

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	2023	To	31	03	2024

Reference and administration details

Charity name	Central Scotland Wing Air Training Corps
Other names charity is known by	
Registered charity number	SC051190
Charity's principal address	Unit 18, 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)
1	Regional Chair		
2	Wing Treasurer		
3	Previous Chair		
4			
5			
6			
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
	Resigned June 2024

Structure, governance and management

Type of governing document	The charity is a charitable unincorporated association and the purposes & administration arrangements are set out in our constitution.
Trustee recruitment and appointment	Due to retirement of current trustees the Regional Chair has arranged the proposed appointment of new Chair, Treasurer & third signatory for the Wing.

Objectives and activities

Charitable purposes	Our purposes as recorded in our constitution are to support & assist squadron commanders, staff & cadets in all squadron activities as well as account for both public & non-public funds utilised for their benefit.
Summary of the main activities in relation to these objects	Air related activities eg. Flying, gliding both actual & simulated, plane spotting & recognition. Sports, athletics both field & track, swimming, cross country. Team sports- Football, rugby, netball, hockey. Mountain training, shooting, photography, first aid. DoE scheme & drill

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Achievements and performance

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

Whilst Covid restrictions have clearly passed the effect has undoubtedly changed many aspects of the Wing & squadron operations. Despite this Central Scotland Wing continues to prosper & effectively function for both cadets & staff, indeed 23/4 was an outstandingly successful year.

Financial review

Brief statement of the charity's policy on reserves

The charity does not hold reserves as we operate for the sole benefit of cadets & staff.

Details of any deficit

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>	<div></div>	
Full name(s)		
Position (e.g. Chair)	Ex. Chair & Trustee	Treasurer
Date	31 March 2024	31 March 2024

ATC Central Scotland Wing



Receipts and payments accounts

SC051190

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Da	Month	Year
	01	04	2023		31	03	2043

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations					-	
Legacies					-	
Grants	4,603				4,603	1,000
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	16,613	15,077			31,690	45,113
					-	
A1 Sub total	21,216	15,077	-	-	36,293	46,113
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	21,216	15,077	-	-	36,293	46,113
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	23,389	15,077			38,466	32,644
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	23,389	15,077	-	-	38,466	32,644
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	23,389	15,077	-	-	38,466	32,644
Net receipts / (payments)	(2,173)	-	-	-	(2,173)	13,469
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(2,173)	-	-	-	(2,173)	13,469

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	39,805				39,805	26,336
	Surplus / (deficit) shown on receipts and payments account	(2,173)				(2,173)	13,469
						-	
						-	
	Cash and bank balances at end of year	37,632	-	-	-	37,632	39,805
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

	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 (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

Section C Notes to the Accounts

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

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)	
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
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C4b Trustee expenses - details

	Number of trustees	£

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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ATC Central Scotland Wing

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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 £
General Donations					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
Welfare Grant					-	
General Grant	4,603				4,603	1,000
					-	
					-	
Total	4,603	-			4,603	1,000

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 £
Duke of Edinburgh Award Scheme	1,347				1,347	1,669
Clothing					-	-
Wing reorganisation					-	-
Squadron Funds					-	18,630
Camps	3,590				3,590	7,844
Miscellaneous	304				304	16,969
Subs	11,372	15,077			26,449	
					-	
Total	16,613	15,077	-	-	31,690	45,113

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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 £
Welfare					-	
Duke of Edinburgh Award Scheme	891				891	
Grants					-	-
Wing reorganisation					-	-
Sports and Activities	5,928				5,928	-
Repairs to Marquees					-	-
Admin and Miscellaneous					-	4,258
Funds to squadrons	1,996	15,077			17,073	9,664
Miscellaneous fund spend on behalf of SESW	13,513				13,513	18,100
Camps	1,061				1,061	622
					-	
Total	23,389	15,077	-	-	38,466	32,643

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Additional analysis (2)

5 Breakdown of unrestricted funds

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					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-		-
					cross ref error	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
					cross ref error	
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	-	-	-	-	-	-
					cross ref error	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
					cross ref error	
Total payments						
	-	-	-	-	-	-
					cross ref error	
Net receipts / (payments)						
	-	-	-	-	-	-
Transfers to / (from) funds						
					-	
Surplus / (deficit) for year						
	-	-	-	-	-	-
					cross ref error	

APPENDIX 3



		Independent examiner's report on the accounts v2					
Report to the trustees/members of	Charity name	Central Scotland Wing Air Training Corps					
Registered charity number	SC051190						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	01	04	2023	to	31	03	2024
Set out on pages	(remember to include the page numbers of additional sheets)						
Respective responsibilities of trustees and examiner	<p>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.</p>						
Basis of independent examiner's statement	<p>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.</p>						
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> 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 <p>have not been met, or</p> to which, in my opinion, attention should be drawn in order to enable a proper be reached. 						
Signed:				Date:	10.04.25		
Name:							
Relevant professional qualification(s) or body (if any):							
Address:	<p>Fife Voluntary Action Caledonia House Pentland Park Glenrothes KY6 2AL</p>						

*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

Whilst these accounts are late being submitted. The books and documents were presented well and correct.