,403
Donations	1,613	2,248
Gift Aid	0	0
Income from Section Activities	-3,212	23,732
Explorers Rents	390	588
Warsash Wasps recharge	8,300	6,249
Sailing Fees	0	0
H0018 Camp	0	0
Sub total	18,981	44,219
Grants		
Other grants	32,859	10,450
Sub total	32,859	10,450
Fundraising (group)		
Warsash Festival	0	2,757
Easter Egg Hunt / raffle	10	135
Sub total	10	2,892
Investment income		
Bank interest	-	-
Other investment income	-	-
Sub total	0	0
Total Gross Income	51,851	57,561
Asset and investment sales, etc.	1,710	4,400
Total Receipts	53,561	61,961

1st Warsash Sea Scout Group Receipts and Payments Account

Year start date

Year end date

01-Apr-20	To	31-Mar-21
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Receipts and payments

	2020/21 Unrestricted funds £	2019/20 Unrestricted funds £
Payments		
Charitable Payments		
Youth programme and activities	- 3,023	30,415
Adult support and training	130	320
Ground Lease	1,598	1,462
Water and Sewerage	1,090	8,293
Electricity and Oil	962	2,932
Buildings Insurance	2,792	2,706
HQ Maintenance, Cleaning, Waste Disposal	3,334	11,042
Equipment (Boats and Camping)	5,687	2,623
Donation to Charity	-	654
Administrative Expenses	1,410	1,631
QM, Sundry Payments	1,695	1,668
Boating (Maintenance, Insurance, Fuel, Sailing Club fees)	2,148	5,168
Badges & Handbooks	1,214	1,665
Bank Charges	69	120
Sub total	19,107	70,700
Fundraising expenses		
Easter Egg Hunt	-	397
Warsash Festival	-	880
Sub total	-	1,276
Total Gross Expenditure	19,107	71,976
Total payments	19,107	71,976
Net of receipts/(payments)	34,453	- 10,015
Cash funds last year end	29,422	39,437
Cash funds this year end	63,876	29,422



Statement of assets and liabilities at the end of the year

	2020/21	2019/20
	Unrestricted funds £	Unrestricted funds £
Cash funds		
Bank current account (adjusted)	63,876	29,422
Bank deposit account		
Building society account		
The Scout Association Short Term Investment Service		
Cash/Floats	-	-
Total cash funds	63,876	29,422
Other monetary assets		
Tax claim	-	-
Debts due from the County/Area/District/Group	-	-
Insurance claim	-	-
Sub total	-	-
Investment assets		
Investment property - detail	-	-
Quoted investments	-	-
Other investments - detail	-	-
Sub total	-	-
Non monetary assets for charity's own use		
HQ Furniture & Fittings	20,000	9,480
Land and buildings (revised Insurance Value)	609,933	589,308
Trailers	2,500	2,500
Camping Equipment	15,157	15,157
Boats & Equipment	64,619	60,642
Sub total	712,209	677,087
Liabilities		
Accounts not yet paid	-	-
Expenses incurred but not invoiced	-	-
Subscriptions not yet paid	-	-
Loan - detail	-	-
Trinity House Grant	-	-
H007	-	-
Sub total	-	-

Contingent liabilities and future obligations

- Ground Rent** : 33% share (Fareham Borough Council) with Warsash Wasps Football Club, payable quarterly.
- Water Rates** : 5% share of Southern Water Services Plc charges with Warsash Wasps Boys Football Club.
- Land & Buildings**: 40% share of headquarters building at the Recreation Ground, New Road, Warsash, Southampton by

The above receipts and payments account and statement of assets and liabilities were approved by the Trustees on 05/05/2021 (the date of the Executive Committee meeting that approved the accounts) and signed on their behalf by

Signature	Print Name
	Alex Rhodes Chair
	Natalija Edwards Treasurer