

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 (Scotland & Northern Ireland) General Purpose Fund						
Other names charity is known by	ATC (S&NI) General Purpose Fund						
Registered charity number	SC027592						
Charity's principal address	Air Cadet Regional Headquarters (Scotland & Northern Ireland)						
	Building 8, El Alemain Lines, Leuchars Station						
	St Andrews, FIFE						
				Postcode KY16 0JX			

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)
3	Sqn Ldr E Carr	Regional Chairman		
4	Sqn Ldr J A Walker	Regional Treasurer		
5	Ian Low	Chair West Scot Wg		
6	Katrina Maddams	Chair North Scot Wg		
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	

Structure, governance and management

Type of governing document

The fund is a charitable unincorporated association and the purpose and administration arrangements are set out in the Funds Constitution.

Trustee recruitment and appointment

The chairman of the Air Cadet Council (Scotland & Northern Ireland) is voted in by the chairmen of all the 5 ATC wings in the region. They in turn, are voted in by the chairmen of the ATC squadrons within their respective wings. The noted wing chairmen are also trustees of the fund.

Objectives and activities

Charitable purposes

The funds purposes, as recorded in the constitution are to provide support, where justified, to Air Training Corps units and individual Air Cadets within the region. In particular:

The advancement of Education
The advancement of Citizenship
The advancement of participation in Sport and Recreational activities
The advancement of Environmental protection and improvement

Summary of the main activities in relation to these objects

The Aims of the Air Cadets are:

- To promote and encourage among young people a practical interest in aviation and the Royal Air Force
- To provide training which will be useful both in Service and Civilian life

To foster the spirit of adventure and develop the qualities of leadership and good citizenship

Achievements and performance

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

Throughout the year ATC units and individuals have continued to participate in numerous ATC activities.

Overseas camps continue, along with the International Air Cadet Exchange Scheme.

Funding of equipment to enable Space and Cyber Training to take place on the units within the Region. Upkeep of specialised Flight Sim Trailers and AT Trailers for use throughout the Region.

RIAT 2026 will not now take place due to conflict in Middle East and changed priorities at RAF Fairford.

In addition, specialist camps for Music, Drill and Ceremonial and Aerospace were also held during the last 12 months.

Financial review

Brief statement of the charity's policy on reserves

Overall, the Regional General-Purpose Fund remains in a healthy state. The investment funds continue to provide an addition source of income for redistribution as grants.

In summary, this has been another reasonable year, given the continued current financial climate.

Details of any deficit

Donated facilities and services (if any)

Within the finances, there are restricted funds, with balances at 01 Jul 26 as follows:

Flying ACES Scheme (ACO)	£ 7,565.44
Flying ACES Scheme (non ACO)	£16,863.98
International Air Cadet Exchange	£ 4,953.10
Pipes and Drums	£ 5,337.04
Activity Centres	£ 1,680.12
Reg Aviation Officer	£ 609.98
Sports	£38,580.89
Reg Fieldcraft	£ 512.55
Ocean Youth Trust	(£ 192.50)

Reg Band	£ 500.00
Reg Ad Training	£ 404.72
Reg First Aid	£ 424.74
Reg Radio Team	£ 577.74
Reg Media	£ 1,000.00
Scot SATT Team	£ 1,718.69
Cent Scot Wing Dinner	£ 453.29
Regional Camp	£35,845.34
Regional Dinner	(£ 700.95)
Regional Stem Camp	£ 2,833.61
Norman Murray Aviation	£21,000.00
SQA Badge Costs	£ 8,948.20
SQA Centre Costs	(£ 400.00)
Starlink Costs	£ 630.61

APPENDIX 1

Other optional information

THE HUNTER MEMORIAL PRIZE AND THE SWIERCZEK TROPHY

Nominations for these awards in 2026 will not take place until the council meeting scheduled for July 2026. These prizes will then be awarded at the Regional Field Day in September of 2026.

There were no nominations or awards made in 2025.

Declaration

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

Signed on behalf of the charity’s trustees

Signature(s)	<i>John A Walker</i>	<i>Edward Carr</i>
Full name(s)	John Arthur Walker	Edward Carr
Position (e.g. Chair)	Regional Treasurer	Regional Chair
Date	11 July 2026	11 July 2026

ATC (S&NI) GPF

SC027592



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	April	2025		31	Mar	2026

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						
Donations / Subscriptions	5,702				5,702	2,697
Legacies					-	-
Grants		30,000			30,000	40,625
Receipts from fundraising activities	43,119	1,165			44,284	4,002
Gross trading receipts					-	-
Income from investments other than land and buildings					-	2,449
Rents from land & buildings					-	-
Other Income	3,705	60			3,765	1,745
Gross receipts from other charitable activities	8,100	3,427			11,527	31,017
					-	491
Contras					-	840
A1 Sub total	60,626	34,652	-	-	95,278	83,866
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	60,626	34,652	-	-	95,278	83,866
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	34,201	21,063			55,264	43,267
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	50				50	50
Preparation of annual accounts					-	
Legal costs					-	
Other					-	5,977
					-	-
Other Costs	3,641	11,666			15,307	2,296
Contras	1,225				1,225	6,834
A3 Sub total	39,117	32,729	-	-	71,846	58,424
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	39,117	32,729	-	-	71,846	58,424
Net receipts / (payments)	21,509	1,923	-	-	23,432	25,442
A5 Transfers to / (from) funds						
	(2,500)	2,500			-	
Surplus / (deficit) for year	19,009	4,423	-	-	23,432	25,442

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	89,996	87,576			177,572	152,130
	Surplus / (deficit) shown on receipts and payments account	19,009	4,423			23,432	25,442
						-	
						-	
	Cash and bank balances at end of year	109,005	91,999	-	-	201,004	177,572
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments	Cannacord Investment Fund	General Fund	64,131	64,817
		Total	64,131	64,817

	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 (estimate) 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
<i>John A Walker</i>	John Arthur Walker (Treasurer)	11 July 2026
<i>Edward Carr</i>	Edward Carr (Chairman)	11 July 2026

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

Restricted funds are only expended on the Activities which they cover.
All other expenditure will come from the General Fund or the designated fund for the purposes stated

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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Authority under which paid £

C3b Trustee remuneration - details

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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Number of trustees £

C4b Trustee expenses - details

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

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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 £
Donations	470				470	20
Subscriptions	5,232				5,232	2,677
					-	-
					-	-
Total	5,702	-	-	-	5,702	2,697

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
HQ Air Cadets Grants / RAF Charity	-	30,000	30,000	36,875
HRFCA Grants	-	-	-	3,750
LRFCA Grants	-	-	-	-
Other Grants	-	-	-	-
			-	-
Total	-	30,000	30,000	40,625

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 £
Reg Dinner					-	4,235
Reg Activities					-	-
Regional AT		2,170			2,170	-
Reg Camp					-	21,625
Stem Camp					-	1,947
Fairbourne					-	2,250
CSW Dinner					-	-
RIAT					-	960
General					-	-
Ocean Youth Trust	8,100				8,100	-
Regional Fieldcraft		720			720	-
Regional First Aid		537			537	-
					-	-
Total	8,100	3,427	-	-	11,527	31,017

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 £
IACE		150			150	-
Sports		10,814			10,814	14,205
Pipes & Drums		1,477			1,477	28
Activity Centres	406				406	1,093
Gliding					-	-
Courses					-	-
Contras					-	-
Reg Av Officer		38			38	159
Sundries					-	-
Flying ACES (ACO)					-	-
Cent Scot Wing Dinner					-	1,315
Nijmegen					-	-
Reg Camp	20,751				20,751	9,212
Reg AT		4,435			4,435	700
ScotSATT		226			226	977
Reg Radio					-	-
Reg 1st Aid		268			268	-
Fairbourne Camp					-	-
NI Wing Support					-	-
General Fund	468				468	-
Regional Dinner	4,390				4,390	4,647
Starlink		621			621	653
Fieldcraft		1,320			1,320	2,400
Special Projects		1,714			1,714	2,037
Ocen Youth Trust	8,186				8,186	960
					-	4,881
Total	34,201	21,063	-	-	55,264	43,267

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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	Unrestricted fund 6 - enter name of fund below	Unrestricted fund 7 - enter name of fund below	Unrestricted fund 8 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
	GENERAL	REG DINNER	REG CAMP	FAIRBOURNE	NLMEG	OYT	Activity Centres		
Receipts									
Donations	470							470	2,658
Subscriptions	5,232							5,232	
Grants								-	3,750
Receipts from fundraising activities		5,070	38,049					43,119	
Gross trading receipts								-	
									2,669
Income from investments other than land and buildings								-	
Rents from land & buildings								-	
Gross receipts from other charitable activities						8,100		8,100	31,016
Other Income	3,705							3,705	1,745
Contras								-	840
Sub total	9,407	5,070	38,049	-	-	8,100	-	60,626	42,678
Receipts from asset & investment sales									
Proceeds from sale of fixed assets								-	
Proceeds from sale of investments								-	
Sub total	-	-	-	-	-	-	-	-	-
Total receipts	9,407	5,070	38,049	-	-	8,100	-	60,626	42,678
Payments									
Expenses for fundraising activities								-	
Gross trading payments								-	
Investment management costs								-	
Payments relating directly to charitable activities	468	4,390	20,751			8,186	406	34,201	25,230
Grants and donations								-	
Governance costs:								-	
Audit / independent examination	50							50	50
Preparation of annual accounts								-	
Legal costs								-	
Other Costs	3,641							3,641	2,296
Fund Transfers								-	-
Contras	1,225							1,225	6,834
Sub total	5,384	4,390	20,751	-	-	8,186	406	39,117	34,410
Payments relating to asset and investment movements									
Purchases of fixed assets								-	
Purchase of investments								-	
Sub total	-	-	-	-	-	-	-	-	-
Total payments	5,384	4,390	20,751	-	-	8,186	406	39,117	34,410
Net receipts / (payments)	4,023	680	17,298	-	-	(86)	(406)	21,509	8,268
Transfers to / (from) funds	(5,770)	29		150	1,100	1,991		(2,500)	
Surplus / (deficit) for year	(1,747)	709	17,298	150	1,100	1,905	(406)	19,009	8,268
Nature and purpose of funds									

APPENDIX 3



		Independent examiner's report on the accounts v2					
Report to the trustees/members of Registered charity number On the accounts of the charity for the period Set out on pages	Charity name	ATC (S&NI) GPF					
	Registered charity number	SC027592					
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	01	Apr	2025	to	31	Mar	2026
						(remember to include the page numbers of additional sheets)	
Respective responsibilities of trustees and examiner Basis of independent examiner's statement Independent examiner's statement	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 [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:	Andre F I Swierczek (signed electronically)				Date:	2 July 2026	
Name:	Andre F I Swierczek						
Relevant professional qualification(s) or body (if any):	Retired Bank Business Manager						
Address:	2 Ravensby Park Gardens						
	Carnoustie						
	Angus						
	DD7 7NY						

*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**

All queries raised satisfactorily explained.