

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

**SUMMARY OF ACCOUNTS FOR THE YEAR ENDING
31 MARCH 2025**





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

SC024639

Receipts and payments accounts		
For the period from	Period start date 1 APRIL 2024	Period end date 31 MARCH 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	13,547	-			13,547	7,833
Grants	-	-			-	200
Receipts from social & fundraising activities	1,540	-			1,540	4,276
Gross receipts from other charitable activities	986	-			986	525
Interest income	41				41	51
A1 Sub total	16,114	-	-	-	16,114	12,885
Total receipts	16,114	-	-	-	16,114	12,885
A3 Payments						
Payments for social & fundraising activities	1,181				1,181	1,543
Bank & Finance Charges	189				189	60
Payments relating directly to charitable activities	5,732	-			5,732	8,912
Grants and donations to other charities	-				-	747
Governance costs:						
Audit / independent examination	-				-	-
Preparation of annual accounts	-				-	-
Legal costs	-				-	-
Insurance	1,081				1,081	-
A3 Sub total	8,183	-	-	-	8,183	11,262
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	2,680				2,680	5,101
Purchase of investments	-				-	
A4 Sub total	2,680	-	-	-	2,680	5,101
Total payments	10,863	-	-	-	10,863	16,363
Net receipts / (payments)	5,251	-	-	-	5,251	(3,478)
A5 Transfers to / (from) funds	-	-	-	-	-	-
Surplus / (deficit) for year	5,251	-	-	-	5,251	(3,478)

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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	6,196				6,196	9,674
	Surplus / (deficit) shown on receipts and payments account	5,251	-			5,251	(3,478)
	Cash and bank balances at end of year	11,447	-	-	-	11,447	6,196

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

Categories	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	4,825	4,825	2,464
	Furniture, fixtures & fittings	Unrestricted	2,956	2,956	2,637
	Debtors	Unrestricted	40	40	-
	Total		7,821	7,821	5,101

Categories	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	Wing / HQAC	Unrestricted	-	3,354
	Staff expenses	Unrestricted	-	52
	Other creditors	Unrestricted	20	-
	Total		20	3,406

Categories	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities	Wing / HQAC	Unrestricted	1,922	-
Total			1,922	-

On behalf of the trustees, we certify that all monies and other assets received on behalf of and 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
	Jules Goodlet-Rowley	
	Stephen Hart	

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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 contributions 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.

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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	8,780				8,780	6,600
Individual donations	468				468	633
Gift Aid	1,209				1,209	-
Corporate donations	3,070				3,070	600
Overpayments of Cadet Subscriptions	20				20	-
Total	13,547	-	-	-	13,547	7,833

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	-		-	200
National Lottery	-		-	-
	-		-	-
Total	-	-	-	200

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	340				340	420
DoE fees	436				436	105
Reimbursed transport costs	210				210	-
	-				-	-
Total	986	-	-	-	986	525

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 £
HQAC	1,651				1,651	5,779
Office Costs	2,007				2,007	444
Telephone & internet	570				570	500
Computer & office equipment (non-capital)	167				167	390
Band	-				-	-
Camp & messing	240				240	470
DoE	196				196	255
Sports & Adventure Training	68				68	162
Parades, ceremonial, uniform, & awards	360				360	268
Other education & training	262				262	526
Transport, fuel, & mileage allowances	210				210	118
	-				-	-
Total	5,732	-	-	-	5,732	8,912

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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	720				720	563
EasyFundraising	243				243	61
Fundraising sales	211				211	
Lottery ticket sales	294				294	2,030
Social events	13				13	
Other fundraising	60				60	1,622
					-	
Total	1,540	-	-	-	1,540	4,276

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	553				553	291
Fundraising Platform	14				14	-
Lottery Costs	66				66	
Cost of Sales	247				247	
Fundraising & Engagement Events	175				175	972
Staff & Cadet Social Events	127				127	280
					-	
Total	1,181	-	-	-	1,181	1,543

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Independent examiner's report on the accounts		
For the period from	Period start date	Period end date
	1 APRIL 2024	31 MARCH 2025

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:



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 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	Jules Goodlet-Rowley	Chair	Appointed 19/11/24	
2	Stephen Hart	Treasurer		
3	Kirsten Lawson			
4	Oleg Dmitriev			
5	Harvey Tilley			
6	Shairaz Afzal		Appointed 19/11/24	
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
Vikki Buchan	Resigned 18/02/2025

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 classification 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 2024)

Squadron Staff

Distribution by appointment		
Rank	2024-25	2023-24
RAFVR(T) Officer	3	3
ATC Warrant Officer	1	1
ATC Flight Sergeant	0	0
ATC Sergeant	0	3
Civilian Instructor	6	5
TOTAL	10	12

Our cadets

Distribution by gender		
	2024-25	2023-24
Male	56 (81%)	49 (82%)
Female	13 (19%)	11 (18%)
TOTAL	69	60

Distribution by Age		
	2024-25	2023-24
Aged 12-15	57	48
Aged 16-17	10	12
Aged 18-20	2	0
TOTAL	69	60

Distribution by Rank		
	2024-25	2023-24
Cadet Warrant Officer	2	-
Cadet Flight Sergeant	1	2
Cadet Sergeant	2	4
Cadet Corporal	8	4
Cadet	56	50
TOTAL	69	60

Distribution by Classification		
	2024-25	2023-24
Recruit	15	8
Second Class Cadet	8	19
First Class Cadet	26	20
Leading Cadet	13	9
Senior Cadet	5	2
Master Cadet	2	2
Staff Cadet	-	-
TOTAL	69	60

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 47 cadets (FY23-24: 32). There remains a strong appetite for the experience that the Air Cadets offers although the Squadron's capacity for further growth is constrained by our fire & safety policy.

Cadets with at 18 months' or more service represent 40% of our cadets (FY23-24: N/A).

Civilian Committee

The year saw further recruitment to the Civilian Committee and the appointment of a new Chair, Dr Goodlet-Rowley. Ms Buchan retired during the year, and we thank her for her invaluable contribution. 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 five times.

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

Cadet Recognition

CWO Morris was awarded the Junior Leaders badge, which represents the pinnacle of the cadet leadership pillar and resulted in an award from the Institute of Leadership and Management. The course is very demanding and the Squadron is proud of her achievement.

Staff Recognition

CI Paton received the Lord Lieutenant's Award for her service which was thoroughly deserved.

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	
Swimming	4
Cross-Country	6
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 also assisted at the Edinburgh Marathon Festival; were at the Usher Hall for the 80th anniversary of D-Day commemoration concert; and were actively engaged in selling poppies to raise funds for PoppyScotland. The Remembrance Sunday service at St Cuthbert's Church was well attended.

Overseas Trips

Seven of our cadets took part in an overseas visit to the Airbus factory in Toulouse.

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)	9
Flying (gliding)	0

Activity	Blue Pre-DoE	Bronze	Silver	Gold
Duke of Edinburgh	-	5	-	1
First Aid	12	10	-	-
Leadership	2	5	2	1

Fundraising

During the course of the year, our fundraising activities raised £1,540 (FY23-24: £4,399), principally from a social evening and raffle. The more modest fundraising was supplemented by employers' corporate donations in recognition in recognition of the community contribution of certain CFAV.

Flight Simulators

Funds were used to purchase two XBoxes and peripherals to provide immersive flight simulation training and we look forward to offering this experience to our cadets.

Website and digital communications

During the year we launched a new website (870squadron.charityhive.co.uk) but recognise that there are multiple websites, Facebook pages, and other social media sites with varying degrees of engagement. The Civilian Committee are prioritising the streamlining of the digital presence and the development of new content.

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 adequate; 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

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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		