CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A **Independent Examiner's Report**

Report to the trustees **9th Lymington Sea Scouts**

On accounts for the year ended 31/03/2026 **Charity no (if any)** 302255

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2026

Responsibilities and basis of report

As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed: **Date:** 23/06/2026

Name: Anne Pike

Relevant professional qualification(s) or body (if any):

Address: 11 Hillditch

Lymington

SO41 9FG

Section B	Disclosure
	Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

LYMINGTON SEA SCOUTS 9th NEW FOREST (SOUTH) GROUP

STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST MARCH 2026

		Actual 2026	Actual 2025
		£	£
Incoming Resources from Charitable Activities			
	Subscription Income for the Year	13,079	11,100
Less:	Scout Association Levy on Subscriptions	4,480	4,292
	Net Subscription Income	8,599	6,808
	Gift Aid Tax Refund (estimated)	2,753	3,000
Income Resources from Generated Funds			
	Grants	520	500
	Donations	150	1,000
	Fundraising Events	9,226	8,010
	Site Lettings	14,000	10,901
	Interest Received	427	715
Total Incoming Resources (A)		35,675	30,934
Resources Expended on Charitable Activities			
	Boat Maintenance, Fuel and Insurance	3,654	3,742
	Minibus Running Costs	1,805	1,676
	Insurance (Premises and Personal)	3,027	2,348
	Training	1,307	1,091
	HQ Maintenance, Light & Heat	12,835	23,313
	Activities of Beavers, Cubs & Scouts	4,034	3,072
	Uniforms, Badges and Presentations	250	366
	Equipment	74	9,225
	Administration	491	529
	Miscellaneous	0	0
Total Resources Expended (B)		27,477	45,362
Net Flow of Resources (A-B)		8,198	-14,428
Total Funds b/fwd at 1st April		81,469	95,897
Total Funds at 31st March 2026		89,667	81,469

LYMINGTON SEA SCOUTS 9th NEW FOREST (SOUTH) GROUP

BALANCE SHEET
YEAR ENDED 31ST MARCH 2026

	Actual 2026	Actual 2025
	£	£
Current Assets		
Debtors and Prepayments	16,588	16,368
Cash at Bank	73,079	65,151
	89,667	81,519
Liabilities		
Deposits for Lettings etc.	0	50
Net Assets	**89,667**	**81,469**
Funds Held:- (See also Page 3.)		
Unrestricted Funds		
General Fund	43,074	42,781
Contingency Fund	12,000	12,000
Designated Funds:-		
Beavers	1,609	1,437
Cubs	2,624	2,914
Scouts	4,477	4,454
Boat Replacement Fund	12,075	12,075
Total Unrestricted Funds	75,859	75,661
Restricted funds		
Building Capital Funds	13,808	5,808
Total Funds	**89,667**	**81,469**

Note: No value has been placed on the land and buildings at King Salterns Road which was donated to the Group many years ago and which remain in the Group's ownership. The tenure is freehold. The title is registered in the name of The Scout Association Trust Corporation as nominee for the Group's Trustees.

Signed on behalf of the trustees:-

…… Redacted ……. Treasurer

Date: …… 13th July 2026

…… Redacted ……. Chair

Date: …… 13th July 2026

CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 01/04/2025 Period start date
To 31/03/2026 Period end date

Charity name: 9th Lymington Sea Scouts

Charity registration number: 302255

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	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

Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	We aim to give all young people in Lymington and the surrounding area the opportunity to take part in scouting and learn our values through the weekly programme, activities and residential events including camps. As a Sea Scout group, we are particularly keen to develop the skills of young people on the water.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	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.

Additional information (optional)
You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	The Trustee Board will consider hardship grants for costs of membership and activities and can advise on options available. Our objectives and activities are only possible through the hard work and dedication of our Trustee Board and Section Volunteers, this contribution cannot be underestimated, without it the group would not be able to exist.
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The Group has continued to focus on revitalising its water based activities and the teaching of sailing, rowing and kayaking skills. In addition a number of leaders and volunteers have undertaken RYA qualifications in dinghy sailing, power boating and first aid. We hope this enhanced skillset and new craft will mean water based activities will be able to go from strength to strength next year. We have upgraded infrastructure at our HQ and are carrying out improvements to upgrade fire safety. We have made progress clearing old and boats from the site. We also had another successful fundraiser in the form of our annual and very popular Boat Jumble which raised some nine thousand pounds for the group.

Additional information (optional)
You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The charity is in a healthy financial position. We have reserves to cover identified risks to the future of the group, and to make necessary upgrades to infrastructure and equipment, and support the day to day running of the group.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	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.
Amount of reserves held	Para 1.22	£75,859
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)
You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Membership subscriptions, fundraising, lettings of our building and equipment.
Investment policy and objectives including any social investment policy adopted	Para 1.46	The Group does not have sufficient funds to invest in longer 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.

A description of the principal risks facing the charity	Para 1.46	The Group Trustee Board 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 Board 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 14. 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.

Other		Risk and Internal Control 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.

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	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
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	The Group is a trust established under its rules which are common to all Scouts.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

Additional information (optional)
You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	The Group is managed by the Group Trustee Board, 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 Trustee Board consists of the Chair, Treasurer, Secretary, and 4 other trustees, including one section leader. In addition there are 2 ex officio trustees in the form of our Group Lead Volunteer and District Commissioner . The Trustee board meets every month. Members of the Trustee Board complete Being a Scouts Trustee learning within the first 6 months of joining the Board. This Group Trustee Board exists to make sure the charity is well-managed, risks are assessed and mitigated, buildings and equipment are in good working order, and everyone follows legal requirements and the organisation's policies and rules. Their support helps other volunteers run high quality and safe programmes that gives young people skills for life.

The charity's organisational structure and any wider network with which the charity works	Para 1.51	Part of the Scout Association
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	9th Lymington Sea Scouts
Other name the charity uses	
Registered charity number	302255
Charity's principal address	Scout Hut, King's Salterns Road, Lymington, Hampshire, SO41 3QD

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Clive Wiggins	Chair		
2	Kate Dunne	Treasurer		
3	Jo Kent	Secretary		
4	Sophie Bird			
5	Liam Westley			
6	Nigel Brooks			
7	Kieran Lashford	Scout Leader		
8	Jackie Bland	Group Lead Volunteer		
9	Kerie Wallace	District Commissioner		
10				
11				
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17				
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20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Other optional information

Declarations

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

Signed on behalf of the charity's trustees

Signature(s)	Joanna Kent	
Full name(s)	Joanna Kent	
Position (eg Secretary, Chair, etc)	Secretary	
Date	26th October 2026	