

Deep Blue Scuba Dive Club

Trustees' Annual Report

1st April 2017 to 31st March 2018

Charity contact information

Deep Blue Scuba Dive Club

Scottish Charity Number: SC046575

10a Dick Place, Edinburgh, EH9 2JL

info@deepbluescuba.co.uk

www.deepbluescuba.co.uk

Committee Members

The Committee Members during the year were as follows:

1. Eddie Adie Appointed 7th September 2017
2. Sarah Gregory Appointed 7th September 2017
3. Harvard Lee
4. Stephen Logan
5. Rob Mackean
6. Claire Simpson
7. Gareth Smyth
8. Laura Walton Retired 7th September 2017
9. Ivan Woodhouse Retired 7th September 2017

Objectives and activities

The organisation's purposes are:

- To promote public participation in the sport of scuba diving by training scuba divers, providing opportunities to dive, and generally facilitating, developing and promoting training, knowledge, and understanding of scuba diving and all related activities in, on and out of the water
- To advance environmental protection by developing and promoting an awareness of the marine environment and our impact on it through scuba diving and all related activities in, on and out of the water

Structure, governance and management

Type of governing document

Our governing document is the constitution which was adopted at the AGM on 7th September 2017. This sets out the rules by which the club is run, and a copy is available on our website.

Trustee recruitment and appointment

No Committee Members were recruited during the year other than at the AGM. Only members may be elected as Committee Members although the Committee has the power to co-opt additional members who may not be members of the club providing they have specialist experience and/or skills which could be of assistance to the Committee.

Achievements and performance

During the year we continued to deliver PADI courses and certifications up to Instructor level, as well as providing opportunities for club members to practice their skills and extend their experience. As well as shore dives at Loch Long this included trips to St Abbs, Farne Islands, Lochaline and Scapa Flow.

In the calendar year 2017 we issued the following certifications:

- 6 Instructors
- 2 Divemasters
- 10 Rescue divers
- 9 Advanced Open Water divers
- 23 Open Water divers
- 114 other certifications including Drysuit, Nitrox, EFR, and ReActivate

... and introduced 244 people to scuba diving through PADI's Discover Scuba Diving program!

All of this was done by members who are qualified as divemasters and instructors. All give their time, effort and expertise entirely voluntarily throughout the year, and the Committee expresses their deepest thanks to all involved for their support.

Financial review

Following its conversion from a company limited by guarantee to a Scottish Charitable Incorporated Organisation (SCIO) in September 2017 we are now permitted to prepare accounts on a receipts and payments basis. These are considerably easier to understand than the previous Companies Act format fully accrued company accounts as they simply show the money flowing through the Club's bank account during the financial year.

Comparative figures for the year to 31st March 2017 are on the same basis.

During the year to 31st March money received was down 3% at £73k (2017 - £75k) although this depends on the timing of membership renewals and advance course bookings between January and March for the 2018 season. Although money received for courses was down £7k this was offset by an increase of £7k in trips income, mainly for the Scapa Flow trip in October 2017. There were no overseas trips organised by the Club in 2017.

Direct costs were broadly stable at £31k (2017 - £32k).

Overheads increased to £28k from £24k in 2017. Despite expensive repairs to the old van early in April 2017 it was becoming increasingly unreliable, and as a result

we decided to replace it with a new, larger leased van in June 2017. The increase in overheads is principally the leasing costs of the new van, with other movements between categories generally cancelling out.

In January 2018 we also moved premises from Unit 24 West Gorgie Park to Unit 16 West Gorgie Park. The new unit was fitted out to our specification by 2T-Joiners, as they wished to take over Unit 24 to extend their workshop, but the move also resulted in increased repair and renewal costs as we refreshed various items of equipment.

Overall we made an operating surplus of £14k in the year, down from £20k in 2017.

The larger surplus in 2017 was absorbed principally in repaying loans to the members who financed the setup of the club. These loan repayments were completed last year, so the 2018 surplus has been available to increase reserves and invest in better premises and equipment for members and trainees. As a result the net surplus retained at the end of the year was £11k (2017 - £2k), and the club has entered 2018-19 with a bank balance of £19k against £8k at the start of the year.

Statement of the charity's policy on reserves

The Committee's aim is to build up sufficient reserves to meet at least 12 months of overheads.

Donated facilities and services

As mentioned above the fit out of the new premises was donated by 2T Joiners.

Future plans

As well as continuing to deliver training courses and opportunities for members to dive, plans for 2018-19 include a foreign trip in late autumn 2018.

Declaration

Signed on behalf of the charity trustees:

RMackean

Print name

ROB MACKEAN.

Designation

Treasurer.

Date

31st July 2018.

Receipts & Payments Account

Deep Blue Scuba Dive Club
For the year ended 31 March 2018

	2018	2017
Receipts		
Courses	41,186	48,175
Trips - St Abbs, Lochaline etc	18,975	12,400
Fun dives & equipment rental	1,878	1,894
Membership fees	5,910	3,465
Other income	5,281	4,961
Trips - Overseas	0	4,775
Total	73,230	75,671
Payments - Direct Costs		
Direct costs - PADI materials & PICs	7,597	8,929
Direct Costs - Pool rentals	878	2,145
Direct costs - trips	17,126	12,486
Direct costs - air fills	4,099	3,237
Direct costs - other	1,784	593
Direct costs - trips overseas	0	4,775
Total	31,483	32,165
	Surplus after Direct Costs	41,747
		43,506
Administrative Costs		
Premises costs		
Rent	8,000	8,000
Power	1,017	1,424
Water charges	535	339
	9,552	9,763
Office & Admin costs		
Insurance - premises & general	2,129	1,493
Phone & broadband	362	595
Office costs	163	644
Marketing	434	228
Maintenance	1,016	1,773
Repairs and Renewals	2,730	1,746
Bank Charges	1,438	1,554
Independent Examination	180	180
General expenses	953	1,403
	9,405	9,616
Van costs		
Van leasing costs	3,418	0
Van Insurance	2,111	2,417
Motor expenses	3,358	1,735
	8,887	4,152
Total	27,844	23,531
	Operating Surplus	13,902
		19,975
Receipts - Other Income		
Donations	60	0
Total	60	0
	Surplus for the year from activities	13,962
		19,975
Less assets purchased	(2,965)	(5,387)
Less loan repayments	0	(12,500)
SURPLUS/(DEFICIT) FOR THE YEAR	10,998	2,088

Statement of Balances

Cash and bank balances at the start of the year	7,833	5,745
Surplus/(Deficit) on Receipts & payments account	10,998	2,088
Cash and bank balances at the end of the year	18,831	7,833

Note - all funds are unrestricted

Approved by the Committee on 31st July 2018



Rob Mackean CA, Treasurer

Note 1 - Other Assets

Equipment and Fixtures at written down value	12,772	15,058
Amounts due to the club	485	705
Other assets	1,059	1,650

Note 2 - Liabilities

Expenses payable & Amounts due to suppliers	898	283
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Independent examiner's report on the accounts

Report to the trustees/members of

Charity name

Deep Blue Scuba Dive Club

Registered charity number

SC 046575

On the accounts of the charity for the period

Period start date

Day Month Year
1st April 2017

to

Period end date

Day Month Year
31st March 2018

Set out on pages

1 to 2

(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. 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 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.

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, 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:

Date: 5/9/18

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

Address:

AGG
ALAN G GREGG
CHARTERED ACCOUNTANT

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HAMILTON
ML3 9BF