

Independent examiner's report on the accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name

FILEY SEA CAPETS

On accounts for the year
ended

31 MARCH 2017

Charity no
(if any)

517293

Set out on pages

A1 A2 A3

(remember to include the page numbers of additional sheets)

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 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. ~~The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [named body]]. Delete [] if not applicable.~~

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 Commission (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 statement

My examination was carried out in accordance with 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 statement below.

**Independent
examiner's statement**

In connection with my examination, no material matters have come to my attention (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or the accounts did not comply with the applicable requirements concerning the form and content 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 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.

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

Signed:



Date:

11 December 2017

Name:

MADELINE HORNER

Relevant professional
qualification(s) or body
(if any):

CERT RSCB
CEFA
CENAR

Address:

70 PASTURE CRESCENT

FILEY

NORTH YORKSHIRE YO14 0EZ

Section B

Disclosure


Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

- ① Declared within the financial records of FILEY SEA CAPETS is the income and expenditure details for the BRIDLINGTON SEA CAPET UNIT.

While the accounting records for the FILEY unit were comprehensive there were only accounting records provided for the BRIDLINGTON unit for April, June and July 2016. This has been brought to the attention

THE SEA CADETS ANNUAL STATEMENT OF ACCOUNT* FOR THE UNIT		Form SCC A3 (R&P) Mar-2007	
RECEIPTS & PAYMENTS ACCOUNT for year ended 31 March 2017			
(*Units in Scotland: This Statement's form and content and its scrutiny are governed by Regulations – SSI 2006/218)			
(Also to be forwarded to Area Business & Management Director and as otherwise directed no later than 1 November each year)			
Unit Name: FILEY SEA CADETS		Charity No. 517293	
Fund-name/purpose (if not held for the Unit's general purposes):-		THIS	LAST
	Notes	YEAR	YEAR
		£	£
REVENUE RECEIPTS –			
HQ-GRANTS:			
- CAPITATION			
- TRAVEL EXPENSE REFUNDS		764.72	
- DIRECT			
- SCVA (Sea Cadet Victualling Allowance)			
OTHER GRANTS		4,200.00	
CADET CONTRIBUTIONS		7,131.00	6,896.49
OTHER DONATIONS		24,188.95	14,158.26
LEGACIES			
MOD - BOAT REPAIR GRANT			
FUNDRAISING PROCEEDS (not Special Events as below)		6,226.98	5,653.23
SPECIAL EVENTS PROCEEDS (as charitable activity only)			
OTHER CHARITABLE ACTIVITIES:			
- COMPETITION RECEIPTS			
- COURSE FEES		2,646.30	2,266.86
SUNDRY SALES RECEIPTS		409.50	485.00
INVESTMENT INCOME RECEIVED			
BANK DEPOSIT INTEREST		5.61	2.07
PROPERTY RENTS (includes any occasional lettings/hirings)		200.00	124.00
OTHER REVENUE RECEIPTS		4,319.51	809.00
TOTAL REVENUE RECEIPTS A		50,092.57	30,194.91
NON-REVENUE RECEIPTS –			
INVESTMENT SALES PROCEEDS			
PROCEEDS FROM SALES OF OTHER FIXED ASSETS			
LOANS RECEIVED/RECOVERED (include grants per contra*)			
TRANSFERS FROM ANY OTHER* FUND OF THE UNIT			
ANY OTHER RECEIPTS			
TOTAL NON-REVENUE RECEIPTS B			
(*Attach that Fund's similar Account of Receipts as page AC1A, and so on)			
(*Note: Loan <u>write-offs</u> are 'receipts' here and 'payments' on page AC2)			
TOTAL RECEIPTS (=A+B) C		50,092.57	30,194.91
Reconciliation:-			
NET CHANGE FOR YEAR IN CASH/BANK BALANCE:-			
- REVENUE ITEMS (= A – D from page AC2)	G	11,147.77	2,307.88
- NON-REVENUE ITEMS (= B – E from page AC2)	H		
- COMBINED (=G+H)		11,147.77	2,307.88
CASH/BANK BALANCE FROM LAST YEAR-END		2,307.88	
CASH/BANK BALANCE AT THIS YEAR-END		13,455.65	2,307.88

THE SEA CADETS ANNUAL STATEMENT OF ACCOUNT* FOR THE UNIT		Form SCC A3 (R&P) Mar-2007	
RECEIPTS & PAYMENTS ACCOUNT for year ended 31 March 2017 (*Units in Scotland: This Statement's form and content and its scrutiny are governed by Regulations – SSI 2006/218) (Also to be forwarded to Area Business & Management Director and as otherwise directed no later than 1 November each year)			
Unit Name: FILEY SEA CADETS		Charity No: 517293	
Fund-name/purpose (if not held for the Unit's <u>general</u> purposes):-		THIS YEAR	LAST YEAR
Notes		£	£
REVENUE PAYMENTS –			
FUNDRAISING COSTS (not: Special Events as below)		1,145.59	573.14
INVESTMENT MANAGEMENT COSTS (if any)			
DIRECT CHARITABLE ACTIVITY COSTS:			
- SPECIAL EVENTS COSTS			72.00
- COMPETITION COSTS			30.00
- TRAVEL COSTS		587.00	507.00
- CATERING COSTS		678.82	2,577.20
- TRAINING COURSES COSTS		4,558.04	3,278.96
- GRANTS (including any charitable loans written off)			
ARTICLES PURCHASED FOR RESALE			
OVERHEAD COSTS FOR:			
- RENT / COUNCIL TAX			
- HEAT, LIGHT & WATER		1,438.92	2,373.96
- TELEPHONE		1,040.38	806.64
- POSTAGE		8.55	12.98
- PRINTING & STATIONERY		310.35	263.68
MAINTENANCE COSTS FOR:			
- BUILDINGS		8,796.32	2,900.14
- BOATS		1,453.05	3,529.79
- VEHICLES		1,705.36	650.50
- COMPUTERS			
- OTHER EQUIPMENT		669.36	490.96
FUEL COSTS		1,969.15	1,688.93
INSURANCE COSTS		2,679.55	3,223.05
BANK INTEREST & CHARGES		15.00	4.00
CHARITY GOVERNANCE COSTS:			
- FOR AUDIT OR INDEPENDENT EXAMINATION			
- FOR ACCOUNTS PREPARATION			
- FOR LEGAL ADVICE (for constitution or trustees)		7,140.00	1,800.00
OTHER REVENUE COSTS		4,749.36	3,104.10
TOTAL REVENUE PAYMENTS D		38,944.80	27,887.03
NON-REVENUE PAYMENTS –			
FOR INVESTMENTS PURCHASED			
FOR OTHER FIXED ASSETS (including any <u>improvements</u>)			
LOANS MADE/REPAID			
TRANSFERS FROM ANY OTHER ² FUND OF THE UNIT			
ANY OTHER PAYMENTS			
TOTAL NON-REVENUE PAYMENTS E			
TOTAL PAYMENTS (=D+E) F		38,944.80	27,887.03
(² Attach that Fund's similar Account of Payments as page AC2A, and so on)			

THE SEA CADETS ANNUAL STATEMENT OF ACCOUNT* FOR THE UNIT		Form SCC A3 (R&P) Mar-2007
STATEMENT OF BALANCES & ACCOUNTS NOTES for year ended 31 March 2017 (*Units in Scotland: This Statement's form and content and its scrutiny are governed by Regulations – SSI 2006/218) (Also to be forwarded to Area Business & Management Director and as otherwise directed no later than 1 November each year)		
Unit Name: FILEY SEA CADETS		Charity No: 517293
In England & Wales: STATEMENT OF ASSETS & LIABILITIES (English/Welsh/Ni Units: fig valuations/costs or accounts notes required)	Name of Fund <div style="border: 1px solid black; padding: 2px;">if restricted</div>	THIS YEAR £ LAST YEAR £
ASSETS:		
CASH/BANK BALANCE(S) AT YEAR-END (from page AC1)		13,455.65 2,307.88
CASH/BANK BALANCE(S) AT YEAR-END (from page AC1A)		50,092.57 30,194.91
BANK DEPOSITS (if any) not included above		
LOANS RECOVERABLE		
OTHER DEBTS (total recoverable – exclude any "accruals")		
*STOCKS OF ITEMS FOR RESALE (total cost)		
INVESTMENTS (present value of securities &c)		
INVESTMENTS (ditto – belonging to a Restricted Fund, if any)		
*OTHER FIXED ASSETS:		
- LAND & BUILDINGS		500,000.00 500,000.00
- BOATS		35,280.00 39,200.00
- VEHICLES		9,600.00 12,000.00
- COMPUTERS		1,280.00 1,600.00
- OTHER EQUIPMENT		38,400.00 48,000.00
*For all these items (including any gifts at estimated value when given) state their total <u>present value</u> here if lower than as above		[] []
LIABILITIES		
LOANS REPAYABLE		
OTHER CREDITORS (total payable – exclude any "accruals")		
CONTINGENT LIABILITIES (estimated total amount)		
[Scottish] ACCOUNTS NOTES* (if not within Annual Report) For any <u>separate</u> Receipts & Payments Account included in this Statement of Account: the nature and purpose of each Fund accounted for and the legal restrictions on its use		
Total number and amount of any grants paid to (i) individuals and (ii) institutions, analysed by type of activity or project	Give page no(s). - or say if none	<div style="border: 1px solid black; width: 100px; height: 30px;"></div>
Amount of trustee remuneration (inc. to connected persons) paid and the legal authority for it	(or say if none)	<div style="border: 1px solid black; width: 100px; height: 30px;"></div> Authority:
Amount of any trustee expenses reimbursed and for how many trustees	(or say if none)	<div style="border: 1px solid black; width: 100px; height: 30px;"></div> For how many:
Amount and nature of any other trustee-transactions (including with connected persons, stating the relationship) - together with any amount owing at the year-end (say if none)		<div style="border: 1px solid black; width: 100px; height: 30px;"></div> Nature:
Any further information that 'may reasonably assist' a reader's understanding	Give page no(s).	<div style="border: 1px solid black; width: 100px; height: 30px;"></div> - or say if none
(*Show details on an extra attached (numbered) page if necessary)		
Signed as authorised by the Unit's Management Committee Date:		<div style="border: 1px solid black; width: 100px; height: 20px;"></div>
 Nick Ingham <small>Digitally signed by Nick Ingham Date: 2017.12.20 22:16:09 Z</small>		Unit Treasurer
		Unit Chairman
Note: The statutory audit or independent examination report on this Statement of Account must be attached.		

**THE SEA CADETS
ANNUAL STATEMENT OF ACCOUNT* FOR THE UNIT**

Form
SCC A3 (R&P)
Mar-2007

TRUSTEES' ANNUAL REPORT ON ACTIVITIES for year ended 31 March 2017

(*Units in Scotland: This Statement's form and content and its scrutiny are governed by Regulations - SSI 2006/218)

(Also to be forwarded to Area Business & Management Director and as otherwise directed no later than 1 November each year)

Unit Name: FILEY SEA CADETS

Charity No: 517293

Unit address (or address for correspondence):-

House name:	TS UNSEEN
Street and No:	SOUTHDENE
Area or Estate:	
Town/City:	FILEY
County:	NORTH YORKSHIRE
Post Code:	YO14 9BB

Unit Management Committee members (the 'charity trustees') at date of signing Report:-

NICHOLAS INGHAM	
LOUISE DOUGLAS	
ANTONY FLETCHER	
ANDREW GARSIDE	
DIANE SHAW	
KEN LOMAS	

Names of any other persons who were charity trustees of the Unit at any time in the financial year:-

Name of any person who is now (or was, in the financial year) a 'trustee for the charity' - i.e., holding or in possession of any assets belonging to the Unit (includes custodians, nominees &c) [not: Scotland]:-

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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 were:-

ONGOING CADET TRAINING, ONGOING MAINTAINACE OF BOATS AND BUILDING

Ac 4

Unit Name: FILEY SEA CADETS

Trustees Report - Page 1 of 2

Charity No: 517293

The charity 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 charity trustees' policy aims to maintain unrestricted reserves at a level equating to 12 months revenue payments in order to safeguard the Unit's ongoing activities from any unexpected fluctuations in income. Year-end reserves amounted to £18,705.00 equal to 23 months' on that basis.

[Delete this section if not applicable]

The Unit holds <enter sum> in designated funds representing fixed assets needed for future activities and <enter sum> for future projects to be carried out in <Enter No of Months/Yrs> as currently planned/expected

[Delete this section unless the Unit has a Restricted Fund in deficit]

A restricted fund held for the purpose of was in deficit to the extent of as at the year-end as a result of the following circumstances:

and the steps being taken to rectify it are:-

During the financial year the Unit received the following donated facilities/services [not: English, Welsh or NI Units]:-

The Unit and/or its trustees held the following assets for the charity/ies named below, whose charitable purposes are as set out hereunder. Special arrangements for the safe custody of those assets and their segregation from the Unit's own assets are as set out below [English, Welsh & NI Units: Delete this section if not applicable; Units in Scotland: This disclosure is not mandatory]:-

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

..... Unit Treasurer

..... Unit Chairman

Note: The statutory audit or independent examination report on this Statement of Account must be attached.

Trustees Report - Page 2 of 2

ACS

Unit Name: FILEY SEA CADETS

Trustees Report - Page 1 of 2

Charity No: 517293

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[Delete this section if not applicable]

The Unit holds <enter sum> in designated funds representing fixed assets needed for future activities and <enter sum> for future projects to be carried out in <Enter No of Months/Yrs> as currently planned/expected

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

..... Unit Treasurer

..... Unit Chairman

Note: The statutory audit or independent examination report on this Statement of Account must be attached.

Trustees Report - Page 2 of 2

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