



ARDROSSAN AND LARGS SEA CADET UNIT

TS GANNET

SC023135

**TRUSTEES' ANNUAL REPORT AND ACCOUNTS FOR
THE YEAR ENDED 31ST MARCH 2026**



Ardrossan and Largs Sea Cadet Unit
Trustees' Annual Report and Accounts for the year ended 31 March 2026

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Ardrossan and Largs Sea Cadet Unit
Trustees' Annual Report and Accounts for the year ended 31 March 2026

TRUSTEES' REPORT

Principal address

**15 Harbour Road
Ardrossan
Ayrshire
KA22 8BZ**

Correspondence address

**28 Auchanshangan Drive
Saltcoats
Ayrshire
KA21 6DS**

TRUSTEES

Kirk Macrae (Chairman)	David Aitken
Coral McGowan-Boag (Secretary)	Martin Doughty
David Richardson (Treasurer)	Fiona Doughty
Paul Swainson	Jim Martin

UNIT COMMANDING OFFICER
Lt (SCC) Callum Burns RNR

STRUCTURE, GOVERNANCE AND MANAGEMENT

Our Unit is a self-supporting youth organisation and an independent charity with a central support, management and training structure provided by the Marine Society and Sea Cadets (MSSC), itself a charity registered by the Charity Commission of England and Wales (registration number 313013).

The Unit is registered as a Scottish charity and is governed by a constitution issued by the MSSC. The charity trustees form the Unit Management Committee (UMC) and are re-elected on an annual basis. MSSC lays down specific controls for UMC membership, including the completion of a number of training modules. UMC members are proposed and elected at the AGM, from those community members with an interest in the Unit. In the event of a vacancy arising during the year the trustees have the power to appoint new trustees, which trustees will serve until the date of the next AGM, after which the post will be filled by election. A trustee whose term of office has expired can be appointed for a further term of office. Trustees do not receive any form of remuneration.

The key function of the UMC is to provide an element of governance and oversight to the operations of the Unit and crucially to provide advice and support to the commanding officer.

The trustees are responsible for keeping proper accounting records which disclose with material accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities and Trustee Investment (Scotland) Act 2005 and orders made thereunder. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

CHARITABLE PURPOSE

The purpose of our organisation is to help young people to develop the skills, confidence and self-esteem to live happy and healthy lives, regardless of background, gender or ethnicity and develop their physical, intellectual and social potential as individuals and responsible citizens.

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We seek to achieve this through the provision of education and leisure activities based on nautical themes and in accordance with the principles, ethos and practices of the MSSC and the traditions of the Royal Navy.

Sea Cadets offers young people a structured pathway to develop their skills. Training and education encompasses sailing, rowing, paddle sports, power boating, seamanship, navigation, first aid, drill and piping. Cadets obtain qualifications as proficiency in specific activities are demonstrated. Cadet achievements are recognised through earning uniform insignia and promotions.

PUBLIC BENEFIT

The trustees have reviewed the guidance provided by the Office of the Scottish Charity Regulator (OSCR) and the Charities and Trustee Investment (Scotland) Act 2005 and confirm that the charity complies with legislation and guidance. Specifically, the charity makes a positive difference to the community through:

- (a) the advancement of education,
- (b) the advancement of health,
- (c) the advancement of citizenship and community development,
- (d) the advancement of the arts, heritage, culture or science,
- (e) the advancement of public participation in sport,
- (f) the provision of recreational facilities, and the organisation of recreational activities,
- (g) the promotion of equality and diversity.

DONATED SERVICES

Clyde Marina provides the Unit with two berths free of charge. This has been disclosed in the Receipts and Payments Account and notes thereto.

DEFICIT 2025/26

The facilities of our Unit are being refurbished and replaced in a multi-year project, Project Refit. The project has required raising significant sums to fund the necessary capital expenditure. The Unit's Receipts and Payments Account records a deficit of £9,610 for the financial year. This is a result of our having grant funding and a MSSC loan at the end of the previous financial year. Our surplus last year was some £21,000. In other words, we recognised the income in 2024/25 but incurred the matching expenditure in 2025/26.

RESERVES POLICY

The charity's trustees continue to review the requirement for reserves. The level of the reserve required is presently set at the value of three months of recurring revenue expenditure. As at the 31 March 2026, the total of the charity's unrestricted reserves stood at £10,843 which is within the reserves policy adopted. Our medium to longer term aim is to increase our unrestricted reserves over time to ensure the future sustainability of the Unit.

Approved by the UMC and signed on its behalf on 13 May 2026.



13/5/26.

Kirk Macrae (Chairman)

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CHAIRMAN'S ANNUAL REPORT

It is my privilege, on behalf of the Unit Management Committee, to present this Annual Report for the year ending 31 March 2026. This reporting period has been one of the most significant and transformational in the recent history of the Unit, marked by substantial investment in infrastructure, a continued focus on governance and financial stewardship, and an unwavering commitment to improving the experience and opportunities available to our cadets.

The Unit exists to provide young people with opportunities for development, challenge, adventure and leadership through a nautical and maritime framework. Everything undertaken by our volunteers, staff and trustees is ultimately focused on creating a safe, inclusive and aspirational environment in which young people can thrive. During the past year, we have continued to strengthen that foundation through both strategic investment and practical delivery.

A major focus throughout the year has been the continued progression of "Project Refit", a substantial programme of regeneration and infrastructure improvement designed to secure the long-term sustainability of the Unit and modernise the facilities available to cadets and volunteers. The scale of activity undertaken during the year is reflected within the accounts, with significant expenditure directed toward improvements to the main building, compound resurfacing and the acquisition and installation of additional modular accommodation.

The Unit Management Committee recognises that facilities are not simply buildings and assets; they are an investment in the future potential of young people. Safe, modern and functional facilities directly enhance the quality of training delivery, improve retention and recruitment, and strengthen our ability to deliver meaningful youth development within the local community. We therefore view capital investment not as an optional enhancement, but as an essential component of delivering sustainable charitable outcomes.

The progress achieved during the year would not have been possible without the extraordinary support of grant-making trusts, charitable organisations, local supporters and volunteers. During the reporting period, the Unit successfully secured over £124,000 in grant funding from a range of highly respected charitable bodies. This level of support is a strong endorsement of both the credibility of the organisation and the confidence funders place in the Unit's leadership, governance and delivery capability.

The Unit Management Committee fully recognises the responsibility attached to receiving charitable investment of this scale. As trustees, we remain committed to ensuring that all funding is managed responsibly, transparently and in direct support of our charitable objectives. Considerable effort has therefore been devoted not only to fundraising activity itself, but also to strengthening governance arrangements, financial controls, project management oversight and long-term planning processes.

The successful delivery of Project Refit has required disciplined financial management during a period of unusually high capital expenditure. While the accounts show a deficit position for the year, this must be understood in the context of a deliberate and carefully managed investment strategy centred on long-term infrastructure renewal and the delivery of major capital works. The Unit Management Committee has remained focused throughout on maintaining appropriate reserves,

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managing liabilities responsibly and ensuring the continued operational sustainability of the charity.

Particular attention has been given to the management of reserves and cash flow resilience. Trustees continue to review reserve requirements regularly and remain mindful of the importance of maintaining sufficient unrestricted funds to ensure operational continuity and respond to unforeseen pressures. The careful stewardship of reserves remains a key component of our strategic planning and financial governance framework.

An important theme emerging during the year has been the need to manage rising operating costs, particularly in relation to energy and estate overheads. In response, the Unit has begun exploring practical strategies aimed at improving long-term energy efficiency and reducing recurring utility costs. This includes consideration of renewable energy technologies, battery storage solutions and wider sustainability measures that could reduce the Unit's financial exposure to future energy price volatility.

While these initiatives remain at an early stage, the Unit Management Committee believes that investment in sustainable energy infrastructure represents both a financially prudent and socially responsible direction of travel. Such measures have the potential not only to reduce long-term overheads but also to support environmental responsibility and enhance the resilience of the Unit's estate for future generations of cadets.

Alongside major capital investment, considerable volunteer effort has continued to be directed toward improving the wider Unit estate, maintaining boats and equipment, upgrading training spaces and improving the appearance and functionality of the site. Much of this work is undertaken quietly and without recognition by dedicated volunteers who contribute substantial personal time, practical expertise and energy in support of the Unit.

The contribution made by volunteers across all areas of the organisation cannot be overstated. The Sea Cadet experience delivered at the Unit depends entirely upon the commitment of individuals who freely give their time in support of young people. Whether through governance, fundraising, administration, instructional delivery, maintenance activity or logistical support, volunteers remain the foundation upon which the organisation operates.

The Unit Management Committee is also grateful for the continued support and cooperation received from neighbouring units, supporters and partner organisations. Collaborative working remains essential within the wider Sea Cadet movement and contributes significantly to resilience, sharing of expertise and the delivery of broader opportunities for cadets.

Although substantial progress has been achieved during the reporting period, trustees recognise that important challenges remain. Elements of the main building continue to require further remedial work and additional investment will be necessary in future years to fully realise the long-term ambitions of Project Refit. The Unit will therefore continue to pursue external funding opportunities and strategic partnerships capable of supporting the next phase of development.

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Despite these ongoing challenges, the Unit enters the next reporting period in a strong position. The progress achieved during the year demonstrates the organisation's ability not only to secure funding, but to convert charitable investment into tangible outcomes that directly benefit young people and the wider community. This track record is critical in maintaining the confidence of existing and future funders and demonstrates that investment in the Unit delivers meaningful, measurable and lasting impact.

Finally, I would like to extend my sincere thanks to our Commanding Officer, volunteers, trustees, cadets, parents, supporters and funding partners for their continued dedication and commitment throughout the year. Their collective effort has enabled the Unit to continue moving forward with confidence, ambition and purpose. The work undertaken during this reporting period represents a significant investment not simply in buildings or infrastructure, but in the future development, confidence and opportunity of the young people we exist to serve.

 13/5/26.

Kirk Macrae (Chairman)

COMMANDING OFFICER'S ANNUAL REVIEW

Ardrossan & Largs Sea Cadets is an independent charity affiliated to the Marine Society and Sea Cadets. Our main charitable purpose is to give young people the best start in life through nautical fun and adventure. Our beneficiaries are drawn from a wide socio-economic demographic and the charity aims to enable all of our cadets to reach their full potential through a combination of soft skills training (leadership, teamwork, communication, conflict resolution, citizenship, respect and self-discipline), shore-based training, waterborne training as well as academic and vocational qualifications. All this enables our cadets to thrive and develop into functioning and contributing members of our society, ready to enter the world of work with relevant and applicable skills and qualifications.

Our catchment area ranges across North Ayrshire and encompasses a number of economically disadvantaged areas including Ardrossan, Saltcoats, Stevenston, Kilwinning and Dalry. This includes 6 of the Scottish Index of Multiple Deprivation's (SIMD) 5% most deprived areas and 16 of the 10% most deprived areas. This socio-economic profile is reflected in both our beneficiary cohort and our volunteer staff.

Our staff of 20 volunteers includes several ex-service personnel and former cadets and are entirely unpaid. They support the unit through their continued commitment of time and effort.

I am pleased to report in this financial year that we have finally overcome the capacity constraints imposed upon us throughout the unit's previous decline, and for the first time in over a decade can welcome over 30 cadets, a capacity growth of 20% on previous maximum figures. I expect this growth to continue into the financial year 2026/27 and beyond.

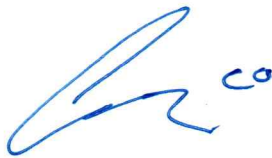
The organisation continues its unprecedented run of success, largely due to the continued and outstanding commitment of its volunteer staff, trustees and indeed, beneficiaries. The results of PROJECT REFIT are plain to see, with new canteen and training facilities coming online throughout the year. As REFIT continues, we expect to see a commensurate increase in unit capability, with both our contact hours, geographic reach and quality of training set to increase markedly in future new equipment, training spaces and training opportunities are explored. This is set to include further integration into Clyde South District (allowing us to reach cadets as far afield as the Scottish Borders) continued work with Clyde North District (reaching into the Central Belt, Renfrewshire and Lanarkshire), as well as increased participation with other community youth groups such as the Garnock Canoe Club, Ardrossan Scouts and the Ardrossan Air Training Corps.

On the water, our cadets continue to impress. This year has seen record numbers attending week-long offshore experiences while living aboard the MSSC's fleet of sailing and power vessels, as well as upwards of 200 hours of rowing and powerboat time based at the unit, resulting in every single cadet achieving at least one nationally accredited rowing or powerboat qualification. Our volunteer team has worked incredibly hard to maintain our fleet of vessels and to professionalise the maintenance and administration of the same to safeguard the continued operational output of our unit. The forthcoming financial year will see the expansion of our boating fleet and the introduction of kayaking into our organic syllabus.

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Always active in the community, Ardrossan & Largs Sea Cadets have attended a multitude of community events including Ardrossan Highland Games, Ayr International Ayr Show, Largs Viking Festival, Remembrance Day and even facilitated a Royal visit at the HMS DASHER Memorial Parade. We are now a recognised and admired community group, continually proving the value of the work we do.

I look forward to a successful financial year 2026/27 where we will continue our meteoric rise while consolidating and future-proofing the organisation. While significant work still remains to finalise PROJECT REFIT and thus ensure the long-term success of the unit, the phenomenal £200,000 raised in the previous few years speaks to our continued feasibility, the hard work of our adult volunteers and the true value we provide to our beneficiaries, the community, and the Marine Society and Sea Cadets at a regional and national level.



Callum L. Burns
Lieutenant (Sea Cadet Corps) Royal Naval Reserve
Commanding Officer Ardrossan & Largs Sea Cadets

Facebook: Ardrossan & Largs Sea Cadets

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Statement of Receipts and Payments for the year ending 31 March 2026

Receipts	Notes	(£)
Grants	5	124,315
Donations	6	12,561
Fundraisers		1,655
Sale of asset		700
Subscriptions		3,637
Vending		563
Miscellaneous		479
Total receipts		143,910
Payments		
Project Refit	7	116,497
Rent		625
Heating/lighting		2,569
Insurances		484
Internet		169
Boats		12,840
Fuel		131
Vending		690
Equipment (unit)		908
Uniform		289
Course fees		1,071
Miscellaneous		1,310
Loan repayment/IFE/bank charges	4/8	15,937
Total payments		153,520
Deficit for year	9	(9,610)

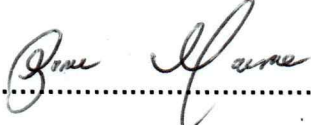
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Statement of Balances as at 31 March 2026

	Notes	(£)
Deficit for year		(9,610)
Cash at bank 31 March 2025		23,780
Cash in hand as at 31 March 2026		0
Reserve as at 31 March 2026	9	<u>14,170</u>
Cash in hand as at 31 March 2026		0
Cash at bank as at 31 March 2026		<u>14,170</u>
		<u>14,170</u>

Authorised by the Unit Management Committee 13 May 2026

 13/5/26 Unit Treasurer

 13/5/26 Unit Chairman

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Notes to the accounts																	
Note 1	The accounts have been prepared on a receipts and payments basis in accordance with regulation 9 of the Charities Accounts (Scotland) Regulations 2006																
Note 2	The charity is not liable to income tax or capital gains tax on its charitable activities. Irrecoverable VAT is included as part of the expense to which it relates.																
Note 3	No remuneration or expenses were paid to trustees or connected persons during the financial year.																
Note 4/8	MSSC loan. During the financial year 2024/25 an interest free loan for £16,000 was obtained from the Marine Society and Sea Cadets. The purpose of the loan was to allow expenditure on Project Refit in advance of receiving committed grant income. The terms of the loan provided for 60 equal monthly repayments but the UMC's intention was to repay the loan in full once grant money has been received. The balance on the loan of £14,933 was repaid to MSSC in June 2025.																
Note 5	The following grants were received during the year: <table> <tr> <td>Robert Barr Trust</td><td>£25,000</td></tr> <tr> <td>McRobert Trust</td><td>£50,000</td></tr> <tr> <td>Landfill Trust</td><td>£14,388</td></tr> <tr> <td>Garfield Weston</td><td>£25,000</td></tr> <tr> <td>Turcan Connell</td><td>£5,000</td></tr> <tr> <td>Navy league</td><td>£927</td></tr> <tr> <td>Trinity House</td><td>£4,000</td></tr> <tr> <td>Total</td><td>£124,315</td></tr> </table>	Robert Barr Trust	£25,000	McRobert Trust	£50,000	Landfill Trust	£14,388	Garfield Weston	£25,000	Turcan Connell	£5,000	Navy league	£927	Trinity House	£4,000	Total	£124,315
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Total	£124,315																
Note 6	Donations consist of the value of two berths provided at no cost by Clyde Marina (£8,700) and several small individual donations.																

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Note 7	The following expenditure was incurred on Project Refit during the year: <table> <tr> <td>Skip hire</td><td style="text-align: right;">£1,680</td></tr> <tr> <td>Compound resurfacing</td><td style="text-align: right;">£6,400</td></tr> <tr> <td>Portacabins</td><td style="text-align: right;">£55,127</td></tr> <tr> <td>Main building</td><td style="text-align: right;"><u>£53,244</u></td></tr> <tr> <td>Total</td><td style="text-align: right;"><u>£116,451</u></td></tr> </table>	Skip hire	£1,680	Compound resurfacing	£6,400	Portacabins	£55,127	Main building	<u>£53,244</u>	Total	<u>£116,451</u>
Skip hire	£1,680										
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Portacabins	£55,127										
Main building	<u>£53,244</u>										
Total	<u>£116,451</u>										
Note 8	<table> <tr> <td>Repayment of MSSC loan</td><td style="text-align: right;">£15,733</td></tr> <tr> <td>Independent financial examination fee</td><td style="text-align: right;">£136</td></tr> <tr> <td>Bank charges</td><td style="text-align: right;">£68</td></tr> <tr> <td> Total</td><td style="text-align: right;"> £15,937</td></tr> </table>	Repayment of MSSC loan	£15,733	Independent financial examination fee	£136	Bank charges	£68	 Total	 £15,937		
Repayment of MSSC loan	£15,733										
Independent financial examination fee	£136										
Bank charges	£68										
 Total	 £15,937										
Note 9	<table> <tr> <td>Reserve as at 31 March 2026</td><td style="text-align: right;">£14,170</td></tr> <tr> <td>Restricted reserves as at 31 March 2026</td><td style="text-align: right;">(£3,327)</td></tr> <tr> <td>General Fund Reserve as at 31 March 2026</td><td style="text-align: right;">(£10,843)</td></tr> </table>	Reserve as at 31 March 2026	£14,170	Restricted reserves as at 31 March 2026	(£3,327)	General Fund Reserve as at 31 March 2026	(£10,843)				
Reserve as at 31 March 2026	£14,170										
Restricted reserves as at 31 March 2026	(£3,327)										
General Fund Reserve as at 31 March 2026	(£10,843)										
Note 10	No grants were paid to individuals or institutions.										

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INDEPENDENT EXAMINER'S REPORT

Ardrossan and Largs Sea Cadet Unit SC023135

Accounts for the year 1 April 2025 to 31 March 2026

The charity's trustees are responsible for the preparation of the annual accounts. The accounts have been prepared in accordance with the provisions of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. It is my responsibility to examine the accounts as required by section 44(1) (c) of the 2005 Act and to state whether particular matters have come to my attention.

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.

I have concluded my examination. I confirm that no matters have come to my attention during the course of my examination, which give me reasonable cause to believe that in any material respect:

- accounting records were not kept in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations.
- the accounts do not accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations.

No matter has arisen to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed KAYE JOHNSTONE Date 28th AUGUST 2026

Name KAYE JOHNSTONE

Address THE AYRSHIRE COMMUNITY TRUST (TACT)
27 VERNON STREET
SALTCOATS
KAZI SHE.