

Air Training Corps 107 (Aberdeen) Squadron



2025-2026 Accounts

APPENDIX 1



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	April	2025	To	31	March	2026

Reference and administration details

Charity name	Air Training Corps No 107 Squadron Non Public Sports and Welfare Funds		
Other names charity is known by	107 (Aberdeen) Squadron Civilian Committee		
Registered charity number	SC 024935		
Charity's principal address	c/o Stuart Law		
	62 Old Skene Road		
	Kingswells, Aberdeen		
			Postcode AB15 8QA

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	Stuart Law	Chair / Acting Secretary		
2	Judith Mackie	Treasurer		
3	Gordon Duff	Committee Member		
4	Mark Connelly	Committee Member		
5	Karen Findlay	Committee Member		
6	Rod MacAulay	Committee Member		
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				

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	ACP 11 – Administration of Civilian Committee in the ATC (Air Training Corps)
Trustee recruitment and appointment	The committee ideally consists of a minimum of 5 members. Officers of the committee shall be Chairman, Honorary Secretary and Honorary Treasurer, all of whom shall be appointed from among members of the committee and who shall be subject to re-election each year.

Objectives and activities

Charitable purposes

The aims of the ATC are:

- To promote and encourage among young men and women a practical interest in aviation and in the RAF
- To provide training that will be useful both in the services and in civilian life
- To foster a spirit of adventure
- To develop the qualities of leadership and good citizenship

The purpose of the Civilian Committee is simply to support (without necessarily being involved in) the work of the squadron.

Summary of the main activities in relation to these objects

Cadets participate in camps, shooting & flying activities, sports and drill competitions, as well as civic events such as public parades on Remembrance Sunday.

Cadets are provided with the opportunity to receive various forms of training that will benefit them later in life eg First Aid.

Where possible, cadets have the opportunity to participate in the Duke of Edinburgh Award Scheme at all levels (Bronze, Silver & Gold).

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Achievements and performance

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

As in previous years, the key objective of the Civilian Committee was and is to support and help facilitate the work of the squadron, and in particular the Officer Commanding (OC).

The Squadron has continued to recover since the Covid-19 pandemic. The squadron is now operating in a pre-pandemic fashion in terms of activities and opportunities.

During the 25/26 reporting period, cadet numbers were at a normal operating level with new recruits welcomed at specific intake points during the year.

Post pandemic, activities normalised in 23/24 with a view to greater spend and enhancing cadet experiences. This has continued in the 25/26 reporting period. The squadron continues to grow in numbers following a significant pandemic drop.

Financial review

Brief statement of the charity's policy on reserves

There is no formal policy on reserves. The informal aim of the squadron is to maintain £5000 in the squadron bank account so as to be able to deal with a) unforeseen eventualities or b) additional opportunities for cadets.

We were fortunate to receive a generous bequest over a few years in the past, meaning a larger bank balance than would be expected. It is the intention of the civilian committee to spend without any additional fundraising, to reduce the funds to the preferred level (as stated above). Our aim to reduce the funds continues.

Any costs we have had previously were balanced out by subs and the last bequest instalment. In RP 25/26 funds started to reduce again towards the nominal reserve level.

OC indicated spending areas to address over a number of years. These will benefit the cadets greatly and are being met.

Spend in this RP has been mainly on Aeromodelling equipment, with all cadets enjoying the tasks. There has also been spend on screens for our flight simulator. These can double up as presentation screens.

Details of any deficit

As a Civilian Committee we are looking to reduce the squadron's funds.

This year we spent more money than received due to investments in a laptop for the OC, training aids and resources. We also spent money on cadet activities / equipment and squadron branded clothing. These were one-off expenditures to enable us to deliver the training and experience our cadets deserve.

Donated facilities and services (if any)

The building used by the squadron (and the Army Cadets) is owned by the Ministry of Defence Estate and is managed and maintained on their behalf by the Reserve Forces Cadet Association.

APPENDIX 1

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)		
Full name(s)	Stuart Law	Judith Mackie
Position (e.g. Chair)	Chair	Treasurer
Date	30th September 2026	30/09/26

Air Training Corps No 107 Squadron Non Public Sports and Welfare Funds

SC 024935



Receipts and payments accounts						
For the period from	Period start date			to	Period end date	
	Day	Month	Year		Day	Month
	01	April	2025		31	March

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Legacies					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Cadet Subscriptions	3,955					3,070
Rents from land & buildings					-	
Receipts from other	282					6
					-	
A1 Sub total	4,237	-	-	-	4,237	3,076
investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	4,237	-	-	-	4,237	3,076
A3 Payments						
Expenses for fundraising activities					-	
Cadet Functions	289				289	230
Payments relating directly to charitable activities					-	
Subscriptions Paid to Wing	1,195				1,195	1,003
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Other (Bank Transaction Charges)	125				125	124
Various Equipment including First Aid	333				333	
Cadet Activity Equipment	3,256				3,256	1,049
Print cartridges and General Stationery	797				797	144
Telephony, Broadband, Website etc	489				489	496
Sundry Expenses	675				675	105
					-	
A3 Sub total	7,159	-	-	-	7,159	3,151
investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	7,159	-	-	-	7,159	3,151
Net receipts / (payments)	(2,922)	-	-	-	(2,922)	(75)
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(2,922)	-	-	-	(2,922)	(75)

Air Training Corps No 107 Squadron Non Public Sports and Welfare Funds

SC 024935

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	14,395				14,395	14,468
	Surplus / (deficit) shown on receipts and payments account	(2,922)				(2,922)	(73)
						-	
						-	
	Cash and bank balances at end of year	11,473	-	-	-	11,473	14,395
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	2

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

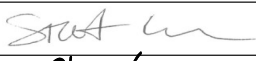
	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees on behalf of all the trustees

Signature

Print Name

Date of approval

	STUART LAW - CHAIRMAN	30-Sep-26
	JUDITH MACKIE - TREASURER	30/9/26

Air Training Corps No 107 Squadron Non Public Sports and SC 024935

Additional analysis (1)**Analysis of receipts and payments****1 Donations**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	#	#	-	#

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total	-	-	-	-
			#	#

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Subscriptions received from Cadets	3,955				3,955	3,070
GPF Marshall Trophy					-	
Fieldcraft Subs					-	6
					-	
					-	
					-	
					-	
Total	3,955	-	-	-	3,955	3,076
			-	-	-	

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Subscriptions paid to Wing	1,195				1,195	1,003
Cadet Functions	289				289	230
Various Equipment including First Aid	333				333	
Cadet Activity Equipment	3,256				3,256	1,049
Print cartridges and General Stationery	797				797	144
Telephony, Broadband, Website etc	489				489	496
Sundry Expenses	675				675	105
Bank Transaction Charges	125				125	124
					-	
					-	
Total	7,159	-	-	-	7,159	3,151
			-	-	-	

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Subscriptions from cadets	3,955				3,955	3,070
Rents from land & buildings					-	
Receipts from other	282				282	6
Sub total	4,237	-	-	-	4,237	3,076
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	4,237	-	-	-	4,237	3,076
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Cadet Functions	289				289	230
Payments relating directly to charitable activities					-	
Subscriptions paid to Wing	1,195				1,195	1,003
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other (Bank Transaction Charges)	125				125	124
Various Equipment including First Aid	333				333	
Cadet Activity Equipment	3,256				3,256	1,049
Print cartridges and General Stationery	797				797	144
Telephony, Broadband, Website etc	489				489	496
Sundry Expenses	675				675	105
Sub total	7,159	-	-	-	7,159	3,151
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	7,159	-	-	-	7,159	3,151
Net receipts / (payments)	(2,922)	-	-	-	(2,922)	(75)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(2,922)	-	-	-	(2,922)	(75)
Nature and purpose of funds						

Air Training Corps No 107 Squadron Non Public Sports and SC 024935

Additional analysis (3)**6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	-	-	-	-	-	-
movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-
Nature and purpose of funds						

APPENDIX 3



Report to the trustees/members of

Registered charity number

On the accounts of the charity for the period

Set out on pages

Respective responsibilities of trustees and examiner

Basis of independent examiner's statement

Independent examiner's statement

Signed:

Name:

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

Address:

Independent examiner's report on the accounts

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Air Training Corps No 107 Squadron Non Public Sports & Welfare Funds

SC024935

Period start date

Period end date

Day	Month	Year		Day	Month	Year
01	04	2025	to	31	03	2026

(remember to include the page numbers of additional sheets)

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.

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.

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.

Ann Howley

Date:

27/09/2026

Ann Howley BA

ACCA student member

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.

Year to 31 March 2026		TOTAL	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26
		£	£	£	£	£	£	£	£	£	£	£	£	£
Opening bank balance	14,394.91	14,394.91	14,284.12	13,592.23	12,543.32	11,960.69	12,010.66	12,387.27	12,088.27	11,748.59	11,610.20	11,445.81	11,016.33	
Net receipts / payments in month	(2,922.30)	(110.79)	(691.89)	(1,048.91)	(582.63)	49.97	376.61	(299.00)	(339.68)	(138.39)	(164.39)	(429.48)	456.28	
Closing bank balance	11,472.61	14,284.12	13,592.23	12,543.32	11,960.69	12,010.66	12,387.27	12,088.27	11,748.59	11,610.20	11,445.81	11,016.33	11,472.61	
RECEIPTS														
Banked receipts, per attached summary	4,237.21	260.00	340.00	280.00	240.00	250.00	460.00	410.00	250.00	330.00	440.00	340.00	637.21	
To be allocated	-													
	4,237.21	260.00	340.00	280.00	240.00	250.00	460.00	410.00	250.00	330.00	440.00	340.00	637.21	
PAYMENTS														
Payments per analysis attached	7,159.51	370.79	1,031.89	1,328.91	822.63	200.03	83.39	709.00	589.68	468.39	604.39	769.48	180.93	
To be allocated	-													
	7,159.51	370.79	1,031.89	1,328.91	822.63	200.03	83.39	709.00	589.68	468.39	604.39	769.48	180.93	
RECONCILE -														
Actual statement balance		14,284.12	13,592.23	12,543.32	11,960.69	12,010.66	12,387.27	12,088.27	11,748.59	11,610.20	11,445.81	11,016.33	11,472.61	
		14,284.12	13,592.23	12,543.32	11,960.69	12,010.66	12,387.27	12,088.27	11,748.59	11,610.20	11,445.81	11,016.33	11,472.61	
Balance as above		14,284.12	13,592.23	12,543.32	11,960.69	12,010.66	12,387.27	12,088.27	11,748.59	11,610.20	11,445.81	11,016.33	11,472.61	
DIFFERENCE			-	-	-	-	-	-	-	-	-	-	-	