

Air Training Corps No 0865 Portlethen Squadron Non - Public Sports & Welfare Funds

Scotland · Charity number SC024621

Details

Status	Active
Legal form	Unincorporated association
Registered	1996-04-26
Register	View on the OSCR register

Contact

Address 9 Marine View
Muchalls
Stonehaven
AB39 3TG

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education', 'the advancement of citizenship or community development'

What the charity does: The purpose of the Royal Air Force Air Cadets (RAFAC) is to foster a practical interest in aviation and the RAF, while developing qualities of leadership, good citizenship, and a spirit of adventure in young people.

Beneficiaries: 'Children or young people'

Objectives: The purpose of the Squadron Association ('the Association') is to fully support the squadron commander to further the objects of the Air Training Corps ('the ATC') as contained in the Schedule to the Royal Warrant as amended from time to time but in particular to support activities which foster the spirit of adventure amongst the squadron's cadets and develop their qualities of leadership and good citizenship.

Geography

- **Main operating location:** Aberdeen
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2026-03-31	£5,228	£5,960	-	0
2025-03-31	£7,792	£5,310	-	0
2024-03-31	£8,016	£11,233	-	0
2023-03-31	£6,701	£9,547	-	0
2022-03-31	£1,926	£1,386	-	0
2021-03-31	£1,352	£926	-	0

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Accounts

APPENDIX 3



Report to the trustees/members of
Registered charity number
On the accounts of the charity for the period
Set out on pages

Independent examiner's report on the accounts v2						
Charity name Air Training Corps No 0865 Portlethen Squadron						
SC 024621						
Period start date				Period end date		
Day	Month	Year	to	Day	Month	Year
01	04	2025		31	03	2026
						(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 ~~[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.

Signed:**

Date: 20/05/2026

Name: Kathryn Bentley

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

Accounts administrator

Address:

67 Alder Drive
Portlethen
Aberdeenshire

*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.

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose

N/A

A large, empty rectangular box with a thin black border, intended for providing details of items to be disclosed. The box is currently blank, except for the handwritten 'N/A' in the bottom right corner.