

PAISLEY SEA CADET UNIT

T.S. PAISLEY GRENVILLE SCC

CHARITY NUMBER SC 030425

ANNUAL ACCOUNTS

YEAR TO 5 APRIL 2025

PAISLEY SEA CADET UNIT

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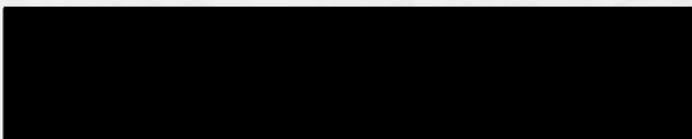
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Charity details:



Charity Number

SC030425



Bank

Bank of Scotland
The Cross
Paisley

Paisley Sea Cadets Commanding Officers Report 24/25

Over the past year, Paisley Sea Cadets has remained steadfast in its mission to provide a challenging, rewarding, and inclusive Cadet Experience. Now in **my second year as Officer in Charge**, I have been proud to lead a dedicated team of volunteers and cadets as we continue to build on the strong legacy of those who came before us. Throughout this year, we have seen continued growth, renewed enthusiasm, and a deeper integration with our local community. Looking ahead, I remain committed to **modernising and improving the unit**, ensuring that we remain forward-thinking, inclusive, and well equipped to meet the evolving needs of our cadets and volunteers.

Cadet Development and Achievement

This year, we were proud to promote several cadets through the ranks, including advancements to **Leading Cadet**. These achievements reflect the strength of our internal training pathways and the high standards to which our young people aspire.

Cadets enthusiastically embraced a range of development opportunities, attending **band training weekends, Duke of Edinburgh expedition courses**, and the **Northern Area Summer Camp**. These experiences allowed cadets to broaden their skills, build confidence, and engage with peers from across the wider Sea Cadet community.

A highlight of the year was the **Unit's Summer Activity Week**, which was exceptionally well attended and thoroughly enjoyed by both cadets and volunteers. The week featured a diverse programme including **on-the-water training**, a visit to **Stirling Castle**, and an **indoor climbing session** offering cadets the chance to develop teamwork and practical skills in a fun and supportive environment.

The unit also welcomed **12 new cadets this year**, with consistently **strong retention rates** a clear indication of the lasting value and positive impact of the Sea Cadet Experience.

Community Engagement and Events

Community engagement continues to be a cornerstone of the Paisley Sea Cadets experience. Once again, the unit proudly participated in the **Remembrance Sunday Parade** in Paisley town centre, an important occasion to honour the fallen and reaffirm our deep ties to the Royal Navy and wider Armed Forces community.

A particular highlight this year was the celebration of the Unit's **85th anniversary** a remarkable milestone that reflects our enduring presence and impact in the local area. This occasion was commemorated during our **Annual Awards Evening**, which proved to be a tremendous success. The event recognised the dedication, growth, and achievements of our cadets, while also celebrating the shared commitment of our volunteers and supporters who make our continued success possible.

In addition to these key events, the unit also enjoyed a trip to **Ayr for the Festival of Flight Day** in September, where cadets experienced an exciting programme of aviation displays and military engagement activities. The event offered a unique insight into the world of aviation and the wider Armed Forces, further broadening cadets' horizons.

The unit was also proud to represent at **Armed Forces Day**, held at the **TA Centre in Paisley**. This event provided a fantastic opportunity for cadets to engage with the public, showcase their skills, and celebrate the contributions of service personnel past and present.

Boating and Afloat Training

This year, we achieved an average of **43 hours of boating per cadet**, significantly surpassing the national target of 30 hours. This is a clear testament to the strength of our afloat training programme and the commitment of both our cadets and volunteers. On-water training remains a cornerstone of the Paisley Sea Cadets experience. The **Pico dinghies** continue to serve as an ideal platform for introducing our newer cadets to sailing, while the **RS Quests** remain a firm favourite among our more experienced cadets, enabling them to refine and expand their skills. Once again, our unit proudly fielded a team at the **National Sailing Regatta**, competing in both the Zest and Quest classes, a fantastic opportunity to showcase our cadets' abilities on a national stage.

Following the loss of two powerboats last year, the unit successfully acquired a **second-hand RIB**, allowing us to continue delivering powerboat training. Efforts are still underway to secure funding for an additional vessel to fully restore our fleet and ensure that both cadets and volunteers have access to high-quality powerboating instruction and qualification opportunities.

The **Clydebank Boatyard** remains an invaluable partner in supporting our afloat programme. This year, their procurement of a **second-hand shipping container** for the unit has greatly improved our logistical capabilities, allowing for secure, on-site storage of boating equipment and reducing our dependence on the minibus for transporting gear ultimately enabling more efficient and frequent afloat sessions.

Facilities and Transport

Our premises on **Cardell Road** continue to serve as a vital hub for all aspects of Unit life. This year, we completed further **refurbishment work**, including the installation of a **new fire door** and essential repairs to the front roller shutter, enhancing both safety and accessibility for all who use the building. The acquisition of a new **Unit minibus** has proven to be an invaluable asset, enabling continued access to **training courses, competitions, and events** particularly for cadets from some of Scotland's most economically disadvantaged communities. Looking ahead, we aim to train additional minibus drivers, in line with post-1997 driving licence requirements, to ensure this essential resource remains sustainable and fully operational for years to come.

Volunteer Training and Succession

Our team of **Volunteers** remains the backbone of everything we do. Their unwavering commitment, generosity, and professionalism alongside the continued support of our **Unit Committee** are central to the success and sustainability of the Paisley Sea Cadets. Much of their contribution happens behind the scenes, but its impact is evident in the growth and development of every cadet.

This year, we bid farewell to [REDACTED] who have moved on to new opportunities within the **Area Training Team**. Both brought a wealth of experience and qualifications to the Unit, and their departure leaves a significant gap. We thank them for their outstanding service and wish them every success in their new roles. In a positive step forward, the unit welcomed a **former cadet who turned 18 this year** into the volunteer team an encouraging sign of continuity and the lasting impact of the cadet experience. In addition, two of our volunteers achieved significant qualifications that enhance the Unit's self-sufficiency and training capability: one volunteer became a **qualified Powerboat Instructor**, strengthening our afloat training provision, while another qualified as a **Mountain Bike Coach**, gaining the ability to train and assess future

Mountain Bike Leaders. These achievements not only support our current programme but also help ensure a sustainable future by developing in-house expertise.

We remain committed to **recruiting and developing new volunteers** to ensure we can continue to deliver a rich and rewarding programme for all our cadets.

Conclusion

This year has been one of reflection, progress, and continued community engagement. I remain incredibly proud of what Paisley Sea Cadets has achieved over the past 12 months and am confident that, with the continued commitment of our Cadets, Volunteers, and Committee, we will go from strength to strength.

Signed 4 December 2025

[Redacted Signature]

Officer in Charge

Paisley Sea Cadets

[Redacted Signature]

Signed 4 December 2025

Assistant Treasurer

Officer in Charge

Paisley Sea Cadets

[Redacted Signature]

[Redacted Signature]

[Redacted Signature]

[Redacted Signature]

Trustees Report for year ending 5 April 2025

The unit constitution conforms exactly to the July 2017 edition (Version 1) of the Sea Cadet Standard Constitution approved by the Marine Society & Sea Cadets (MSSC) Council. The Unit is affiliated to the MSSC (registered in Scotland SC037808) and must, as a condition of affiliation, adopt the standard constitution set by the MSSC Council for the management and administration of the Sea Cadet Corps units (the Standard Constitution). The Unit and its property are administered and managed in accordance with this constitution.

Sea Cadet units in Scotland are regulated by the Office of the Scottish Charities Regulator (OSCR). Paisley Sea Cadets is also a Registered Charity – SC030425

Accounts & Finance

The accounts are prepared under a receipts and payments basis in accordance with the OSCR rules and are for the 12 months to 5th April 2025.

Future Developments

1. Ownership of the Building:

One of the most pressing needs for our Sea Cadet unit is to take ownership of the building we currently occupy. Securing the property would allow us to move forward with vital refurbishment plans that are essential to the long-term sustainability of the unit. Key improvements include a complete re-wire of the building to ensure safety and reliability, the installation of a new roof to prevent leaks and structural damage, and the replacement of internal doors to enhance security and accessibility. Additionally, installing a CCTV system would provide greater safety for our cadets and staff, ensuring a secure environment for all activities.

2. New Power Boat:

Following on from the CO's report the new powerboat has been very useful. A second new powerboat would significantly enhance our training capabilities and provide cadets with the opportunity to gain hands-on experience in a safe and controlled setting. With a powerboat, we would be able to teach powerboating skills, enabling cadets to develop confidence and proficiency on the water. Furthermore, the boat would facilitate river trips and other waterborne activities, offering cadets the chance to put their navigational and seamanship skills into practice. This would also allow us to expand our program, offering more diverse and engaging experiences for all cadets.

3. Unit Branded Gazebo and Feather Banners:

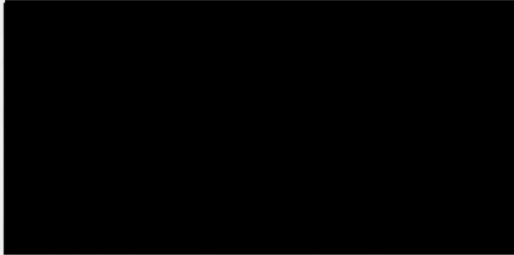
To improve our visibility at local gala days, recruitment events, and public outreach initiatives, we need a new unit-branded gazebo and feather banners. These branded items would provide us with a professional and eye-catching presence at events, helping us stand out and attract more cadets. Having a clear and visible identity is essential for engaging with the local community and increasing awareness of the opportunities our Sea Cadet unit offers. This investment in promotional materials would support our growth and enable us to reach a wider audience.

Trustees

In the main trustees are selected from persons having the necessary time and talents to aid and improve the UMC.

At the AGM on 26 November 2024, there were the undernoted resignations and appointments:

Resignations:



Appointments



Following the AGM, the Chair resigned and an EGM was held on 12th December 2024 to appoint a new committee.

The following appointments were made:



Treasurers Report

The unit finances remain in a healthy state with total reserves of £39,677 at year end April 2025.

The annual accounts have been prepared to the best of our abilities with no proper handover provided by the previous Treasurer, who also refused to facilitate the handover of the unit bank accounts despite requests from the Unit Committee and Sea Cadets Area Office to assist with this.

This left the unit with no access to its bank funds for six months and was a completely unacceptable position for a charitable organisation to be left in.

Income

With the purchase of the new minibus the previous financial year fewer grants were received in 24/25. However unit income remained steady with a slight increase in cadet subscriptions due to an increase in cadet numbers, and also an increase in hall rental and donations through

fundraising activities. £1750 was also received from the sale of the old minibus. Gift aid has still to be applied for from HMRC, but will be processed and backdated accordingly.

Grants were received from:

1. The Peter Brough Bequest Fund
2. Renfrewshire Council Local Partnership Fund
3. Sea Cadet Association Scotland

We are very grateful to them for their support in 24/25 enabling us to provide a financially inclusive experience for all cadets.

Expenditure

The main items of expenditure during the year were:

1. The purchase of a new powerboat enabling the continuation of powerboat instruction
2. Unit maintenance, refurbishments and the electrical fit out of the boatyard container with lighting etc.

Going forward into 25/26 serious consideration needs to be given to the long-term future of the unit in terms of the building it currently inhabits. The present building is very suitable in terms of size and location, however it is in need of bigger and more costly renovations if it is to remain in a usable condition. The committee needs to investigate ownership options with Renfrewshire Council, or potentially a move to new premises if this would be a more sensible cost-effective solution.

Expenditure


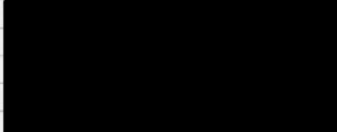
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PAISLEY SEA CADETS UNIT

STATEMENT OF RECEIPTS AND PAYMENTS FOR THE 12 MONTHS TO 5 APRIL 2025

	12 Months to 5 April 2025			12 Months to 5 April 2024		
	Total	Restricted funds	Unrestricted funds	Total	Restricted funds	Unrestricted funds
	Unit Account	Hall account		Unit Account	Hall account	
Income	Total	general	general	Total	general	general
Cash and bank movements	£	£	£	£	£	£
Grants received	8,350	8,350	-	26,287	25,287	1,000
Other	1,024	968	56	185	0	185
Gift Aid	-	-	-	2,965	0	2,965
Cadet subscriptions	4,464	4,464	-	4,431	431	4,000
Bag packing	2,913	2,913	-	754	0	754
Donations	-	-	-	1,047	0	1,047
Sale of equipment	1,750	1,750	-	1,300	0	1,300
Amazon	-	-	-	21	0	21
Hall hire	7,170	-	7,170	6,357	0	6,357
Bank interest	496	-	496	1,022	0	1,022
	26,168	18,445	7,723	44,369	25,718	18,651
Expenditure						
Cash and bank movements						
Internet	213	213	-	235	235	0
Power	3,070	3,070	-	2,320	2,320	0
Insurances	2,067	2,067	-	1,941	1,941	0
Cleaning	281	-	281	59	0	59
Catering	282	282	-	645	645	0
Unit refurbishment	3,536	1,368	2,167	1,430	667	763
Inflatable boat	8,900	8,900	-			
Posts, printing/stationery	79	79	-	253	158	95
Travel	110	110	-	270	0	270
Unit minibus	-	-	-	33,344	19,500	13,844
Other	578	498	81	537	537	0
Capitation fee to HQ/MSSC	250	250	-	200	0	200
Equipment purchases	2,365	2,011	354	1,184	1,184	0
Independent examiner fee	-	-	-	100	0	100
Boat equipment	277	277	-	2,754	2,719	35
Motor vehicle	515	515	-	1,815	1,815	0
Training	-	-	-	280	0	280
Bank charges	14	9	5			
	22,536	19,647	2,888	47,367	31,721	15,646
Net (Deficit)/Surplus	3,632	(1,203)	4,835	(2,998)	(6,003)	3,005

PAISLEYSEA CADETS UNIT							
STATEMENT OF BALANCES AT 5 APRIL 2025							
		Unit	Hall		Unit	Hall	
		2025	2025	2025	2024	2024	2024
		£	£	£	£	£	£
	Notes	Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
Fixed assets	4	0	0	0	0	0	0
Current assets							
Bank - general fund		10,664	8,163	18,827	6,233	9,421	15,654
Bank - hall account			20,727	20,727	-	20,550	20,550
Cash		57	56	113	(2,406)	2,237	(169)
Bank		10,721	28,946	39,667	3,827	32,208	36,035
Net assets/current assets		10,721	28,946	39,667	3,827	32,208	36,035
Reserves							
General reserves brought forward- 6 Apr 2024		3,827	32,208	36,035	34,282	4,751	39,033
Trf between reserves		8,097	(8,097)	-	(1,992)	1,992	-
Trf fy23 hall fund reserves		-	-	-	(22,460)	22,460	-
Surplus for year		(1,203)	4,835	3,632	(6,003)	3,005	(2,998)
Total Reserves		10,721	28,946	39,667	3,827	32,208	36,035
Represented by:							
Unrestricted reserves							
Hall fund		-	28,946	28,946	-	30,407	30,407
General		-	-	-	-	1,801	1,801
		-	28,946	28,946	-	32,208	32,208
Restricted reserves							
Hall fund			-	-		-	-
General		10,721	-	10,721	3,827	-	3,827
Total restricted reserves		10,721	-	10,721	3,827	-	3,827
Total reserves		10,721	28,946	39,667	3,827	32,208	36,035
Office of Scottish Charity Regulator number - SC030425							
The accounts were signed on 4th December 2025 by:							
							
Chairperson				Treasurer			

Paisley Sea Cadets

Notes to the accounts - For the Year ended 5 April 2025

1. Accounting policies

1.1 Basis of accounting

These accounts have been prepared on the Receipts and payments basis in accordance with the Charities and Investment (Scotland) Act 2005 and the Charities accounts (Scotland) Regulations 2006 (as amended). Accounts are prepared in (£) sterling.

1.2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the Charity. The trustees maintain both restricted and unrestricted funds. Unrestricted funds are used for the day to day running of the unit.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

1.3 Grants received

Grants received are categorised as per 1.2 above as either restricted or unrestricted and are accordingly accounted for in the statement of receipts and payments.

1.4 Restricted/Unrestricted funds in the Statement of Balances

Income is categorised as restricted or unrestricted and the associated expenditure is matched accordingly.

All residual balances are categorised appropriately and carried forward accordingly in the Statement of Balances.

2	Grants received	Unit			Hall			Total	Restricted	Unrestricted	Total
		Restricted	Unrestricted	Total	Restricted	Unrestricted	Total				
		2025	2025	2025	2024	2024	2024		2023	2023	2023
		£	£	£	£	£	£		£	£	£
	Sea Cadets Association Scotland	4500	-	4500	-	-	-		-	-	-
	Sea cadets national funding	-	-	-	10,649	-	10,649		1,881	-	1,881
	Other	1,000	-	1,000	1,000	-	1,000		585	-	585
	The MacRoberts Trust	-	-	-	10,000	1,000	11,000		-	1,300	1,300
	Local Authority funding source	2,850	-	2,850	3,638	-	3,638		4,470	-	4,470
		8,350	-	8,350	25,287	1,000	26,287		6,936	1,300	8,236
3	Governance costs										
	Independent examiners report	-	-	-	-	100	100		-	25	25

Paisley Sea Cadets
Notes to the accounts - For the Year ended 5 April 2025 (continued)

Appendix to accounts

4 Fixed Assets

The unit bought a minibus and an inflatable boat in the years ending March 2024 and 2025 respectively. Ordinarily the amount paid would be capitalised and shown as a fixed asset in the statement of balances.

However, these accounts are prepared on a receipts and payments basis which records such expenditure as an income/expense item in the period in which the payment is made.

A receipts and payments set of accounts does not allow the carry forward of any balances in the Statement of Balances.

Had the balance been capitalised the table below shows the balance that would have been carried forward.

No depreciation can be provided for in a set of accounts such as these prepared on a receipts and payments basis.

Depreciation at 20% reducing balance has been provided. This is shown for information purposes accordingly.

Fixed Assets

Cost	Motor vehicle	Boat	Total
At 6 April 2024	33,344	-	33,344
Additions in year	-	8,900	8,900
At 5 April 2025	33,344	8,900	42,244
Depreciation			
At 6 April 2024	556	-	556
Depreciation for year	6,557	1,780	8,337
At 5 April 2025	7,113	1,780	8,893
Net book value			
At 5 April 2025	26,231	7,120	33,351
At 6 April 2024	32,788	-	32,788
At 6 April 2023	-	-	-

APPENDIX 3

Independent examiner's report on the accounts

V2

Report to the
trustees/members of

Charity name
PAISLEY SEA CADETS UNIT

Registered charity
number

SC030425

On the accounts of the
charity for the period

Period start date
Day Month Year

6 April 2024

to

Period end date
Day Month Year

5 April 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

In the course of my examination, certain matters have come to my attention as disclosed on the attached page*

1. which gives me reasonable cause to believe that 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 adequately met, and

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

Signed**:

Name:

Relevant professional
qualification(s) or body
(if any):

Address:

Date: 17/12/25

*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

The previous treasurer resigned and left the organisation in November 2004 without an appropriate handover or providing his successor with the relevant financial records or access to third parties such as bank accounts. Given the voluntary position of the role of treasurer, it has taken a number of months to overcome these issues with the result that very limited financial records have been maintained for the twelve-month period to 5 April 2025.

Nevertheless, summary receipt and payment records have been extracted and maintained from current and deposit account statements and petty cash schedules and provide the basis for completing the necessary Receipt and Payment schedules.

Consequently, having reviewed these financial schedules and examined relevant supporting invoices and obtained explanations from trustees where necessary, I am satisfied that neither the statement of receipts and payments nor the statement of balances for the twelve-month period to 5 April 2025 are materially misstated.

In drawing the book-keeping shortcomings identified during my examination to the trustees, I am recommending that monthly schedules identifying and recording all receipts and payments be produced and reconciled to the relevant bank statements. Given the level of transactions involved, an excel spreadsheet would be more than adequate for the purpose and provide accurate monthly reporting.