

APPENDIX 3



		Independent examiner's report on the accounts v2					
Report to the trustees/members of	Sea Cadet Corps Ayr Unit						
Registered charity number	SC 030257						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year	to	Day	Month	Year
	01	04	2023		31	03	2024
Set out on pages							(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 in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.						
Basis of independent examiner's statement	My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 seeks 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, I do not express an audit opinion on the view given by the accounts.						
Independent examiner's statement	In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*] - which gives me reasonable cause to believe that in any material respect the requirements: - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or - to which, in my opinion, attention should be drawn in order to enable a proper						
Signed:							
Name:							
Relevant professional qualification(s) or body (if any):							
Address:							

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose

THIS ANNUAL REPRESENTS ANOTHER
YEAR OF COMPREHENSIVE ACCOUNTS
BY AYR SRA CADETS.

SET - UP PAGE

Please enter the relevant data into the cells shaded

RIIF

UNIT NAME
AYR SEA CADETS
CHARITY NUMBER
SCO30257
YEAR ENDING
2024

RECONCILIATION	
Opening Balances	
£6,052.77	Bank Account
£0.00	Saving Account
£758.71	Petty Cash
£6,811.48 ✓	Total Opening Balance at 1st April 2023
Closing Balances	
£29,060.27	Bank Account
£0.00	Saving Account
£349.57	Petty Cash
£29,409.84 ✓	Total Closing Balance at 31st March 2024
£29,409.84	Closing Balance per A3 Report
£0.00	

THE SEA CADETS

ANNUAL STATEMENT OF ACCOUNT* FOR THE UNIT

RECEIPTS & PAYMENTS ACCOUNT for year ended 31 March

Form
SCC A3 (R&P)
Apr-19

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

Copy to be uploaded onto Westminster and Volunteer & Business Support Manager at Area Office to be notified by 1 November

Unit Name: AYR SEA CADETS

Charity No: SCO30257

Fund-name/purpose (if not held for the Unit's general purposes):-

THIS
YEAR
£

LAST
YEAR
£

Notes

REVENUE RECEIPTS –

ANNUAL FUND/DIRECT GRANT
SCAVA (Sea Cadet Victualling Allowance)
OTHER GRANTS
CADET CONTRIBUTIONS
OTHER DONATIONS / LEGACIES
FUNDRAISING & SPECIAL EVENTS PROCEEDS

	£1,799.94	2,949.80
	£7,114.50	5,047.00
	£22,950.56	1,767.29
	£28,605.26	£4,992.75

OTHER CHARITABLE ACTIVITIES:

COMPETITION RECEIPTS
COURSE FEES
SUNDRY SALES RECEIPTS
BANK DEPOSIT INTEREST
PROPERTY RENTS (includes any occasional
OTHER REVENUE RECEIPTS

	1508	
		£615.50
	16665.09	£1,439.74

TOTAL REVENUE RECEIPTS

A

£78,643.35 £16,812.08

NON-REVENUE RECEIPTS –

PROCEEDS FROM SALES OF OTHER FIXED

	£0.00	£0.00
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TOTAL NON-REVENUE RECEIPTS

B

£0.00 £0.00

(* Attach that Fund's similar Account of Receipts as page AC1A, and so on)

TOTAL RECEIPTS = A + B

C

£78,643.35 £16,812.08

Reconciliation:-

NET CHANGE FOR YEAR IN CASH/BANK BALANCE:-

- REVENUE ITEMS (= A – D from page AC2)	G	£22,598.36	£16,812.08
- NON-REVENUE ITEMS (= B – E from page AC2)	H	£0.00	£0.00
- COMBINED (=G+H)		£22,598.36	£16,812.08
CASH/BANK BALANCE FROM LAST YEAR-END		£6,811.48	£18.76
CASH/BANK BALANCE AT THIS YEAR-END	2024	£29,409.84	£6,811.48

AC1

THE SEA CADETS

ANNUAL STATEMENT OF ACCOUNT* FOR THE UNIT

RECEIPTS & PAYMENTS ACCOUNT for year ended 31 March

Form

SCC A3 (R&P)

Apr-19

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Unit Name: AYR SEA CADETS

Charity No: SCO30257

Fund-name/purpose (if not held for the Unit's general purposes):-

THIS
YEAR
£

LAST
YEAR
£

Notes

REVENUE PAYMENTS –

DIRECT CHARITABLE ACTIVITY

COSTS:

FUNDRAISING & SPECIAL EVENTS COSTS
COMPETITION COSTS
FUEL & TRAVEL COSTS
CATERING COSTS
TRAINING COURSES COSTS
ARTICLES PURCHASED FOR RESALE

	£3,658.00	£2,012.73
		£0.00
	£1,330.31	£1,280.04
	£1,428.95	£627.17
	£110.00	£442.80
	£1,404.75	£1,397.51

OVERHEAD COSTS FOR:

RENT / COUNCIL TAX
HEAT, LIGHT & WATER
TELEPHONE & BROADBAND
OFFICE SUPPLIES, POSTAGE & PRINTING

	£6,326.22	£834.16
	£160.66	£69.66
	£302.95	£216.90

MAINTENANCE COSTS FOR:

BUILDINGS & ESTATE
BOATS
VEHICLES
OTHER MISC EQUIPMENT
INSURANCE COSTS
BANK INTEREST & CHARGES

	16497.93	£49.20
	8331.12	£1,804.10
	6294.27	£1,004.80
	8969.21	£1,440.29
	1230.62	£1,114.68
	0	£1,020.00

CHARITY GOVERNANCE COSTS:

FOR ACCOUNTS/AUDIT OR INDEPENDENT EXAMINATION
FOR OTHER PROFESSIONAL FEES
FOR LEGAL ADVICE (for constitution or trustees)
OTHER REVENUE COSTS

		£0.00
		£0.00
		£0.00
		£0.00

TOTAL REVENUE PAYMENTS

D

£56,044.99	£13,314.04
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NON-REVENUE PAYMENTS –

ASSETS

£0.00	
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TOTAL NON-REVENUE
TOTAL PAYMENTS (=D+E)

E
F

£0.00	£0.00
£56,044.99	£13,314.04

(*Attach that Fund's similar Account of Payments as page AC2A, and so on)

AC2

THE SEA CADETS

ANNUAL STATEMENT OF ACCOUNT* FOR THE UNIT

RECEIPTS & PAYMENTS ACCOUNT for year ended 31 March

Form

SCC A3 (R&P)

Apr-19

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Unit Name: AYR SEA CADETS

Charity No: SCO30257

In E&W: STATEMENT OF ASSETS & LIABILITIES

(English/Welsh Units: No valuations/costs or accounts notes required)

ASSETS:

CASH/BANK BALANCE(S) AT YEAR-END (from page AC1)

BANK DEPOSITS (if any) not included above

LOANS RECOVERABLE

OTHER DEBTS (total recoverable – exclude any

*STOCKS OF ITEMS FOR RESALE (total cost)

INVESTMENTS (present value of securities &c)

INVESTMENTS (ditto – belonging to a Restricted Fund, if

*OTHER FIXED ASSETS:

- LAND & BUILDINGS

- BOATS

- VEHICLES

- COMPUTERS & OTHER EQUIPMENT

*For all these items (including any gifts at estimated value when given)

state their total present value 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 separate 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

Amount of trustee remuneration (inc. to connected persons) paid and the legal authority for it

Amount of any trustee expenses reimbursed and 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)

Any further information that 'may reasonably assist' a reader's

(*Show details on an extra attached (numbered) page if necessary)

Name of Fund	THIS YEAR £	LAST YEAR £
	£29,409.84	£6,811.48
	£0.00	£0.00
	£22,000.00	£20,000.00
	£4,750.00	£3,000.00
	£2,500.00	£2,500.00

	[Amounts]	Particulars
Give page no(s). - or say if none	None	
	None	
(or say if none)	None	Authority:
(or say if none)	None	For how many:
	None	Nature:
	None	
Give page no(s).	None	- or say if none

Signed as authorised by the Unit's Management Committee - Date:

21 November 2024

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

AC3

THE SEA CADETS ANNUAL STATEMENT OF ACCOUNT* FOR THE UNIT RECEIPTS & PAYMENTS ACCOUNT for year ended 31 March		Form SCC A3 (R&P) Apr-19																		
(*Units in Scotland: This Statement's form and content and its scrutiny are governed by Regulations – SSI 2006/218) Copy to be uploaded onto Westminster and Volunteer & Business Support Manager at Area Office to be notified by 1 November																				
Unit Name: AYR SEA CADETS	Charity No: SCO30257																			
Unit address (or address for correspondence):- <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <tr> <td style="width: 30%;">House name:</td> <td>Foresters Hall</td> </tr> <tr> <td>Street and No:</td> <td>44 New Road</td> </tr> <tr> <td>Area or Estate</td> <td></td> </tr> <tr> <td>Town/City:</td> <td>AYR</td> </tr> <tr> <td>County</td> <td>Ayrshire</td> </tr> <tr> <td>Post Code:</td> <td>KA8 8EX</td> </tr> </table>			House name:	Foresters Hall	Street and No:	44 New Road	Area or Estate		Town/City:	AYR	County	Ayrshire	Post Code:	KA8 8EX						
House name:	Foresters Hall																			
Street and No:	44 New Road																			
Area or Estate																				
Town/City:	AYR																			
County	Ayrshire																			
Post Code:	KA8 8EX																			
Unit Management Team members (the 'charity trustees') at date of signing Report:- <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <tr><td style="width: 30%; height: 20px;"></td><td style="width: 30%; height: 20px;"></td><td style="width: 40%; height: 20px;"></td></tr> <tr><td style="height: 20px;"></td><td style="height: 20px;"></td><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td><td style="height: 20px;"></td><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td><td style="height: 20px;"></td><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td><td style="height: 20px;"></td><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td><td style="height: 20px;"></td><td style="height: 20px;"></td></tr> </table>																				
Names of any other persons who were charity trustees of the Unit at any time in the financial year:- <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <tr><td style="width: 30%; height: 20px;"></td><td style="width: 30%; height: 20px;"></td><td style="width: 40%; height: 20px;"></td></tr> <tr><td style="height: 20px;"></td><td style="height: 20px;"></td><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td><td style="height: 20px;"></td><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td><td style="height: 20px;"></td><td style="height: 20px;"></td></tr> </table>																				
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] :- <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <tr><td style="width: 30%; height: 20px;"></td><td style="width: 30%; height: 20px;"></td><td style="width: 40%; height: 20px;"></td></tr> </table>																				
Nature and date of the Unit's constitution (governing document):- Governed by Sea Cadet Standard Constitution																				
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:-																				
<i>Unit Management Team (UMT) members are elected annually at the Annual General Meeting (AGM). UMT 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 UMT have the power to appoint a new UMT member. The UMT member appointed will serve until the date of the next AGM, after which the post will be filled by election.</i>																				
The Unit's charitable purpose(s) as set out in its constitution is:- To promote the development of young people in achieving their physical, intellectual and social potential as individuals and as responsible citizens by the provision of education and leisure time activities using a nautical theme and in accordance with the principles, ethos and practices of the Marine Society & Sea Cadets (MSSC).																				
The Unit's main activities and achievements in the financial year were:- Ayr sea cadets have had an extremely positive year whilst coming out of CV19 and commencing a rebuilding period. We spent this year in 2 temporary locations; however, we have been able to rebuild our numbers with us hitting 30+ cadets now attending having been as low as 7 post CV19. Our cadets have achieved a full range of qualifications and experiences and have managed to establish a strong boating programme for the unit. Our staff team has also expanded building on our capabilities locally. We also saw the formation of our Royal Marines Cadets detachment within the unit, a first for Ayr unit and an excitement achievement.																				
Public Benefit The UMT 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 waterborne 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. AC4																				

THE SEA CADETS

ANNUAL STATEMENT OF ACCOUNT* FOR THE UNIT

RECEIPTS & PAYMENTS ACCOUNT for year ended 31 March

Form

SCC A3 (R&P)

Apr-19

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Unit

Name:

AYR SEA CADETS

Charity No:

SCO30257

Reserves Policy

The charity trustees' policy aims to maintain unrestricted reserves at a level 3 months revenue payments in order to safeguard the Unit's ongoing activities from any unexpected fluctuations in

Year-end reserves amounted £29,409.84 6 months' on that basis.

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

21/11/2024

Note

AC5

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Ayr Sea Cadets													
2	Accounts for year 1/4/2023 to 31/3/2024													
3														
4	Revenue								Expenditure					
5		Q1	Q2	Q3	Q4	total				Q1	Q2	Q3	Q4	total
6	Uniform	£286.00	£5.00	£0.00	£0.00	£291.00			Special events	£2,008.00	£150.00	£750.00	£750.00	£3,658.00
7	Travel exps refunded	£0.00	£0.00	£0.00	£0.00	£0.00			Competitions	£0.00	£0.00	£0.00	£0.00	£0.00
8	Annual Fund, grants	£0.00	£0.00	£0.00	£0.00	£0.00			Travel	£0.00	£0.00	£0.00	£0.00	£0.00
9	SCVA grants	£0.00	£0.00	£0.00	£0.00	£0.00			Catering	£210.82	£328.08	£526.57	£363.48	£1,428.95
10	Other grants	£0.00	£0.00	£1,799.94	£0.00	£1,799.94			Training courses	£110.00	£0.00	£0.00	£0.00	£110.00
11	Cadet contributions	£1,555.00	£1,435.00	£1,954.50	£2,170.00	£7,114.50			Cleaning Materials	£111.57	£46.89	£27.74	£40.75	£226.95
12	Other donations	£492.40	£1,284.80	£1,617.20	£19,556.16	£22,950.56			Other Equipment	£149.18	£415.54	£1,637.83	£0.00	£2,202.55
13	Fund raising	£3,041.06	£5,983.17	£2,939.23	£16,641.80	£28,605.26			Heat, light, water	£195.33	£2,465.46	£1,069.99	£2,595.44	£6,326.22
14	Special events	£0.00	£0.00	£0.00	£0.00	£0.00			Phone	£0.00	£0.00	£78.04	£82.62	£160.66
15	course fees	£1,508.00	£0.00	£0.00	£0.00	£1,508.00			Post	£0.00	£0.00	£0.00	£18.00	£18.00
16	sundry sales receipts	£2,203.75	£1,759.60	£1,232.50	£315.00	£5,510.85			Print, stationery	£3.60	£274.60	£0.00	£6.75	£284.95
17	other receipts / bank	£3,093.00	£2,449.98	£5,320.26	£0.00	£10,863.24			Buildings	£166.62	£4,986.37	£5,569.48	£5,548.51	£16,270.98
18									Boats	£53.50	£2,722.08	£0.00	£5,555.54	£8,331.12
19	total	£12,179.21	£12,917.55	£14,863.63	£38,682.96	£78,643.35			Vehicles	£0.00	£340.33	£0.00	£5,953.94	£6,294.27
20									Computers	£0.00	£0.00	£0.00	£0.00	£0.00
21									Fuel	£487.34	£440.82	£172.34	£229.81	£1,330.31
22									Insurance	£61.94	£797.04	£123.88	£247.76	£1,230.62
23	Bank of Scotland opening balance 01/04/23							£6,052.77	Bank int, charges	£101.94	£0.00	£0.00	£0.00	£101.94
24	Cash Account							£758.71	Uniform	£1,054.00	£113.95	£0.00	£134.86	£1,302.81
25	Total Opening balance							£6,811.48	Fund raise costs	£0.00	£0.00	£0.00	£0.00	£0.00
26									Other	£4,664.85	£1,100.00	£874.82	£126.99	£6,766.66
27	Bank income to year end 31/03/24							£78,643.35	Total	£9,378.69	£14,181.16	£10,830.69	£21,654.45	£56,044.99
28	Total Revenue for year							£85,454.83						
29														
30	Total expenditure to year end 31/03/24							£56,044.99						
31									Unit Treasurer					
32	Balance at 31/03/2024							£29,409.84						
33														
34	Bank of Scotland closing balance 31/03/24							£29,060.27	Unit Chairman					
35	Closing Cash Account							349.57						
36														
37	Total closing Bank and Cash account balance							£29,409.84						
38														
39	Difference between Bank and Cash accounts and set of accounts							£0.00	Independent Examiner					
40														
41	Spend for year							£22,598.00						
42														

01/06/2023 FPI

June Cash Account

£2,008.00	£0.00	£0.00	£210.82	£110.00	£111.57	£149.18	£195.33	£0.00	£0.00	£3.60	£166.62	£53.50	£0.00	£0.00	£487.34	£61.94	£101.94	£1,054.00	£0.00	£4,664.85	£12,179.21	£286.00	£0.00	£0.00	£0.00	£0.00	£1,555.00	£492.40	£3,041.06	£0.00	£1,508.00	£2,203.75	£3,093.00
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