

Trustees Annual Report 2024/25

T.S. SCYLLA

Sea Cadets – Aberdeen

SC001240



Aberdeen Unit (No2) of the Sea Cadet Corps (Sea Cadets – Aberdeen), SC001240
Trustees Annual Review

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Aberdeen Unit (No2) of the Sea Cadet Corps (Sea Cadets – Aberdeen), SC001240

Highlights from T.S. SCYLLA, Sea Cadets - Aberdeen

The year ending 31 March 2025 has been another busy year for T.S. SCYLLA, Sea Cadets – Aberdeen. We have continued to grow our cadet and volunteer numbers and were awarded a gold burgee in recognition of the efforts of staff in increasing cadet numbers. In March 2025 we received a grant of £1,000 from MSSC to assist with the cost of starting a 9 year old Junior Section, further supporting our efforts to grow the Unit in the coming year.

We continue to be busy both on and off the water. With the support of the Port of Aberdeen we have continued to develop boating in Aberdeen Harbour and have also joined other Units to allow cadets to experience a wider range of activities. Onshore, cadets and staff have been busy expanding their knowledge and progressing through the Sea Cadet syllabus – achieving many qualifications in the year in activities such as first aid, catering, sailing and marine engineering.

We continue to be active in building relationships within our community and raising the profile of Sea Cadets – Aberdeen, whilst providing cadets an opportunity to show their respect and support for their local community. Highlights include:

- Supporting Erskine with a collection at His Majesties Theatre, Aberdeen
- Marshalling at Grampian Car Rally
- Supporting the opening of the Dementia Garden at Rubislaw
- Fittie Community Remembrance Sunday Service
- Supporting Hanover Street School Fayre
- Participating in Armed Forces Day Parade and Celebrate Aberdeen Parade

Fundraising has also raised our profile in the community with efforts including stalls at Aberdeen City's Festival of the Sea and the Gallowgate Festival, participating in the Rotary Club Aberdeen St Fittick's Annual Sandy Wilson Youth Quiz (the cadets won second prize!), and our Unit Sponsored Walk at which cadets completed the round trip from T.S. Scylla along Aberdeen beach front and back. We are grateful for the efforts of the fund raising team and to all those who support our fund raising events and activities.

We wish to thank all our generous donors and grant funders for their continued support. During the year we were very excited to receive a grant of £10,000 from The MacRobert Trust to contribute to the cost of refurbishing the Wardroom to create a much needed bright and welcoming multifunctional space. The work has been a huge success, and we now boast a fabulous additional space which is used regularly and supports our growing cadet numbers. The grant was combined with funding received previously from The Port of Aberdeen (£7,500) to create a larger project which also included installing new flooring in all the classrooms and undertaking upgrades to the building's electrics. We are very appreciative of the support from both organisations and others whose funding contributed to the project. We plan to continue the building improvements in the coming year.

Looking forward to 2025/26, we are excited to be participating in Tall Ships Aberdeen 2025. The event last visited the city 30 years ago and will see around 50 Tall Ships visit Aberdeen Harbour and attract over 400,000 visitors. Sea Cadets – Aberdeen will play a significant role in supporting this event and will be an exciting opportunity for the Unit to showcase its work and that of the wider organisation.

We wish to extend our thanks to all the staff, volunteers, and supporters of Sea Cadets - Aberdeen without whom we could not continue to provide an excellent cadet experience and encourage our young people to be the best version of themselves. We look forward to continuing and building these relationships in the coming year and continuing to deliver an excellent cadet experience.

Signed on behalf of the Trustees of Sea Cadets – Aberdeen



Chairperson

Aberdeen Unit (No2) of the Sea Cadet Corps (Sea Cadets – Aberdeen), SC001240

Trustees Annual Report for Year Ending 31 March 2025

1. Charity Details

Aberdeen Unit (No2) of the Sea Cadet Corps known as Sea Cadets – Aberdeen is a registered charity in Scotland (SC001240) whose parent body is The Marine Society and Sea Cadets (MSSC), a registered charity in England and Wales (313013) and Scotland (SC037808).

Sea Cadets – Aberdeen principal address is T.S. SCYLLA, Pocra Quay, Aberdeen, AB11 5DQ

2. Objectives

The charitable purpose of the Unit as defined in the 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 and Sea Cadets (MSSC).

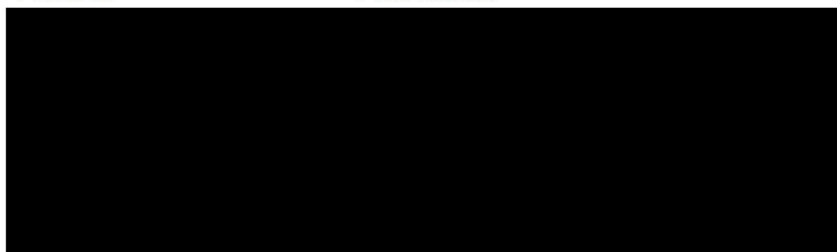
In furtherance of the Purpose, the Unit may:

- a. Offer young people a structured environment in which to develop.
- b. Provide access to education and training, including (but not restricted to); sailing (inshore and offshore), paddle sports, power boating, seamanship, navigation, marine engineering, cooking, music, first aid, drill, piping, and public service.
- c. Provide opportunities for young people to obtain a range of qualifications; and
- d. Provide opportunities for community involvement.
- e. Offer young people a structured environment in which to develop.
- f. Provide access to education and training, including (but not restricted to); sailing (inshore and offshore), paddle sports, power boating, seamanship, navigation, marine engineering, cooking, music, first aid, drill, piping, and public service.
- g. Provide opportunities for young people to obtain a range of qualifications; and
- h. Provide opportunities for community involvement.

3. Structure, Governance and Management

The charity is governed by the standard Sea Cadet Constitution. The charity trustees in year were:

Position	Post Holder
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The Unit Management Team (including trustees) are elected annually at the Annual General Meeting (AGM) and hold office for one year, they may stand for re-election at each AGM. Should a vacancy arise during the year the UMT may elect a new member who will serve till the next AGM. Members of the UMT should be drawn from the local community, known to the Unit, sympathetic to the aims of the SCC, with appropriate management experience, knowledge and skills, and the ability to commit the time necessary to manage a Sea Cadet unit.

4. Reserves Policy

In the year ending 31 March 2025, the Unit held total funds of £30,811, of this balance £3,546 are restricted reserves which will be spent in accordance with the purpose for which they were received. A detailed analysis of restricted funds is provided in Note 4: Grants.

The Unit reported unrestricted reserves from operating activities of £7,468. It is the Trustees intention to retain operating reserves of six months essential operating costs (approximately £5,000 based on current activities).

The Captain's Fund is an unrestricted reserve held separately from the General Operating Reserve. The funds were originally bequeathed to Sea Cadets – Aberdeen, are unrestricted in nature and are available for use with prior approval by the Unit's Management Team. It is preferred only the revenue balance is utilised with the capital reserved to generate future income, but capital can be drawn down with the Unit Management Team's prior approval. The closing balance on the Captains Fund was £19,867 (£19,476, 2024) the intention is to rebuild this fund to ensure balances are available for future projects.

5. Financial Review

In the year ending 31 March 2025, the Unit returned a surplus on unrestricted funds of £2,678 before sale of investments (£1,095, 2024). Unrestricted income increased to £15,028 (£12,708, 2024) mainly due to increasing Cadet Contributions (donations) reflecting increased numbers and Gift Aid claims. General Expenditure has dropped in comparison to the previous year to £12,350 (£18,808, 2024) as the prior year included the cost of the Unit's share of major roofing works (the balance was funded by a MSSC grant).

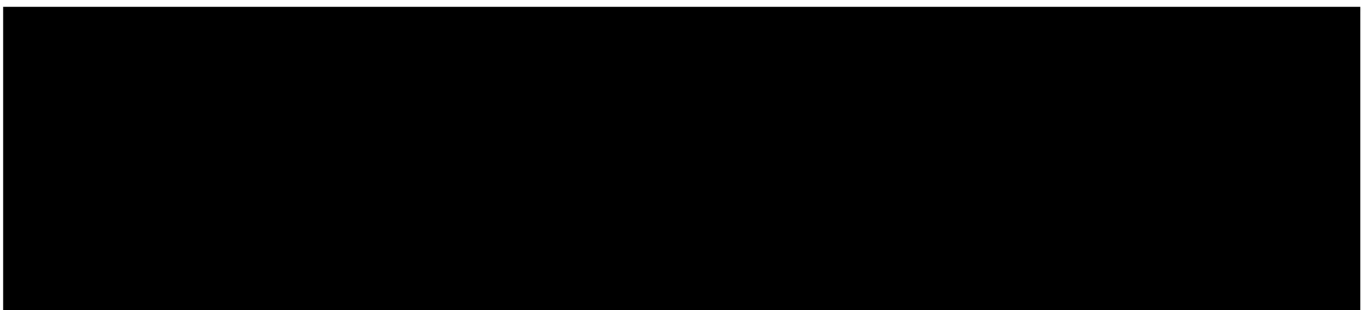
A deficit of £4,649 (£7,195 surplus, 2024) was recorded on Restricted Funds – this is entirely a timing issue between the receipt of funds and the corresponding expenditure. During the year a project to renovate the Wardroom to a multifunctional space commenced – the main source of funds being grants from the MacRobert Trust (£10,000) and The Port of Aberdeen (£7,500). The project was completed in the following financial year and has been exceptionally successful. The Unit also received funding from Stena Drilling of £1,000 for maintaining and improving our boating fleet.

Due to the timing difference on restricted funds, the Unit recorded an overall deficit of £1,971 (£29,546 surplus 2024 after sale of investments i.e. the Captain's Fund). Our closing funds balance was £30,881 (£32,852, 2024), this includes £7,468 (£5,181, 2024) of General Unrestricted Reserved, the Captains Fund £19,867 (£19,476, 2024), and Restricted Reserves of £3,546 (£8,195, 2024).

6. Approval of Accounts

The accounts for the year ending 31 March 2025 were prepared by the Treasurer, externally assessed and approved at the Annual General Meeting on 22 October 2025.

Signed on 22 October 2025:



Aberdeen Unit (No2) of the Sea Cadet Corps (Sea Cadets – Aberdeen), SC001240
Annual Statement of Income & Expenditure for year ending 31 March 2025

2024 £		Unrestricted Funds £	Restricted Funds £	TOTAL 2025 £	Notes
	Income				
4,796	Donations	7,480	558	8,038	3
17,041	Grants	-	12,000	12,000	4
7,005	Fundraising	5,907	-	5,907	5
910	Stand Easy	1,103	-	1,103	
50	Other	538	-	538	
29,802	Total Income	15,028	12,558	27,586	
	Expenditure				
(2,754)	Utilities	(4,455)	-	(4,455)	
(1,418)	Insurance	(1,480)	-	(1,480)	
(75)	Lease	(75)	-	(75)	
(1,460)	Building Maintenance	(1,024)	-	(1,024)	
(16,414)	Building Refurbishment	-	(15,072)	(15,072)	
(1,082)	Boating	(594)	(1,135)	(1,729)	
(2,124)	Fundraising	(1,572)	-	(1,572)	5
(634)	Stand Easy	(914)	-	(914)	
(2,746)	Other Expenses	(2,236)	(1,000)	(3,236)	
(28,707)	Total Expenditure	(12,350)	(17,207)	(29,557)	
1,095	Surplus/(Deficit) before Sale of Investments	2,678	(4,649)	(1,971)	
28,451	Sale of Investments	-	-	-	6
29,546	In Year Surplus/(Deficit)	2,678	(4,649)	(1,971)	

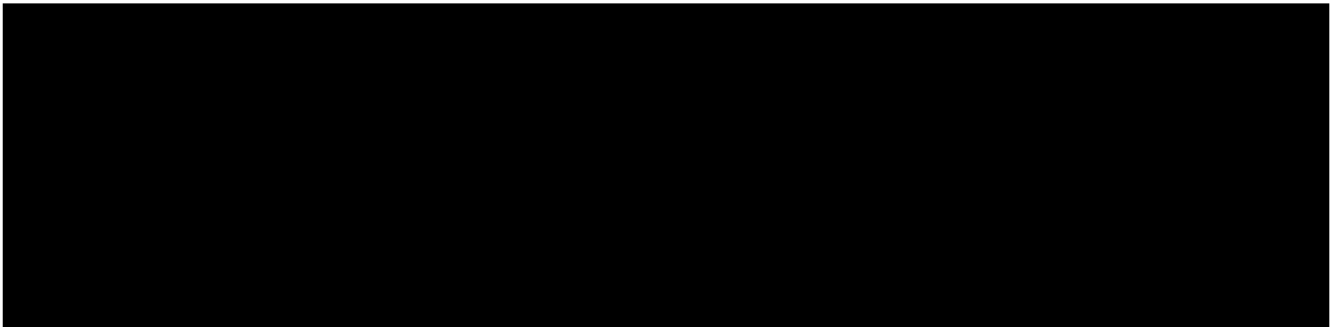
Movement in Cash Balances					
2024 £		Unrestricted Funds £	Restricted Funds £	TOTAL 2025 £	
58,253	Total Cash Income	15,028	12,558	27,586	
(28,707)	Total Cash Expenditure	(12,350)	(17,207)	(29,557)	
29,546	Net Change in Cash	2,678	(4,649)	(1,971)	
3,306	Opening Balances	24,657	8,195	32,852	
32,852	Closing Balances	27,335	3,546	30,881	
29,546	Increase/(Decrease)	2,678	(4,649)	(1,971)	

Signed on 22 October 2025

Aberdeen Unit (No2) of the Sea Cadet Corps (Sea Cadets – Aberdeen), SC001240
Statement of Balances for year ending 31 March 2025

	2024 £	2025 £	Notes
Cash Funds			
Bank Accounts			
Current Account	32,647	876	
Deposit Account	-	9,777	
95 Day Notice Account	-	19,843	
Cash in Hand	205	385	
Total Cash Funds	32,852	30,881	
Other Assets			
Boats	28,918	28,918	8
Liabilities			
No liabilities	-	-	9

Signed on 22 October 2025



Aberdeen Unit (No2) of the Sea Cadet Corps (Sea Cadets – Aberdeen), SC001240

Notes to the Accounts

1. Reserves Analysis

Total funds held at the year ending 31 March 2025 was £30,881 (£32,852, 2024), of which £3,546 (£8,185, 2024) are restricted in nature and will be spent in accordance with the purpose for which they were received, a full analysis is provided in Note 4: Grants. Restricted Donations of £558 were received in year, these were all spent on the purpose for which they were received (Note 3 provides further information). The balance of funds are unrestricted in nature, the General Reserve closing balance was £7,468 (£5,181, 2024) and the Captains Fund balance £19,867 (£19,476, 2024).

The analysis of the reserve balance at 31 March is as follows:

2024 Closing Balance	Fund	2025 Income	2025 Expenditure	2025 Closing Balance
£5,181	Unrestricted General Reserve	£14,637	(£12,350)	£7,468
£19,476	Unrestricted Reserve - Captains Fund	£391	-	£19,867
£0	Restricted Reserve – Donations	£558	(£558)	£0
£8,195	Restricted Reserve - Grants	£12,000	(£16,649)	£3,546
£32,852	TOTAL	£27,586	(£29,557)	£30,881

2. Trustees Remuneration & Expenses

No remuneration was paid to any trustee or connected person during the period - the Unit is operated and run by volunteers. Trustees only receive expenses for items purchased relating to the operating costs of the Unit e.g. fundraising costs or building maintenance, they do not receive expenses for attending Unit Management Team meetings.

3. Analysis of Donations

Donations of £7,480 (£4,796, 2024) were received in year for unrestricted purposes, and £558 (£0, 2024) for restricted purposes. Donations received for specific purposes have been full spent on these items. Gift Aid has been claimed and included in the figures below:

Donation	Purpose	£
Bill Simpson Memorial Collection	Unrestricted	£355
Gordon Highlanders Association - Fraserburgh and MacDuff Branch	Unrestricted	£400
Honourable Company of Master Mariners	Unrestricted	£750
Royal British Legion Scotland – Bucksburn	Unrestricted	£500
Sandy Wilson Prize – Rotary Club, St Fittick	Unrestricted	£551
Stonehaven & District DMAC	Unrestricted	£100
Tipsy Cow	Unrestricted	£700
General Donations	Unrestricted	£686
Cadet Contributions	Unrestricted	£3,438
Total Unrestricted Donations		£7,480
Mitchell's Detailing – Building Refurbishment	Restricted	£408
██████ - purchase of boat	Restricted	£150
Total Restricted Donations		£558
TOTAL Donations		£8,038

4. Grants

In the year ending 31 March 2025, the Unit received grants of £12,000 for restricted purposes. All restricted grants have, or will be, expended on the purposed for which they were received. The following is an analysis of Restricted Grants received:

Funder & Purpose	Brought Forward	Income £	Expenditure £	Closing Balance £
Arnold Clark Community Fund Building Refurbishment	£545	-	(£545)	£0
Co-op Classroom Flooring	£150	-	(£150)	£0
Port of Aberdeen Building Refurbishment	£7,500	-	(£3,969)	£3,531
MacRobert Trust Building Refurbishment	-	£10,000	(£10,000)	£0
MSSC Junior Section Start Up Grant	-	£1,000	(£1,000)	£0
Stena Drilling Boating Equipment	-	£1,000	(£985)	£15
TOTAL Grants	£8,195	£12,000	(£16,649)	£3,546

5. Analysis of Fundraising Activities

The following fundraising activities took place in year:

Event	Nature	Income	Expenditure	Total
An Evening with Annie Moon	Unrestricted	£2,101	(£848)	£1,253
Christmas Raffle	Unrestricted	£166	(£4)	£162
Festival of the Sea	Unrestricted	£1,212	(£335)	£877
Fireworks - Hot Dogs & Hot Chocolate	Unrestricted	£333	(£145)	£188
NorthLink Ferry Ticket Raffle	Unrestricted	£460	(£0)	£460
Sponsored Walk & BBQ	Unrestricted	£1,253	(£150)	£1,103
Other	Unrestricted	£382	(£90)	£292
TOTAL Fundraising Activities		£5,907	(£1,572)	£4,335

6. The Captain's Fund

The Captain's Fund was established through bequests to Sea Cadets – Aberdeen. The funds are unrestricted and are available for use with prior approval by the Unit's Management Team, however it is preferred that only revenue balances are utilised, and the capital is reserved to generate future income for the Unit. The Captain's Fund is held in an interest bearing notice account, the closing balance was £19,867 (£19,476, 2024).

7. Premises & Ground Lease

Sea-Cadets - Aberdeen occupy T.S. SCYLLA, Pocra Quay Aberdeen, the building is owned by Sea Cadets - Aberdeen. The building has no commercial value.

Sea-Cadets - Aberdeen hold a ground lease from Aberdeen Harbour Board. In May 2019 a 10 year lease was agreed. The annual cost of the ground lease is £75.

8. Boats

Sea-Cadets Aberdeen own several boats valued at £28,918 (£28,918 - 2024). No boats have been acquired or disposed of in year.

9. Liabilities

Sea Cadets - Aberdeen do not have any outstanding loans or other debt.

Independent Examiner's Report

To the Trustees of Aberdeen Unit (No2) of the Sea Cadet Corps (known as Sea Cadets – Aberdeen)

I report on the accounts of the charity for the year ending 31 March 2025 which are set out on pages 6 and 7.

Respective Responsibilities of Trustees and the 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. 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 Charities Accounts (Scotland) Regulations 2006. 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 accounts.

In the course of 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 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
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.