



Ajax
Sea Scout Group
and
Explorer Sea Scout Unit
Royal Navy Recognised

Annual Report and Statement of Financial Activity

for the year ended 31st March 2009

Contents

	Page
Group Information	1
Trustees Report	2 - 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Income and Expenditure Account	6
Balance Sheet	7
Notes to the Accounts	8 - 9

4th Thames Ditton 'Ajax' Sea Scouts

In common with all Scout groups, the 4th Thames Ditton 'Ajax' Sea Scouts ("the Group" or "the Charity") is a charity established under the Royal Charter granted to The Scout Association dated 4th January 1912 as amended by supplemental charters dated 28th March 1949, 18th February 1959, 5th May 1967 and 19th July 1991. Trustees are appointed in accordance with the Policy, Organisation and Rules of the Scout Association.

Group Information

Charity Registration Number:	303764
Scout Association Registration Number:	25880
President:	Mrs Marguerite Rollason MBE
Vice Presidents:	Mrs Doreen Neal Mrs Brenda Sharman
Trustees Ex-Officio:	
Group Scout Leader	George Barber
Assistant Group Scout Leader	Mark Marriott
Assistant Group Scout Leader	Adrian Sancroft
Beaver Scout Leader	Mrs Polly Zabari
Cub Scout Leader	Paul Williams
Sea Scout Leader	Christopher West
Explorer Sea Scout Leader	Mrs Dinah Mallett
Trustees Nominated:	
The President and Vice Presidents	
Group Chairman	Toby Stephens
Group Vice Chairman	Mervyn Jackson
Supporters	Mrs Alison Derrick Mrs Susan Hawkings Ray Mears
Trustees Elected:	
Group Treasurer	John Moore
Group Secretary	Ms Caroline Palmer-Hall
Assistant Group Secretary	Mrs Janet Barber
Beaver Scout Parent	Mrs Susan Drewett
Beaver Scout Parent	Dr Roger Hibbard
Cub Scout Parent	Ben Darlow
Cub Scout Parent	Mrs Alex Rutherford
Sea Scout Parent	Barry Thomas
Sea Scout Parent	Ms Caroline Palmer-Hall
Explorer Sea Scout Parent	Mrs Dawn Winslow
Explorer Sea Scout Parent	Perry Stock
Custodian Trustees:	The Scout Trust Corporation
Advisers:	
Food Hygiene Regulations Independent Examiner	Mrs Jackie Marriott C Roy Maugham
Contact Name and Address:	Mark Marriott Little Compton Fairmile Park Road Cobham Surrey KT11 2PG

Trustees Report

The Trustees present their report and the financial statements for the 4th Thames Ditton 'Ajax' Sea Scout Group for the year ended 31st March 2009.

Responsibilities of the Trustees

Charity law requires the Trustees to keep accounting records and prepare annual statements of account for the Charity which must be audited or independently examined and provided to the Charity Commission. In preparing the annual statement of accounts the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Comply with applicable accounting standards subject to any material departures disclosed and explained in the annual statement of accounts; and
- Prepare the annual statement of accounts on a going concern basis unless it is inappropriate to assume the Charity will continue its operations.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and are responsible for safeguarding its assets and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Review of Activity of the Charity

The Group currently has an active Beaver Scout Colony, Cub Scout Pack and Sea Scout Troop and a partnership agreement with the Ajax Explorer Sea Scout Unit. Key details of each Section are as follows:

- The Beaver Colony is for boys and girls aged 6 to 8 years. The Colony meets once a week and as at 31st of March 2009 has 23 members (2008: 22).
- The Cub Scout Pack is for boys and girls aged 8 to 11 years. The Pack meets once a week and as at 31st of March 2009 has 25 members (2008: 27).
- The Sea Scout Troop is for boys and girls aged 11 to 15. The Troop normally meets twice a week and as at 31st of March 2009 has 31 members (2008: 29).
- The Explorer Sea Scout Unit is for boys and girls aged 15 to 18. The Unit normally meets once a week and as at 31st of March 2009 has 13 members (2008: 11)

All Sections have continued to work in accordance with the progressive training scheme as laid down by the Scout Association.

The Group has continued to operate a Royal Yachting Association Training Centre based at the Water Activities Centre and operated jointly with Warspite Sea Scouts. The RYA Centre's Principal is supported by a team of RYA Instructors with qualifications covering sailing, power boating, VHF communications and first aid.

The Group is one of just one hundred Sea Scout Groups in the United Kingdom recognised by the Royal Navy. This prestigious and beneficial recognition requires a rigorous annual inspection.

Reserves

The Trustees have adopted a formal policy on reserves which is reflected in these accounts. The policy provides that reserves be maintained at a level which has regard to:

- The risks associated with each stream of income and expenditure varying from that budgeted
- The planned activity level
- The Group's commitments
- The need for adequate readily realisable resources to meet the Group's commitments for the coming twelve month period.

Readily realisable resources are defined as the balances at the bank less net current liabilities and the balances on endowment or restricted funds.

The level of reserves available at 31st March 2009 under the policy is £30,000 (2008: £21,000) against reserves required of £31,000 (2008: £30,000) reflecting a shortfall of £1,000 (2008: £9,000).

Investment Policy

The Group does not have sufficient funds to invest in longer term investments. All funds are held in cash or "at call" short term investment with The Scout Association.

Governance

The Group's governing documents are those of The Scout Association. They consist of a Royal Charter, The By-Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

The Group is a trust established under rules which are common to all Scout Groups.

The Trustees are appointed in accordance with The Policy, Organisation and Rules of The Scout Association.

The Group is managed by an Executive Committee made up of all the Charity's Trustees. As charity trustees, they are responsible for complying with legislation applicable to charities. This includes the registration, keeping of proper accounts and making of appropriate returns to the Charity Commission.

The Group Executive Committee consists of independent representatives comprising Chairman, Treasurer, Secretary and parent representatives of each Section together with the Group Scout Leader, Assistant Group Scout Leaders and the Leaders of each Section. The Committee normally meets every three months.

The Committee exists to support the Group Scout Leader in meeting the responsibilities of the Group and is responsible for:

- The maintenance of Group property;
- The raising of funds and the administration of the Group finance;
- The insurance of persons, property and equipment;
- Group public occasions;
- Assisting in the recruitment of leaders and other adult support;
- Appointing advisors other than those who are elected.

Risk Assessment

The Committee has identified the major risks to which they believe the Group is exposed. These have been reviewed and systems established to mitigate against them as follows:

Damage to buildings and equipment: The Group would request the use of buildings and equipment from neighbouring organisations. The Group has sufficient buildings and contents insurance in place to mitigate against permanent loss

Injury to leaders, members and helpers: The Group, through the capitation fees, contributes to The Scout Association's national accident insurance policy. Risk Assessments are undertaken before all activities.

Reduced income from fund raising: The Group is primarily reliant upon income from subscriptions and fund raising. The Group does hold a reserve to ensure the continuity of activities should there be a major reduction in income. The Committee could increase the level of subscriptions to increase the income to the Group either temporarily or permanently.

Reduction or loss of members: The Group provides activities for young people aged 6 to 18. If there were a reduction in membership of a particular section or of the Group as a whole then there would have to be a contraction, consolidation or closure of a Section, or in the worst case scenario, the complete closure of the Group.

The Group requires two signatories for all payments to provide reasonable assurance against material mismanagement or loss of money and holds comprehensive insurance policies to ensure that insurable risks are covered.

Group Objectives

The aim of the Group is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international community. The method of achieving this aim is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by trained adult leadership.

Subscriptions are charged for membership to cover immediate running costs of the Group and these do not unduly restrict membership. The Group follows the principle that no one should be excluded because of their inability to pay membership subscriptions.

Two key principles demonstrate that Scouting's aims are for the public benefit are that through the Scout method young people develop towards their full potential and that there is a clear link between the benefits for young people and the purpose of Scouting. The safety of young people is taken very seriously and the benefits Scouting activities provide far outweigh the risks. Any private benefits from Scouting are incidental, other than to those as a beneficiary.

Independent Examiner's Report

I report on the accounts of the Group for the year ended 31st March 2009.

Respective Responsibilities of Trustees and Examiner

As the Charity's Trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of Section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 43(7)(b) of the Act, whether particular matters have come to my attention.

Basis of Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 I do not express an audit opinion on the view given by the accounts.

Independent Examiner's 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 respects the requirements
 - to keep accounting records in accordance with Section 41 of the Act and
 - to prepare accounts which accord with the accounting records and
 - to comply with the accounting requirements of the Acthave not been met, or requirements
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached,
3. which gives me reasonable cause to believe that in any material respect the accounting rules of the Group's constitution have not been met.



C R Maugham
Fellow of The Institute of Chartered Accountants in England and Wales

Date: 27th April 2010

32 Porton Court
Portsmouth Road
Surbiton
Surrey KT6 4HZ

Statement of Financial Activities
For the Year Ended 31st March 2009

	Notes	Unrestricted funds		Total	Total
		Designated	Other	2009	2008
		£	£	£	£
Incoming resources					
Donations, legacies and similar Income	1.2		8,071	8,071	6,552
Activities in furtherance of the Charity's objects	3		28,199	28,199	30,622
Activities for generating funds	1.4		23,816	23,816	20,778
Investment income			272	272	400
Total incoming resources			<u>60,358</u>	<u>60,358</u>	<u>58,532</u>
Less: Costs of activities for generating funds	2		12,214	12,214	9,965
Net incoming resources available for charitable application			<u>48,144</u>	<u>48,144</u>	<u>48,387</u>
Charitable expenditure			38,953	38,953	48,212
Net incoming / (outgoing) resources before transfers between funds			<u>9,191</u>	<u>9,191</u>	<u>175</u>
Transfers between funds	4		-	-	-
Net movement in funds			<u>9,191</u>	<u>9,191</u>	<u>175</u>
Fund balances brought forward at 1 April 2008			20,847	20,847	20,672
Fund balances carried forward at 31 March 2009			<u>30,038</u>	<u>30,038</u>	<u>20,847</u>

Income and Expenditure

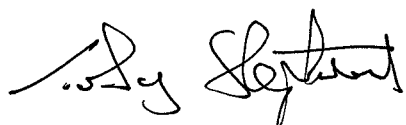
For the Year Ended 31st March 2009

	Notes	2009 £	2008 £
Income			
Donations, legacies and similar income	1.2	8,071	6,552
Subscriptions, camp fees and other activities in furtherance of the Charity's objects	1.4	28,199	30,622
Fundraising	1.4	23,816	20,778
Investment income		272	400
Total income		60,358	58,352
Expenditure			
Fundraising costs	2	12,214	9,965
Expenses of the activities by the Group	3	38,953	48,212
Total expenses		51,167	58,177
Deficit / Surplus for the period		9,191	175

Balance Sheet at 31st March 2009

	Notes	2009 £	2008 £
Current Assets			
Cash at bank and in hand	6	28,081	25,081
Debtors and prepayments	6	3,150	6,821
		<hr/>	<hr/>
		31,231	31,902
Less:			
Current Liabilities			
Bank overdraft		-	5,555
Creditors and accruals		1,193	5,500
		<hr/>	<hr/>
		1,193	11,055
Net Assets			
		<hr/>	<hr/>
		30,038	20,847
Represented by:			
Designated funds	4	15,000	9,000
Unrestricted funds	4	15,038	11,847
		<hr/>	<hr/>
		30,038	20,847

Approved by the trustees on 26th April 2010 and signed on their behalf by:



Toby Stephens
Group Chairman

Notes to Financial Statements for the Year Ended 31st March 2009

1. Accounting Policies

The financial statements have been prepared in accordance with applicable accounting standards and the Statement of Recommended Practice "Accounting and Reporting by Charities" issued by the Charity Commission in October 2000.

1.1. Fund Accounting

Unrestricted General Funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity.

Designated Funds are funds set aside out of unrestricted General Funds for specific purposes or projects.

Restricted Funds are funds subject to specific restrictive conditions imposed by the donors or by the purpose of the appeal. The purpose and use of restricted funds is set out in the notes to the financial statements.

All income and expenditure is shown in the Statement of Financial Activities.

1.2. Donations

Donated income is recognised on a received basis.

1.3. Tangible Fixed Assets

Tangible assets acquired are written off on acquisition. There was no capital expenditure for the year under review.

The lease and building are held by The Scout Association Trust Corporation on Behalf of 1st Cuddington "Warspite" and 4th Thames Ditton "Ajax" Sea Scout Groups. Ground rent is reviewed by Elmbridge Borough Council every seven years based on Retail Price Index since the last review. The next review is due in December 2015 and the lease expires in 2080. There is a legal agreement between the two Groups for a Joint Liaison Committee meeting to take place at intervals of not exceeding six months to review matters of mutual interest. As the lease cannot be assigned or transferred and does not permit subletting it is not considered to have any market value.

1.4. Allocation of Income and Costs

Activities in the Furtherance of the Group's Objects:-

This comprises all income and expenditure from the provision of services supporting the objects of the Group.

Activities for Generating Funds:-

This comprises all income and expenditure relating to the Group's fundraising events.

Management and Administration:-

The Group has no employees and there are no costs arising from constitutional and statutory requirements.

2. Costs of Activities for Generating Funds

The costs of activities for generating funds were £12,214 (2008: £9,965). This comprises only direct costs of fundraising events.

3. Costs of Activities in Furtherance of the Charity's Objects

This comprises all income and expenditure relating to the provision of services supporting the objects of the Charity. The income for the year was £28,199 (2008: £30,622). Expenditure was £38,953 (2008: £48,212).

4. Movements of Funds for the Year Ended 31st March 2009

Designated Funds

	Balance 31 st Mar 08	Increases	Reductions	Balance 31 st Mar 09
Canoe Fund	2,000	---	--	2,000
Small Craft Fund	4,000	---	--	4,000
WAC Development and Maintenance	1,000	4,000	--	5,000
Expedition Equipment (Tentage)	500	2,000	--	2,500
WAC Security	1,500	---	--	1,500
	<hr/> 9,000	6,000	--	15,000

Unrestricted funds

	Balance 31 st Mar 08	Increases	Reductions	Balance 31 st Mar 09
Unallocated Funds	11,847	9,191	6,000	15,038
	<hr/> 11,847	9,191	6,000	15,038
<u>Total Movement on all funds</u>	<hr/> 20,847	15,191	6,000	30,038

Sundry grants received have been credited directly to the relevant reserve.

5. Restricted Funds

There have been no restricted funds during the period under review.

6. Current Assets

Current assets include the bank balances at 31st March 2009 and accruals for gift aid claimed of £3,150.

7. Transactions with Trustees

No remuneration was paid to Trustees. Trustees were reimbursed expenses incurred on behalf of the Charity, mainly postage and stationery costs, to the sum of £nil (2008: £157). These figures do not include reimbursement for expenses incurred in fundraising or activities in furtherance of the Charity's objectives.

8. Capital Commitments

At 31 March 2009 there were no outstanding capital commitments (2008: nil).

9. Contingent Liabilities

At 31 March 2009 there were no contingent liabilities (2008: nil).

10. Insurance

The Charity incurred costs of £6,899 (2008: £4,408) in respect of insurance covering the Charity's buildings, boats and other equipment and £55 (2008: £55) for medical insurance for volunteers, which includes Trustees, when engaged in fundraising activities on behalf of the Charity