

APPENDIX 1



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 | 2024 | To              | 31  | March | 2025 |

Reference and administration details

|                                 |   |  |  |
|---------------------------------|---|--|--|
| Charity name                    | Air Training Corps (Scotland & Northern Ireland) General Purpose Fund |  |  |
| Other names charity is known by | ATC (S&NI) General Purpose Fund                                       |  |  |
| Registered charity number       | SC027592  |  |  |
| Charity's principal address     | Air Cadet Regional Headquarters (Scotland & Northern Ireland)         |  |  |
|                                 | Building 8, El Alemain Lines, 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) |
|----|--------------|---------------------|-----------------------------------|---|
| 3  |              | Regional Chairman   |                                   |   |
| 4  |              | Regional Treasurer  |                                   |   |
| 5  |              | Chair West Scot Wg  |                                   |   |
| 6  |              | Chair North Scot Wg |                                   |   |
| 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 |  |
|------|--|
|      |  |
|      |  |
|      |  |

## Structure, governance and management

### Type of governing document

The fund is a charitable unincorporated association and the purpose and administration arrangements are set out in the Funds Constitution.

### Trustee recruitment and appointment

The chairman of the Air Cadet Council (Scotland & Northern Ireland) is voted in by the chairmen of all the 5 ATC wings in the region. They in turn, are voted in by the chairmen of the ATC squadrons within their respective wings. The 5 wing chairmen are then trustees of the fund.

## Objectives and activities

### Charitable purposes

The funds purposes, as recorded in the constitution are to provide support, where justified, to Air Training Corps units and individual Air Cadets within the region. In particular:

The advancement of Education  
The advancement of Citizenship  
The advancement of participation in Sport and Recreational activities  
The advancement of Environmental protection and improvement

### Summary of the main activities in relation to these objects

The Aims of the Air Cadets are:

- To promote and encourage among young people a practical interest in aviation and the Royal Air Force
- To provide training which will be useful both in Service and Civilian life

To foster the spirit of adventure and develop the qualities of leadership and good citizenship

## Achievements and performance

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

Throughout the year ATC units and individuals have continued to participate in numerous ATC activities, returning slowly to Face-to-Face meetings.

A major change in Corps sporting activity saw the removal of all Corps (Inter Regional) events.

Overseas camps have reopened, along with the International Air Cadet Exchange Scheme.

RIAT 2023 did place once more. In addition, specialist camps for Music, Drill and Ceremonial and Aerospace were also held.

## Financial review

### Brief statement of the charity's policy on reserves

Overall, the Regional General-Purpose Fund remains in a healthy state. The investment funds continue to provide an addition source of income for redistribution as grants.

In summary, this has been another reasonable year, given the continued current financial climate.

### Details of any deficit

### Donated facilities and services (if any)

Within the finances, there are restricted funds, with balances at 01 Aug 25 as follows:

|                                  |              |
|----------------------------------|--------------|
| Flying ACES Scheme (ACO)         | £ 7,565.44   |
| Flying ACES Scheme (non ACO)     | £16,863.98   |
| International Air Cadet Exchange | £ 4,953.10   |
| Pipes and Drums                  | £ 4,679.93   |
| Activity Centres                 | £ 2,086.58   |
| FairBourne Camp                  | £ 149.60     |
| Reg Aviation Officer             | £ 647.97     |
| Sports                           | £26,314.90   |
| Reg Fieldcraft                   | (£ 87.45)    |
| Ocean Youth Trust                | (£ 1,965.00) |

|                        |              |
|------------------------|--------------|
| Reg Band               | £ 500.00     |
| Reg Ad Training        | £ 654.67     |
| Reg First Aid          | £ 577.74     |
| Reg Radio Team         | £ 693.07     |
| Scot SATT Team         | £ 1,718.69   |
| Cent Scot Wing Dinner  | £ 453.29     |
| Regional Camp          | £20,927.25   |
| Regional Dinner        | (£ 29.24)    |
| Regional Stem Camp     | £ 2,833.61   |
| Regional Nijmegen      | (£ 1,100.00) |
| Norman Murray Aviation | £21,000.00   |
| SQA Badge Costs        | £ 4,880.00   |
| SQA Centre Costs       | £ 4,643.20   |
| Starlink Costs         | £ 81.01      |

## APPENDIX 1

### Other optional information

#### THE HUNTER MEMORIAL PRIZE AND THE SWIERCZEK TROPHY

Nominations for these awards in 2025 will not take place until the council meeting scheduled for June 2025. These prizes will then be awarded at the Regional Field Day in September of 2025.

There were no nominations or awards made in 2024.

**Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

|                       |                    |                |
|-----------------------|--------------------|----------------|
| Signature(s)          | <div></div>        | <div></div>    |
| Full name(s)          | <div></div>        | <div></div>    |
| Position (e.g. Chair) | Regional Treasurer | Regional Chair |
| Date                  | 11 August 2025     | 11 August 2025 |

## ATC (S&amp;NI) GPF

SC027592



| Receipts and payments accounts |                   |       |      |    |                 |       |      |
|--------------------------------|-------------------|-------|------|----|-----------------|-------|------|
| For the period from            | Period start date |       |      | to | Period end date |       |      |
|                                | Day               | Month | Year |    | Day             | Month | Year |
|                                | 01                | April | 2024 |    | 31              | Mar   | 2025 |

## 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 £            |
| <b>A1 Receipts</b>  |                    |                  |                            |                           |                            |                         |
| Donations / Subscriptions                                     | 2,657              | 20               |                            |                           | 2,677                      | 5,921                   |
| Legacies  |                    |                  |                            |                           | -                          |                         |
| Grants  | 3,750              | 36,875           |                            |                           | 40,625                     | 21,562                  |
| Receipts from fundraising activities                          |                    | 4,002            |                            |                           | 4,002                      |                         |
| Gross trading receipts  |                    |                  |                            |                           | -                          | 636                     |
| Income from investments other than land and buildings         | 2,669              |                  |                            |                           | 2,669                      | 2,141                   |
| Rents from land & buildings                                   |                    |                  |                            |                           | -                          |                         |
| Other Income  | 1,745              |                  |                            |                           | 1,745                      | 653                     |
| Gross receipts from other charitable activities               | 31,017             |                  |                            |                           | 31,017                     | 22,096                  |
|   |                    |                  |                            |                           | -                          | -                       |
| Contras   | 840                |                  |                            |                           | 840                        | 14,059                  |
| <b>A1 Sub total</b>   | <b>42,678</b>      | <b>40,897</b>    | <b>-</b>                   | <b>-</b>                  | <b>83,575</b>              | <b>67,068</b>           |
| <b>A2 Receipts from asset &amp; investment sales</b>          |                    |                  |                            |                           |                            |                         |
| Proceeds from sale of fixed assets                            |                    |                  |                            |                           | -                          |                         |
| Proceeds from sale of investments                             |                    |                  |                            |                           | -                          |                         |
| <b>A2 Sub total</b>   | <b>-</b>           | <b>-</b>         | <b>-</b>                   | <b>-</b>                  | <b>-</b>                   | <b>-</b>                |
| <b>Total receipts</b>   | <b>42,678</b>      | <b>40,897</b>    | <b>-</b>                   | <b>-</b>                  | <b>83,575</b>              | <b>67,068</b>           |
| <b>A3 Payments</b>  |                    |                  |                            |                           |                            |                         |
| Expenses for fundraising activities                           |                    |                  |                            |                           | -                          |                         |
| Gross trading payments  |                    |                  |                            |                           | -                          |                         |
| Investment management costs                                   |                    |                  |                            |                           | -                          |                         |
| Payments relating directly to charitable activities           | 25,230             | 18,037           |                            |                           | 43,267                     | 9,412                   |
| Grants and donations  |                    |                  |                            |                           | -                          | 297                     |
| Governance costs:   |                    |                  |                            |                           | -                          |                         |
| Audit / independent examination                               | 50                 |                  |                            |                           | 50                         | 50                      |
| Preparation of annual accounts                                |                    |                  |                            |                           | -                          |                         |
| Legal costs   |                    |                  |                            |                           | -                          |                         |
| Other   |                    | 5,977            |                            |                           | 5,977                      |                         |
|   |                    |                  |                            |                           | -                          | -                       |
| Other Costs   | 2,296              |                  |                            |                           | 2,296                      | 11,518                  |
| Contras   | 6,834              |                  |                            |                           | 6,834                      | 14,621                  |
| <b>A3 Sub total</b>   | <b>34,410</b>      | <b>24,014</b>    | <b>-</b>                   | <b>-</b>                  | <b>58,424</b>              | <b>35,898</b>           |
| <b>A4 Payments relating to asset and investment movements</b> |                    |                  |                            |                           |                            |                         |
| Purchases of fixed assets                                     |                    |                  |                            |                           | -                          |                         |
| Purchase of investments                                       |                    |                  |                            |                           | -                          |                         |
| <b>A4 Sub total</b>   | <b>-</b>           | <b>-</b>         | <b>-</b>                   | <b>-</b>                  | <b>-</b>                   | <b>-</b>                |
| <b>Total payments</b>   | <b>34,410</b>      | <b>24,014</b>    | <b>-</b>                   | <b>-</b>                  | <b>58,424</b>              | <b>35,898</b>           |
| <b>Net receipts / (payments)</b>                              | <b>8,268</b>       | <b>16,883</b>    | <b>-</b>                   | <b>-</b>                  | <b>25,151</b>              | <b>31,170</b>           |
| <b>A5 Transfers to / (from) funds</b>                         |                    |                  |                            |                           |                            |                         |
|   | 21,000             | ( 21,000)        |                            |                           | -                          |                         |
| <b>Surplus / (deficit) for year</b>                           | <b>29,268</b>      | <b>( 4,117)</b>  | <b>-</b>                   | <b>-</b>                  | <b>25,151</b>              | <b>31,170</b>           |

ATC (S&NI) GPF

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Section B Statement of balances

Categories

B1 Cash funds

Details

Cash and bank balances at start of year

Surplus / (deficit) shown on receipts and payments account

Cash and bank balances at end of year

(Agree balances with receipts and payments account(s))

Unrestricted funds

to nearest £

60,728

29,268

89,996

-

Restricted funds

to nearest £

91,402

( 4,117)

87,285

-

Expendable endowment funds

to nearest £

-

-

Permanent endowment funds

to nearest £

-

-

Total current period

to nearest £

152,130

25,151

-

-

177,281

-

Total last period

to nearest £

120,960

31,170

152,130

B2 Investments

Details

Cannacord Investment Fund

Fund to which asset belongs

General Fund

Total

Market valuation

to nearest £

64,817

64,817

Last year

to nearest £

65,117

65,117

B3 Other assets

Details

Fund to which asset belongs

Total

Cost (if available)

to nearest £

-

Current value (if available)

to nearest £

-

Last year

to nearest £

-

B4 Liabilities

Details

Fund to which liability relates

Total

Amount due

to nearest £

-

Last year

to nearest £

-

B5 Contingent liabilities

Details

Fund to which liability relates

Total

Amount due (estimate)

to nearest £

-

Last year

to nearest £

-

Signed by one or two trustees on behalf of all the trustees

Signature

Print Name

Date of approval

11 August 2025

11 August 2025

## Section C Notes to the Accounts

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

Restricted funds are only expended on the Activities which they cover.  
All other expenditure will come from the General Fund or the designated fund for the Regional Dinner

### C2 Grants

| Type of activity or project supported | Individual / institution | Number of grants made | £     |
|---------------------------------------|--------------------------|-----------------------|-------|
| WSW HRFA Ex Gratia Grant              |                          | 2                     | 1,250 |
| NSW HRFA Ex Gratia Grant              |                          | 2                     | 2,500 |
| CSW HRFA Ex Gratia Grant              |                          | 2                     | 2,500 |
|                                       |                          |                       |       |
|                                       |                          |                       |       |
|                                       |                          |                       |       |
| Total                                 |                          |                       | 6,250 |

### 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) | X |
|--|---|

### Authority under which paid

### C3b Trustee remuneration - details

|  |   |
|--|---|
|  | £ |
|  |   |
|  |   |
|  |   |
|  |   |

### 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



## ATC (S&amp;NI) GPF

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**Additional analysis (1)****Analysis of receipts and payments****1 Donations**

|               | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable<br>endowment<br>funds<br>to nearest £ | Permanent<br>endowment<br>funds<br>to nearest £ | Total current<br>period<br>to nearest £ | Total last period<br>to nearest £ |
|---------------|------------------------------------|----------------------------------|--|---|---|-----------------------------------|
| Donations     |                                    | 20                               |  |   | 20                                      | 1,498                             |
| Subscriptions | 2,657                              |                                  |  |   | 2,657                                   | 4,423                             |
|               |                                    |                                  |  |   | -                                       | -                                 |
|               |                                    |                                  |  |   | -                                       | -                                 |
| <b>Total</b>  | <b>2,657</b>                       | <b>20</b>                        | <b>-</b>   | <b>-</b>  | <b>2,677</b>                            | <b>5,921</b>                      |

**2 Grants**

|                                    | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Total current<br>period<br>to nearest £ | Total last period<br>to nearest £ |
|------------------------------------|------------------------------------|----------------------------------|---|-----------------------------------|
| HQ Air Cadets Grants / RAF Charity |                                    | 36,875                           | 36,875                                  | 6,562                             |
| HRFCA Grants                       | 3,750                              | -                                | 3,750                                   | 5,000                             |
| LRFCA Grants                       |                                    | -                                | -                                       | -                                 |
| Other Grants                       |                                    |                                  | -                                       | 10,000                            |
| <b>Total</b>                       | <b>3,750</b>                       | <b>36,875</b>                    | <b>40,625</b>                           | <b>21,562</b>                     |

**3 Gross receipts from other charitable activities**

|                | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable<br>endowment<br>funds<br>to nearest £ | Permanent<br>endowment<br>funds<br>to nearest £ | Total current<br>period<br>to nearest £ | Total last period<br>to nearest £ |
|----------------|------------------------------------|----------------------------------|--|---|---|-----------------------------------|
| Reg Dinner     | 4,235                              |                                  |  |   | 4,235                                   | 255                               |
| Reg Activities |                                    |                                  |  |   | -                                       | -                                 |
| Regional AT    |                                    |                                  |  |   | -                                       | 930                               |
| Reg Camp       | 21,625                             |                                  |  |   | 21,625                                  | 17,986                            |
| Stem Camp      | 1,947                              |                                  |  |   | 1,947                                   | 2,925                             |
| Fairbourne     | 2,250                              |                                  |  |   | 2,250                                   | -                                 |
| CSW Dinner     |                                    |                                  |  |   | -                                       | -                                 |
| RIAT           | 960                                |                                  |  |   | 960                                     | -                                 |
| General        | -                                  |                                  |  |   | -                                       | -                                 |
|                |                                    |                                  |  |   | -                                       | -                                 |
|                |                                    |                                  |  |   | -                                       | -                                 |
| <b>Total</b>   | <b>31,017</b>                      | <b>-</b>                         | <b>-</b>   | <b>-</b>  | <b>31,017</b>                           | <b>22,096</b>                     |

**4 Payments relating directly to charitable activities**

|                       | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable<br>endowment<br>funds<br>to nearest £ | Permanent<br>endowment<br>funds<br>to nearest £ | Total current<br>period<br>to nearest £ | Total last period<br>to nearest £ |
|-----------------------|------------------------------------|----------------------------------|--|---|---|-----------------------------------|
| IACE                  |                                    |                                  |  |   | -                                       | -                                 |
| Sports                |                                    | 14,205                           |  |   | 14,205                                  | -                                 |
| Pipes & Drums         |                                    | 28                               |  |   | 28                                      | 1,381                             |
| Activity Centres      | 1,093                              |                                  |  |   | 1,093                                   | 40                                |
| Gliding               |                                    |                                  |  |   | -                                       | -                                 |
| Courses               |                                    |                                  |  |   | -                                       | -                                 |
| Contras               |                                    |                                  |  |   | -                                       | -                                 |
| Reg Av Officer        |                                    | 159                              |  |   | 159                                     | -                                 |
| Sundries              |                                    |                                  |  |   | -                                       | -                                 |
| Flying ACES (ACO)     |                                    |                                  |  |   | -                                       | 1,200                             |
| Cent Scot Wing Dinner |                                    | 1,315                            |  |   | 1,315                                   | -                                 |
| Nijmegen              |                                    |                                  |  |   | -                                       | 1,100                             |
| Reg Camp              | 9,212                              |                                  |  |   | 9,212                                   | 2,966                             |
| Reg AT                |                                    | 700                              |  |   | 700                                     | 135                               |
| ScotSATT              |                                    | 977                              |  |   | 977                                     | 1,852                             |
| Reg Radio             |                                    |                                  |  |   | -                                       | -                                 |
| Reg 1st Aid           |                                    |                                  |  |   | -                                       | 258                               |
| Fairbourne Camp       |                                    |                                  |  |   | -                                       | -                                 |
| NI Wing Support       |                                    |                                  |  |   | -                                       | -                                 |
| General Fund          |                                    |                                  |  |   | -                                       | 159                               |
| Regional Dinner       | 4,647                              |                                  |  |   | 4,647                                   | 321                               |
| Starlink              |                                    | 653                              |  |   | 653                                     | -                                 |
| Fairbourne Camp       | 2,400                              |                                  |  |   | 2,400                                   | -                                 |
| Stem Camp             | 2,037                              |                                  |  |   | 2,037                                   | -                                 |
| RIAT                  | 960                                |                                  |  |   | 960                                     | -                                 |
| General Fund          | 4,881                              |                                  |  |   | 4,881                                   | -                                 |
| <b>Total</b>          | <b>25,230</b>                      | <b>18,037</b>                    | <b>-</b>   | <b>-</b>  | <b>43,267</b>                           | <b>9,412</b>                      |

## ATC (S&amp;N) GPF

SC027592

## Additional analysis (2)




## 5 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 | Unrestricted fund 5 - enter name of fund below | Unrestricted fund 7 - enter name of fund below | Unrestricted fund 8 - enter name of fund below | Unrestricted fund 9 - enter name of fund below | Unrestricted fund 10 - enter name of fund below | Total unrestricted funds | Total unrestricted funds last period |
|--|--|--|--|--|--|--|--|--|---|--------------------------|--------------------------------------|
|  | GENERAL  | REG DINNER                                     | REG CAMP                                       | FAIRBOURNE                                     | STEM CAMP                                      | NIREC  | Activity Centres                               | Norman Murray Aviation                         | RIAT  |                          |                                      |
| <b>Receipts</b>  |  |  |  |  |  |  |  |  |   |                          |                                      |
| Donations  | 2,658  |  |  |  |  |  |  |  |   | 2,658                    | 52                                   |
| Subscriptions  |  |  |  |  |  |  |  |  |   | -                        | 4,423                                |
| Grants   | 3,750  |  |  |  |  |  |  |  |   | 3,750                    | 5,000                                |
| Receipts from fundraising activities                       |  |  |  |  |  |  |  |  |   | -                        |                                      |
| Gross trading receipts                                     |  |  |  |  |  |  |  |  |   | -                        | 636                                  |
|  | 2,669  |  |  |  |  |  |  |  |   |                          | 2,141                                |
| Income from investments other than land and buildings      |  |  |  |  |  |  |  |  |   | 2,669                    |                                      |
| Rents from land & buildings                                |  |  |  |  |  |  |  |  |   | -                        |                                      |
| Gross receipts from other charitable activities            |  | 4,235  | 21,625   | 2,250  | 1,946  |  |  |  | 960   | 31,016                   | 21,166                               |
| Other Income   | 796  |  |  |  |  | 949  |  |  |   | 1,745                    | 60                                   |
| Contrats   | 840  |  |  |  |  |  |  |  |   | 840                      | 14,059                               |
| <b>Sub total</b>   | <b>10,713</b>                                  | <b>4,235</b>                                   | <b>21,625</b>                                  | <b>2,250</b>                                   | <b>1,946</b>                                   | <b>949</b>                                     | <b>-</b>                                       | <b>-</b>                                       | <b>960</b>                                      | <b>42,678</b>            | <b>47,537</b>                        |
| <b>Receipts from asset &amp; investment sales</b>          |  |  |  |  |  |  |  |  |   |                          |                                      |
| Proceeds from sale of fixed assets                         |  |  |  |  |  |  |  |  |   | -                        |                                      |
| Proceeds from sale of investments                          |  |  |  |  |  |  |  |  |   | -                        |                                      |
| <b>Sub total</b>   | <b>-</b>                                       | <b>-</b>                                       | <b>-</b>                                       | <b>-</b>                                       | <b>-</b>                                       | <b>-</b>                                       | <b>-</b>                                       | <b>-</b>                                       | <b>-</b>  | <b>-</b>                 | <b>-</b>                             |
| <b>Total receipts</b>                                      | <b>10,713</b>                                  | <b>4,235</b>                                   | <b>21,625</b>                                  | <b>2,250</b>                                   | <b>1,946</b>                                   | <b>949</b>                                     | <b>-</b>                                       | <b>-</b>                                       | <b>960</b>                                      | <b>42,678</b>            | <b>47,537</b>                        |
| <b>Payments</b>  |  |  |  |  |  |  |  |  |   |                          |                                      |
| Expenses for fundraising activities                        |  |  |  |  |  |  |  |  |   | -                        |                                      |
| Gross trading payments                                     |  |  |  |  |  |  |  |  |   | -                        |                                      |
| Investment management costs                                |  |  |  |  |  |  |  |  |   | -                        |                                      |
| Payments relating directly to charitable activities        | 4,881  | 4,647  | 9,212  | 2,400  | 2,037  |  | 1,093  |  | 960   | 25,230                   | 4,546                                |
| Grants and donations                                       |  |  |  |  |  |  |  |  |   | -                        | 297                                  |
| Governance costs:  |  |  |  |  |  |  |  |  |   | -                        |                                      |
| Audit / independent examination                            | 50   |  |  |  |  |  |  |  |   | 50                       | 50                                   |
| Preparation of annual accounts                             |  |  |  |  |  |  |  |  |   | -                        |                                      |
| Legal costs  |  |  |  |  |  |  |  |  |   | -                        |                                      |
| Other Costs  | 2,255  |  |  |  |  |  | 41   |  |   | 2,296                    | 9,865                                |
| Fund Transfers   |  |  |  |  |  |  |  |  |   | -                        | -                                    |
| Contrats   | 6,834  |  |  |  |  |  |  |  |   | 6,834                    | 14,621                               |
| <b>Sub total</b>   | <b>14,020</b>                                  | <b>4,647</b>                                   | <b>9,212</b>                                   | <b>2,400</b>                                   | <b>2,037</b>                                   | <b>-</b>                                       | <b>1,134</b>                                   | <b>-</b>                                       | <b>960</b>                                      | <b>34,410</b>            | <b>29,379</b>                        |
| <b>Payments relating to asset and investment movements</b> |  |  |  |  |  |  |  |  |   |                          |                                      |
| Purchases of fixed assets                                  |  |  |  |  |  |  |  |  |   | -                        |                                      |
| Purchase of investments                                    |  |  |  |  |  |  |  |  |   | -                        |                                      |
| <b>Sub total</b>   | <b>-</b>                                       | <b>-</b>                                       | <b>-</b>                                       | <b>-</b>                                       | <b>-</b>                                       | <b>-</b>                                       | <b>-</b>                                       | <b>-</b>                                       | <b>-</b>  | <b>-</b>                 | <b>-</b>                             |
| <b>Total payments</b>                                      | <b>14,020</b>                                  | <b>4,647</b>                                   | <b>9,212</b>                                   | <b>2,400</b>                                   | <b>2,037</b>                                   | <b>-</b>                                       | <b>1,134</b>                                   | <b>-</b>                                       | <b>960</b>                                      | <b>34,410</b>            | <b>29,379</b>                        |
| <b>Net receipts / (payments)</b>                           | <b>( 3,307)</b>                                | <b>( 412)</b>                                  | <b>12,413</b>                                  | <b>( 150)</b>                                  | <b>( 91)</b>                                   | <b>949</b>                                     | <b>( 1,134)</b>                                | <b>-</b>                                       | <b>-</b>  | <b>8,268</b>             | <b>18,158</b>                        |
| <b>Transfers to / (from) funds</b>                         |  |  |  |  |  |  |  | 21,000   |   | 21,000                   |                                      |
| <b>Surplus / (deficit) for year</b>                        | <b>( 3,307)</b>                                | <b>( 412)</b>                                  | <b>12,413</b>                                  | <b>( 150)</b>                                  | <b>( 91)</b>                                   | <b>949</b>                                     | <b>( 1,134)</b>                                | <b>21,000</b>                                  | <b>-</b>  | <b>29,268</b>            | <b>18,158</b>                        |
| <b>Nature and purpose of funds</b>                         |  |  |  |  |  |  |  |  |   |                          |                                      |



## APPENDIX 3



| Independent examiner's report on the accounts v2  |  |       |      |    |                 |   |      |
|---|--|-------|------|----|-----------------|---|------|
| <b>Report to the trustees/members of</b><br><br><b>Registered charity number</b><br><br><b>On the accounts of the charity for the period</b><br><br><b>Set out on pages</b> | Charity name<br><b>ATC (S&amp;NI) GPF</b>  |       |      |    |                 |   |      |
|   | SC027592   |       |      |    |                 |   |      |
|   | Period start date  |       |      |    | Period end date |   |      |
|   | Day  | Month | Year |    | Day             | Month   | Year |
|   | 01   | Apr   | 2024 | to | 31              | Mar   | 2025 |
|   |  |       |      |    |                 | (remember to include the page numbers of additional sheets) |      |
| <b>Respective responsibilities of trustees and examiner</b><br><br><b>Basis of independent examiner's statement</b>   | <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 (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.</p> <p>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.</p> |       |      |    |                 |   |      |
| <b>Independent examiner's statement</b>   | <p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <p>1. which gives me reasonable cause to believe that in any material respect the requirements:</p> <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> <p>have not been met, or</p> <p>2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</p>   |       |      |    |                 |   |      |
| <b>Signed:</b><br>   |   |       |      |    |                 |   |      |
| <b>Relevant professional qualification(s) or body (if any):</b>   | Retired Bank Business Manager  |       |      |    |                 |   |      |
| <b>Address:</b>   |   |       |      |    |                 |   |      |

\*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

All queries raised satisfactorily explained.