



Ministry
of Defence

Air Command Secretariat
Spitfire Block
Headquarters Air Command
Royal Air Force
High Wycombe
Buckinghamshire
HP14 4UE

Ref: 2021/03421

[REDACTED]

2 July 2021

Dear [REDACTED]

Thank you for your e-mail of the 25 March 2021 requesting the following information;

Please provide me with information regarding the financial status of 1804 (Four Heatons) Sqn, Air Training Corps.

Specifically, I require:

Copies of any emails sent after 01/07/18 regarding 1804 squadron's welfare fund sent from the chair.1804@aircadets.org, treasurer.1804@aircadets.org, oc.gtrmcr@aircadets.org or treasurer.gtrmcr@aircadets.org email addresses. Please also include any emails sent from the same accounts, but with the @rafac.mod.gov.uk domain.

A copy of the 2019 - 2020 Form 60

Please accept my apologies for the delay in responding to your request, which has been due to the ongoing Coronavirus pandemic and the effect on resources and necessary changes to our ways of working.

I am treating your correspondence as a request for information under the Freedom of Information Act 2000 (FOIA).

A search for the information has now been completed and I can confirm that information in scope of your request is held.

Annex A contains copies of e-mails relating to 1804 (Four Heatons) Squadron (Sqn) welfare fund from 1 July 2018 to 25 March 2021 from the following e-mail accounts chair.1804@aircadets.org, treasurer.1804@aircadets.org, oc.gtrmcr@aircadets.org or treasurer.gtrmcr@aircadets.org and the same accounts with the @rafac.mod.gov.uk domain. Annex B contains a copy of the 2019 – 2020 Form 60 for 1804 (Four Heatons) Sqn. However, some of the information contained within Annex A and B falls within scope of the qualified exemptions.

In accordance with the Data Protection Act 2018, under Section 40(2) of the FOIA (third party personal data), some information contained within the document at Annex A and B, is withheld as exempt information. This is an Absolute Exemption and not subject to the public interest test.

Section 31 is a qualified exemption and is therefore subject to a public interest test. This means that the information requested can only be withheld if the public interest in doing so outweighs the public interest in disclosure.

A Public Interest Test has been conducted to determine whether, in all circumstances of the case, the public interest in maintaining the exemptions outweighs the public interest in disclosure. I have assessed the impact of releasing the Wing bank details and consider that the public interest would not benefit from this information being released into the public domain. While appropriate checks are in place, releasing the Wing bank details into the public domain would likely weaken the RAFAC Greater Manchester Wing financial security and may prejudice the prevention of crime. Therefore, the public interest in withholding the information outweighs the public interest in disclosing, resulting in this information being withheld

If you are not satisfied with this response or wish to complain about any aspect of the handling of your request, then you should contact us in the first instance at the address above. If informal resolution is not possible and you are still dissatisfied then you may apply for an independent internal review by contacting the Information Rights Compliance team, Ground Floor, MOD Main Building, Whitehall, SW1A 2HB (e-mail CIO-FOI-IR@mod.uk). Please note that any request for an internal review must be made within 40 working days of the date on which the attempt to reach informal resolution has come to an end.

If you remain dissatisfied following an internal review, you may take your complaint to the Information Commissioner under the provisions of Section 50 of the Freedom of Information Act. Please note that the Information Commissioner will not normally investigate your case until the MOD internal process has been completed. The Information Commissioner can be contacted at: Information Commissioner's office, Wycliffe House, Water Lane, Wilmslow, Cheshire, SK9 5AF. Further details of the role and powers of the Information Commissioner can be found on the Commissioner's website at <https://ico.org.uk/>

Yours sincerely

Air Command Secretariat

Enc: Annex A
Annex B

Archived: 25 June 2021 11:24:11

From: Section 40

Sent: Thu, 20 Sep 2018 14:57:37 +0000 Authentication

To: Section 40

Subject: Wing Levy

Sensitivity: Normal

Attachments:

Wing Levy Invoice September 18.docx; 20180807-GP Funds due 151118 WL Sept.pdf;

\f0

\f0 Good afternoon

\f0

\f0 Please find attached invoice for your squadrons Wing Levy.

\f0 As mentioned at the chair meeting you can post your cheques to my home address if you wish,

\f0 I will email you to confirm that I have received your cheque.

\f0

\f0 Section 40

\f0

\f0

\f0

\f0 Kind Regards

Section 40

Invoice to 1804 Squadron
September 18

Please find attached a copy of the Wing Levy
Due to Wing HQ
April 18 – September 18

The total invoice for your Squadron is **£363.23**

Charges breakdown as follows:-

HQ Air Cadets £ 2.50 per cadet per month
Region per Cadet £ 0.15 for the 6 month period enrolled Cadets only
Wing per Cadet £ 15.50 for the 6 month period, every Cadet listed on Bader.

Please make cheques payable to Greater Manchester Wing Welfare Fund
or pay directly to

Sorting Code **Section 31** Account number **Section 31**

Quoting Wing Levy as reference

Please email treasurer.gtrmcr@aircadets.org to confirm you have made a payment.

Please ensure the payment is received at **Wing by 26th October 2018**

Many thanks

Section 40
[Redacted]
[Redacted]

Archived: 25 June 2021 11:24:26

From: Section 40

Sent: Sat, 16 Mar 2019 17:39:10

To: 1804 (Four Heaton) Sqn ATC Section 40; 1804 (Four Heaton) Sqn ATC Section 40
; 1804 (Four Heaton) Sqn ATC Section 40

Cc: Section 40

Subject: Wing Levy

Sensitivity: Normal

Attachments:

Squadrons Wing Levy Invoice 2019.docx;

\f0

\f0

\f0Good Afternoon

\f0

\f0Please find your squadrons wing levy invoice attached.

\f0

\f0This needs to be paid by 25th April if this is not paid by this date you will lose £25 from your admin grant.

\f0If you are paying by cheque please post it to my address, PLEASE DO NOT SEND IT TO WING.

\f0Section 40

\f0

\f0Our next chairs meeting is on Tuesday 16th April @ Ashton 1900 for 1930 start.

\f0

\f0Form 60 is due by 31st May, if you need any assistance please email myself or [redacted], we would like every squadron to receive their admin grant.

\f0

\f0

\f0

\f0Kind Regards

Section 40
[redacted]

\f0

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Invoice to 1804 Squadron
March 2019

Please find attached a copy of the Wing Levy
Due to Wing HQ
October 18 – March 19

The total invoice for your Squadron is **£417.30**

Charges breakdown as follows:-

HQ Air Cadets £ 2.50 per cadet per month

Region per Cadet £ 0.15 for the 6 month period enrolled Cadets only

Wing per Cadet £ 16.00 for the 6 month period, every Cadet listed on Bader.

Please make cheques payable to: - Greater Manchester Wing Welfare Fund

Or pay directly to

Sorting Code **Section 31** Account number **Section 31**

Quoting Wing Levy as reference

Please email treasurer.gtrmcr@aircadets.org to confirm you have made a payment.

Please ensure the payment is received at **Wing by 25th April 2019**

Thank you

Section 40
[Redacted]
[Redacted]

Archived: 25 June 2021 11:24:37

From: Section 40

Sent: Wed, 26 Feb 2020 18:32:04 +0000Authentication

To: 1804 (Four Heaton's) Sqn ATC Section 40

Cc: Section 40

Subject: Wing Levy

Sensitivity: Normal

Attachments:

Sqns Wing Levy Invoice March 2020.docx; Sqns Wing Levy Breakdown March 2020.xlsx;

\f0Good Afternoon

\f0

\f0Please find your squadrons Wing Levy Invoice attached, you can pay via BACS or cheque all of the details are on your invoice.

If you are paying by cheque could you please post it to my home address :-

Section 40

If you have any issues paying please get in touch with me, payments to be made by Wednesday 8th April.

Kind Regards

Section 40

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Invoice to 1804 Squadron
March 2020

Please find attached a copy of the Wing Levy
Due to Wing HQ
October 19 – March 20

The total invoice for your Squadron is **£410.40**

Charges breakdown as follows:-

HQ Air Cadets £ 2.50 per cadet per month

Region per Cadet £ 1.20 for the 6 month period enrolled Cadets only

Wing per Cadet £ 8.50 for the 6 month period, every Cadet listed on Bader.

Please make cheques payable to: - Greater Manchester Wing Welfare Fund

Or pay directly to

Sorting Code **Section 31** Account number **Section 31**

Quoting Wing Levy as reference

Please email treasurer.gtrmcr@aircadets.org to confirm you have made a payment.

Please ensure the payment is received by:-
Wednesday 8th April 2020

Thank you

Section 40
[Redacted]
[Redacted]

Charges for the 6 month period Oct -Dec and Jan-Mar (Based on Bader Stats 30 Sep & 31 Dec 19)

To HQ Air Cadets

To Region & Wing

Charge for the 3 month period: Oct - Dec		Charge for the 3 month period: Jan - Mar	
per Enrolled Cdt: £7.50	per Junior Cdt: £7.50	Enrolled Cdt: £7.50	per Junior Cdt: £7.50
Assumes HQ levy of: £2.50 per enrolled cdt per m £2.50 per Junior per month.		Assumes HQ levy of: £2.50 per enrolled cdt per m £2.50 per Junior per month.	

3 month period: Oct - Dec			3 month period: Jan - Mar		
Region charge per enrolled Cdt	£1.200		Region charge per enrolled Cdt	£1.200	
Wing charge per enrolled Cdt	£8.50		Wing charge per enrolled Cdt	£8.50	
Wing charge per Junior Cdt	£8.50		Wing charge per Junior Cdt	£8.50	

Sqn	Enrolled cdt at 30	Junior Cdt	Charge for	Charge for Junior	Enrolled Cdt at 31	Juniors Cdt at 31	Charge for	Charge for Junior	TOTAL (£)	Enrolled cdt at 30	Junior Cdt at 30	Regional Charge (£)	Wing chg for Junior	Wing chg for	Enrolled cdt at 31	Junior Cdt at 31	Regional Charge (£)	Wing chg for Junior	Wing chg for	TOTAL (£)	Sqn	
55																						55
70																						70
80																						145
145																						145
162																						162
174																						174
182																						182
184																						184
201																						201
236																						236
247																						247
284																						284
292																						292
316																						316
317																						317
318																						318
391																						391
430																						430
468																						468
1005																						1005
1036																						1036
1099																						1099
1196																						1196
1263																						1263
1330																						1330
1804	11	1	£82.50	£7.50	11	1	£82.50	£7.50	£188.00	11	1	£13.20	£8.50	£98.50	11	1	£13.20	£8.50	£98.50	£298.48	£418.48	1804
1832																						1832
1855																						1855
1940																						1940
2056																						2056
2137																						2137
2200																						2200
2200DF																						2200DF
2301																						2301
2448																						2448
2468																						2468

Archived: 25 June 2021 11:25:00

From: Section 40

To: Section 40

Subject: 20200710-Squadron closure Certificates-OS

Sensitivity: Normal

Attachments:

Out of Scope

ANNEX A Squadron Closure Certificate 1804

Four Heaton.docx; Out of Scope

Good afternoon Section 40

Please find attached SCC as previous discussed.

Kind Regards

Section 40

Greater Manchester Wing | Air Cadet Organisation | University Barracks
Boundary Lane Manchester M15 6DH | C/v: Section 40 | Mobile: Section 40

**ANNEX A
TO CHAPTER 14
OF AP 1919**

No_1804____ Sqn_FOUR HEATONS Wg_GTRMCR_____

CERTIFICATE OF CLEARANCE

I certify that:

1. All air publications and equipment held when this sqn was placed on the suspense list have been cleared in accordance with AP 1919 Chapter 14.
2. The honorary treasurer/sqn cdr has received a certificate of clearance of public funds held and the inventory from the Rgnl Comdt/Wg CO.
3. Sqn premises have been handed back to RFCA for disposal action.
4. Arrangements have been made with the honorary treasurer and Wg HQ for the disposal of welfare funds.

Date_1 Apl 2020_____

Section 40 _____ RAFAC _____
Commanding Officer

Notes:

Site still has items in building which will be removed when lockdown is lifted.

No Benweld located at this site (Mini Armoury)

Archived: 25 June 2021 11:25:11

From: Section 40

To: Section 40

Subject: Fw: Wing levy

Sensitivity: Normal

Attachments:

Sqns Wing Levy Breakdown March 2020.xlsx;

From: Section 40

Sent: 06 August 2020 15:51

To: Section 40

Cc: Section 40

Subject: Wing levy

\f0

Afternoon Section 40

Attached please see spreadsheets for the ATC General Purpose Fund due from Sqn and debited from the Wings account on 15 November 2020

Any queries, please do not hesitate to contact me

Kind regards and keep safe

Section 40

Section 40

\f0

From: Section 40

Sent: 05 August 2020 12:54

To: Section 40

Subject: Re: Wing levy

\f0

\f0Hi Section 40

\f0

\f0That's correct it will go up next year

\f0

\f0Kind regards

\f0Section 40

\f0

\f0

\f0

\f0From: Section 40
Sent: 05 August 2020 11:42
To: Section 40
Subject: Re: Wing levy

\f0

Thank you

Would i be correct in saying that there has been no change to the charges/levy's

Please confirm

Thank you

Kind regards and keep safe

Section 40

Section 40

Greater Manchester Wing RAFAC
email: Section 40

\f0

\f0From: Section 40
Sent: 05 August 2020 07:59
To: Section 40
Subject: Wing levy

\f0

\f0Good morning

\f0

\f0I hope that you are well.

\f0

\f0Please find attached a copy of the wing levy form that was sent out at the beginning of the year.

\f0

\f0Hope to see you soon, take care.

\f0

\f0Kind regards

\f0

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Charges for the 6 month period Oct -Dec and Jan-Mar (Based on Bader Stats 30 Sep & 31 Dec 19)

To HQ Air Cadets

Charge for the 3 month period: APR - JUN Charge for the 3 month period: JUL - SEP
 Based on Bader stats as at 31 Mar 20 Based on Bader stats as at 30 Jun 20
 per Enrolled Cdt £0.00 per Junior Cdt £0.00 per Junior Cdt £2.50
 Assumes HQ levy of £2.50 per enrolled cad per month £2.50 per enrolled cad per month
 £2.50 per Junior per month

Enrolled cdts at 30 Cts	Junior Cots	Charge for Junior for	Enrolled Juniors Cots at 31	Charge for Junior for	Charge for Junior for	TOTAL (a)
0	0	£0.00	9	£22.50	£2.50	£25.00
						1804

To Region & Wing

3 month period: APR - JUN 3 month period: JUL - SEP
 Based on Bader stats as at 31 Mar 20 Based on Bader stats as at 30 Jun 20
 Region charge per enrolled Cdt Region charge per enrolled Cdt
 Wing charge per enrolled Cdt Wing charge per enrolled Cdt
 Wing charge per Junior Cdt Wing charge per Junior Cdt

Enrolled cdts at 30 Cots	Junior Cots at 30	Regional Charge (f)	Wing chg for Junior	Enrolled cdts at 31	Junior Cots at 31	Regional Charge (f)	Wing chg for Junior	TOTAL (f)
0	0	£0.00	£0.00	9	1	£10.80	£8.50	£29.30
								1804

Air Training Corps Squadron Summary of Receipts and Payments

ACCTS FORM 60
(Rev Jul 19)

Squadron Account for the Year Ended 31 March 2020

I certify that all monies and other assets received on behalf of and for the use of:

No: **1804**

FOUR HEATONS

Squadron ATC

from Investments, Permanent Endowments, Use of Land or Buildings (where applicable) and all other fund income sources, have been properly recorded and accounted for as shown on the summary overleaf and represents the total Assets, Receipts and Payments of the Squadron for the year ending 31 March 2020.

The gross income to the account is less than £100,000 during this financial year.

Date: **14.05.2020**

Treasurer's Signature:

Treasurer's Name:
(in capitals)

Section 40

Is the Squadron registered for Gift Aid?

Yes

No

This Statement of Receipts and Payments has been presented to and approved by the Committee on:

Date: **14.05.2020**

Chairman's Signature:

Chairman's Name:
(in capitals)

Section 40

WING DATE STAMP

For Wing HQ Use Only

WgExO's Signature:

Name:
(in capitals)

Notes:

1. In completing the Statement of Squadron Assets, do not include any Land owned by MOD, RFCA or any other Public Body nor buildings maintained by Public Authorities.
2. In completing this Account, Treasurers must ensure that all Receipts from outside Bodies, e.g. Parents' committees, other Sub-committees, or Supporting Associations are included.

RECEIPTS	
1. Balance in Hand (on 31 March 2020)	
Bank Account (Current)	£ 2,806.28
Bank Account (Deposit/Savings)	£ 10,000.00
Cash (held by Treasurer/Sqn Cdr/Canteen)	
2. Receipts from Interest, Grants and Donations	
Interest from bank accounts	£ 1.22
Legacies	
Permanent endowment receipts	£ -
Local subscriptions or donations	£ 200.00
Receipts from sub-letting of land or premises	£ -
Gift Aid	£ -
Grants from Education or Local Authority [state nature of grant here]	£ -
Community fund (eg Lotto, Sport England, RAFCT grant)	£ -
3. General Receipts	
Cadet subscriptions	£ 190.00
Band	£ -
Sport	£ -
Canteen	£ -
Duke of Edinburgh Award	£ -
Camps	£ -
Presentations and open days	£ -
Courses	£ -
Clothing and uniform	£ -
HQ RAFAC - for use of Squadron owned vehicle (SOV)	£ -
4. Social & Fundraising (state nature of activity)	
(activity 1)	£ -
(activity 2)	£ -
(activity 3)	£ -
(activity 4)	£ -
5. Other Receipts (specify)	
Admin Grant	£ 75.00
(other 2)	£ -
(other 3)	£ -
(other 4)	£ -
6. Loans	
Advance during the year	£ -
* TOTAL A	£ 13,272.50

* TOTALS A AND B MUST AGREE

PAYMENTS	
1. Finance charges and payments	
Loan or overdraft charges	£ -
Loan repayments	£ -
2. Payments from Education Authority, Local Authority or Other Grants	
Grants from Education or Local Authority [state nature of grant here]	£ -
Community Fund (eg Lotto, Sport England, RAFCT grant)	£ -
3. General Payments	
Cdt subscriptions to Wg, Rgn and HQ AC	£ 1,211.85
Band	£ -
Sports	£ -
Canteen	£ -
Duke of Edinburgh award	£ -
Camps	£ -
Presentations and open days	£ -
Courses and training	£ -
Sqn clothing and uniform deposits	£ -
Administration (stationary, postage, etc.)	£ -
Training equipment, etc.	£ -
Modelling	£ -
4. Infrastructure, premises and insurance	
Rental of private land or premises (not RFCA or MOD, see page 1)	£ -
Private asset insurance	£ 259.44
Indemnity insurance	£ -
Telephone and internet access	£ 518.90
Housekeeping (waste collection/cleaning etc.)	£ -
IT equipment	£ -
5. Transportation and Squadron owned vehicles	
SOV insurance, fuel and repairs	£ -
Transportation expenses (not 1771 staff claims)	£ -
6. Other Payments (specify)	
Gardener & removal of Rubbish	£ 80.00
(other 2)	£ -
(other 3)	£ -
(other 4)	£ -
7. Balance in Hand (on 31 March 2020)	
Bank Account (Current)	£ 1,202.31
Bank Account (Deposit/Savings)	£ 10,000.00
Cash (held by Treasurer/Sqn Cdr/Canteen)	
* TOTAL B	£ 13,272.50

*** TOTALS A AND B MUST AGREE**

STATEMENT OF SQUADRON ASSETS AND LIABILITIES	
Squadron Assets	
Bank Account (Current)	£ 1,202.31
Bank Account (Deposit/Savings)	£ 10,000.00
Cash (held by Treasurer/Sqn Cdr/Canteen)	£ -
Total Value of Investments held	£ -
Value of canteen stock (at cost price)	£ -
Total Value of all other Squadron Assets (specify at current value)	£ -
Any monies owed to the squadron as an asset	£ -
Total Value of Land and/or buildings owned by the Squadron	£ -
Total	£ 11,202.31
Squadron Liabilities	
(liability 1)	£ -
(liability 2)	£ -
(liability 3)	£ -
(liability 4)	£ -
Total	£ -

That is the end of the Squadron's Annual Statement of Account. Please complete the following Charity Fundraising section to show the value of Air Cadets to our communities.

CHARITY FUNDRAISING	
<p>The following supplementary question relates to charitable donations made by the squadron during the financial year. The donations may be amounts paid directly to the charity from squadron funds (itemised on page 3) or indirectly by using collecting tins, in which case the charity concerned would normally inform the squadron of the proceed. This section is not subject to scrutiny by the independent examiner. The total amount donated or collected on behalf of should be stated below:</p>	
Money raised by the Squadron for Other Charities	
RAFA Wings appeal	£ -
RBL Poppy appeal	£ -
(additional charitable cause 1)	£ -
(additional charitable cause 2)	£ -
(additional charitable cause 3)	£ -
(additional charitable cause 4)	£ -
Total	£ -

INDEPENDENT EXAMINER'S REPORT

Independent examiner's report to the members of the Civilian Committee (trustees) of:

No: **1804**

FOUR HEATONS

Squadron ATC

for the year ending 31 March 2020.

Respective responsibilities of Committee and Examiner:

The charity's committee is responsible for the preparation of the accounts. It is the independent examiner's responsibility to: a) examine the accounts, b) to confirm they agree with the squadron records, and c) to state whether particular matters have come to his/her attention.

Basis of Independent Examiner's statement:

An examination includes a review of the accounting records kept by the charity and the comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination (which had been carried out in accordance with the guidance notes in Annex A, Chapter 4 of ACP10), no matter has come to my attention (other than that disclosed below*):

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

- to keep accounting records
- to prepare accounts which accord with the accounting records and comply with the accounting requirements 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.

* Please delete the words in brackets if they do not apply.

Give here brief details of any items that the examiner wishes to disclose. Only complete if the examiner needs to highlight material problems (use a separate sheet as necessary).

Signed:

Date:

Name:

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

Address:

Postcode:

Notes:

1. An independent examiner is an independent person who is reasonably believed by the squadron committee (trustees of the account) to have the requisite ability and practical experience to carry out a competent examination of the accounts.
2. This person must be someone other than a signatory of the treasurer's or chairman's certificate and must have no direct role in the direction of the fund (ie members of the Civilian Committee) or those directly related to any of these.