

APPENDIX 1

OSCR

Scottish Charity Regulator

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	04	2024	To	31	03	2025

Reference and administration details

Charity name	CENTRAL SCOTLAND WING AIR TRAINING CORPS
Other names charity is known by	
Registered charity number	SC051190
Charity's principal address	BUILDING 8 RAF LEUCHARS
	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)
1		WING CHAIR	FROM 01 FEB 2025	
2		WING TREASURER	FROM 01 FEB 2025	
3				
4				
5				
6				
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	Dates acted if not for whole year
	01-04-2024 – 01-02-2025
	01-04-2024 – 01-02-2025

Structure, governance and management

Type of governing document

The Charity is a charitable unincorporated association and the purpose and administration arrangements are set out in our constitution.

Trustee recruitment and appointment

A new Wing Chair and Treasurer were appointed in February 2025 due to the retirement of existing members. The treasurer role handover will be fully completed by July 2025.

Objectives and activities

Charitable purposes

Our purposes, as recorded in our constitution, are to support and assist Squadron Commanders, Staff and Cadets in all Squadron and Wing activities as well as account for public and non-public funds used for their benefit.

Summary of the main activities in relation to these objects

Air Cadet activities including Flying, Gliding (actual and simulated), plane recognition,
Sports, athletics, swimming, cross country, football, paddlesports
Duke of Edinburgh Award programme
Drill and road marching
Air Rifle Shooting

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Achievements and performance

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

We continue to deliver a huge amount of activity through our multi-activity weekend camp model and delivered road marching for the first time.

The Wing continues to enjoy success at sports at the regional competitions and leading on the Scotland and Northern Ireland Region multi-activity camps.

We have had individual cadet successes gaining many gold level awards in first aid, leadership and cyber and achieving gliding scholarships and flying scholarships; and individual volunteer successes with the top officer in the Scotland & Northern Ireland region once again coming from Central Scotland Wing.

As we look forward, we will continue to strive to offer the best opportunities for our cadets across all activities in the progressive training syllabus, with a specific focus in increasing participation in adventure training activities such as climbing, hill walking, paddle sports and mountain biking.

Financial review

Brief statement of the charity's policy on reserves

The charity does not hold reserves as we operate for the sole benefit of the Cadets and staff.

Details of any deficit

Donated facilities and services (if any)

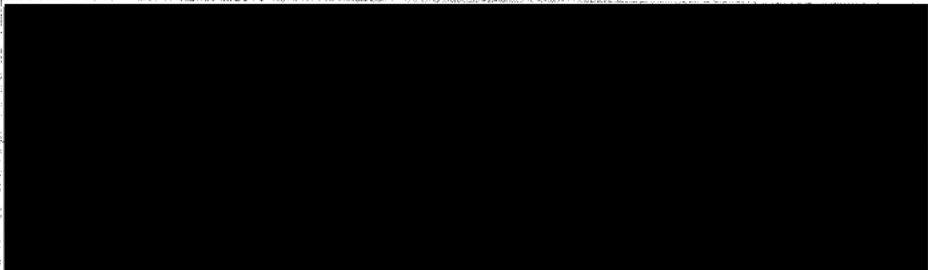
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Other optional information

Declaration

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

Signed on behalf of the charity's trustees

Signature(s) <i>OSCR will accept digital or typed signatures</i>		
Full name(s)		
Position (e.g. Chair)	WING TREASURER	WING CHAIRPERSON
Date	31-12-2025	31-12-2025

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Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	04	2024		31	03	2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations					-	
Legacies					-	
Grants	2,500				2,500	4,603
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	27,017	19,105			46,122	31,690
					-	
A1 Sub total	29,517	19,105	-	-	48,622	36,293
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	29,517	19,105	-	-	48,622	36,293
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	13,668	23,787			37,455	38,466
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	13,668	23,787	-	-	37,455	38,466
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	13,668	23,787	-	-	37,455	38,466
Net receipts / (payments)	15,849	(4,682)	-	-	11,167	(2,173)
A5 Transfers to / (from) funds	(4,682)	4,682			-	
Surplus / (deficit) for year	11,167	-	-	-	11,167	(2,173)

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	37,633				37,633	39,805
	Surplus / (deficit) shown on receipts and payments account	11,167				11,167	(2,173)
						-	
						-	
	Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	48,800	-	-	-	48,800	37,632
B2 Investments	Details						
B3 Other assets	Details						
B4 Liabilities	Details						
B5 Contingent liabilities	Details						
Signed by one or two trustees on behalf of all the trustees		Signature*	Print Name		Date of approval		
					25/2/26		

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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 £
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
General Grant	2,500		2,500	4,603
			-	
			-	
			-	
Total	2,500	-	2,500	4,603
	-	-	-	-

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 £
Duke of Edinburgh Award Scheme	2,860				2,860	1,347
Camps	5,375				5,375	3,590
Miscellaneous	7,461				7,461	304
Subs	11,321	19,105			30,426	26,449
					-	
					-	
					-	
					-	
Total	27,017	19,105	-	-	46,122	31,690
	reference error	-	-	-	reference error	-

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 £
Duke of Edinburgh Scheme	2,910				2,910	
Sports & Activities	3,055				3,055	
Funds to Squadrons		23,787			23,787	
Miscellaneous	2,328				2,328	
Camps	5,375				5,375	
					-	
					-	
					-	
					-	
					-	
Total	13,668	23,787	-	-	37,455	-
	-	-	-	-	-	reference error

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	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
					cross ref error	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
					cross ref error	
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
Sub total	-	-	-	-	-	-
					cross ref error	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
					cross ref error	
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-
					cross ref error	

Nature and purpose of funds

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Additional analysis (3)**6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
					cross ref error	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
					cross ref error	
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
Sub total	-	-	-	-	-	-
					cross ref error	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
					cross ref error	
Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	-	-	-	-	-	-
Nature and purpose of funds						

APPENDIX 3



Report to the
trustees/members of

Registered charity
number

On the accounts of the
charity for the period

Set out on pages

Respective
responsibilities of
trustees and examiner

Basis of independent
examiner's statement

Independent examiner's
statement

Signed:

Name:

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

Address:

Independent examiner's report on the accounts

v2

Charity name

Central Scotland Wing Air Training Corps

SC051190

Period start date

Day
01

Month
04

Year
2024

to

Period end date

Day
31

Month
03

Year
2025

(remember to include the page
numbers of additional sheets)

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. 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.

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 accounts.

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.

Date:

24.02.26

Fife Voluntary Action
Caledonia House
Pentland Park
Glenrothes KY6 2AL