

Independent Examiner's Report to the trustees of Altrincham & Sale Sea Cadet Corps

I report on the accounts of the Corps for the year ended 31 March 2017.

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:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

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 the 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 next 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 2011 Act and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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

Name: JANE CROWTHER - Book Keeper

Address: West Heath, 11 Warren Drive

Hale Barns

Cheshire

WA15 0RP

Date: 12 July 2017

Signed

Altrincham & Sale Sea Cadet Corps

Unit Number 425 - Charity No 520003

Annual Statement of Account for the Unit

SECTION C: TRUSTEES' ANNUAL REPORT - For the year ending 31 March 2017

Unit Address:

Altrincham & Sale Sea Cadets
TS Talisman
Manchester Road
Altrincham
WA14 5PZ

Unit Management Committee members (the 'charity trustees') at year end:

Name	UMC Start Date	Role	Current Role Start Date	Charity Commission Aware	HMRC Aware
Sue Shuffelebotham*	28 Sep 2011	Chairperson	22 Oct 2014	Yes	Yes
Andrea Ashton*	9 Jan 2014	Secretary	22 Oct 2014	Yes	Yes
Jackie Dowson	13 Jan 2015	Treasurer	1 Dec 2015	Yes	Yes
Peter Johnson	9 Sep 2010	Unit Chaplain	9 Sep 2010	Ex-officio	Ex-officio

* Account Signatories (additionally PO Wiles, Admin Officer)

Other persons who were charity trustees during the financial year:

Name	Role	Start Date on UMC	Date Left	Charity Commission Aware	HMRC Aware

Committee Member

Independent Examiner of Accounts: Jane Crowther

Commanding Officer:

PO (SCC) Will Smith

Nature and date of the Unit's constitution (governing document):
Governed by Sea Cadet Regulations.

The method(s) adopted for recruiting new trustees, and how trustees are elected or otherwise appointed (and by whom) in accordance with the Unit's constitution, are as follows:

Unit Management Committee (UMC) members are elected annually at the Annual General Meeting (AGM). UMC members are elected from the membership of the Sea Cadet Unit which is drawn loosely as being those with an interest in the unit. In the event of a vacancy arising during the year (known as a casual vacancy), the UMC have the power to appoint a new UMC member. The UMC member appointed will serve until the date of the next AGM, after which the post will be filled by election.

The Unit's charitable purpose(s) as set out in its constitution 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.

The Unit's main activities and achievements in the financial year:

- The continued provision of high quality unit level training for Royal Marine Cadets, Sea Cadet and Junior Cadets, and the ongoing encouragement of participation in District, Area and national courses and competitions.
- Windows re-installed into two classrooms with security shutters to maintain security
- Galley extended
- Galley fitted out with stainless steel units and new catering equipment
- Storage area created for buoyancy aids with security shutter.

The Sea Cadet Unit trustees acknowledge with thanks the extra support of the Ministry of Defence by way of grants in aid, loan of equipment and services of personnel to the Unit during this financial year.

The Trustees acknowledge with thanks the kind donations and grants awarded as follows:

- B&M Bargains (Aldrincham) for allowing bag packs to be undertaken in their store raising a total of £776.59
- Trafford Housing Trust £31,953.15
- Tesco donation £650
- St Albans Church £100
- One Stop Shop £84.82
- Misc. donations £291.94

Public Benefit:

The UMC continue to give due regard to the public benefit provided by the Unit in relation to the charitable purpose of the Sea Cadet movement as set out in the activities and achievements as outlined above. The aim is to promote the development of young people in achieving their physical, intellectual and social potential as individuals and responsible citizens in a safe environment. In order to achieve this the Unit takes young people from all backgrounds, including where possible those with disabilities and develops their skills and abilities by:

- Regular and structured activities with a nautical theme.
- Allowing young people to take part in activities connected with the wider Sea Cadet movement such as seaborne activities, events and competitions at district, area and national levels.
- Availability of formal educational achievements whilst taking courses to earn badges and promotions.

Contributions are kept low in order to ensure all those who wish to take part in the activities of the Unit may do so.

Reserved, Restricted and Designated Funds

Reserves Policy:

The unit relies heavily on cadet contributions, donations, fundraising activities and successful grant awards, which together form a significantly high proportion of the overall income to the charity; the percentage varies but will usually be in excess of 70-80% of unit income (excluding restricted income for courses and activities).

An unforeseen and sudden reduction of this income (for example if the unit was required to close for a period of time due to unforeseen circumstances), would severely jeopardise the unit's ability to pay its bills and carry out the objects of the charity. To safeguard against such an eventuality, the unit maintains unrestricted reserves at a level equating to 6 months revenue payments, namely utilities and insurance which are paid on monthly schemes and are unlikely to reduce in this short term.

Year-end reserves amounted to £3007.96, equal to approximately six months on that basis.

Restricted Fund: Cadet Activities & Training:

The unit receives payments from parents/carers for courses and activities. If the course is not being held at TS Talisman, the funds must be forwarded to the hosting unit and are therefore held in a Restricted Fund called "Cadet Activities/Training", which is broken down by cadet name. The total amount held at year end can vary significantly and is dictated by the amount paid by parents/carers, the amount waiting to be paid out to hosting units, and funds remaining from cancelled courses waiting to be used for an alternative course/activity at a later date or for refund to the parent/carer.

Year-end Activities & Training funds amounted to £1721.00.

Restricted Funds: Grants & Donations:

Where the unit receives a grant or donation for which the purpose has been specified by the donor, these funds will be held in a restricted fund named to indicate the intended purpose and/or the donor.

Grants & Donations at year-end, for projects yet to be completed, amounted to £0.00.

Unrestricted Designated Fund: The Galley Fund

This fund was set up to ensure that the provision of drinks and confectionary for sale at stand easy does not make a loss and eat into the unit's General Funds. All monies raised from such sales is paid into the Galley Fund which is then used to purchase further items for resale. The amount held at the end of a financial year is determined by the trustees best estimate of the amount required to restock the galley for this purpose during the following month, currently set at a maximum of £200. Any excess is removed from the fund and used generally to further the charity's objects.

At year-end, the Galley Fund contained £706.52

Unrestricted Designated Fund: Uniforms & Badges

Upon joining, the unit receives a uniform upkeep/joining fee from parents/carers. These funds are designated by the trustees to assist with the purchase of uniform badges and slides, or other uniform related items. Where demand exceeds the funds available, the trustees may purchase essential items from general unit funds. The amount held in this fund is determined by the number of payments received and the demand for such items, but is usually a fairly small amount of less than £200 due to the ongoing demand for such items.

At year-end, this fund contained £401.08

Unrestricted Designated Fund: Building/Boat Maintenance and Repairs

Due to the potential high costs involved in ongoing maintenance of buildings and boats, and the fact that the unit would not be able to carry out it's objects without them, trustees may decide to allocate funds for a foreseen purpose related to this as a means of ensuring that these items do not deteriorate beyond repair or to a point where costs are likely to escalate. Where such funds have been allocated, the amount will usually be in line with a quotation or estimate received from a reputable contractor capable of carrying out the work to a standard which meets MSSC/SCC requirements. Funds will be named to indicate the intended purpose (eg. Viking Repairs, Roof Repairs, Security etc.).

At year-end, this fund contained £232.14

There are no restricted funds in deficit.

The Unit and/or its trustees do not hold any assets for other Sea Cadet Units or charities.

Serious Incidents:

The trustees confirm that no serious incidents or other matters have occurred during this financial year which they should have brought to the attention of the Charity Commission and have not done so already.

Date signed as authorised by the Unit's Management Committee:

15/AUG/2017

Unit Treasurer

Unit Chairperson

Note: The statutory audit or independent examination report on the accounts must be attached.

Altrincham & Sale Sea Cadet Corps

Unit Number 425 - Charity No 520003
Annual Statement of Account for the Unit

SECTION A: RECEIPTS AND PAYMENTS ACCOUNT - For the year ending 31 March 2017

(cashflow discrepancy)					
	Cash	Bank	Reserve	Total	Last Year
Receipts:					
Activities	8,106.50	758.84	0.00	8,865.34	5,186.00
Contributions	307.00	8,941.00	0.00	9,248.00	9,098.50
Donations	869.07	257.69	0.00	1,126.76	3,600.01
Fundraising	2,359.83	0.00	0.00	2,359.83	1,565.45
Galley Sales	2,166.51	0.00	0.00	2,166.51	2,526.81
Gift Aid (HMRC Charities)	0.00	2,270.37	0.00	2,270.37	1,640.17
Grants	0.00	31,953.15	0.00	31,953.15	3,756.94
Interest	0.00	0.00	1.03	1.03	1.52
Miscellaneous Rcts	100.80	431.22	0.00	532.02	347.14
Room Hire	170.00	0.00	0.00	170.00	940.00
Training External Groups	0.00	0.00	0.00	0.00	0.00
Uniforms & Badges	721.00	0.00	0.00	721.00	702.60
				0.00	
				0.00	
				0.00	
Total Receipts	14,800.71	44,612.27	1.03	59,414.01	29,365.14

-Payments:

-Activities Expense	185.82	6,682.45	0.00	6,868.27	3,802.30
-Adult Training	0.00	0.00	0.00	0.00	0.00
-Boat & Equipment	15.00	2,993.57	0.00	3,008.57	5,580.83
-Building/Site Maintenance	84.43	32,027.36	0.00	32,111.79	5,744.25
-Cleaning Products	25.76	246.02	0.00	271.78	389.80
-Consumables	83.24	347.54	0.00	430.78	354.35
-Engraving	0.00	0.00	0.00	0.00	0.00
-Food/Catering	731.39	657.16	0.00	1,388.55	1,016.99
-Fundraising Expense	0.00	75.42	0.00	75.42	230.40
-Galley Supplies (other)	57.67	106.15	0.00	163.82	57.03
-Galley Supplies for resale	503.44	1,091.84	0.00	1,595.28	1,730.27
-Health & Safety	0.00	14.99	0.00	14.99	0.00
-Miscellaneous Exp.	197.68	2,618.02	0.00	2,815.70	993.73
-Peel Holdings	0.00	60.00	0.00	60.00	120.00
-Signage	0.00	39.58	0.00	39.58	75.73
-Stationery/Office Supplies	166.51	486.80	0.00	653.31	709.77
-Technology	0.00	182.97	0.00	182.97	4,046.79
-Training/Materials	35.90	4,563.00	0.00	4,598.90	204.89
-Transport	328.73	44.10	0.00	372.83	444.74
-Uniform, Badges, Stores	152.72	812.89	0.00	965.61	559.06
-Utilities & Insurance	0.00	5,009.78	0.00	5,009.78	4,259.91
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
Total Payments	2,568.29	58,059.64	0.00	60,627.93	30,320.84

Net of receipts/(payments)	12,232.42	(13,447.37)	1.03	(1,213.92)	(955.70)
Transfers between funds	(12,741.65)	12,741.65	0.00	0.00	0.00
Balance last year end	752.03	7,390.68	3,006.36	11,149.07	12,104.77
Balance this year end	242.80	6,684.96	3,007.39	9,935.15	11,149.07

Unreconciled funds (including uncashed cheques)
Bank Statement Balance

134.00
6,818.96

Altrincham & Sale Sea Cadet Corps

Unit Number 448 - 4 Bartlett No 830003
Annual Statement of Account for the Unit

RECEIPTS AND PAYMENTS ACCOUNT - For the year ending 31 March 2017

	Cash	Bank	Reserve	Total	Last Year
Receipts:					
Activities	8,106.50	758.84	0.00	8,865.34	5,186.00
Contributions	307.00	8,941.00	0.00	9,248.00	9,098.50
Donations	869.07	257.69	0.00	1,126.76	3,600.01
Fundraising	2,389.83	0.00	0.00	2,389.83	1,565.45
Garage Sales	2,166.51	0.00	0.00	2,166.51	2,526.81
Gift Aid (JHMRC Charities)	0.00	2,270.37	0.00	2,270.37	1,640.17
Grants	0.00	31,953.15	0.00	31,953.15	3,756.94
Interest	0.00	0.00	1.03	1.03	1.52
Miscellaneous Receipts	100.80	431.22	0.00	532.02	347.14
Room Hire	170.00	0.00	0.00	170.00	940.00
Training External Groups	0.00	0.00	0.00	0.00	0.00
Uniforms & Badges	721.00	0.00	0.00	721.00	702.60
				0.00	
				0.00	
				0.00	
Total Receipts	14,800.71	44,612.27	1.03	59,414.01	39,365.14

Payments:					
Activities Expense	185.82	6,682.45	0.00	6,868.27	3,802.30
Adult Training	0.00	0.00	0.00	0.00	0.00
Boat & Equipment	15.00	2,993.57	0.00	3,008.57	5,580.83
Building Site Maintenance	84.43	32,027.36	0.00	32,111.79	5,744.25
Cleaning Products	25.76	246.02	0.00	271.78	389.80
Consumables	83.24	347.54	0.00	430.78	354.35
Engraving	0.00	0.00	0.00	0.00	0.00
Food Catering	731.30	657.16	0.00	1,388.46	1,016.99
Fundraising Expense	0.00	75.42	0.00	75.42	230.40
Galley Supplies (other)	57.67	106.15	0.00	163.82	57.03
Galley Supplies (in resale)	503.44	1,091.84	0.00	1,595.28	1,730.27
Health & Safety	0.00	14.99	0.00	14.99	0.00
Miscellaneous Exp.	197.68	2,618.02	0.00	2,815.70	993.73
Peel Holdings	0.00	60.00	0.00	60.00	120.00
Storage	0.00	39.58	0.00	39.58	75.73
Stationery/Office Supplies	166.51	486.80	0.00	653.31	709.77
Technology	0.00	182.97	0.00	182.97	4,046.79
Training Materials	35.90	4,563.00	0.00	4,598.90	204.89
Transport	328.73	44.10	0.00	372.83	444.74
Uniform, Badges, Stores	152.72	812.89	0.00	965.61	559.06
Utilities & Insurance	0.00	5,009.78	0.00	5,009.78	4,259.91
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
Total Payments	2,868.20	58,059.64	0.00	60,927.84	30,320.84

Net of receipts (payments)	12,932.42	(13,447.37)	1.03	(1,213.92)	(955.70)
Transfers between funds	(12,741.65)	12,741.65	0.00	0.00	0.00
Balance last year end	752.01	7,300.68	3,006.36	11,149.07	12,104.77
Balance this year end	242.80	6,684.96	3,007.39	9,935.15	11,149.07

Unreconciled funds (including uncashed cheques)
Bank Statement Balance

134.00
6,818.96

Altrincham & Sale Sea Cadet Corps

Unit Number 425 - Charity No 520003
Annual Statement of Account for the Unit

SECTION A: RECEIPTS AND PAYMENTS ACCOUNT - For the year ending 31 March 2017

	Cash	Bank	Reserve	Total	Last Year
Receipts:					
Activities	8,106.50	758.84	0.00	8,865.34	5,186.00
Contributions	307.00	8,941.00	0.00	9,248.00	9,098.50
Donations	869.07	257.69	0.00	1,126.76	3,600.01
Fundraising	2,359.83	0.00	0.00	2,359.83	1,565.45
Galley Sales	2,166.51	0.00	0.00	2,166.51	2,526.81
Gift Aid (HMRC Charities)	0.00	2,270.37	0.00	2,270.37	1,640.17
Grants	0.00	31,953.15	0.00	31,953.15	3,756.94
Interest	0.00	0.00	1.03	1.03	1.52
Miscellaneous Rcts	100.80	431.22	0.00	532.02	347.14
Room Hire	170.00	0.00	0.00	170.00	940.00
Training External Groups	0.00	0.00	0.00	0.00	0.00
Uniforms & Badges	721.00	0.00	0.00	721.00	702.60
				0.00	
				0.00	
				0.00	
Total Receipts	14,800.71	44,612.27	1.03	59,414.01	29,365.14

-Payments:					
-Activities Expense	185.82	6,682.45	0.00	6,868.27	3,802.30
-Adult Training	0.00	0.00	0.00	0.00	0.00
-Boat & Equipment	15.00	2,993.57	0.00	3,008.57	5,580.83
-Building/Site Maintenance	84.43	32,027.36	0.00	32,111.79	5,744.25
-Cleaning Products	25.76	246.02	0.00	271.78	389.80
-Consumables	83.24	347.54	0.00	430.78	354.35
-Engraving	0.00	0.00	0.00	0.00	0.00
-Food/Catering	731.39	657.16	0.00	1,388.55	1,016.99
-Fundraising Expense	0.00	75.42	0.00	75.42	230.40
-Galley Supplies (other)	57.67	106.15	0.00	163.82	57.03
-Galley Supplies for resale	503.44	1,091.84	0.00	1,595.28	1,730.27
-Health & Safety	0.00	14.99	0.00	14.99	0.00
-Miscellaneous Exp.	197.68	2,618.02	0.00	2,815.70	993.73
-Peel Holdings	0.00	60.00	0.00	60.00	120.00
-Signage	0.00	39.58	0.00	39.58	75.73
-Stationery/Office Supplies	166.51	486.80	0.00	653.31	709.77
-Technology	0.00	182.97	0.00	182.97	4,046.79
-Training/Materials	35.90	4,563.00	0.00	4,598.90	204.89
-Transport	328.73	44.10	0.00	372.83	444.74
-Uniform, Badges, Stores	152.72	812.89	0.00	965.61	559.06
-Utilities & Insurance	0.00	5,009.78	0.00	5,009.78	4,259.91
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
Total Payments	2,568.29	58,059.64	0.00	60,627.93	30,320.84

Net of receipts/payments	12,232.42	(13,447.37)	1.03	(1,213.92)	(955.70)
Transfers between funds	(12,741.65)	12,741.65	0.00	0.00	0.00
Balance last year end	752.03	7,390.68	3,006.36	11,149.07	12,104.77
Balance this year end	242.80	6,684.96	3,007.39	9,935.15	11,149.07

Unreconciled funds (including uncashed cheques)
Bank Statement Balance

134.00
6,818.96

Altrincham & Sale Sea Cadet Corps

Unit Number 425 - Charity No 520003

Interim Report - Statement of funds to UMC for year ending 31 March 2017

Covering transactions up to:

31st March 2017

ACCOUNT ACTIVITY TO DATE	CASH & CHEQUES	CURRENT ACCOUNT	RESERVE ACCOUNT	TOTAL
Opening balance at 1st April	752.03	7,390.68	3,006.36	11,149.07
Receipts	14,800.71	44,612.27	1.03	59,414.01
Payments	2,568.29	58,059.64	0.00	60,627.93
Transfers	(12,741.65)	12,741.65	0.00	0.00
Balance of Funds	242.80	6,684.96	3,007.39	9,935.15

Less Restricted Funds:	*	0.00
	*	0.00
	*Cadet Training	1,721.00
	*	0.00
	*Talisman Club	0.00
		<u>1,721.00</u>

Less Unrestricted Designated Funds:	-	0.00
	Galley	706.52
	Uniforms & Badges	401.08
	Boat Repairs	232.14
		<u>1,339.74</u>

Less Unrestricted Reserves for 6 months at an estimated £500 per month: 3,000.00

Available Balance: 3,874.41

**Restricted funds must only be used for the purpose intended or as specified by the donor. Upon completion of a project, excess funds must either be returned or written permission obtained to reallocate them to an alternative project, dependent upon the circumstances. (There is no legal restriction on designated funds).*

Outstanding Receipts (if any):	Outstanding Payments (if any):
New alarm system, approx amount 500.00	14/3/17 001576 Miss Leigh 54.00
<u>500.00</u>	<u>54.00</u>

Comments & items for discussion:
Not yet had bill for new alarm system

Figures may not match statement or month end accounts balances due to possibly including uncleared transactions up to time of printing on 8 June 2017

Altrincham & Sale Sea Cadet Corps

Unit Number 425 - Charity No 520003

Interim Report - Statement of funds to UMC for year ending 31 March 2017

Covering transactions up to:

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Receipts	14,800.71	44,612.27	1.03	59,414.01
Payments	2,568.29	58,059.64	0.00	60,627.93
Transfers	(12,741.65)	12,741.65	0.00	0.00
Balance of Funds	242.80	6,684.96	3,007.39	9,935.15

Less Restricted Funds:	*	0.00
	*	0.00
	*Cadet Training	1,721.00
	*	0.00
	*Talisman Club	0.00
		<u>1,721.00</u>

Less Unrestricted Designated Funds:	-	0.00
	Galley	706.52
	Uniforms & Badges	401.08
	Boat Repairs	232.14
		<u>1,339.74</u>

Less Unrestricted Reserves for 6 months at an estimated £500 per month: 3,000.00

Available Balance:

3,874.41

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Altrincham & Sale Sea Cadet Corps

Unit Number 425 - Charity No 520003

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Payments	2,568.29	58,059.64	0.00	60,627.93
Transfers	(12,741.65)	12,741.65	0.00	0.00
Balance of Funds	242.80	6,684.96	3,007.39	9,935.15

Less Restricted Funds:	*	0.00
	*	0.00
	*Cadet Training	1,721.00
	*	0.00
	*Talisman Club	0.00
		<u>1,721.00</u>

Less Unrestricted Designated Funds:	-	0.00
	Galley	706.52
	Uniforms & Badges	401.08
	Boat Repairs	232.14
		<u>1,339.74</u>

Less Unrestricted Reserves for 6 months at an estimated £500 per month: **3,000.00**

Available Balance: **3,874.41**

**Restricted funds must only be used for the purpose intended or as specified by the donor. Upon completion of a project, excess funds must either be returned or written permission obtained to reallocate them to an alternative project, dependent upon the circumstances. (There is no legal restriction on designated funds).*

Outstanding Receipts (if any):	Outstanding Payments (if any):
New alarm system, approx amount 500.00	14/3/17 001576 Miss Leigh 54.00
<u>500.00</u>	<u>54.00</u>

Comments & items for discussion:
Not yet had bill for new alarm system

Figures may not match statement or month end accounts balances due to possibly including uncleared transactions up to time of printing on 8 June 2017