

## APPENDIX 3

OSCR

Scottish Charity Regulator

## Independent examiner's report on the accounts

v2

Report to the  
trustees/members of

Charity name

PETERHEAD UNIT (NO 269) OF THE SEA CADET CORPS

Registered charity  
number

SC023599

On the accounts of the  
charity for the period

Period start date

Day

Month

Year

01

04

2025

to

Period end date

Day

Month

Year

31

03

2026

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, no matter has come to my attention [other than that disclosed on the attached page\*]

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 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 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.

Signed\*\*:

Name:

Christine

Date:

12/5/26.

MISS CHRISTINE JANE MIDDLETON.

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

Address:

1 LINKS VIEW, CRUDEN BAY, PETERHEAD AB42 0RF

\*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



**THE SEA CADETS**

**ANNUAL STATEMENT OF ACCOUNT\* FOR THE UNIT**

**RECEIPTS & PAYMENTS ACCOUNT for year ended 31 March**

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

Form  
SCC A3 (R&P)  
Apr-19

Copy to be uploaded onto Westminster and Volunteer & Business Support Manager at Area Office to be notified by 1 November

|            |           |             |          |
|------------|-----------|-------------|----------|
| Unit Name: | PETERHEAD | Charity No: | SC023599 |
|------------|-----------|-------------|----------|

**Reserves Policy**

The charity trustees' policy aims to maintain unrestricted reserves at a level \_\_\_\_\_ months revenue payments in order to safeguard the Unit's ongoing activities from any unexpected fluctuations in Year-end reserves amounted \_\_\_\_\_ months' on that basis.

[Delete this section if not applicable]

|                |                                          |                                                                                |
|----------------|------------------------------------------|--------------------------------------------------------------------------------|
| The Unit holds | £20,000.00                               | in designated funds representing fixed assets needed for future activities and |
| £20,000.00     | for future projects to be carried out in | 12 MONTHS as currently planned/expected                                        |

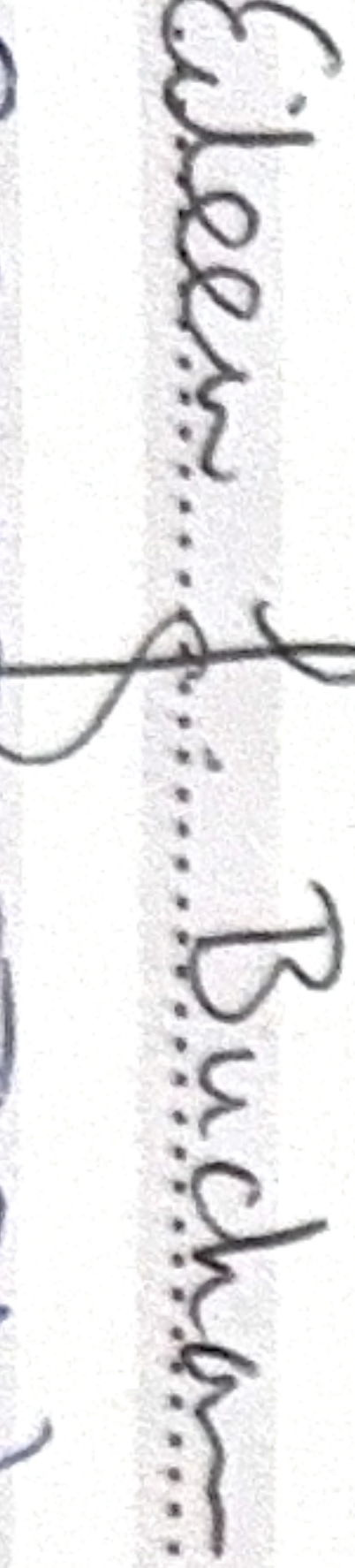
[Delete this section unless the Unit has a Restricted Fund in deficit]

A restricted fund held for the purpose of \_\_\_\_\_ was in deficit to the extent of \_\_\_\_\_ 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]:-

The Unit and/or its trustees held the following assets for the charity/ies named below, whose charitable purposes are as set out hereunder. Special arrangements for the safe custody of those assets and their segregation from the Unit's own assets are as set out below [English, Welsh & NI Units: Delete this section if not applicable; Units in Scotland: This disclosure is not mandatory]:-

Date signed as authorised by the Unit's Management Team:

|                                                                                   |                      |
|-----------------------------------------------------------------------------------|----------------------|
|  | Unit Treasurer       |
|  | Unit Chairman        |
|  | Independent Examiner |

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