

THE SEA CADETS		Form SCC A3 (R&P) Apr-09	
ANNUAL STATEMENT OF ACCOUNT* FOR THE UNIT			
RECEIPTS & PAYMENTS ACCOUNT for year ended 31 March 2018			
(*Units in Scotland: This Statement's form and content and its scrutiny are governed by Regulations – SSI 2006/218) (Also to be forwarded to Area Business & Management Director and as otherwise directed no later than 1 November each year)			
Unit Name: Fraserburgh		Charity No: SC027652	
Fund-name/purpose (if not held for the Unit's general purposes):-		THIS YEAR	LAST YEAR
	Notes	£	£
REVENUE RECEIPTS –			
HQ-GRANTS:			
- CAPITATION		2,093.94	821.61
- TRAVEL EXPENSE REFUNDS			6,000.00
- ANNUAL FUND/DIRECT GRANT			
- SCVA (Sea Cadet Virtualising Allowance)		9,254.82	11,000.00
OTHER GRANTS		4,312.50	4,349.00
CADET CONTRIBUTIONS		2,055.00	4,165.00
OTHER DONATIONS			
LEGACIES			
MOD - BOAT REPAIR GRANT		1,396.46	1,671.86
FUNDRAISING PROCEEDS (not: Special Events as below)		9,714.88	9,035.94
SPECIAL EVENTS PROCEEDS (as charitable activity only)			
OTHER CHARITABLE ACTIVITIES:			
- COMPETITION RECEIPTS			
- COURSE FEES		522.00	50.00
SUNDRY SALES RECEIPTS			
INVESTMENT INCOME RECEIVED			
BANK DEPOSIT INTEREST			
PROPERTY RENTS (includes any occasional lettings/hirings)			
OTHER REVENUE RECEIPTS			
TOTAL REVENUE RECEIPTS	A	29,349.60	37,093.41
NON-REVENUE RECEIPTS –			
INVESTMENT SALES PROCEEDS			
PROCEEDS FROM SALES OF OTHER FIXED ASSETS			
LOANS RECEIVED/RECOVERED (include grants per contra*)			3,585.44
TRANSFERS FROM ANY OTHER* FUND OF THE UNIT			
ANY OTHER RECEIPTS			
TOTAL NON-REVENUE RECEIPTS	B		3,585.44
(#Attach that Fund's similar Account of Receipts as page AC1A. and so on) (*Note: Loan write-offs are 'receipts' here and 'payments' on page AC2)			
TOTAL RECEIPTS (=A+B) C		29,349.60	40,678.85
Reconciliation:-			
NET CHANGE FOR YEAR IN CASH/BANK BALANCE:-			
- REVENUE ITEMS (= A – D from page AC2)	G	4,408.22	-4,674.16
- NON-REVENUE ITEMS (= B – E from page AC2)	H	-830.00	2,510.44
- COMBINED (=G+H)		3,578.22	-2,163.72
CASH/BANK BALANCE FROM LAST YEAR-END		5,774.81	
CASH/BANK BALANCE AT THIS YEAR-END	2018	11,353.03	5,774.81

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Unit Name: Fraserburgh		Charity No: SC027652	
Fund-name/purpose (if not held for the Unit's general purposes):-		THIS YEAR	LAST YEAR
		£	£
	Notes		
REVENUE PAYMENTS –			
FUNDRAISING COSTS (not: Special Events as below)		1,462.62	765.58
INVESTMENT MANAGEMENT COSTS (if any)			
DIRECT CHARITABLE ACTIVITY COSTS:			
- SPECIAL EVENTS COSTS		588.29	277.76
- COMPETITION COSTS			195.00
- TRAVEL COSTS		40.00	229.40
- CATERING COSTS		350.91	50.27
- TRAINING COURSES COSTS		496.43	95.00
- GRANTS (including any charitable loans written off)			
ARTICLES PURCHASED FOR RESALE			707.44
OVERHEAD COSTS FOR:			
- RENT / COUNCIL TAX		1,278.00	476.00
- HEAT, LIGHT & WATER		609.08	572.83
- TELEPHONE		5.58	7.75
- POSTAGE			1.00
- PRINTING & STATIONERY			
MAINTENANCE COSTS FOR:			
- BUILDINGS		14,080.77	11,197.52
- BOATS		272.55	6,920.57
- VEHICLES		689.85	16,416.60
- COMPUTERS			
- OTHER EQUIPMENT		912.49	1,050.00
FUEL COSTS		2,538.00	1,143.32
INSURANCE COSTS		1,616.81	1,661.53
BANK INTEREST & CHARGES			
CHARITY GOVERNANCE COSTS:			
- FOR AUDIT OR INDEPENDENT EXAMINATION			
- FOR ACCOUNTS PREPARATION			
- FOR LEGAL ADVICE (for constitution or trustees)			
OTHER REVENUE COSTS			
TOTAL REVENUE PAYMENTS D		24,941.38	41,767.57
NON-REVENUE PAYMENTS –			
FOR INVESTMENTS PURCHASED			
FOR OTHER FIXED ASSETS (including any improvements)			
LOANS MADE/REPAID			1,075.00
TRANSFERS FROM ANY OTHER# FUND OF THE UNIT		830.00	
ANY OTHER PAYMENTS		830.00	1,075.00
TOTAL NON-REVENUE PAYMENTS E		830.00	1,075.00
TOTAL PAYMENTS (=D+E) F		25,771.38	42,842.57

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

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ANNUAL STATEMENT OF ACCOUNT* FOR THE UNIT

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SCC A3 (R&P)

Apr-09

STATEMENT OF BALANCES & ACCOUNTS NOTES for year ended 31 March 2018

(*Units in Scotland: This Statement's form and content and its scrutiny are governed by Regulations – SSI 2006/218)
(Also to be forwarded to Area Business & Management Director and as otherwise directed no later than 1 November each year)

Unit Name: Fraserburgh

Charity No: SC027652

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 "accruals")

*STOCKS OF ITEMS FOR RESALE (total cost)

INVESTMENTS (present value of securities &c)

INVESTMENTS (ditto – belonging to a Restricted Fund, if any)

***OTHER FIXED ASSETS:**

- LAND & BUILDINGS

- BOATS

- VEHICLES

- COMPUTERS

- OTHER EQUIPMENT

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

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
trustees

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
understanding

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

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

29 November 2018

Unit Treasurer

an

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

Name of Fund	THIS YEAR £	LAST YEAR £
if restricted	11,353.03	5,774.81
	11,353.03	
	1.00	

Give page no(s).
- or say if none

(or say if none)

(or say if none)

Give page no(s).

[Amounts]	Particulars
	Authority:
	For how many:
	Nature:
	- or say if none

**THE SEA CADETS
ANNUAL STATEMENT OF ACCOUNT* FOR THE UNIT**

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(R&P)
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TRUSTEES' ANNUAL REPORT ON ACTIVITIES for year ended 31 March

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

(Also to be forwarded to Area Business & Management Director and as otherwise directed no later than 1 November each year)

Unit Name: Fraserburgh

Charity No: SC027652

Unit address (or address for correspondence):-

House name:	Sea Cadets Fraserburgh
Street and No:	9 Balaclava Quay
Area or Estate:	
Town/City:	Fraserburgh
County:	Aberdeenshire
Post Code:	AB43 9EB

Unit Management Committee members (the 'charity trustees') at date of signing Report:-

Mr Kevin Rae	Mrs Nicky Johnston
Mr Alan Forman	Ms Frances Thomson
Ms Susan Tait	Ms Nicola Wade

Names of any other persons who were charity trustees of the Unit at any time in the financial year:-

Mr George Morgan	Mrs Jo Morgan

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

Nature and date of the Unit's constitution (governing document):-
Governed by Sea Cadet Regulations

The method(s) adopted for recruiting new trustees, and how trustees are elected or otherwise appointed (and by whom) in
Unit Management Committee (UMC) members are elected annually at the Annual General Meeting (AGM). UMC 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 UMC have the power to appoint a new UMC member. The UMC member appointed will serve until the date of the next AGM, after which the post will be filled by election.

The Unit's charitable purpose(s) as set out in its constitution is:-
To help young people towards responsible adulthood by encouraging valuable personal attributes and high standards of conduct, using a nautical theme based on the customs of the Royal Navy.

The Unit's main activities and achievements in the financial year were:-
The units progressed with expanding its boating fleet to increase the sports available afloat. In addition we introduced Royal Marines Cadets to the unit. The unit is continuing to progress towards funding a new building.

Public Benefit

The UMC 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 seaborne 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.

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THE SEA CADETS ANNUAL STATEMENT OF ACCOUNT* FOR THE UNIT TRUSTEES' ANNUAL REPORT ON ACTIVITIES for year ended 31 March <small>(*Units in Scotland: This Statement's form and content and its scrutiny are governed by Regulations – SSI 2006/218)</small> <small>(Also to be forwarded to Area Business & Management Director and as otherwise directed no later than 1 November each year)</small>		Form SCC A3 (R&P) Apr-2009
Unit Name: <u>Fraserburgh</u>		Charity No: <u>SC027652</u>
Reserves Policy The charity trustees' policy aims to maintain unrestricted reserves at a level equating to 12 months revenue payments in order to safeguard the Unit's ongoing activities from any unexpected fluctuations in income Year-end reserves amounted to annual to months' on that basis.		
 [Delete this section if not applicable] The Unit holds <enter sum> in designated funds representing fixed assets needed for future activities and <enter sum> for future projects to be carried out in <Enter No of Months/Yrs> as currently planned/expected 		
 [Delete this section unless the Unit has a Restricted Fund in deficit] A restricted fund held for the purpose of was in deficit to the extent of as at the year-end as a result of the following circumstances: and the steps being taken to rectify it are:- 		
During the financial year the Unit received the following donated facilities/services [not: English, Welsh or NI Units]:- None		
The Unit and/or its trustees held the following assets for the charity/ies named below, whose charitable purposes are as set out hereunder. None		
Date signed as authorised by the Unit's Management Committee: <div style="display: flex; justify-content: space-between; align-items: flex-end; margin-top: 20px;"> <div style="border: 1px solid black; width: 400px; height: 40px; background-color: black;"></div> <div style="text-align: right;"> Unit Treasurer Unit Chairman </div> </div>		
Note: The statutory audit or independent examination report on this Statement of Account must be attached.		

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Fraserburgh Sea Cadets

SC 027652

Report of the independent Examiner

Respective responsibilities of trustees and examiner

The charity trustees have requested an independent examination under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. It is my responsibility to examine the accounts 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 seeking 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.

Independent examiner's statement

In the course of my examination of the statement of account for the year ended **31 March 2018**, no matter has come to my attention,

1. Which gives me reasonable cause to believe that in any material respect
 - Accounting records have not been kept in accordance with Section 44 (1)(a) of the Charities and Trustee Investments (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006
 - The accounts do not accord with those records
 - The statement of account do not comply with any of the requirements of Regulation 9 of The Charities Accounts (Scotland) Regulations 2006
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

NAME

Address

Signature

Date

