Charity registration number: 520301



CARLISLE UNIT 394 OF THE SEA CADET CORPS
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

Carlisle Unit 394 of the Sea Cadet Corps
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Carlisle Unit 394 of the Sea Cadet Corps
Trustees' Report For The Year Ended 31 March 2026

The trustees present their report and the financial statements for the year ended 31 March 2026.

Objectives and Activities

Aims and Objectives

The charitable purpose of the Unit (the Purpose) is to promote the development of young people in achieving their physical, intellectual and social potential as individuals and as responsible citizens by the provision of education and leisure time activities using a nautical theme and in accordance with the principles, ethos and practices of the Marine Society & Sea Cadets (MSSC).

Public Benefit

Voluntary youth organisation with a naval theme offering local inclusive educational and volunteering opportunities to improve inclusive communities.

By providing weekly training events and opportunities in boating, camping & shooting to encourage and develop life skills, removing individual barriers, delivering brighter futures.

Benefiting youth, adults, local residents and our wider diverse communities by offering structured engagement promoting equality, health and wellbeing, inclusive and educational access.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Reference and Administrative Details

Trustees

The Sea Cadet Association
K A Steel
A Westland-Glass
K Crawford
V Graham
I Kennedy

Charity Number

520301

Principal Address

Nicholson Street
Carlisle
Cumbria
CA2 4AD

Independent Examiner

P Bailey FCA
Tattersall Bailey
14a Main Street
Cockermouth
Cumbria
CA13 9LQ

The trustees' report was approved by the board of trustees and signed on its behalf by:



K A Steel

Trustee
04/08/2026

Carlisle Unit 394 of the Sea Cadet Corps
Independent Examiner's Report to the Trustees of Carlisle Unit 394 of the Sea Cadet Corps
For The Year Ended 31 March 2026

I report to the trustees on my examination of the accounts of Carlisle Unit 394 of the Sea Cadet Corps (the Trust) for the year ended 31 March 2026.

Responsibilities and Basis of Report

As the charity trustees of the Trust 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 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 giving me cause to believe that in any material respect:

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

Tattersall Bailey

90FE0000-964F-0E39-88A9-08DEECA23938

P Bailey FCA

04/08/2026
14a Main Street
Cockermouth
Cumbria
CA13 9LQ

Carlisle Unit 394 of the Sea Cadet Corps
Statement of Financial Activities
For The Year Ended 31 March 2026

	Notes	2026 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies	**3**	24,954
Other trading activities	**4**	487
		25,441
EXPENDITURE ON:		
Charitable activities:	**5**	
Charitable activities		(12,739)
NET INCOME		12,702
NET MOVEMENT IN FUNDS		12,702
RECONCILIATION OF FUNDS:		
Total funds brought forward		8,944
TOTAL FUNDS CARRIED FORWARD	**10**	21,646

The notes on pages 6 to 8 form part of these financial statements.

Carlisle Unit 394 of the Sea Cadet Corps
Statement of Financial Position
As At 31 March 2026

	Notes	2026 Unrestricted funds £
CURRENT ASSETS		
Cash at bank and in hand		22,096
		22,096
Creditors: Amounts Falling Due Within One Year	**9**	(450)
NET CURRENT ASSETS (LIABILITIES)		21,646
TOTAL ASSETS LESS CURRENT LIABILITIES		21,646
NET ASSETS		21,646
FUNDS OF THE CHARITY		
Unrestricted Funds		21,646
TOTAL FUNDS	**10**	21,646

On behalf of the board

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K A Steel

Trustee
04/08/2026

The notes on pages 6 to 8 form part of these financial statements.

1. General Information

Carlisle Unit 394 of the Sea Cadet Corps is a charitable incorporated organisation registered with the Charity Commission, registered charity number 520301. The principal address is Nicholson Street, Carlisle, Cumbria, CA2 4AD.

2. Accounting Policies

2.1. 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)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income, the economic benefit is probable, and the amount can be quantified with reasonable accuracy.

Donations and Gifts
Recorded when received or when the charity has an unconditional entitlement to the payment. Gift Aid is recognized when the underlying donation is received and the claim is valid.

Legacies
Entitlement is taken as the earlier of the date on which the charity is aware that probate has been granted, the estate has been finalized, or a distribution is received from the estate

Grants and Contracts
Performance-related grants are recognised as the charity earns the right to consideration by completing the specified performance conditions. General grants with no specific performance conditions are recognised when receivable.

2.3. Resources Expended

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, where all costs are allocated directly to the relevant headings in the Statement of Financial Activities (SoFA).

Costs of raising funds
These include the costs incurred in commercial trading and fundraising events, and all associated support costs

Charitable activities
These comprise all expenditure incurred by the charity in the delivery of its core services and activities for its beneficiaries, including both direct costs and support costs allocated to an activity.

Governance costs
These include those costs associated with meeting the constitutional and statutory requirements of the charity, including independent examination or audit fees and legal advice relating to governance.

2.4. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	2026 Unrestricted funds £
Donations and gifts	2,753
Member subscriptions and sponsorships	3,710
Grants	18,491
	24,954

4. **Income from Other Trading Activities**

	2026
	Unrestricted funds
	£
Income from other trading activities	235
Fundraising events	252
	487

5. **Analysis of Expenditure**

			2026
	Activities undertaken directly	Support costs (see note 6)	Total
	£	£	£
Charitable activities	322	12,417	12,739

6. **Support Costs**

	2026
	Charitable activities
	£
Premises expenses	2,527
General administration	9,890
	12,417

7. **Independent Examiner's Remuneration**

	2026
	£
Independent examination of the financial statements	450

8. **Average Number of Employees**

Average number of employees during the year was: NIL

9. **Creditors: Amounts Falling Due Within One Year**

	2026
	£
Accruals and deferred income	450

10. **Movement in Funds**

	As at 1 April 2025	Income	Expenditure	As at 31 March 2026
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	8,944	25,441	(12,739)	21,646
Total funds	8,944	25,441	(12,739)	21,646

11. **Transactions with Trustees**

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

	2026
	£

12. **Related Party Disclosures**

Carlisle Unit 394 of the Sea Cadet Corps
Detailed Statement of Financial Activities
For The Year Ended 31 March 2026

	2026 Total funds £
INCOME AND ENDOWMENTS FROM:	
Donations and legacies	
Donations and gifts	2,753
Membership donations	3,710
Grants	18,491
	24,954
Other trading activities	
Income from other trading activities	235
Fundraising events	252
	487
	25,441
EXPENDITURE ON:	
Charitable Activities:	
Charitable activities	
Purchases	(322)
Light and heat	(2,116)
Water rates	(411)
Repairs, renewals and maintenance	(5,409)
Insurance	(1,288)
Advertising and marketing costs	(660)
Telecommunications and data costs	(456)
Independent examiner's fees	(450)
Subscriptions	(260)
Bank charges	(57)
Charitable donations	(840)
Sundry expenses	(470)
	(12,739)
	(12,739)
NET INCOME	12,702

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Carlisle 394 Unit of Sea Cadet Corps

Trustees Reports 02/08/26 AGM 2026

Introduction

I am pleased to share my Chairman's Report for this year's Annual General Meeting.

Our Year in Summary

This has been a year of **steady progress**, **positive teamwork**, and **future change**. We focused on supporting our community whilst securing new income streams, reflecting and improving, and making sure our charity improves in strength and is sustainable.

Key achievements:

- **Community support** grew, helping more people than last year. A first running our own Volunteering event supported by Shirley new High Sheriff "Big Help Out, Big Lunch" as part of Eden Volunteering Project. Setting up volunteer grow beds providing free healthy food, made new relationships, and give us access to different funding initiatives.
- **New partnerships** allowed us to reach groups we could not reach before. The Kings Trust, Ukrainian School Group, Multi-Cultural Group and Pre-School PE group unit users provide donations and income, volunteers and stakeholders to establish our place within our community.
- **Volunteer numbers** remains weak focus on our new supporter groups, stepping in bringing new energy and great skills mix needed. Joining Carlisle Ambassadors has recruited a new UMT trustee member along with more enquiries.
- **Fundraising activities** a grant December 2025 helped us stay financially afloat. The National Lottery Community Grant £16,000 provided 2 years overhead funding (restricted) and submission of Gift Aid return has increased Cadet Training funds to ensure inclusive affordable opportunities.

Our Team

I want to thank our staff and volunteers for their hard work. They showed commitment, kindness, and resilience throughout the year. Without them, our charity could not do what it does. Keeley and Staff Volunteers working tirelessly to give the cadet experience. Val DIY and gardening, Ivan handling so many card payments/transactions, Allan

attending events and traveling with myself here and there, Kris and Parents for repairs to keep us ship shape whilst keeping our then limited finances afloat. Welcome Sean appreciated donation of sound equipment for our Networking partners to support their life skills and training (our ethos).

Challenges

Like many charities, we faced challenges:

- Fundraising low-income streams and Community Networking.
- UMT trustee and Volunteer low numbers.
- Building repairs and Modernisation programme to fund.

Despite this, we continued to deliver high-quality services and stayed focused on our goals.

Looking Ahead

Next year, we plan to:

- Explore **new funding opportunities** to deliver a future Carlisle Sea Cadets with use of restricted/unrestricted grants to function and build capital reserves.
- Increase **UMT trustees and volunteer numbers** establish new subgroups to complete timely sustainable tasks and actions.
- Complete **Repairs and Modernisation** with additional support from our **Networking Partners** communication **within our community** to build brighter futures.

We are confident that with teamwork and support, we will continue to grow and help even more people.

Thank You !!!

Thank you to everyone who has supported us this year — staff, volunteers, trustees, partners, and donors. Your support makes a real difference.

We are confident that with continued support, our unit will keep growing and thriving.

Kerry Steel Chairperson

Carlisle 394 Unit of Sea Cadet Corps

Trustees Reports 02/08/26 AGM 2026

Officer in Charge Report

Since our last AGM the unit has remained active and is continuing to adapt to the changes to some of the specialisations we teach our cadets.

Our cadet numbers stand at 20 with 3 of them being Junior cadets – we are currently recruiting junior cadets for our September intake. The junior section is priority as we have cadets due to age out in the coming months joining our senior cadet section.

We have been busy focussing on staff recruitment. We have two new uniformed PPO instructors and have had an officer transfer back to the unit. We have adopted the Sea Cadets philosophy of flexible volunteering which allows volunteers to do as little or as much as they can manage. This does require some careful management of staffing availability, and we continue to be supported by some of the Kendal Sea Cadets staffing team to maintain our two nightly parade nights for our senior cadets where staffing and cadet numbers permit.

Our staff and cadets have been active in the community supporting events with the RBL. These events are fantastic to get our cadets seen so I thank our cadets and their families for their attendance at these events.

We had a number of cadets and our OIC attend our District Naval Experience week at HMS Raleigh in February. This camp was subsidised for cadets utilising the cadet training fund. We have also subsidised three cadets who are currently away on a tall ship trip from Oban to Barrow aboard Pelican of London. We have also had two cadets away on offshore voyages with the sea cadets and a further voyage starting next week. We continue to offer our cadets as many opportunities as we can to gain additional qualifications in engineering, catering, first aid, peer educator, sailing, kayaking and powerboat qualifications at the district run MACT weekends we have also had two cadets achieve their cadet first aid at work qualification by attending a MW Area course.

With us using Killington Lake with Kendal Sea Cadets we have been able to gain boating hours despite the challenges of not being based near a coast! We also have had success at the district regatta this year with Carlisle winning the

Junior Boys event. At the Area regattas we took gold for the kayaking and gold in the sailing quest category.

Our staff are gaining qualifications too as we now have a qualified Catering instructor and qualified First Aid instructor within the unit. One member of staff continues to add rowing qualifications with the aim of being qualified as an instructor as soon as possible.

Our new PPOs are completing their core modules as well as undertaking first aid qualifications this month.

Carlisle 394 Unit of Sea Cadet Corps

Trustees Reports 02/08/26 AGM 2026

Treasurers Report for AGM 04-08-26

I would like to report that the Unit remains in a healthy financial position mainly because of the healthy surplus we had at the end of our last financial year which was £8,944 which gave us a sound start to this financial year.

We had income of £25,441 which came from a mix of Donations and Gifts, Membership Donations, Grants, income from Trading and fundraising events.

We have had expenditure on our Charitable activities of £12,739 and at the end of this Financial Year we have got £21,646 left in our accounts however a fair percentage of this sum is grant monies for our Charitable Causes and working with other agencies to make the Unit less-able user friendly, and open to other third sector organisations at no or little cost to them.

It is also important to state that there has been great grant support for Cadet Training activities which is why we are here. I would like to thank Keeley Hayton and Kerry Steel for their successful grant application work without which we couldn't have achieved what we have for the Cadets this year and for the upkeep of the Unit which is an uphill push at times.

Grant wise we have received £18,491 in Grant monies this Financial Year a great achievement in keeping our heads above water to the benefit of the Cadets and the Unit.

However, we must still practice good governance of our money and keep enough money in the funds to meet our commitments for six months without any income. The accounts have been audited in line with the Charities Commission Regulations and found to be in order.

Ivan Kennedy Treasurer.

Carlisle 394 Unit of Sea Cadet Corps

Trustees Reports 02/08/26 AGM 2026