

**REGISTERED CHARITY NUMBER: 1023312**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31/03/2024  
FOR  
DARTFORD CAMBRIA SEA SCOUT GROUP**

**DARTFORD CAMBRIA SEA SCOUT GROUP**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

<b>Report of the Trustees</b>	<b>1 to 3</b>
<b>Independent Examiner's Report</b>	<b>4</b>
<b>Statement of Financial Activities</b>	<b>5</b>
<b>Balance Sheet</b>	<b>6</b>
<b>Notes to the Financial Statements</b>	<b>7 to 13</b>

# Dartford Cambria Sea Scout Group

www.CambriaSeaScouts.org

Royal Naval Recognised Sea Scout Group No. 81  
Registered Charities No. 1023312  
Group Scout Leader – Steve Newton



## Trustees' Annual Report for the period 01/04/2023 to 31/03/2024

### A. Reference and administration details

<b>Charity Name</b>	Dartford Cambria Sea Scout Group
<b>Registered Charity Number</b>	1023312
<b>Registered Scout Association Number</b>	39706
<b>Charity's principal address</b>	c/o Steve Newton 59 Kingfisher Drive Greenhithe Kent DA9 9RT

### Name of charity trustees who manage the charity:-

Bridget Busfield - Chair  
Stephen Newton - Group Scout Leader

Jackie Slingo  
Lynn Coote  
Josh Sweet  
Kieran Wootten  
Lia Lampton  
Gary Williams  
James Brooks

**Names of the trustees for the charity, if any, (for example, any custodian trustees)**  
Scout Association

### B. Structure, governance and management

The Group's governing documents are those of 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.

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 and are appointed at the Annual General Meeting, either by election or by approval of their nomination and serve for a period of one year. They are then eligible for re-election or re-nomination. Other trustees may be co-opted during the year to serve until the next AGM.

#### **Additional governance issues (Optional information)**

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



# Dartford Cambria Sea Scout Group

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Royal Naval Recognised Sea Scout Group No. 81

Registered Charities No. 1023312

Group Scout Leader – Steve Newton

registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Committee consists of 3 independent representatives, Chair, Treasurer and Secretary together with the Group Scout Leader, individual Section Leaders and parent's representation and meets approximately every 2 months.

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

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

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

## C. Objectives and activities

The objectives of the Group are as a unit of the Scout Association.

The aim of the Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potential, as individuals, as responsible citizens and as members of their local national and international communities. The method of achieving the Aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

## Achievements and performance

### Membership

Over the year membership has fallen slightly which is to be expected after the dramatic increase following the COVID pandemic however numbers remain strong. Leadership has remained consistent.

### Youth Membership

	January 2024	January 2023	Variation
Beaver Scouts	28	22	+6
Cub Scouts	42	38	+4
Scouts	55	66	-11
Explorers	29	37	-8
<b>TOTAL YOUTH MEMBERSHIP</b>	<b>154</b>	<b>163</b>	<b>-9</b>



# Dartford Cambria Sea Scout Group

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Royal Naval Recognised Sea Scout Group No. 81  
Registered Charities No. 1023312  
Group Scout Leader – Steve Newton



## Adult Leadership

	Jan 2024	January 2023	Variation
Sections leaders	19	19	0
Sectional Assistants & Skills Instructors	12	12	0
Group Scout Leaders	1	1	0
<b>TOTAL LEADERSHIP</b>	<b>32</b>	<b>32</b>	<b>0</b>

The Group Executive Committee met less frequently than desired however it was a busy year with a great deal of expenditure on upgrading facilities and equipment.

## D. Financial review

### Legacy

The Group is honoured to report that the late Mr Roger Rowe – our previous President left a legacy to the Group upon his death. The funds were received into the group this year in the form of both equipment and a financial donation. The future of the group financially is therefore sound and the funds will also be used to help young people take part in all kind of scouting activities regardless of their finances.

### Reserve 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 considered that the Group should hold a sum equivalent to four months running costs, circa £4,000.

The Group Executive Committee consider that sufficient funds are held at the year end to cover future commitments while maintaining the required reserves.

### Investment Policy

The Group has adopted a low risk strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies. The Group Executive monitors the level of bank balances and the interest rate 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.

## E. Declaration

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

Signed on behalf of the charity's trustees on 30/01/2025.

Stephen Newton,  
Group Scout Leader



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
DARTFORD CAMBRIA SEA SCOUT GROUP**

**Independent Examiner's Report to the Trustees of Dartford Cambria Sea Scout Group ('the charity')**

I report to the charity Trustees on my examination of the accounts of the charity for the Year ended 31 March 2024.

**Responsibilities and Basis of Report**

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent Examiner's Statement**

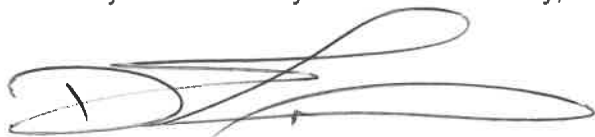
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 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.

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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 (FRS102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.



Daniel Tremain FCCA  
19 Barton Road  
Sutton-at-Hone  
Dartford  
Kent DA4 9EA

Date:..... 30/01/2025 .....

**DARTFORD CAMBRIA SEA SCOUT GROUP**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024**


		Unrestricted funds £	Restricted income funds £	Endowment funds £	2024 Total funds £	2023 Total funds £
	note					
<b>INCOME AND ENDOWMENTS FROM</b>						
Donations and legacies	3	321,139	-	-	321,139	55,075
Charitable activities	4	18,947	-	-	18,947	20,042
Other trading activities	5	12,355	-	-	12,355	9,407
Investments	6	149	-	-	149	36
<b>Total</b>		<b>352,590</b>	<b>-</b>	<b>-</b>	<b>352,590</b>	<b>84,560</b>
<b>EXPENDITURE ON</b>						
Raising funds	7	3,347	-	-	3,347	3,018
Charitable activities	8	93,305	-	-	93,305	82,253
<b>Total</b>		<b>96,652</b>	<b>-</b>	<b>-</b>	<b>96,652</b>	<b>85,271</b>
<b>NET INCOME/ (EXPENDITURE)</b>		<b>255,938</b>	<b>-</b>	<b>-</b>	<b>255,938</b>	<b>(711)</b>
<b>RECONCILIATION OF FUNDS</b>						
Total funds brought forward		136,757	-	-	136,757	137,468
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>392,695</b>	<b>-</b>	<b>-</b>	<b>392,695</b>	<b>136,757</b>

DARTFORD CAMBRIA SEA SCOUT GROUP

BALANCE SHEET  
31 MARCH 2024

		Unrestricted funds £	Restricted income funds £	Endowment funds £	2024 Total funds £	2023 Total funds £
	note					
<b>FIXED ASSETS</b>						
Tangible Assets	9	157,995	-	-	157,995	111,382
		157,995	-	-	157,995	111,382
<b>CURRENT ASSETS</b>						
Debtors	10	11,242	-	-	11,242	2,502
Cash at bank		232,809	-	-	232,809	40,643
		244,051	-	-	244,051	43,145
<b>CREDITORS</b>						
Amounts falling due within one year	11	9,350	-	-	9,350	17,770
<b>NET CURRENT ASSETS</b>		234,701	-	-	234,701	25,375
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		392,695	-	-	392,695	136,757
<b>NET ASSETS</b>		392,695	-	-	392,695	136,757
<b>FUNDS</b>						
Unrestricted funds	12	392,695	-	-	392,695	136,757
<b>TOTAL FUNDS</b>		392,695	-	-	392,695	136,757

The financial statements were approved by the Board of Trustees and authorised for issue on 30 Jan 2025 and were signed on its behalf by:

.....  
Trustee 

## DARTFORD CAMBRIA SEA SCOUT GROUP

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

#### 1. ACCOUNTING POLICIES

##### **Basis of preparation of financial statements**

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Charity's functional currency is Pounds Sterling. The Charity's financial statements are presented to the nearest pound.

Dartford Cambria Sea Scout Group meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

##### **Income**

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

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

##### **Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

## DARTFORD CAMBRIA SEA SCOUT GROUP

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

#### 1. ACCOUNTING POLICIES- continued

##### **Government grants**

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

##### **Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

##### **Tangible fixed assets and depreciation**

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following bases:

Motor Vehicles	:	15% on reducing balance
Plant, Machinery and Equipment	:	15% on reducing balance

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

##### **Fund accounting**

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

The charity has not restricted funds.

**DARTFORD CAMBRIA SEA SCOUT GROUP**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**2. RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE**

Transition adjustments arise from the adoption of accruals based accounting in the year ended 31 March 2024 following the use of cash based accounts for the preparation for the previous years' accounts. The date of transition is 1 April 2022 Tangible fixed assets owned by the charity at the transition date were recognised at fair value. Loans between the parents of scouts on roll and the scout group at the transition date were recognised at cost. Income and expenses have been recognised on the accruals basis.

**Reconciliation of funds per previous GAAP to funds determined under FRS 102**

	<b>Start of period £</b>	<b>End of period £</b>
<b>Fund balances as previously stated</b>	22,281	21,911
Adjustments:		
Recognition of fixed assets	115,607	98,716
Accruals & prepayments bf	551	-
Accruals & prepayments cf	-	20,029
Recognition of loans	<u>(971)</u>	<u>(3,899)</u>
<b>Fund balance as restated</b>	<u>137,468</u>	<u>136,757</u>

**Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102**

	<b>End of period £</b>
<b>Net income/(expenditure) as previously stated</b>	(370)
Adjustments:	
Accruals & prepayments bf	(551)
Accruals & prepayments cf	20,029
Paid for fixed assets	2,764
Depreciation charge on fixed assets	(19,656)
Payments and receipts re loan creditors	<u>(2,927)</u>
<b>Previous period net income/(expenditure) as restated</b>	<u>(711)</u>

**DARTFORD CAMBRIA SEA SCOUT GROUP**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**3. INCOME FROM DONATIONS AND LEGACIES**

	<b>Unrestricted funds</b>	<b>2024 Total funds</b>	<b>2023 Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Donations	7,595	7,595	2,132
Gift aid	7,313	7,313	6,463
Legacies	270,095	270,095	10,000
General grants provided by government/other charities	8,300	8,300	6,462
Membership subscriptions and sponsorships donated	27,836	27,836	30,018
	<u>321,139</u>	<u>321,139</u>	<u>55,075</u>

**4. CHARITABLE ACTIVITIES**

	<b>£</b>	<b>£</b>	<b>£</b>
Camps and activities	4,803	4,803	6,621
Summer camp	11,967	11,967	10,651
Uniforms	2,177	2,177	2,770
	<u>18,947</u>	<u>18,947</u>	<u>20,042</u>

**5. OTHER TRADING ACTIVITIES**

	<b>£</b>	<b>£</b>	<b>£</b>
Regatta and raft race	10,150	10,150	8,260
RYA courses and training	1,414	1,414	542
Other	791	791	605
	<u>12,355</u>	<u>12,355</u>	<u>9,407</u>

**6. INCOME FROM INVESTMENTS**

	<b>£</b>	<b>£</b>	<b>£</b>
Interest income	149	149	36
	<u>149</u>	<u>149</u>	<u>36</u>

**DARTFORD CAMBRIA SEA SCOUT GROUP**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**7. RAISING FUNDS**

	<b>Unrestricted funds £</b>	<b>2024 Total funds £</b>	<b>2023 Total funds £</b>
Staging fundraising events	3,347	3,347	3,018
	<u>3,347</u>	<u>3,347</u>	<u>3,018</u>

**8. CHARITABLE ACTIVITIES**

	<b>£</b>	<b>£</b>	<b>£</b>
Rent and rates	1,911	1,911	1,512
Light and heat	3,443	3,443	2,534
Insurance	1,011	1,011	767
Repairs and renewals	1,382	1,382	1,087
Scout Association membership	8,547	8,547	8,720
Camps and activities	7,645	7,645	6,396
Summer Camp	14,670	14,670	14,558
Uniforms	2,952	2,952	5,710
Badges	1,572	1,572	1,859
Boating costs	5,485	5,485	5,601
Marine insurance	5,315	5,315	4,660
Mooring fees	2,037	2,037	1,109
RYA costs	280	280	186
Minibus costs	4,384	4,384	4,803
Equipment depreciation	27,881	27,881	19,656
Printing postage and stationery	193	193	305
Sundry expenses	93	93	933
Training costs	4,282	4,282	1,857
Bank charges	25	25	-
Website costs	197	197	-
	<u>93,305</u>	<u>93,305</u>	<u>82,253</u>

**DARTFORD CAMBRIA SEA SCOUT GROUP**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**9. FIXED ASSETS**

	<b>Motor Vehicles £</b>	<b>Plant, Machinery and Equipment £</b>	<b>Totals £</b>
<b>COST</b>			
At 1 April 2023	12,000	119,038	131,038
Additions	31,800	42,694	74,494
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2024	43,800	161,732	205,532
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 April 2023	1,800	17,856	19,656
Charge for year	6,300	21,581	27,881
Eliminated on disposal	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2024	8,100	39,437	47,537
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 March 2024	35,700	122,295	157,995
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2023	10,200	101,182	111,382
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**10. DEBTORS**

	<b>2024 £</b>	<b>2023 £</b>
Prepayments and accrued income	2,988	2,502
Other debtors	8,254	-
	<hr/>	<hr/>
	11,242	2,502
	<hr/> <hr/>	<hr/> <hr/>

## DARTFORD CAMBRIA SEA SCOUT GROUP

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

#### 11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Accruals and deferred income	7,626	1,205
Other creditors	1,724	16,565
	<u>9,350</u>	<u>17,770</u>

#### Deferred income

Included in accruals and deferred income is £5,356 (2023 - nil) of deferred summer camp income. This event is planned to take place after the year end and the sums would be refundable should the event be cancelled.

#### 12. MOVEMENT IN FUNDS

	at 01 April 2023 £	Net movement in funds £	at 31 March 2024 £
<b>Unrestricted Funds - current year</b>			
General funds	136,757	255,938	392,695
	<u>136,757</u>	<u>255,938</u>	<u>392,695</u>
	at 01 April 2022 £	Net movement in funds £	at 31 March 2023 £
<b>Unrestricted Funds - prior year</b>			
General funds	137,468	- 711	136,757
	<u>137,468</u>	<u>- 711</u>	<u>136,757</u>

#### 13. TRUSTEES' REMUNERATION AND BENEFITS

During the Year, no Trustees received any remuneration or other benefits (2023 - nil).

#### 14. RELATED PARTY DISCLOSURES

There were no related party transactions during the year ended 31 March 2024.

#### 15. INDEPENDENT EXAMINERS FEES

There were no fees charged or benefits received by the independent examiner (2023 - nil) for any services rendered.