

APPENDIX 3



		Independent examiner's report on the accounts v2							
Report to the trustees/members of		Sea Cadet Corps Ayr Unit							
Registered charity number		SC030257							
On the accounts of the charity for the period		Period start date				Period end date			
		Day	Month	Year	to	Day	Month	Year	
		01	04	2024	to	31	03	2025	
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		<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <p>1. which gives me reasonable cause to believe that in any material respect the requirements:</p> <ul style="list-style-type: none"> 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 <p>have not been met, or</p> <p>2. to which, in my opinion, attention should be drawn in order to enable a proper</p>							
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.

** OSCR will accept digital or typed signatures

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

WHERE "H" APPEAR IN PRINTED TEXT BOXES
THESE HAVE BEEN CROSS CHECKED TO
XLS SPREADSHEET.

IT IS GOOD TO SEE AN EVOLVING
GROUP CREATE A VALUABLE RESERVE
BANKING STATUS AS THEY TRANSITION
INTO A NEW OWNED PREMISES
IN THE HEART OF THEIR OPERATIONAL
DEPLOYMENT REGION.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Ayr Sea Cadets													
2	Accounts for year 1/4/2024 to 31/3/2025													
3														
4	Revenue													
5		Q1	Q2	Q3	Q4	total								
6	Uniform	£30.00	£0.00	£287.75	£0.00	£317.75								
7	Travel exps refunded	£120.60	£0.00	£0.00	£0.00	£120.60								
8	Annual Fund grants	£0.00	£0.00	£0.00	£230.40	£230.40								
9	SCVA grants	£0.00	£0.00	£0.00	£0.00	£0.00								
10	Other grants	£3,000.00	£10,000.00	£0.00	£0.00	£13,000.00								
11	Cadet contributions	£2,032.50	£2,042.50	£2,315.40	£2,015.00	£8,405.40								
12	Other donations	£1,961.99	£10,960.63	£2,186.11	£2,190.00	£17,298.73								
13	Fund raising	£9,721.55	£3,042.83	£46,847.45	£135.00	£59,746.83								
14	Special events	£0.00	£0.00	£0.00	£0.00	£0.00								
15	course fees	£0.00	£0.00	£0.00	£0.00	£0.00								
16	undry sales receipts	£2,656.80	£41.50	£13,748.30	£128.35	£16,574.95								
17	Other receipts / bank	£712.89	£406.20	£668.22	£1,099.00	£2,886.31								
18	Hall Hire	£1,240.00	£935.00	£670.00	£815.00	£3,660.00								
19														
20	total	£21,476.33	£27,428.66	£66,723.23	£6,612.75	£122,240.97								
21														
22														
23														
24	Bank of Scotland opening balance 01/04/24						£29,060.27							
25	Cash Account						349.57							
26	Total Opening balance						£29,409.84							
27														
28	Bank income to year end 31/03/25						£122,240.97							
29	Total Revenue for year						£151,650.81							
30														
31	Total expenditure to year end 31/03/25						£137,579.28							
32														
33	Balance at 31/03/2025						£14,071.53							
34														
35	Bank of Scotland closing balance 31/03/25						£13,651.07							
36	Closing Cash Account						420.46							
37														
38	Total closing Bank and Cash account balance						£14,071.53							
39														
40	Difference between Bank and Cash accounts and set of accounts						£0.00							
41														
42	Spend for year						-£15,338.31							
43														

Expenditure					
	Q1	Q2	Q3	Q4	total
Special events	£850.00	£750.00	£0.00	£750.00	£2,350.00
Competitions	£0.00	£0.00	£0.00	£0.00	£0.00
Travel	£0.00	£0.00	£102.00	£554.34	£656.34
Catering	£162.04	£118.99	£84.89	£31.50	£397.42
Training courses	£0.00	£115.98	£400.00	£21.00	£536.98
Cleaning Materials	£1.49	£0.00	£206.26	£0.00	£207.75
Other Equipment	£2,518.42	£394.97	£2,473.14	£91.29	£5,477.82
Heat, light, water	£801.50	£747.59	£1,061.64	£256.59	£2,867.32
Phone	£88.30	£91.14	£225.86	£91.14	£496.44
Post	£0.00	£0.00	£6.39	£4.30	£10.69
Print, stationery	£43.31	£13.60	£0.00	£19.45	£76.36
Buildings	£9,332.53	£976.06	£889.40	£68,585.67	£79,883.66
Boats	£1,942.97	£530.10	£10,049.99	£4,278.11	£16,801.17
Vehicles	£172.00	£13,540.99	£1,099.32	£389.33	£15,201.64
Computers	£318.99	£0.00	£477.98	£0.00	£796.97
Fuel	£388.14	£715.83	£353.09	£410.44	£1,867.50
Insurance	£481.98	£854.38	£193.89	£789.75	£2,320.00
Bank int, charges	£2,534.00	£0.00	£1,811.00	£0.00	£4,345.00
Uniform	£375.32	£686.90	£300.65	£374.54	£1,737.41
Fund raise costs	£0.00	£500.00	£0.00	£0.00	£500.00
Other	£320.93	£97.76	£546.04	£84.08	£1,048.81

Total	£20,331.92	£20,134.29	£20,281.54	£76,831.53	£137,579.28

Unit Treasurer	
Unit Chairman	
Independent Examiner	

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Quarter 2

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Quarter 4

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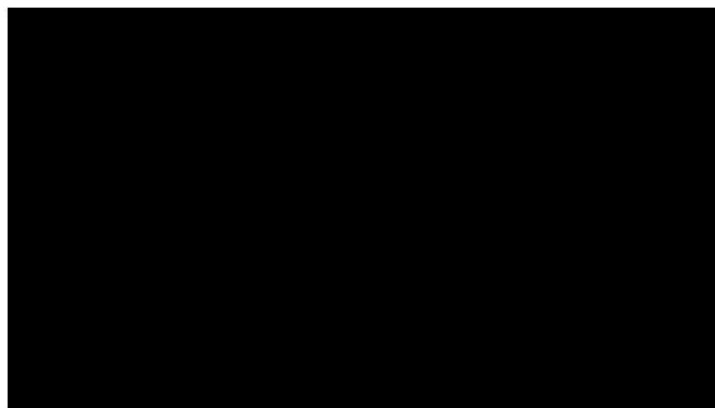
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Ayr Sea Cadets

Cash Accounts for year 1/4/2024 to 31/3/2025

Month	Subs	Stand Easy	Hall Hire	Donation	Fund Raising	Uniform Deposit	Course Fee		Vitalin	Unit Maintenance	Boat/Bus Maintenance	Training	Uniform	Course Fees	Other	Paid to Bank	
April	£0.00	£22.80	£0.00	£23.00	£269.60	£0.00	£0.00		£0.00	£0.00	£72.00	£0.00	£0.00	£0.00	£0.00	£0.00	
May	£0.00	£20.00	£25.00	£423.99	£0.00	£0.00	£0.00		£35.00	£29.48	£0.00	£0.00	£0.00	£0.00	£40.66	£461.00	
June	£0.00	£80.00	£0.00	£15.00	£2,089.95	£0.00	£0.00		£0.00	£240.00	£0.00	£0.00	£0.00	£0.00	£0.00	£2,073.00	
July	£0.00	£0.00	£0.00	£33.45	£0.00	£0.00	£0.00		£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	
August	£0.00	£41.50	£0.00	£19.68	£247.83	£0.00	£0.00		£0.00	£0.00	£30.00	£115.98	£0.00	£0.00	£0.00	£0.00	
September	£0.00	£0.00	£0.00	£0.00	£495.00	£0.00	£0.00		£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	
October	£0.00	£106.40	£0.00	£605.00	£0.00	£0.00	£0.00		£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£910.00	
November	£0.00	£30.90	£0.00	£131.50	£0.00	£56.30	£0.00		£0.00	£75.52	£25.00	£0.00	£0.00	£0.00	£128.12	£451.00	
December	£0.00	£0.00	£0.00	£0.00	£382.72	£0.00	£0.00		£0.00	£70.00	£0.00	£0.00	£0.00	£0.00	£0.00	£450.00	
January	£0.00	£35.00	£0.00	£0.00	£0.00	£0.00	£0.00		£25.12	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	
February	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00		£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	
March	£0.00	£93.35	£0.00	£135.00	£0.00	£0.00	£0.00		£0.00	£19.20	£0.00	£21.00	£0.00	£0.00	£40.00	£0.00	
	£0.00	£429.95	£25.00	£1,386.62	£3,485.10	£56.30	£0.00		£60.12	£434.20	£127.00	£136.98	£0.00	£0.00	£208.78	£4,345.00	
							£228.35										£5,312.08

Starting Balance		349.57	
Income			228.35
outgoings			5,312.08
Closing Balance		-4,734.16	



Month: April-24

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May-24

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Month: June-24

Subs	Stand Easy	Boat Subs	Donation	Fund Rasing	Uniform Deposit	Course Fee	Vitalin	Unit Maintanena ce	Boat/Bus Maintain ance	Training	Uniform	Course Fees	Other	Paid to Bank	Receipt No.	Paid to
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Month: July-24

Subs	Stand Easy	Boat Subs	Donation	Fund Rasing	Uniform Deposit	Course Fee		Vitalin	Unit Maintan ance	Boat/Bus Maintain ance	Training	Uniform	Course Fees	Other	Paid to Bank	Recipt No.	Paid to
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Month: August-24

Subs	Stand Easy	Boat Subs	Donation	Fund Rasing	Uniform Deposit	Course Fee	Vitalin	Unit Maintanance	Boat/Bus Maintanance	Training	Uniform	Course Fees	Other	Paid to Bank	Recipt No.	Paid to
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Month: September-24

Subs	Stand Easy	Boat Subs	Donation	Fund Rasing	Uniform Deposit	Course Fee		Vitalin	Unit Maintan ence	Boat/Bus Maintain ance	Training	Uniform	Course Fees	Other	Paid to Bank	Recipt No.	Paid to
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Month: October-24

Subs	Stand Easy	Boat Subs	Donation	Fund Rasing	Uniform Deposit	Course Fee	Vitalin	Unit Maintan enace	Boat/Bus Maintain ance	Training	Uniform	Course Fees	Other	Paid to Bank	Recipt No.	Paid to
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Subs	Stand Easy	Boat Subs	Donation	Fund Rasing	Uniform Deposit	Course Fee		Vitalin	Unit Maintanance	Boat/Bus Maintanance	Training	Uniform	Course Fees	Other	Paid to Bank	Receipt No.	Paid to
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Subs	Stand Easy	Boat Subs	Donation	Fund Rasing	Uniform Deposit	Course Fee		Vitalin	Unit Maintane ance	Boat/Bus Maintain ance	Training	Uniform	Course Fees	Other	Paid to Bank		Redcpt No.	Paid to
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Month: January-25

Subs	Stand Easy	Boat Subs	Donation	Fund Rasing	Uniform Deposit	Course Fee		Vitalin	Unit Maintan enace	Boat/Bus Maintain ance	Training	Uniform	Course Fees	Other	Paid to Bank	Receipt No.	Paid to
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Month: March-25

[illegible]

Month: February-25

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