

**Worthing Unit 380  
of the  
Sea Cadet Corps**

**T.S. Vanguard**

**Worthing**

**Report and Accounts**

For the year ended

**31 March 2021**

**Charity Registered number 305446**

## **Sea Cadet Corps, Unit No. 380, Worthing**

---

### **Legal and Administrative Information**

#### **Name of Charity**

Sea Cadet Corps - Unit No. 380, Worthing

#### **President**

Mr R Scott

#### **Unit Management Committee**

Mr. P. Minter	Chairperson
Mr B Scott	President
Mr D Shipley	Vice-President
Mr. A Gee	Treasurer
Cllr. L Harman	
Mrs N Homewood	
Mrs. M Owen	
Mrs A Shipley	

#### **Unit Commanding Officer**

Mr David Jackson

#### **Unit Chaplain**

Position Currently Vacant

#### **Independent examiner**

Paul Knott ACMA  
70 Lavington Road  
Worthing BN14 7SJ

#### **Bankers**

Santander UK Plc, 2 Triton Square, Regent's Place, London NW1  
3AN

**Report of the Unit Management Committee  
Year ended 31 March 2021**

**Description of Charity**

The Worthing unit was established on 19<sup>th</sup> April 1943 as Branch number 68 of The Navy League (the predecessor of the Marine Society and Sea Cadets).

The Sea Cadets are a youth charity based on Britain's Senior Service the Royal Navy. Cadets are between 12 and 18 years, both male and female while a junior section accepts youths aged between 10 and 12 years. The unit also operates a Marine Cadet Detachment which is open to youths aged 13 and adds the Commando skills of The Royal Marines.

With 400 units nation-wide, the Sea Cadets offers plenty of scope to see other parts of the country and learn new skills on specialist courses at regional training centres. The results are an action packed programme from boating and sailing to canoeing, sports and adventure training. Along the way it teaches life skills from cookery to computers, engineering, navigation and the art of seamanship.

**Activities and Achievements**

Throughout the year the Unit's Cadets and Volunteers have attended a greatly reduced number of events As a direct result of COVID 19, and the requirement for the suspension of activities with the associated closure of the unit. Limited activities were possible at the beginning of 2020 prior to the instigation of lockdown.

All events undertaken are in addition to our normal training schedule. The tireless effort of the Unit's Officers and volunteers should not be overlooked. All Officers/Civilian Volunteers contribute their time voluntarily, both during the week and quite often at weekends. Without this generous and selfless donation of service, for no financial reward to themselves, the Unit could not function. A heartfelt thank-you is therefore expressed on behalf of the Management Committee to the Officers and Volunteers. Our Officers & Volunteer Instructors strength is 4 Uniform and 6 Non-Uniform. The Unit strength is currently 11 Cadets, 6 Juniors and 10 Marine Cadets.

## **Governance and Management**

The Management Committee is elected each year at the Annual General Meeting of the Unit attended by persons interested in supporting the Unit. In considering the suitability of a proposed new Trustee consideration is given on past involvement in the Unit combined with suitable knowledge and experience, subject to clearance by the Disclosure and Barring Service. The applicant has to then attend a course designed around Child Protection and online Security, SCC Management and Charity Commission recommendations and guidance.

The Committee undertake continual risk assessment throughout each year;

A: In conjunction with the operational guidelines prepared by the Sea Cadet Corps in respect of the activities of the Cadets.

B: The premises are inspected annually to determine that they comply with standards and to determine improvements or maintenance.

## **Maintenance**

A major contribution of the management team is the planned maintenance of the premises by an incessant programme of improvement and/or repairs. This ensures that the premises continue to be fit for training by our Cadets and other Units Cadets when it is used for Area and District courses.

During the last financial year, the following projects were completed or agreed:

1. Redecoration of the unit
2. Replaying damaged flooring and carpeting and soundproofing a number of offices and classrooms.
3. Recertification of Electrical, Gas safety and Food Hygiene Standard Certification
4. Refurbishment of the Office spaces.
5. Upgrade to the classrooms and conference room to allow greater community engagement and use of these areas.

The majority of our “normal ongoing” maintenance is carried out by unit volunteers at no cost to the Unit except for materials.

Finally, we are still seeking other sources of income to help with the running costs. The premises are available to any community organisation looking for premises at an affordable rate.

Paul Minter  
Captain RFA (Rtd)  
Chairperson

## **Independent Examiner's Report on the Accounts**

I report on the accounts for the year ended 31 March 2021, set out on pages 5 to 9.

### **Respective Responsibilities of the Unit Management Committee and Examiner**

The charity's unit management committee is responsible for the preparation of the accounts. The charity's unit management committee consider that an audit is not required this year under Section 144 of the Charities Act 2011 ("the Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Act
- follow the procedures specified in the General Directions given by the Charity Commissioners under Section 145(5)(b) of the Act; and
- state whether particular matters have come to my attention.

### **Basis of Independent Examiner's Report**

My examination was carried out in accordance with 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the unit management committee 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 whether these 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 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave 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.

Signed  
Paul Knott ACMA

**Sea Cadet Corps, Unit No. 380, Worthing**

---

**Statement of Financial Activities  
For the year ended 31 March 2021**

	<b>2021</b>	<b>2020</b>
<b>Income</b>		
Capitation and other grants	25619	5,500
Cadet donations and contributions to uniforms	3135	5,057
Fund-raising events	104	695
Use of premises	3201	1,765
General donations	0	4,793
Sale of equipment	168	3,386
Bank interest	<u>3</u>	<u>129</u>
<b>Total income</b>	<b>32,230</b>	<b>21,325</b>
<b>Expenditure</b>		
Water	260	219
Light and heat	1851	2,429
Insurance		2498
1,537		
Maintenance of premises and equipment	12596	3,455
Motor and travelling expenses	1007	2,592
Telephone		815
702		
Cadet expenses	464	369
Printing, stationery and office expenses (see note 4)		342
689		
Cleaning and waste collection	1152	1,011
Depreciation and loss on sale:		
Fixtures and equipment	612	801
Motor vehicle	3230	2,380
Boats	0	253
Sundry		<u>101</u>
	<b>Total expenditure</b>	<b><u>24,827</u></b>
<u>16,538</u>		
(Deficit)/Surplus for the Year		7,403
4,787		

General Fund Brought Forward	<u>67,357</u>
<u>66,570</u>	

General Fund, Carried Forward	<u>74,760</u>
<u>67,357</u>	

There were no recognised gains or losses for 2020 and 2019 other than those included in the statement. None of the income was restricted with regard to its use.

## **Sea Cadet Corps, Unit No. 380, Worthing**

---

### **Balance Sheet 31 March 2021**

		<u>2020</u>
<b>Fixed Assets</b>		
Tangible assets	53,560	57,523
<b>Current Assets</b>		
Debtors and prepayments	0	479
Cash at bank and in hand	<u>35,653</u>	<u>27,723</u>
	35,653	28,202
Less: <b>Current Liabilities</b>		
Creditors and accrued expenses	<u>316</u>	<u>231</u>
<b>Excess of current assets over current liabilities</b>		<u>35,337</u>
	<u>27,971</u>	
<b>Total assets less current liabilities</b>	£ <u>88,897</u>	£ <u>85,494</u>
<b>Unit funds</b>		
General funds	74,760	67,357
Designated Fund (note 3)	<u>14,137</u>	<u>14,137</u>
	£ <u>88,897</u>	£ <u>79,814</u>

Approved by the Management Committee August 2021 and at the Annual General Meeting.

---

P. Minter  
Chairperson

---

A. Gee  
Treasurer

## **Sea Cadet Corps, Unit No. 380, Worthing**

---

### **Notes to the Accounts 31 March 2021**

#### **1. Principal accounting policies**

##### **Basis of accounting**

The accounts have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" published in March 2005, applicable standards and with The Charities Act 2011 and regulations made thereunder. There are no changes to the accounting policies since last year.

##### **Fund accounting**

The unit funds are available for use without restriction in furtherance of the Charity's objectives at the discretion of the trustees, except as disclosed in note 3.

##### **Incoming resources**

Voluntary income and donations are accounted for as received by the Unit. Grants and donations are only included in the Statement of Financial Activities when the Unit has unconditional entitlement of the funds.

##### **Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category.

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

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less the estimated residual value, of each asset evenly over its expected useful life, as follows:

Fixtures and fittings	25% reducing balance
Motor vehicle	20% reducing balance
Boats	10% reducing balance

##### **Employees, Unit Management Committee and Other Related Parties**

The charity has no paid employees.

No payment was made to any member of the Unit Management Committee except in reimbursement of minor expenses.

## Sea Cadet Corps, Unit No. 380, Worthing

---

### Notes to the Accounts

31 March 2021

#### 2. Fixed Assets

	Freehold Total Premises	Motor Vehicle	Fixtures & Furniture	Boats
<b>Cost</b>				
31 March 2020	92,159	43,316	12,100	30,388
Disposals				6,355
5,000				
31 March 2019 and 2020	<u>92,159</u>	<u>43,316</u>	<u>12,100</u>	<u>30,388</u>
				<u>1,355</u>
<b>Depreciation</b>				
31 March 2020	£ 34,840	£ -	£ 11,900	£ 27,982
3,074				
Depreciation for the year	<u>3,963</u>	<u>-</u>	<u>3,230</u>	<u>612</u>
121				
31 March 2021	£ <u>40,358</u>	£ -	£ <u>8,670</u>	£
<u>28,594</u>	£ <u>3,074</u>			
W.D.V 2020	£ 57,523	£ 43,316	£ 9,520	£ 2,406
£ 2,281				
W.D.V 2021	£ 53,560	£ 43,316	£ 6,290	
£1,794	£ 2,160			

The fixed assets have not been re-valued during the year nor is there a policy for a regular revaluation of these assets. The freehold premises are insured at their estimated replacement value of £375,000 excluding the land value. Fixtures and furniture are insured for £28,365. In addition, the unit insures boats, Minibus and equipment at their estimated replacement value of £27,545 which includes boats owned by The Ministry of Defence and band instruments. None of the assets are classed as inalienable, historic or intangible. There are no material fixed assets which have not been capitalised and should be included in the balance sheet.

The property was valued by a qualified professional on 16 September 2019. On the basis of a sale in the open market, without permission for redevelopment, the property was valued in the

range of £525,000 - £575,000 with the caveat that this would increase if planning permission was obtained. In addition, for the purpose of reinsurance it was considered that an amount of £375,000 would be appropriate.

### **3. Designated Fund**

The Trustees have established a building development fund to provide for major repairs and improvements.

At the balance sheet date, no maintenance has been identified with the result that no formal commitment has been made.

## **Sea Cadet Corps, Unit No. 380, Worthing**

### **Notes to the Accounts**

**31 March 2021**

#### **4. Printing, stationery and office expenses**

Office expenses include the cost of replacing computers and printers totalling £1,715.

#### **5. Other Information**

There are no guarantees to third parties that could be called on at the year end. No ex-gratia payments were made during the year.

All the operations are continuing operations and there were no operations discontinued or acquired during the year.

#### **6. Statutory information**

The Sea Cadets Corps, Unit No. 380, Worthing is a charity registered in England and Wales. Its charity registration number is: 305446

Its registered office is  
9A Broadwater Road  
Worthing  
West Sussex BN14 8AD