**THE SEA CADETS**

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

**RECEIPTS & PAYMENTS ACCOUNT for year ended 31 March 2026**

Form SCC A3 (R&P) Jan-20

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

Copy to be uploaded onto Westminster and Volunteer & Business Support Manager at Area Office to be notified by 1 November 2026

**Unit Name:** Edinburgh Trinity **Charity No:** SC028448

**Fund-name/purpose** (if not held for the Unit's general purposes):-

| | Notes | THIS YEAR £ | LAST YEAR £ |
|---|---|---|---|
| **REVENUE RECEIPTS** – | | | |
| ANNUAL FUND/DIRECT GRANT - (restricted) | | £6,778.27 | £1,000.00 |
| OTHER GRANTS - (unrestricted) | | £4,000.00 | £0.00 |
| SCAVA (Sea Cadet Victualling Allowance) | | £0.00 | £0.00 |
| CADET CONTRIBUTIONS | | £4,596.00 | £4,632.00 |
| OTHER DONATIONS / LEGACIES | | £1,300.00 | £1,544.88 |
| FUNDRAISING & SPECIAL EVENTS PROCEEDS | | £1,480.81 | £0.00 |
| **OTHER CHARITABLE ACTIVITIES:** | | | |
| COMPETITION RECEIPTS | | £0.00 | £0.00 |
| COURSE FEES | | £0.00 | £0.00 |
| SUNDRY SALES RECEIPTS | | £510.00 | £645.00 |
| BANK DEPOSIT INTEREST | | £90.06 | £33.08 |
| PROPERTY RENTS (includes any occasional | | £0.00 | £0.00 |
| OTHER REVENUE RECEIPTS | | £0.00 | £0.00 |
| **TOTAL REVENUE RECEIPTS** | A | **£18,755.14** | **£7,854.96** |
| **NON-REVENUE RECEIPTS** – | | | |
| PROCEEDS FROM SALES OF OTHER FIXED ASSETS | | £0.00 | £0.00 |
| **TOTAL NON-REVENUE RECEIPTS** | B | **£0.00** | **£0.00** |
| (#Attach that Fund's similar Account of Receipts as page AC1A, and so on) | | | |
| **TOTAL RECEIPTS = A + B** | C | **£18,755.14** | **£7,854.96** |

***Reconciliation:-***

| | | | |
|---|---|---|---|
| **NET CHANGE FOR YEAR IN CASH/BANK BALANCE:-** | | | |
| - REVENUE ITEMS (= A – D from page AC2) | G | £8,184.41 | £1,247.11 |
| - NON-REVENUE ITEMS (= B – E from page AC2) | H | -£1,394.43 | £0.00 |
| - COMBINED (=G+H) | | £6,789.98 | £1,247.11 |
| **CASH/BANK BALANCE FROM LAST YEAR-END** | | **£4,934.76** | **£3,687.65** |
| **CASH/BANK BALANCE AT THIS YEAR-END** | | **£11,724.74** | **£4,934.76** |

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**Unit Name:** Edinburgh Trinity | **Charity No:** SC028448

**Fund-name/purpose** (if not held for the Unit's general purposes):-

| | Notes | THIS YEAR £ | LAST YEAR £ |
|---|---|---|---|
| **REVENUE PAYMENTS** – | | | |
| **DIRECT CHARITABLE ACTIVITY COSTS:** | | | |
| FUNDRAISING & SPECIAL EVENTS COSTS | | £797.13 | £1,564.88 |
| COMPETITION COSTS | | £0.00 | £0.00 |
| FUEL & TRAVEL COSTS | | £1,712.39 | £1,712.00 |
| CATERING COSTS | | £0.00 | £40.34 |
| TRAINING DELIVERY COSTS | | £373.00 | £416.60 |
| ARTICLES PURCHASED FOR RESALE | | £0.00 | £0.00 |
| **OVERHEAD COSTS FOR:** | | | |
| RENT / COUNCIL TAX | | £0.00 | £0.00 |
| HEAT, LIGHT & WATER | | £0.00 | £0.00 |
| TELEPHONE & BROADBAND | | £546.72 | £304.84 |
| RUNNING COST Inc POSTAGE, PRINTING & OTHER | | £5,641.67 | £759.00 |
| **MAINTENANCE COSTS FOR:** | | | |
| BUILDINGS & ESTATE | | £0.00 | £0.00 |
| BOATS | | £230.00 | £440.00 |
| VEHICLES | | £0.00 | £0.00 |
| OTHER MISC EQUIPMENT | | £314.66 | £13.39 |
| INSURANCE COSTS | | £620.16 | £614.30 |
| BANK INTEREST & CHARGES | | £0.00 | £0.00 |
| **CHARITY GOVERNANCE COSTS:** | | | |
| FOR ACCOUNTS/AUDIT OR INDEPENDENT EXAMINATION | | £0.00 | £0.00 |
| FOR OTHER PROFESSIONAL FEES | | £0.00 | £76.00 |
| FOR LEGAL ADVICE (for constitution or trustees) | | £0.00 | £0.00 |
| OTHER REVENUE COSTS | | £335.00 | £666.50 |
| **TOTAL REVENUE PAYMENTS** | **D** | £10,570.73 | £6,607.85 |
| **NON-REVENUE PAYMENTS –** | | | |
| ASSETS | | £1,394.43 | £0.00 |
| **TOTAL NON-REVENUE** | **E** | £1,394.43 | £0.00 |
| **TOTAL PAYMENTS (=D+E)** | **F** | **£11,965.16** | **£6,607.85** |

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

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**Unit Name:** Edinburgh Trinity | **Charity No:** SC028448

| **In E&W: STATEMENT OF ASSETS & LIABILITIES** | **Name of Fund** if restricted | **THIS YEAR £** | **LAST YEAR £** |
|---|---|---|---|
| **ASSETS:** | | | |
| CASH/BANK BALANCE(S) AT YEAR-END (from page AC1) | | £11,724.74 | £4,934.76 |
| 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 | | | |
| ***OTHER FIXED ASSETS:** | | | |
| - LAND & BUILDINGS | | £3,569.28 | £3,569.28 |
| - BOATS | | £59,945.00 | £59,945.00 |
| - VEHICLES | | | |
| - COMPUTERS & OTHER EQUIPMENT | | | |
| *For all these items (including any gifts at estimated value when given) state their total present value here if lower than as above | | [ ] | [ ] |
| **LIABILITIES** | | | |
| LOANS REPAYABLE | | | |
| OTHER CREDITORS (total payable – exclude any "accruals") | | | |
| CONTINGENT LIABILITIES (estimated total amount) | | | |

| **[Scottish] ACCOUNTS NOTES*** (if not within Annual Report) | | **[Amounts]** | **Particulars** |
|---|---|---|---|
| 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 | Give page no(s). - or say if none | none | |
| Total number and amount of any grants paid to (i) individuals and (ii) institutions, analysed by type of activity | | £0.00 | |
| Amount of trustee remuneration (inc. to connected persons) paid and the legal authority for it | (or say if none) | none | Authority: |
| Amount of any trustee expenses reimbursed and for how many trustees | (or say if none) | none | For how many: |
| Amount and nature of any other trustee-transactions (including with connected persons, stating the together with any amount owing at the year-end (say if | | none | Nature: |
| | | £0.00 | |
| Any further information that 'may reasonably assist' a reader's understanding | Give page no(s). | none | - or say if none |

*(*Show details on an extra attached*

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

Beata Burkinshaw ..... Unit Treasurer

..... Unit Chairman

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

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

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| **Unit Name:** | Edinburgh Trinity | **Charity No:** | SC028448 |
|---|---|---|---|

Unit address (or address for correspondence):-

| | |
|---|---|
| House name: | CLEVERHOUSE TRAINING CENTRE |
| Street and No: | 8 GRANTON SQUARE |
| Area or Estate: | |
| Town/City: | EDINBURGH |
| County: | |
| Post Code: | EH5 1HA |

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

| | | |
|---|---|---|
| N BATES | K IRVING | |
| B BURKINSHAW | M GALIARDINI | |
| E NEILSON | M TERZIEV | |
| E MIHAES | | |

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

| | | |
|---|---|---|
| D CAMERON | | |
| S CAMERON | | |
| | | |

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 belonging to the Unit (includes custodians, nominees &c) *[not: Scotland]*:-

| | | |
|---|---|---|
| | | |

**Nature and date of the Unit's constitution (governing document):** Governed by **Sea Cadet Standard Constitution**

**The method(s) adopted for recruiting new trustees, and how trustees are elected or otherwise appointed (and by whom) in accordance with the Unit's constitution, are as follows:-**

*Unit Management Team (UMT) members are elected annually at the Annual General Meeting (AGM). UMT 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 UMT have the power to appoint a new UMT member. The UMT 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 promote the development of young people in achieving their physical, intellectual and social potential as individuals and as responsible citizens by the provision of education and leisure time activities using a nautical theme and in accordance with the principles, ethos and practices of the Marine Society & Sea Cadets (MSSC).

**The Unit's main activities and achievements in the financial year were:-**

**Public Benefit**

The UMT 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 waterborne 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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| **Unit Name:** | Edinburgh Trinity | **Charity No**: | SC028448 |
|---|---|---|---|

**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 £4,946.47 12 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
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 Committee:

Beata Burkinshaw ..... Unit Treasurer

N S Banks N.S. ..... Unit Chairman

L McDougall ..... Independent Examiner

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

**Independent Examiner's Report to the Trustees of EDINBURGH TRINITY SEA CADET UNIT**

I report on the accounts of the charity for the year ended 31 March 2026 which are set out on pages one to five.

**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 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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

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
- 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.

Name: Laura McDougall (ICAS)

Address: 15/4 East Pilton Farm Crescent, Edinburgh

Date: 12/08/26

* Please delete the words in brackets if they do not apply. If the words do apply set out those matters which have come to your attention.