

Leander (Kingston) Sea Scout Group
Independent Examiner's Report – year ending 31st March 2012

Independent examiner's report to the trustees

I report on the accounts of the Trust for the year ending 31st March 2012.

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 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 43 of the 1993 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 43(7)(b) of the 1993 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 matter has come to my attention which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 41 of the 1993 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act

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

Signed:

..... 

Name:

Mr Andrew Timothy Brown BA (Hons) ACCA

Address:

6 Pulteney Terrace
Bath
BA2 4HJ

Date:

..... 9 August 2012

Leander (Kingston) Sea Scout Group
Statement of income and expenditure – year ending 31st March 2012

Income	2012	2011
	£	£
Subscriptions	14,384.00	9,895.00
Gift aid (note 1)	5,708.61	1,836.90
Donations	400.00	1,650.00
Use of HQ	581.00	350.00
Use of boats (note 2)	770.00	1,205.00
Fundraising (note 3)	871.60	190.41
Camp receipts	2,780.00	608.21
Great River Race receipts	960.00	1,040.00
Sale of uniforms/badges	835.00	668.00
Sale of equipment (note 4)	1,226.97	0.00
Miscellaneous	0.00	154.00
	<u>28,517.18</u>	<u>17,597.52</u>

Expenditure	2012	2011
	£	£
District, County, National fees	3,696.00	3,744.00
Subscription refunds	40.00	197.03
HQ maintenance (note 5)	1,974.78	5,718.01
HQ insurance	1,835.03	1,777.35
HQ services (note 6)	2,169.71	2,367.45
Boats purchase	0.00	1,400.00
Boat maintenance	218.13	248.66
Boat insurance/licenses	359.66	3,186.46
Great River Race fees	1,260.00	1,100.00
Fundraising expenses (note 3)	0.00	25.00
Training	295.00	389.50
Activities/meeting expenses	321.91	124.76
Camp expenses	2,397.82	269.20
Uniforms/badges purchase	3,602.94	1,315.09
Admin and miscellaneous	529.07	304.54
	<u>18,700.05</u>	<u>22,167.05</u>

	<u>18,700.05</u>	<u>22,167.05</u>
Excess of expenditure over income		4,569.53
Excess of income over expenditure	9,817.13	

Treasurers Report

The accounts are presented in a real time style. In other words what appears on the bank statement is what appears in the year end accounts. We do not have the resources to make accruals for liabilities and credits which will fall into next year's accounts. That having been said I am mindful that to the best of my knowledge the sums not included very small or have been adequately covered by budget planning.

Generally funds are good and place the Group in a position where standards can be maintained and in many areas matters can be improved.

Note 1 Gift Aid increase is as a result of several years of recovery being achieved during the past 12 months.

Note 2 The use of boats and the Great River Race income and expenditure should be read in conjunction with one another. The presentation used is consistent with the need to provide a comparison as required by the Charity Commission.

Note 3 The increase in Fundraising is thanks to selected members of the Executive who have done a sterling job with even better results to follow.

Note 4 Sale of surplus equipment including a trailer, outboard and Topper sailing boats


Note 5 HQ maintenance was put on hold until funds were replenished. A large grant from the Lottery received in May 2012 will allow postponed maintenance to be completed in the present year.

Note 6 Breakdown of HQ services:

	2012	2011
Gas	508.00	493.68
Electricity	536.12	521.52
Water	164.22	283.50
Telephone (now discontinued)	0.00	42.51
Council tax / Environment agency	961.37	1,026.24
Total	2,169.71	2,367.45

Other notes

Uniform sales (835.00) should be compared with Uniform and Badge Purchase (3,602.94) this shows the group has a notional stock of £2,767.94. This is not that case as Badges and certain items of uniform are given to members.




Paul Lomas-Clarke

Leander (Kingston) Sea Scout Group
Statement of cash and bank balances – year ending 31st March 2012

	Bank	Cash	Total
	£	£	£
Balance at 31st March 2011	4,671.59	6.55	4,678.14
Balance at 31st March 2012	14,495.27	0.00	14,495.27
			9,817.13
Excess of income over expenditure			9,817.13

Approved by the trustees on 29/10/12 and signed on their behalf by:


Nigel Duffin
Group Chairman