

APPENDIX 2 — Receipts and Payments Accounts

Charity name	Air Training Corps No 2463 Currie & Balerno Squadron Non-Public Sports & Welfare Funds
SC Number	SC024631
Period	1 April 2025 to 31 March 2026

Section A — Statement of Receipts and Payments

	Unrestricted funds £	Total current period £	Total last period £
A1 Receipts			
Cadet Subscriptions	2,038	2,038	2,628
Squadron Shop — Sales	163	163	0
Donations	0	0	0
Grants	0	0	0
Fundraising activities	0	0	0
Other income	0	0	0
A1 Sub total	2,202	2,202	2,628
A2 Receipts from asset & investment sales			
Proceeds from sale of fixed assets	0	0	0
A2 Sub total	0	0	0
TOTAL RECEIPTS	2,202	2,202	2,628
A3 Payments			
Equipment and Supplies (incl. trustee reimbursements)	1,283	1,283	0
Insurance	286	286	721
Internet Provider (Utilities)	471	471	0
Bank Charges	51	51	281
Fundraising costs	0	0	0
Governance costs — Audit/Independent examination	0	0	0
Other expenditure	0	0	0
A3 Sub total	2,091	2,091	1,002
A4 Payments relating to asset and investment movements			
Purchases of fixed assets	0	0	0
A4 Sub total	0	0	0
TOTAL PAYMENTS	2,091	2,091	1,002
NET RECEIPTS / (PAYMENTS)	112	112	1,626
A5 Transfers to / (from) funds	0	0	0
SURPLUS / (DEFICIT) FOR YEAR	112	112	1,626

Section B — Statement of Balances

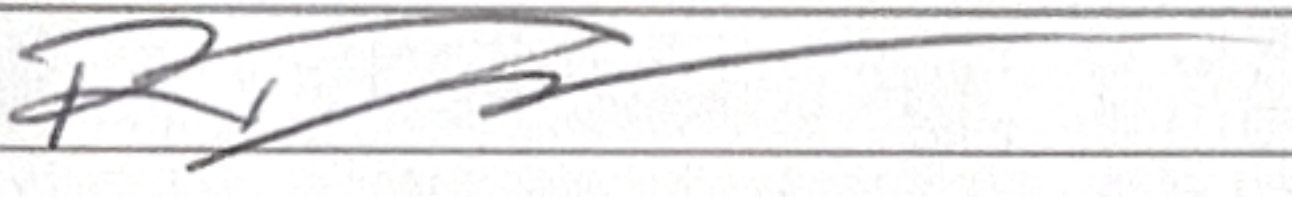
B1 Cash Funds	Current period £	Last period £
Cash and bank balances at start of year (01/04/2025)	9,290	7,793
Add: surplus / less: deficit for year	112	1,626
Cash and bank balances at end of year (31/03/2026)	9,401	9,290

B2 Investments: None held.

B3 Other assets: None held.

B4 Liabilities: None known at year end.

B5 Contingent liabilities: None known at year end.

Signed on behalf of all trustees		Date of approval
Print name: Ross Thompson		Date: 3 SEP 2026

Section C — Notes to the Accounts

C1 Nature and purpose of funds

All funds held are unrestricted general funds available to be used for any of the charity's purposes at the discretion of the trustees. No restricted, expendable endowment or permanent endowment funds were held during the year.

C2 Grants

No grants were paid out by the charity during the year.

C3 Trustee remuneration

No remuneration was paid to any charity trustee or person connected to a trustee during the period.

C4 Trustee expenses

Expenses were reimbursed to one charity trustee during the period, as follows:

Trustee	Nature of expense	Amount £	Date	Authority
Paul Selalmas (Commanding Officer)	Reimbursement for uniform and equipment purchased for the squadron	760.00	22/09/2025	Committee approval
Paul Selalmas (Commanding Officer)	Reimbursement for equipment purchased for the squadron	522.62	30/09/2025	Committee approval
Total trustee expenses		1,282.62		

Note: These reimbursements were made during a period when the previous Civilian Committee was not available. The expenditure was necessary to maintain cadet activities and was subsequently ratified by the incoming committee.

C5 Transactions with trustees and connected persons

Other than the trustee expense reimbursements disclosed in Note C4 above, no transactions took place between the charity and any trustee or person connected to a trustee during the year.

C6 Other information

The charity's income is derived principally from cadet subscriptions paid by the parents and guardians of cadets.

The squadron also operates a small squadron shop selling branded items. The charity does not employ any staff. All governance and administration is carried out on a voluntary basis by the trustees.

The incoming Civilian Committee took over management of the charity in February 2026. At that time, no financial records, passwords, login credentials or handover documentation were available from the outgoing committee. The incoming trustees have reconstructed the accounts from bank records and have taken steps to regularise the charity's governance arrangements, including seeking access to the OSCR Online portal.