

APPENDIX 1

OSCR

Scottish Charity Regulator

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	01	04	25	To	31	03	26

Reference and administration details

Charity name	Air Training Corps 102 Aberdeen Airport Squadron Non Public Sp		
Other names charity is known by	orts and Welfare		
Registered charity number	SC O24617		
Charity's principal address	102 Squadron HQ		
	Pitmedden Road		
	Dyce		
	Aberdeen	Postcode	AB210DP

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Joanne Johnston	Chair		
2	Mark Tough	Treasurer		
3	Marie Campbell	Secretary		
4	Garry Johnston			
5	Alan Scott			
6	Neil Campbell			
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

Air Cadets Publications:-
CCP 10 - Administration of Air Training Corps Public & Non-Public Funds.
CCP 11 - Administration of Civilian Committees in the Air Training Corps.

Trustee recruitment and appointment

Election of office bearers is decided and voted on at the annual general meeting (AGM). At other times existing committee members will elect new members to the committee and office bearers as necessary.

Objectives and activities

Charitable purposes

The purpose of the charity is to support and raise funds for the squadron, mainly by using cadets to do the fundraising and/or obtaining grants from various funding bodies. These funds are then spent to allow cadets to advance themselves in activities which are not already funded

Summary of the main activities in relation to these objects

To raise money for the squadron to support activities that foster the spirit of adventure and develop the qualities of leadership and good citizenship in the Cadets. This includes transportation to and from events and supply of equipment not funded centrally.

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Achievements and performance

Summary of the main achievements of the charity during the financial period

The charity has continued to grow in numbers over the year with good retention of cadets. The Squadron has made the most of opportunities available to them and performed well at Wing level.

The Squadron has been lucky to receive grants from the ACC charity to support their work.

A small but dedicated Civilian Committee support the squadron and staff.

Financial review

Brief statement of the charity's policy on reserves

The Squadron is in a strong financial position with our income meeting our expenditure. We hold enough reserves to cover bills for 2 years.

Details of any deficit

No deficit recorded in this period

Donated facilities and services (if any)

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Other optional information

Declaration

The trustees declare that they have approved the trustees’ report above.

Signed on behalf of the charity’s trustees

Signature(s) <i>OSCR will accept digital or typed signatures</i>	JJohnston	
Full name(s)	Joanne Elizabeth Johnston	
Position (e.g. Chair)	Chair	
Date	29/09/2026	

APPENDIX 3



		Independent examiner's report on the accounts v2					
Report to the trustees/members of		Air Training Corps No 102 Aberdeen Airport Squadron Non Public Sports & Welfare Funds					
Registered charity number		SC024617					
On the accounts of the charity for the period		Period start date				Period end date	
		Day	Month	Year	to	Day	Month
		01	04	2025		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 - 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 - to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.					
Signed:		<i>Ann Howley</i>				Date:	27/05/2026
Name:		Ann Howley BA					
Relevant professional qualification(s) or body (if any):		ACCA student member					
Address:		20 Newburgh Circle					
		Bridge of Don					
		Aberdeen					
		AB22 8QZ					

*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.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

**Give here brief details of
any items that the
examiner wishes to
disclose**

102 Squadron & DF Income and Expenditure Account for year ended 31st March 2026

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	Opening Balance at 1st April 2024	5,587.30		
Add	Income			
	Subscriptions 102 Squadron	4,360.00		
	Subscriptions 102 DF	630.00	Ringfenced DF	
	Donations	100.00	Ringfenced DF	
	Fundraising	550.00		
	Dinner Event Income	2,068.95		
	Wing Expenses - Reimbursed (See expenditures)	322.84		
	Reimbursed Events, see expenditures (Remembrance & Events)	382.60		
	Canteen	395.50		
	Main Grant	1,432.79		
	Merchandise sales	254.39		
	Total Income	10,497.07		
Less	Expenditures			
	Wing Welfare	1,605.80	Ring fenced DF, see DF statement	388.50
	Merchandise purchases	265.49		
	Fieldcraft and DOE	119.54		
	Broadband	658.19		
	ATC Grant Repaid	250.00		
	Wing Events paid	358.30		
	Flight Simulator	2,017.83		
	Insurance	-	Paid April26, timing difference	
	Dinner Event Expenses	1,000.00		
	Waste Services Biffa	358.82		
	Awards Night	146.82		
	Printer	468.60		
	Laptop	295.49		
	Annie Lungs and kit	410.02		
	Remembrance Parade	265.60		
	Canteen stock	434.08		
	Banner Equipment & Buckles	139.00		
	Radio Equipment	516.79		
	Tables	95.97		
	DF Expenditures	207.95	Ring fenced DF, see DF statement	
	Atrium Staff Meal Thank You Celebration	200.00		
	Misc	437.45		
	Total expenditures	10,251.74		
	Net Income for the period	245.33		
			DF	102
	Bank balance at 31st March 2026	5,832.63	Of which Ringfenced DF position is	1,265.35 4,567.28
	Legacy Subscriptions recovered and received in bank April & May 2026*	985.00		
	Annual insurance, timing difference, pd April26	333.89		
	<i>Matched Net Income for period 31st March 2026</i>	<i>896.44</i>		