

OSCR

Scottish Charity Regulator

Disclosure section

Report to the
trustees/members ofRegistered charity
numberOn the accounts of the
charity for the period

Set out on pages

Respective
responsibilities of
trustees and examinerBasis of independent
examiner's statementIndependent examiner's
statement

Signed**:

Name:

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

Address:

Independent examiner's report on the accounts

v2

Charity name

Air Training Corps No 1990 Ellon Squadron Non-Public Sports & Welfare Funds

SC024618

Period start date

Day

Month

Year

01

04

2025

to

Period end date

Day

Month

Year

31

03

2026

1 - 7

(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 [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.

Date:

04/09/26

SHEONA KING

7 CROVIE GARDENS

ELLON

ABERDEENSHIRE

AB41 8AR

*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.

** OSCR will accept digital or typed signatures

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

Report to the trustees/members of the charity Registered charity number On the accounts of the charity for the period Set out on pages		Period start date Day Month Year 01 04 2026 to Day Month Year 31 03 2026		Period end date Day Month Year 03 03 2026	
Respective responsibilities of trustees and examiner Basis of independent examiner's statement Independent examiner's statement		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 2008 Accounts Regulations; and - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2008 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. Date: 04/03/26 Signature: [Signature] Name: SHONIA KING Relevant professional qualification(s) or body (if any): Address: 7 CHURCH GROVE, ELTON, LEICESTERSHIRE, LE11 8AR			