APPENDIX 3

OSCR
Scottish Charity Regulator

Independent examiner's report on the accounts V2

Report to the trustees/members of	Air Training Corps No 1769 (Thurso & District) Squadron Non Public Sports & Welfare Funds
Registered charity number	SC028002
On the accounts of the charity for the period	Period start date: Day 01, Month 04, Year 2023 **to** Period end date: Day 31, Month 03, Year 2024
Set out on pages	1-3 (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 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:	Ann Howley **Date:** 29-09-2024
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.

Balance at start 01/04/2023		11,048.67
Add Lodged		206.61
Less Drawn	-	305.16
Balance at end 31/03/2024		10,950.12

Balance per bank statement 31/03/2024	10,950.12

Ann Newey.

Income & Expenses 1/4/23-31/3/24

		In	Out	O Subs	T Subs	Fundraising	Interet	Pnet
24/03/2023	Pnet		25.43					25.43
16/05/2023	Easy Fundraising	15.35				15.35		
22/05/2023	Pnet		25.43					25.43
22/06/2023	Pnet		25.43					25.43
29/06/2023	Interest	29.11					29.11	
24/07/2023	Pnet		25.43					25.43
22/08/2023	Pnet		25.43					25.43
22/09/2023	Pnet		25.43					25.43
28/09/2023	Interest	36.85					36.85	
23/10/2023	Pnet		25.43					25.43
14/11/2023	Easy Fundraising	26.30				26.30		
22/11/2023	Pnet		25.43					25.43
22/12/2023	Pnet		25.43					25.43
28/12/2023	Interest	39.63					39.63	
22/01/2024	Pnet		25.43					25.43
13/02/2024	Easy Fundraising	20.22				20.22		
22/02/2024	Pnet		25.43					25.43
22/03/2024	Pnet		25.43					25.43
27/03/2024	Interest	39.15					39.15	
		206.61	305.16	-	-	61.87	144.74	305.16
		^		-				^

Ann Money.

Income	2024	2023	2022	2021	2020	2019	2018
Thurso subs		24.00	160.00	192.00	224.00	472.00	472.00
Orkney Subs		64.00	376.00	440.00	592.00	552.00	528.00
Highland Wing Grant					150.00		75.00
Interest	144.74	44.76	4.63	4.04	3.57	2.52	1.54
Easy Funding	61.87	23.36	126.30	40.20	17.95	49.64	
North Highland Harriers - May 10K							100.00
Highland Wing Sports & Wlefare Fund re Camp							200.00
Anonymous Donation						1,000.00	
Dinner Dance						80.00	
Orkney re camp						600.00	
Inverness re camp						200.00	
Orkney Bingo night						1,600.00	
Receipts from Competition					1,000.00		
Street Collection Fundrasing					215.00		
Other Incentive?			65.00				
Ornkey Fundraing			2,450.99				
	206.61	156.12	3,182.92	676.24	2,202.52	4,556.16	1,376.54
Expenses							
Thurso Subs to Wing					466.20	318.20	303.40
Orkney Subs to Wing					370.00	325.60	177.60
Plusnet	305.16	306.23	277.00	266.40	266.90	266.99	266.61
Small Lottery Renewal						20.00	20.00
L Hughes - OSCR Review					20.00	20.00	20.00
Street Collecting					215.00		
	305.16	306.23	277.00	266.40	1,338.10	950.79	787.61

Opening balance
31/03/2017

Income

Expenses

Reallocation of account balances

Thurso	4,904.13
Orkney	6,045.99
	10,950.12

I have taken the obvious fund raisers and allocated accordingly
I have taken donations and split them
I reflected the subs and did a reallocation of what way remaining

