

FORTH DIVER TRAINING SCIO

Report & Financial Statements

For the year ended

30 April 2025



REPORT & FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

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TRUSTEES' REPORT

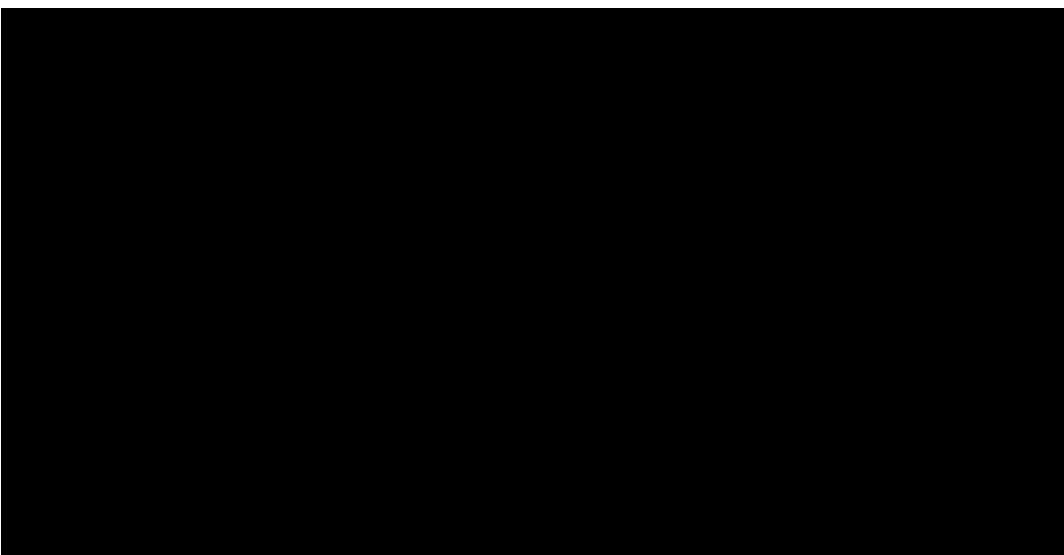
FOR THE YEAR ENDED 30 APRIL 2025

The trustees present their report and financial statements together with the independent examiner's report for the year ended 30 April 2025.


REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name Forth Diver Training SCIO

Charity Number SC046681



Bankers Bank of Scotland
Direct Business Banking
PO Box 17235
Edinburgh
EH11 1YH

Independent Examiner 
The Ayrshire Community Trust
27-29 Vernon Street
Saltcoats
North Ayrshire KA21 5HE

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 APRIL 2025

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

The charity is a Scottish Charitable Incorporated Organisation (SCIO) incorporated on 06 July 2016 and governed by its constitution effective from that date.

Appointment of Trustees

The trustees are appointed by the members of the charity at each AGM. The minimum and maximum numbers of trustees is three.

Organisational Structure

The charity, which does not have any staff, is directly managed by its trustees.

OBJECTS & ACTIVITIES

- The advancement of education through the provision of formal sub aqua diver training courses to increase the skills and awareness of young adults to act responsibly and safely around water.
- The advancement of citizenship and community development through the acquisition of skills to aid develop of social and environmental awareness, leading to responsible behaviour within the community. This includes working with Fife Council and the local community councils to align its activities to encourage social inclusion whilst contributing towards a safer community.
- The advancement of environmental protection by organising and conducting regular underwater surveys and conservation events at Preston Hill Quarry in conjunction with Marine Conservation Society. This includes the removal of debris and hazards, water quality monitoring as well as surveys of underwater flora and fauna.

ACHIEVEMENTS & PERFORMANCE

Potential use-cases for Preston Hill Quarry

The club has continued to utilize access to the quarry via the road managed by Fife Coast and Countryside Trust.

The Trustees agreed in a previous reporting period to abandon any plans to establish a permanent base at the quarry and that position has not changed during this reporting period.

Nonetheless, the Trustees have decided to continue diving operations at the site and to use it as a base for entry-level and refresher diver training.

The Trustees are aware of a possible planning appeal by the development company to the Scottish Government Reporter which, if successful, will mean the club is no longer able to use the site for diving. The Trustees will continue to monitor developments concerning any possible appeal.

Club Status

The Trustees are conscious that a long-held donation for the sum of £500 has remained unused in the club bank account, incurring neither interest nor charges.

The Trustees do not consider this a suitable use of funds and were minded to invest the funds in a scuba regulator servicing course to be able to provide members with the facility to have their equipment serviced by the charity at favorable rates compared to 3rd party providers.

However, the possibility of a successful appeal to the Scottish Government Reporter by the development company has once again put this plan on hold. Should the appeal be successful the Trustees have decided to return the funds to Inverkeithing Community Council and a vote taken on the future of the club and charity.

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 APRIL 2025

FINANCIAL REVIEW

Overview

No transactions took place during the year. At the year-end, cash balances totaled £530, comprising a grant of £500 towards the cost of the first diving course and unrestricted funds of £30.

Reserves Policy

A reserves policy will be put in place once the training course programme commences. Reserves at the year-end were £30 (2022: £30)

FUTURE PLANS

The Trustees met on 12th April 2025 to review options for the charity and to take a final decision on the future direction of the charity.

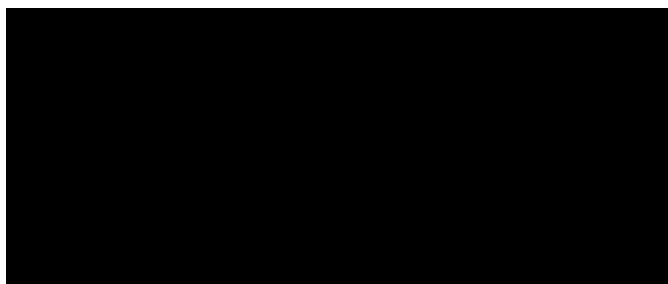
The outcome of the meeting was that the Trustees are of the view that while the possibility of a successful appeal by the developer remains it will be difficult to plan with any degree of certainty a future road map for the charity.

Reluctantly this has meant that during the reporting period no firm plans for the future of the club and charity could be made.

Once the outcome of the appeal is known the trustees will meet to determine the future of the charity.

APPROVAL

This report was approved by the trustees on 12th January 2025 and signed on their behalf by:

A large black rectangular box used to redact the signature of the Trustee/Treasurer.

Trustee/Treasurer

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 30 APRIL 2025

Independent Examiner's Report to the Trustees of Forth Diver Training SCIO

I report on the accounts of the charity for the year ended 30 April 2025, which are set out on pages 7 to 9.

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) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The trustees consider that the audit requirement of Regulation (10)(1)(d) of the 2006 Regulations does not apply.

It is my responsibility to examine the accounts under section (44)(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

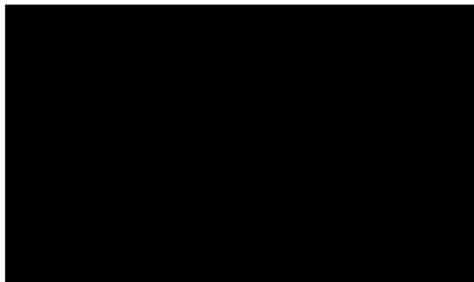
Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the 2006 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 connection with my examination, no matter came 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 Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulationshave 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.



The Ayrshire Community Trust
27-29 Vernon Street
Saltcoats
North Ayrshire
KA21 5HE

26th January 2026

STATEMENT OF RECEIPTS & PAYMENTS

FOR THE YEAR ENDED 30 APRIL 2025

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Receipts				
Donations	-	-	-	-
Grants	-	-	-	-
	-	-	-	-
Payments	-	-	-	-
Surplus/(Deficit) for year	-	-	-	-

The Notes on page 9 form an integral part of these accounts.

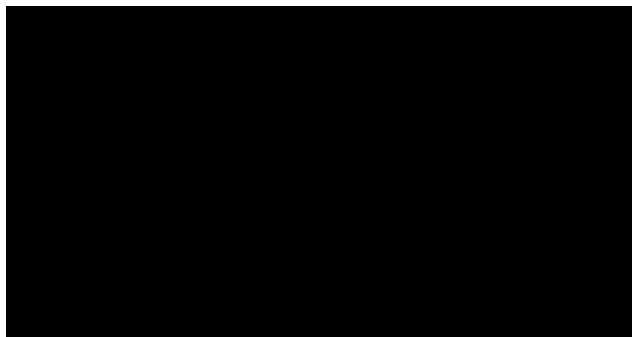
STATEMENT OF BALANCES

AS AT 30 APRIL 2025

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Funds Reconciliation	£	£	£	£
Balance as at 01 May 2024	30	500	530	530
Surplus/(Deficit) for year	-	-	-	-
Balance as at 30 April 2025	30	500	530	530
Bank & Cash Balances				
Cash at Bank	30	500	530	530
Other Assets	-	-	-	-
Liabilities / Contingent Liabilities	-	-	-	-

The Notes on page 9 form an integral part of these accounts.

These accounts were approved by the trustees on 04th January 2024 and signed on their behalf by:



Trustee/Treasurer

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

1. Basis of Preparation

These accounts have been prepared on the receipts & payments basis in accordance with:

- (a) The Charities and Trustee Investment (Scotland) Act 2005
- (b) The Charities Accounts (Scotland) Regulations 2006 (as amended)

There have been no changes to the basis of preparation or to the accounts for the previous year.

2. Fund Accounting

- (a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.
- (b) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.
- (c) The purposes of the funds are shown in Note 5.

3. Taxation

- (a) The charity is not liable to corporation tax or capital gains tax on its charitable activities.
- (b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.

4. Transactions with trustees and related parties

- (a) No remuneration or other benefits were paid to trustees during the year or in the previous year.
- (b) No expenses were reimbursed to the trustees during the year or in the previous year.
- (c) There were no transactions with any related parties during the year or in the previous year.

5. Purpose of Funds

General Fund:	An unrestricted fund that can be expended at the discretion of the trustees in furtherance of the objects of the charity
Diving Fund:	Restricted grant funding from Inverkeithing Community Council towards the cost of a pilot diving course