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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 No 870 Dreghorn Squadron Non-Public Sports & Welfare Funds	
Other names charity is known by	870 (Dreghorn) Squadron RAF Air Cadets	
Registered charity number	SC024639	
Charity's principal address	301 Colinton Road	
	Edinburgh	
		Postcode EH13 0LA

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	Julie Ann Goodlet-Rowley	Chair		
2	Stephen Hart	Treasurer		
3	Jacco Huipen	Secretary	Appointed 13/12/25	
4	Oleg Dmitriev			
5	Harvey Tilley			
6	Shairaz Afzal			
7				
8				
9				
10				

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

Structure, governance and management

Type of governing document	*Constitution* *Regulations for the Air Training Corps* (Air Publication 1919) *Administration of Civilian Committees in the Air Training Corps* (Civilian Committee Publication 11) *Administration of Air Training Corps Public and Non-Public Funds* (Civilian Committee Publication 10)
Trustee recruitment and appointment	*Administration of Civilian Committees in the Air Training Corps* (Civilian Committee Publication 11)

Objectives and activities

Charitable purposes	The aims of the Air Training Corps are: • To promote and encourage among young people a practical interest in aviation and the Royal Air Force (RAF); • To provide training which will be useful both in the Services and civilian life; and • To foster the spirit of adventure and to develop the qualities of leadership and good citizenship.

Objectives and activities (continued)

Summary of the main activities in relation to these objectives

Our Squadron parades two nights a week teaching the Air Cadet progressive training syllabus and badge work. We also provide our cadets with opportunities for sports, fieldcraft and adventure training, and first aid skills.

Opportunities for powered flying and gliding during the year remain limited due to the capacity restraints in Scotland and Northern Ireland and the Corps seeks to promote the use of immersive technologies to deliver a flying experience.

Our cadets are eligible to attend camps at Wing, Region, and National Level.

We seek to strengthen the bonds between our local community and the services through community engagement, fundraising activities, and public events.

Achievements and performance

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

Statistics (at 31 March 2026)

Squadron Staff

Distribution by appointment		
Rank	**2025-26**	**2023-24**
RAFVR(T) Officer		3
ATC Warrant Officer		1
ATC Flight Sergeant		0
ATC Sergeant		3
Civilian Instructor		5
TOTAL	**10**	**12**

Our cadets

Distribution by gender		
	2025-26	**2024-25**
Male	52 (79%)	56 (81%)
Female	14 (21%)	13 (19%)
TOTAL	**66**	**69**

Distribution by Age		
	2025-26	**2024-25**
Aged 12-15	52	57
Aged 16-17	11	10
Aged 18-20	3	2
TOTAL	**66**	**69**

Distribution by Classification		
	2024-25	**2023-24**

Recruit	1	15
Second Class Cadet	-	8
First Class Cadet	36	26
Leading Cadet	18	13
Senior Cadet	8	5
Master Cadet	3	2
TOTAL	**66**	**69**

Activities and Achievements

Recruitment and retention
The Squadron took on a further two recruit flights in the year and our parade nights now have an average parade attendance of 41 cadets (FY24-25: 47). There remains a strong appetite for the experience that the Air Cadets offers and there is scope for controlled growth within the constraints of our fire & safety policy.

Cadets with at 18 months' or more service represent 48% of our cadets (FY24-25: 40%).

Civilian Committee
The year saw further recruitment to the Civilian Committee and the appointment of a new secretary, Mr Huipen. The trustees still seek to co-opt new members to promote resilience, good governance, and succession planning and this will remain a focus in the coming year.

During the year the Civilian Committee met three times.

The trustees are pleased to report the following highlights from the year:

Sports
The Squadron took part in Wing sports competition for athletics, swimming, cross-country and football. The following cadets were awarded Blues for representing the Wing in the regional competitions:

Sport	Cadets awarded Blues
Athletics	4
Swimming	4
Cross-Country	5
Football	3

Community engagement
During the year cadets were able to act as flag bearers at Murrayfield before either the Six Nations or Autumn rugby internationals. Our cadets were actively engaged in selling poppies to raise funds for PoppyScotland and the Remembrance Sunday service at Polwarth Church was well attended.

Overseas Trips
One of our cadets took part in a Belgium Battlefield Tour.

Selected Activity Data
The Squadron through its own training programme and the Wing provides a wide variety of opportunities for its cadets. We choose to report on the following from the year:

	Cadet Sorties
Flying (powered)	0
Flying (gliding)	0

Activity	Blue	Bronze	Silver	Gold
Duke of Edinburgh	4	5	-	-
First Aid	24	9	1	-
Leadership	12	2	-	-

Fundraising
During the course of the year, our fundraising activities raised £2,966 (FY24-25: £1,540), principally from a social evening and raffle. Fundraising was supplemented by gift aid and employers' corporate donations in recognition in recognition of the community contribution of certain CFAV.

Improvements
During the year the Welfare Fund supported the OC's programme of activity through the purchase of two new televisions, sports equipment, and leadership equipment.

Website and digital communications
Work remains to be done on consolidating and maintaining informative content for the Squadron.

Financial review

Brief statement of the charity's policy on reserves	The Squadron's reserves policy is to hold sufficient liquid resources to continue the charitable activities of the Squadron should income and fundraising activities fall short; and to maintain available funds, excluding known commitments and contingent liabilities, equal to a minimum of one year's budgeted revenue expenditure. The reserves policy is reviewed biannually.
Details of any deficit	The Squadron did not operate a deficit in the year.
Donated facilities and services (if any)	**Not applicable**

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)		
Full name(s)	Jules Goodlet-Rowley	Stephen Hart
Position (e.g. Chair)	Chair	Treasurer
Date		

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Air Training Corps
No 870 Dreghorn Squadron
Non-Public Sports & Welfare Fund

SUMMARY OF ACCOUNTS FOR THE YEAR ENDING
31 MARCH 2026

Air Training Corps No 870 Dreghorn Squadron
Non-public Sports & Welfare Fund

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Receipts and payments accounts

For the period from	Period start date		Period end date
	1 APRIL 2025	to	31 MARCH 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	19,744	-			19,744	13,547
Grants	-	-			-	-
Receipts from social & fundraising activities	2,012	-			2,012	1,540
Gross receipts from other charitable activities	212	-			212	986
Interest income	28				28	41
A1 Sub total	21,996	-	-	-	21,996	16,114
Total receipts	21,996	-	-	-	21,996	16,114
A3 Payments						
Payments for social & fundraising activities	1,872				1,872	1,181
Bank & Finance Charges	272				272	189
Payments relating directly to charitable activities	10,960	-			10,960	5,732
Grants and donations to other charities	-				-	-
Governance costs:						
Accounting / independent examination	36				36	-
Preparation of annual accounts	-				-	-
Legal costs	-				-	-
Insurance	702				702	1,081
					-	-
A3 Sub total	13,842	-	-	-	13,842	8,183
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	1,948				1,948	2,680
Purchase of investments	-				-	
A4 Sub total	1,948	-	-	-	1,948	2,680
Total payments	15,790	-	-	-	15,790	10,863
Net receipts / (payments)	6,206	-	-	-	6,206	5,251
A5 Transfers to / (from) funds	-	-	-	-	-	-
Surplus / (deficit) for year	6,206	-	-	-	6,206	5,251

Air Training Corps No 870 Dreghorn Squadron
Non-public Sports & Welfare Fund

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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	11,447				11,447	6,196
	Surplus / (deficit) shown on receipts and payments account	6,206	-			6,206	5,251
						-	
	Cash and bank balances at end of year	17,653	-	-	-	17,653	11,447
	(Agree balances with receipts and payments account(s))						

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Motor vehicles				
	Computers & office equipment	Unrestricted	6,554		2,361
	Furniture, fixtures & fittings	Unrestricted	3,175		319
	Debtors	Unrestricted	40		40
		Total	9,769	-	2,720

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	Wing / Region / Air Cadet Charity	Unrestricted	-	-
	Staff expenses	Unrestricted	-	-
	Other creditors	Unrestricted	36	20
		Total	36	20

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities	Wing / Region / Air Cadet Charity	Unrestricted	0	1,922
		Total	-	1,922

On behalf of the trustees, we certify that all monies and other assets received on behalf ofand for the use of the Air Training Corps No. 870 Dreghorn Squadron Non-Public Sports & Welfare Fund from investments, personal endowments, and all other income sources have been properly recorded and accounted for as shown on the Statement of Receipts and Payments overleaf and the Statement of Balances above represents the total assets of the Squadron as at 31 March 2024. The gross income for the account is less than £100,000 during this financial year.

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval
		Julie Ann Goodlet-Rowley	
		Stephen Hart	

Air Training Corps No 870 Dreghorn Squadron
Non-public Sports & Welfare Fund

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Section C Notes to the Accounts

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

To support the commanding officer in delivering the objects of the Air Training Corps by funding those activities not in receipt of public funding and in particular (a) the advancement of the education and training of the Squadron's cadets in the principles of good citizenship and service to the community, so as to develop their physical, mental and spiritual capacities and assist them to grow to full maturity as individuals and members of society; and (b) to improve the conditions of life of the cadets by the provision of facilities or equipment for recreation or other leisure time activities

C2 Grants

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

C4a Trustee expenses

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

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

Payments to Wing / HQAC relate to contributuons to South East Scotland Wing ATC (registered charity SC027999) and the Air Cadet Charity (registered charity 1160910) and otherwise in connection with administration and promotion of the Air Cadets.

Air Training Corps No 870 Dreghorn Squadron
Non-public Sports & Welfare Fund

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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 £
Cadet Subscriptions	10,000				10,000	8,780
Individual donations	984				984	468
Gift Aid	1,845				1,845	1,209
Corporate donations	6,915				6,915	3,070
Overpayments of Cadet Subscriptions	-				-	20
Total	19,744	-	-	-	19,744	13,547

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Local Authorities	-		-	-
Charitable Trusts or Foundations	-		-	-
National Lottery	-		-	-
			-	-
Total	-	-	-	-

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 £
Camp & messing fees	160				160	340
DoE fees	-				-	436
Supplemental Charges for Sqn Activities	52				52	
Reimbursed transport costs	-				-	210
					-	
Total	212	-	-	-	212	986

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 £
Cadet Subscriptions paid to Wing / HQAC	5,268				5,268	1,651
Office Costs	2,318				2,318	2,007
Telephone & internet	601				601	570
Computer & office equipment (non-capital)	340				340	167
Band	-				-	-
Camp & messing	400				400	240
DoE	-				-	196
Sports & Adventure Training	732				732	68
Parades, ceremonial, uniform, & awards	390				390	360
Other education & training	437				437	262
Transport, fuel, & mileage allowances	454				454	210
Repayment of cadet subs	20				20	-
Total	10,960	-	-	-	10,960	5,732

Air Training Corps No 870 Dreghorn Squadron
Non-public Sports & Welfare Fund

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Additional Analysis (2)

Social & Fundraising Activities

5 Gross receipts from social & fundraising 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 £
Canteen Sales	1,121				1,121	720
EasyFundraising	242				242	243
Fundraising sales	24				24	211
Lottery ticket sales	317				317	294
Social events	245				245	13
Other fundraising	63				63	60
					-	
Total	2,012	-	-	-	2,012	1,540

6 Payments relating directly to social & fundraising 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 £
Canteen Stock	1,015				1,015	553
Fundraising Platform	42				42	14
Lottery Costs	20				20	66
Cost of Sales	-				-	247
Fundraising & Engagement Events	-				-	175
Staff & Cadet Social Events	795				795	127
	-				-	
Total	1,872	-	-	-	1,872	1,181

Air Training Corps No 870 Dreghorn Squadron
Non-public Sports & Welfare Fund

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Independent examiner's report on the accounts

For the period from	Period start date	to	Period end date
	1 APRIL 2025		31 MARCH 2026

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:

(a) which gives me reasonable cause to believe that in any material respect the requirements:

(i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and

(ii) to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: **Date:**

Name:

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

Address:

Address 1

Address 2

Postcode