Charity Registration No. 523514

BRADFORD SEA CADETS

T S Aurora

(Incorporating Parents and Friends Association)

TRUSTEES' REPORT AND UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2026

BRADFORD SEA CADETS
(Incorporating Parents and Friends Association)

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BRADFORD SEA CADETS
(Incorporating Parents and Friends Association)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2026

The Trustees present their report and the financial statements of Bradford Sea Cadets for the year ended 31 March 2026

The accounts have been prepared in accordance with accounting policies set out in note 1 to the accounts and comply with the charity's constitution adopted on 10 April 1963 , the Charities Act 2011 and 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 published on 16 July 2014.

Principal Activities
The Sea Cadets is a nationwide, voluntary, uniformed youth organisation, Bradford Unit 50 of the Sea Cadets is governed by the Sea Cadets Registration and is a Registered Charity Number 523514. The Charity is also known as "T S Aurora" and has a principal office at The Meeting rooms, Feversham Street, Bradford, West Yorkshire, BD3 9QL.

The Charity's activities include recreational activities for young people including sailing, canoeing, boat-work, camping, offshore sailing, camping and training courses.

Trustees
The Charity is managed by a Unit Management Committee, the members of which are also Trustees.

The Trustees who served during the year were:

Danielle Shaw (Chairperson)
Amanda Kaye
Alison Noon (Secretary)
Karen Waterhouse
Anne Mariangela Palma
Noel Waterhouse
David Carr (Treasurer) (resigned 9 October 2025)
Samantha Carr (resigned 9 October 2025)
Simon Roberts
Leanne Roberts
Kirsty Lusher
Susan Turner (Treasurer)

Trustees are considered for recruitment on the basis of their skill, experience and interest in the work of the Sea Cadets. They are appointed in accordance with the Sea Cadet regulations.

Patron
The Patron of Bradford Sea Cadets is the Lord Mayor of Bradford, a position bestowed in recognition of the support received each year. We look forward to continuing the relationship and supporting the Lord Mayors' Appeal.

Honorary President
Following a period of dedicated service as President of Bradford Sea Cadets, Sir James Hill is stepping down from the role leaving behind a legacy of steadfast support, advocacy, and commitment to the development of young people within the Bradford Community. Throughout his tenure, Sir James has been a valued ambassador for the Unit, championing its work and helping to strengthen its ties with partners, supporters, and the wider city.

As Bradford Sea Cadets looks to the future, the Unit is delighted to welcome Councillor Joanne Dodds as its new President. Councillor Dodds brings a strong record of public service and community engagement, and her appointment marks an exciting new chapter for the organisation. The Trustees, volunteers, cadets and supporters extend their sincere thanks to Sir James for his outstanding contribution and look forward to working with Councillor Dodds as she takes up this important and honorary role.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2026

The main role of the President is to raise awareness of the Unit in the city and beyond. The President is not expected to attend the unit, except on the occasion of the annual inspection in September, but he will be invited to attend all events and special evenings, both onsite and off and he is always welcome to call in at any time.

Objectives
The aim of the Sea Cadets is to help young people towards responsible adulthood, by encouraging valuable personal attributes and high standards of conduct, using a nautical theme based on the customs of the Royal Navy

In setting our objectives, our Trustees have given serious consideration to the Charity Commissions general guidance on public benefit and in particular the advancement of health, education and well-being.

Reserves Policy
The Trustees policy is to ensure that sufficient funding is available to enable the charity to achieve its objectives. When planning activities for the year, the Trustees also take due consideration of the Charity Commissioner's guidance on public benefit.

The Charity is dependent on fundraising efforts by the Parents and Friends Association and charitable donations.

Financial Review
The Trustees are grateful for the generosity and support of donors and cadets with whose help and support, including donations and subscriptions have sustained the unit during the year. Together with existing funds, the unit had sufficient funding and resources to enable a full programme of activities to be undertaken and expanded.

The Trustees consider that current reserves are sufficient to enable the Unit to continue its activities in the future. As at 31 March 2026, cash reserves amounted to £42.266.

Achievements during the year
Chairpersons Annual Report

On behalf of the Management Committee, I am pleased to present the trustee report for Bradford Sea Cadets for the year ended 31st March 2026.

This year has been one of continued commitment, resilience, and progress for the unit. Our core focus has remained the development of young people through the provision of inclusive, high-quality maritime-based education and life skills, supporting them to reach their full physical, intellectual and social potential. Bradford Sea Cadets continues to provide open-access opportunities that foster confidence, teamwork, discipline, and aspiration in a safe and supportive environment.

Cadets and Programmes
Throughout the year, the unit has delivered a broad and engaging programme of activities for both junior and senior cadets. Training has included waterborne activities, seamanship, first aid, leadership, and personal development, alongside opportunities to gain nationally recognised qualifications such as BTEC and DofE. These experiences not only complement formal education but also equip cadets with valuable skills for future employment and lifelong learning.

The dedication of our uniformed and civilian volunteers has once again been central to the success of the unit. I would like to give my sincere thanks to all volunteers, instructors, and committee members who give their time freely to ensure cadets are supported, safeguarded, and encouraged to achieve their best.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2026

Facilities and Development
A significant focus during the year has been on improving the long-term sustainability of our facilities. Progress has been made toward the refurbishment of the unit galley, which will provide a modern, fit-for-purpose training kitchen to support cadet and volunteer development, including access to accredited catering qualifications. We are extremely grateful to those funders who have supported this project and enabled the unit to bridge funding gaps to keep the project moving forward including SIB and Gosling Foundation, and the support of MSSC.

These improvements will not only enhance the day-to-day experience of our cadets but will also strengthen our ability to support district and area-level training for many years to come.

In addition to major capital improvements, the unit has also benefited from internal redecoration, which will continue throughout the year, and the introduction of new furniture across key areas of the building. These improvements have created a brighter, more welcoming, and more functional environment for cadets, volunteers, and visitors. Refreshed communal spaces and improved furnishings support effective training delivery, improve accessibility and comfort, and reinforce a sense of pride in the unit. Together, these enhancements contribute to a safer, more inclusive setting that encourages engagement, wellbeing, and sustained participation.

During the year, the unit was required to replace its existing minibus after it was unfortunately written off. Recognising the essential role that safe and reliable transport plays in enabling cadets to access training, events, competitions, and educational visits, the trustees approved the purchase of a replacement vehicle. The new minibus ensures continuity of activities, supports inclusion by enabling participation for cadets who may otherwise face barriers to attendance and strengthens the unit's ability to operate safely and effectively across district and area activities.

Governance and Finance
The Management Committee has continued to meet regularly to provide oversight of governance, finance, and safeguarding. The trustees recognise their responsibility to manage the charity's funds prudently and to ensure that resources are applied solely in furtherance of our charitable objectives.

Despite the ongoing financial pressures faced by voluntary youth organisations, the unit has remained financially stable during the year. Careful budgeting, successful grant applications, and fundraising efforts have enabled us to meet our operational commitments while continuing to invest in the future of the unit. The trustees consider the financial position at the year end to be satisfactory and proportionate to the unit's size and activities and consider ourselves a going concern.

Looking Ahead
As we look to the coming year, our priorities include:

- Continuing to grow and retain cadet membership.
- Completing key facility improvements.
- Supporting volunteer recruitment and development.
- Strengthening financial sustainability through diversification of income streams.
- Maintaining the highest standards of safeguarding, governance, and delivery.

I am confident that, with the continued dedication of our volunteers, the support of our funders, and the enthusiasm of our cadets, Bradford Sea Cadets will continue to thrive and to make a meaningful and lasting impact on young people across the Bradford area.

Finally, I would like to thank our cadets for their enthusiasm and commitment, their families for their ongoing support, and our wider community partners for the role they play in helping the unit succeed.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2026

Commanding Officers Annual Report for the AGM
The Unit is moving in a very positive direction. Over the past year we have achieved a great deal, most notably gaining a PO Cadet, a Leading Cadet, a Lord-Lieutenant's Cadet, and the Lord Mayor's Cadet. In addition, one cadet has qualified as both a Cadet Rowing Instructor and a Paddle Sport Instructor - exceptional accomplishments that reflect the hard work and dedication within the Unit.

Cadets are thriving, achieving their potential, and actively encouraging friends to join. Retention remains strong, and every cadet is either progressing toward promotion or has recently gained one. They continue to engage enthusiastically in Unit, District, and Area training opportunities.

The Unit has also been awarded a Burgee for 2025/2026, placing us within the top 25% of Units nationally - an achievement that speaks to the commitment of both staff and cadets.

Despite staffing challenges earlier in the year, the team has continued to develop. One member of staff has become a substantive Sergeant, and Sgt Kirk has regained his commission and now serves as a Lieutenant RMR. Under his leadership, the Royal Marines Detachment has doubled in size and continues to grow.

Although the staff development weekend cannot take place this year, I am exploring options for a team-building weekend to ensure we continue to strengthen cohesion and capability.

The relationship between the UMT and staff remains strong, and through close collaboration we have delivered additional activities and made significant improvements to the Unit. Parental involvement has also been outstanding, with generous donations of furniture - including pigeonhole units, chairs, tables, and drawers - as well as contributions to fundraising efforts.

Overall, we have built excellent foundations and have a real opportunity to continue developing and growing. The future of the Unit is genuinely exciting.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2026

Statement of Trustees' Responsibilities
The trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these accounts the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP 2015 (FRS 102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved on behalf of the board of Trustees by:

Danielle Shaw
Unit Chairperson

BRADFORD SEA CADETS
(Incorporating Parents and Friends Association)

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS ON THE UNAUDITED ACCOUNTS OF BRADFORD SEA CADETS

I report on the accounts of the charity for the year ended 31 March 2026 which are set out on pages 7 to 14.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:
(i) examine the accounts under section 145 of the 2011 Act;
(ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
(iii) 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 Commission. 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 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:-
(a) which gives me reasonable cause to believe that in any material respect the requirements:-

(i) to keep accounting records in accordance with section 130 of the 2011 Act; and
(ii) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or
(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Kevin Meddings MAAT

Kevin Meddings Accountancy Services
55 Crowther Avenue
Calverley
Leeds
West Yorkshire
LS28 5SA

Dated:

BRADFORD SEA CADETS
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STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds £	Restricted funds £	Total 2026 £	Total 2025 £
Income					
Grants receivable	2	2,500	3,500	6,000	2,000
Donations		8,214	-	8,214	2,305
Cadet contributions		6,242	-	6,242	5,419
Fundraising		2,882	-	2,882	3,288
Course fees		5,629	-	5,629	-
Other revenue		6,545	-	6,545	5,600
Total income		32,012	3,500	35,512	18,612
Expenditure					
Operating costs	3	23,312	3,500	26,812	31,782
Total expenditure		23,312	3,500	26,812	31,782
Net income/ (expenditure)/ net movement in funds		8,700	-	8,700	(13,170)
Total funds brought forward		68,552	4,819	73,371	86,541
Total funds carried forward		77,252	4,819	82,071	73,371

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BALANCE SHEET
AS AT 31 MARCH 2026

	Notes	Unrestricted funds £	Restricted funds £	Total 2026 £	Total 2025 £
Fixed assets					
Tangible assets	5	67,355	-	67,355	60,949
Current assets					
Cash at bank		10,372	31,894	42,266	12,422
Debtors and prepayments	6	-	36,180	36,180	-
Total assets		77,727	68,074	145,801	73,371
Creditors: amounts falling due within one year	7	(475)	(63,255)	(63,730)	-
Total assets less current liabilities		77,252	4,819	82,071	73,371
Income funds					
Unrestricted funds		77,252	-	77,252	68,552
Restricted funds	8	-	4,819	4,819	4,819
Total charity funds		77,252	4,819	82,071	73,371

The accounts were approved on on behalf of the Trustees by:

Danielle Shaw
Unit Chairperson

BRADFORD SEA CADETS
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STATEMENT OF CASHFLOWS
AS AT 31 MARCH 2026

	Note	**2026** **£**	2025 £
Net cash generated/(used) from operating activities	9	29,844	(9,780)
Cash equivalents at the beginning of the year		12,422	22,202
Total cash equivalents at the end of the year		42,266	12,422

BRADFORD SEA CADETS
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NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2026

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1 Accounting policies

1.1 Basis of preparation

The accounts are prepared under the historical cost convention.

The accounts have been prepared 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 (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

Bradford Sea Cadets meets the definition of a public benefit entity under FRS 102.

Having considered future planned activities and the reserves available to the charity, the trustees are satisfied that the financial statements should be prepared on the going concern basis.

1.2 Incoming resources

Donations and legacies are accounted for when received by the charity. Other income is accounted for on an accruals basis as far as is prudent to do so.

Revenue grants are recognised on receipt, subject to any required conditions being met or services provided.

1.3 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for beneficiaries. These include Governance costs which are those costs associated with meeting the constitutional and statutory requirement of the charity.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life as follows:-

Freehold property	50 years straight line
Motor vehicles	5 years straight line
Sailing equipment	5 years straight line
Equipment	3-5 years straight line.

1.5 Leasing and hire purchase commitments

Rentals payable under operating leases are charged against income on a straight-line basis over the period of the lease.

1.6 Accumulated funds

Unrestricted funds are available to be spent for any of the purposes of the charity.

Restricted funds are subject to specific conditions by donors as to how they may be used.

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NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2026

2. **Grants receivable:**

	Unrestricted funds £	Restricted funds £	2026 £	2025 £
The Sir George Martin Trust	-	3,000	3,000	-
The YAPP Charitable Trust	2,000	-	2,000	2,000
The Craig Charity For Children	500	-	500	-
The Fred Towler Charity Trust	-	500	500	-
	2,500	3,500	6,000	2,000

BRADFORD SEA CADETS
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NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2026

3 Expenditure

	2026	2025
	£	**£**
Charitable activity costs		
Fundraising	15	20
Events and activities	2,575	3,769
Training	532	318
MSCC Contribution	260	120
Overhead costs		
Council tax and trade waste	883	896
Light, heat and water	5,895	12,468
Telephone	605	599
Printing and stationery	-	83
Insurance	3,748	1,649
I T Equipment and software	-	244
Fuel costs	208	469
Maintenance costs		
Buildings	4,116	3,859
Renovations and improvements	9,690	-
Vehicles	825	1,025
Other equipment	50	18
Governance costs		
Independent examination fee (two years)	925	720
Depreciation and (profit) on disposal		
Depreciation	3,589	3,390
(Profit) on disposal of motor vehicle	(9,750)	-
Other revenue costs	2,646	2,135
	26,812	31,782

4 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year (2025 – £nil).

We can confirm that there are no related party transactions that require disclosure in the accounts (2025 – none).

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NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2026

5 Tangible Fixed Assets

	Freehold Property	Motor Vehicles	Sailing Equipment	Equipment	Total
Cost					
At 1 April 2025	126,199	7,200	14,649	24,677	172,725
Additions	-	9,995	-	-	9,995
Disposals	-	(7,200)	-	-	(7,200)
At 31 March 2026	126,199	9,995	14,649	24,677	175,520
Depreciation					
At 1 April 2025	65,463	7,200	14,513	24,600	111,776
Charge for the year	1,519	1,999	45	26	3,589
Disposals	-	(7,200)	-	-	(7,200)
At 31 March 2026	66,982	1,999	14,558	24,626	108,165
Net Book Value					
At 31 March 2026	59,217	7,996	91	51	67,355
At 31 March 2025	60,736	-	136	77	60,949

6 Debtors

	2026 **£**	2025 £
Monies paid in advance	36,180	-

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NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2026

7 Creditors

	2026	2025
	£	£
Loan	63,255	-
Accruals	475	-
	63,730	-

8 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:-

		Movement in funds		
	Balance at 1 April 2025	**Incoming resources**	**Resources expended**	**Balance at 31 March 2026**
	£	**£**	**£**	**£**
Bathroom and toilets	2,258	-	-	2,258
I T Equipment	2,561	-	-	2,561
The Sir George Martin Trust	-	3,000	(3,000)	-
The Fred Towler Charity Trust	-	500	(500)	-
	4,819	3,500	(3,500)	4,819

9 Reconciliation of net movement in funds to net cashflow from operating activities

	2026	2025
	£	£
Net movement in funds	8,700	(13,170)
Add depreciation	3,589	3,390
Less purchase of motor vehicle	(9,995)	-
(Increase) in debtors	(36,180)	-
Increase in creditors	63,730	-
Net cash generated/ (used) from operating activities	29,844	(9,780)