| 1st Oulton Broad Sea Scout Group | 305667 | CC16a |
|---|---|---|

# Receipts and Payments Accounts

| For the period from | 01/04/2025 | To | 31/03/2026 |
|---|---|---|---|

## Section A Receipts and Payments

| | Unrestricted funds to the nearest £ | Restricted funds to the nearest £ | Endowment funds to the nearest £ | Total funds to the nearest £ | Last year to the nearest £ |
|---|---|---|---|---|---|
| **A1 Receipts** | | | | | |
| Capitation (Net 24/25 - Gross 25/26) | 13,269 | - | - | 13,269 | 8,189 |
| Bank Interest | 511 | - | - | 511 | 697 |
| Donations / Grants | 2,743 | - | - | 2,743 | 1,134 |
| Gift Aid | 1,958 | - | - | 1,958 | 1,521 |
| Fund Raising | 3,879 | - | - | 3,879 | 5,112 |
| Training | - | - | - | - | - |
| Sundry Receipts | 8,359 | - | - | 8,359 | 11,886 |
| Badge Receipts | 2 | - | - | 2 | - |
| Sale of Equipment | - | - | - | - | 80 |
| | - | - | - | - | - |
| | - | - | - | - | - |
| ***Sub total** (Gross income for AR)* | 30,721 | - | - | 30,721 | 28,619 |
| **A2 Asset and investment sales, (see table).** | | | | | |
| Boat and Trailer | - | - | - | - | 400 |
| | - | - | - | - | - |
| ***Sub total*** | - | - | - | - | 400 |
| ***Total receipts*** | 30,721 | - | - | 30,721 | 29,019 |
| **A3 Payments** | | | | | |
| Internet at Den | 488 | - | - | 488 | 580 |
| Utilities | 2,216 | - | - | 2,216 | 2,772 |
| Insurance | 2,155 | - | - | 2,155 | 2,429 |
| Repairs and Renewals | 2,298 | - | - | 2,298 | 2,646 |
| Capitation to District | 3,953 | - | - | 3,953 | - |
| Donations / Grants | 50 | - | - | 50 | 173 |
| Training | 440 | - | - | 440 | 860 |
| Fund Raising Expenses | 890 | - | - | 890 | 525 |
| Equipment | 3,614 | - | - | 3,614 | 2,422 |
| Badge Purchases | 1,215 | - | - | 1,215 | 737 |
| Sundry Payments | 8,885 | - | - | 8,885 | 13,395 |
| Bank Charges | 7 | - | - | 7 | - |
| | - | - | - | - | - |
| | - | - | - | - | - |
| | - | - | - | - | - |
| ***Sub total*** | 26,211 | - | - | 26,211 | 26,539 |
| **A4 Asset and investment purchases, (see table)** | | | | | |
| Dory Boat | - | | - | - | 500 |
| | - | - | - | - | |
| ***Sub total*** | - | - | - | - | 500 |
| ***Total payments*** | 26,211 | - | - | 26,211 | 27,039 |
| ***Net of receipts/(payments)*** | 4,510 | - | - | 4,510 | 1,980 |
| **A5 Transfers between funds** | - | - | - | - | - |
| **A6 Cash funds last year end** | 15,481 | 13,664 | - | 29,145 | 27,165 |
| ***Cash funds this year end*** | 19,991 | 13,664 | - | 33,655 | 29,145 |

## Section B Statement of Assets and Liabilities at the end of the period

| Categories | Details | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Endowment funds to nearest £ |
|---|---|---|---|---|
| **B1 Cash funds** | Current Accounts | 2,934 | - | - |
| | Deposit Accounts | 16,549 | 13,664 | - |
| | Petty Cash | 508 | - | - |
| | ***Total cash funds*** | 19,991 | 13,664 | - |

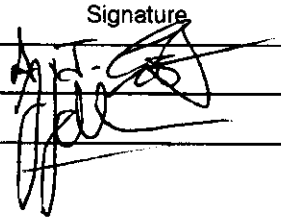
(agree balances with receipts and payments account(s))

| | Details | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Endowment funds to nearest £ |
|---|---|---|---|---|
| **B2 Other monetary assets** | None | - | - | - |
| | | - | - | - |
| | | - | - | - |
| | | - | - | - |

| | Details | Fund to which asset belongs | Cost (optional) | Current value (optional) |
|---|---|---|---|---|
| **B3 Investment assets** | None | | - | - |
| | | | - | - |
| | | | - | - |

| | Details | Fund to which asset belongs | Cost (optional) | Current value (optional) |
|---|---|---|---|---|
| **B4 Assets retained for the charity's own use** | Marine Assets | Unrestricted | - | 24,500 |
| | HQ / Boathouse / Land / Contents | Unrestricted | - | 931,686 |
| | | | - | - |
| | | | - | - |
| | | | - | - |
| | | | - | - |
| | | | - | - |

| | Details | Fund to which liability relates | Amount due (optional) | When due (optional) |
|---|---|---|---|---|
| **B5 Liabilities** | None | | - | |
| | | | - | |
| | | | - | |

| Signed by one or two trustees on behalf of all the trustees | Signature | Print Name | Date of approval |
|---|---|---|---|
| |  | **Alan Gosling** | 14/5/26 |
| | | **John Siddles** | 14/5/26 |

# Independent Examiner's Report to the Trustees of the

## 1st OULTON BROAD SEA SCOUT GROUP

I report on the accounts of the Group for the year ended .....31/03/2026.....

which comprise the Statement of Financial Activities, the Balance Sheet and related notes set out on pages...1-8...

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. 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 for my examination work.

**Respective responsibilities of Trustees and Examiner**

The Group's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year (under Section 144 of the Charities Act 2011 (the Charities Act)) and that an independent examination is needed.

It is my responsibility to:

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

**Basis of Independent Examiner's report**

My 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 Gr 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 you as trustees 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 as to whether the 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 (other than that disclosed below *):

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 Charities Act; and
   - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have 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.

* *Please delete the words in the brackets if they do not apply*

Name: MICHAEL COLE

Qualification: DIRECTOR

Address: ACCOUNTANCY SOLUTIONS (M3C) LTD
20 GORDON ROAD. LOWESTOFT

Date: 23/04/2026

# Trustees' Annual Report

## For the period

From (start date) 0 1 0 4 2 5 to end date 3 1 0 3 2 6

**Section A** **Reference and administration details**

Charity name: **1st Oulton Broad Sea Scout Group**

Registered charity number (if any): 3 0 5 6 6 7

HQ registration number: 1 9 6 5 3

Charity's principal address:

**c/o 4 Hadleigh Drive,**
**Lowestoft**
**Suffolk**
Postcode: N R 3 2 3 E E

Names of the charity trustees who manage the charity

| | Trustee Name | Office (if any) | Dates acted if not for whole year |
|---|---|---|---|
| 1 | Martin Sherry | Group Lead Volunteer | |
| 2 | John Siddles | Group Chairman | |
| 3 | Alan Gosling | Group Treasurer | |
| 4 | Benjamin Drage | Trustee | To 30/06/2025 |
| 5 | Liam Teehan | Trustee | |
| 6 | Hazel Densham | Trustee | To 30/06/2025 |
| 7 | Shannon Louise Pull | Trustee | To 30/06/2025 |
| 8 | Paul Rice | Trustee | |
| 9 | Callum Howard | Trustee | |
| 10 | Samantha Hurren | Trustee (Co-Opted) | From 23/09/2025 |
| 11 | Ruth Fisk | Trustee (Co-Opted) | From 23/09/2025 |
| 12 | | | |

Names and addresses of advisers (optional information but encouraged as best practice)

| Type of advisor | Name | Address |
|---|---|---|
| Independent Examiner | Michael Cole | 20 Gordon Road, Lowestoft |
| | | |
| | | |
| | | |

## Section B Structure, governance and management

Description of the charity's trusts

| | |
|---|---|
| Type of governing document<br><br>(e.g. trust deed, constitution) | 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. |
| How the charity is constituted<br><br>(e.g. trust, association, company) | The Group is a trust established under its rules which are common to all Scouts. |
| Trustee selection methods<br><br>(e.g. appointed by, elected by) | The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association. |

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 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. |
| Policies and procedures adopted for:<br>a) the induction and training of trustees;<br>b) trustee' consideration of major risks and the systems and procedures to manage them | Members of the Group Trustee Board complete *'Essential Information for Executive Committee'* training within the first 5 months of joining the committee.<br><br>This Group Trustee Board exists to support the Group Lead Volunteer in meeting the responsibilities of the appointments and is responsible for:<br>The maintenance of Group property;<br>The raising of funds and the administration of Group finance;<br>The insurance of persons, property and equipment;<br>Group public occasions;<br>Assisting in the recruitment of leaders and other adult support;<br>Appointing any sub committees that may be required;<br>Appointing Group Administrators and Advisors other than those who are elected. |

| Section B | Structure, governance and management (continued) |
|---|---|

**Risk and Internal Control**

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 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.

| Section C | Objectives and activities |
|---|---|
| Summary of the objects of the charity set out in its governing document | **The Purpose of Scouting**<br>Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.<br><br>**The Values of Scouting**<br>As Scouts we are guided by these values:<br>**Integrity** - We act with integrity; we are honest, trustworthy and loyal.<br>**Respect** - We have self-respect and respect for others.<br>**Care** - We support others and take care of the world in which we live.<br>**Belief** - We explore our faiths, beliefs and attitudes.<br>**Co-operation** - We make a positive difference; we co-operate with others and make friends.<br><br>**The Scout Method**<br>Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:<br>- enjoy what they are doing and have fun<br>- take part in activities indoors and outdoors<br>- learn by doing<br>- share in spiritual reflection<br>- take responsibility and make choices<br>- undertake new and challenging activities<br>- make and live by their Promise. |
| Summary of the main activities in relation to these objects | The Group continues to offer a challenging and stimulating programme to develop and enhance the experience of the youngsters. The Group is particularly proud of it's longstanding Royal Navy recognition and, therefore, places a great emphasis on teaching the key skills associated with Seamanship. The Group is particularly proud of the assets it holds to enable these water based activities to take place. |

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

| | |
|---|---|
| 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 activities in relation to these objects**

This has been another successful year for the group where our fundraising activities have continued to perform and are certainly keeping the ship afloat. The team has organised three excellent fayres as well as the ongoing 100 club. It is also pleasing that the sections are identifying opportunities to fundraise to reduce the cost of major activities.

We were saddened to hear of the passing of former member Don Hackney but were humbled by the family's decision to donate his memorial fund of £1200 to the group. We were also fortunate to receive a grant of £973 from East Suffolk Council which enabled us to replace our ageing camp gas lighting with modern solar powered LED versions.

Our next challenge is to try to acquire the land adjacent to the Den to ensure that the group does not have a dependence on others, particularly with respect to the usage of the car parking area. This work will continue into the next financial year.

I offer my sincere thanks to all the dedicated Volunteers & Trustees who have continued to provide such a high standard of Scouting for the young members throughout the year.

Martin Sherry G.L.V.

## 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 12 months running costs, circa £15K.

The Group held unrestricted reserves of £19,991 against this at year end. Due to the uncertainty of the HQ land, no immediate actions are proposed.

**Quantify and explain any designations**

The Group maintains a Restricted fund, initially sourced from the sale of the former Boathouse. The funds realised have been used to construct a new boathouse, purchase new boating stock and to generally develop the Group property.

**Details of any funds materially in deficit**

None

**Investment Policy**
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.

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.

## Section F Other Optional Information

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

The Group Trustees will continue to actively support the uniformed leaders in the provision of an active and stimulating programme. In addition they will ensure that the assets remain fit for purpose ensuring that any expenditure is considered in whole life terms, particularly to reduce the ongoing maintenance requirements.

## 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) | John Siddles | Alan Gosling |
| Position (eg Secretary, Chair) | Group Chairman | Group Treasurer |
| Date | 14/05/26 | |