



Cairdeas International Palliative Care Trust

Scottish Charitable Incorporated Organisation (SCIO)

**Trustees Report and Accounts for the period
1st October 2021 to 30th September 2022**

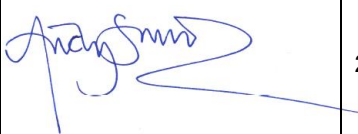
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Name	Position	Signature	Date
Andy Smith	Chair of Trustees		20/03/2023

NOTICE:

Contents

1. OFFICERS AND PROFESSIONAL ADVISERS	1
2. ABOUT US	2
2.1 Constitution.....	2
2.2 Charitable purposes.....	2
3. SUMMARY OF ACTIVITIES	3
3.1 Introduction	3
3.2 Africa	3
3.3 Middle East.....	4
3.4 India.....	4
3.5 Humanitarian Palliative Care.....	4
3.6 Small Scholarship Fund	4
3.7 Conferences and Papers	4
3.8 Future Plans	5
4. GOVERNANCE SUMMARY	6

APPENDICES

- A. Notes to the accounts for the year ended 30th September 2022
- B. Statement of Financial Activities (SOFA) for the period 1st October 2021 to 30th September 2022
- C. Balance sheet as of 30th September 2022
- D. Income and Expenditure Summary for the period 1st October 2021 to 30th September 2022
- E. Independent Examiner's report for the accounting year 1st October 2021 to 30th September 2022

1. OFFICERS AND PROFESSIONAL ADVISERS

The Trustees of Cairdeas International Palliative Care Trust are pleased to present their report together with the financial statements for the year ended 30th September 2022. During the period 1st October 2021 to 30th September 2022, the following roles were undertaken:

Trustees

Chair:	Mr Andy Smith
Deputy Chair:	Ms Jacqui Mackintosh
Trustees	Rev Dr Hamilton Indabas (stepped down as from the AGM in September 2022)
	Dr Jo Lutyens
	Dr Elizabeth Swain

Staff

Medical Director:	Dr Mhoira Leng, FRSE, FRCP
Finance Officer (UK):	Mr Ian Robinson (part-time - based in the UK)
Director of Strategic Relationships & Communications:	Ms Lakshmy Venkatesh (part-time - based in Bangalore, India) (until August 2022)
Projects & Policy Officer:	Ms Grace Kivumbi (part-time - based in Kampala, Uganda)
Education Programme Consultant & Communications Officer:	Hannah Ikong (part-time - based in Kampala, Uganda) (from August 2022)

Bankers

Royal Bank of Scotland,
Aberdeen Queens' Cross Branch
40 Albyn Place,
Aberdeen,
AB10 1YN

External Examiner:

Ralph C Tiffin BSc FCA
McLachlan & Tiffin Chartered Accountants
Statutory Auditors
Clifton House
Craigard Road
Perth PH7 4BN

2. ABOUT US

2.1 Constitution

Cairdeas International Palliative Care Trust is a charitable trust established under a Trust deed. Cairdeas was first recognised by the Inland Revenue as a charity on 4th September 2006. On 7th March 2014 it was granted charity status as a SCIO: Scottish Charitable Incorporated Organisation with the same Scottish charity registration number and trustees. The registered charity number is **SC037431**.

2.2 Charitable purposes

The organisation is established for charitable purposes only with the objects:

- to advance the relief of suffering and pain through access to health care and support through the development of world-wide palliative care
- to advance health education in the UK and world-wide through the establishment of consultancy, educational and training services in palliative care and related health and care issues through curriculum planning and design, leadership skills and course delivery, mentoring and service planning and development
- to promote these advancements through the facilitation of partnership working, sharing expertise between interested parties involved in developing world-wide palliative care.
- to promote the profile of palliative care needs in the developing world with non-governmental organisations (NGOs), AIDS agencies, governments and academic institutions.
- to co-operate with statutory bodies and with voluntary bodies, both within the area of benefit and outwith, and which support the organisation's purposes; and to do all things which are lawful to promote these purposes.

Comparative figures in this report relate to the 12-month period from 1st October 2021 to 30th September 2022.

Cairdeas' income comes from several sources of which the most significant are donations from individuals and churches.

We are grateful to all our supporters who have continued with their generous and regular support of our work.

3. SUMMARY OF ACTIVITIES

3.1 Introduction

Our work continues to be impacted by the COVID19 pandemic and the resultant challenges in resources of our partners. Despite this, we have many areas of active partnership working. Our social media strategy has significantly improved to showcase both Cairdeas and our partners' work. This has been largely due to an improved communications strategy led now by Hannah Ikong. We continue to affirm the same vision to support palliative care developments in low income and fragile settings and to work through partners in-country and internationally. Our common aim is palliative care for all.

3.2 Africa

During the reporting period we have continued to support the work of Palliative Care Education and Research Consortium (PcERC) and Mulago and Makerere Palliative Care Unit (MMPCU) as well as Peace Hospice Adjumani.

- National referral hospital clinical work has continued in Mulago and Kirruudu Hospitals. Resources have been very constrained, but despite the tight finances no staff had to be let go. We have been supporting the clinical lead, Liz Nabirye, in developing advocacy messages and in speaking with hospital and Ministry of Health leaders. We have received a welcome and there has been much discussion, but the national financial situation has also been under huge pressure and the health system is stretched. PcERC finalised their first Annual Report in several years, with the support of Hannah Ikong. This is an excellent advocacy tool that also shows the extent and depth of their work.
- University teaching at Makerere and UIIU has continued and our new Education Programmes Consultant, Hannah Ikong, has been supporting the development and curating of materials. With expert support, we have developed a new series of YouTube teaching videos for the Family Medicine Masters programme; and will be looking to extend this model to other programmes.
- The Fellowship in Palliative Care project has continued with support from a Cairdeas grant. This will be the first professional Fellowship in sub-Saharan Africa and represents wide collaboration between Cairdeas, Makerere University, UK experts, including the RCPE, RCP and APM, and other countries in the ECSACOP region. The latter is a wide college of physicians in east, central and southern Africa. The curriculum is being developed and will be submitted for accreditation very soon.
- We have continued to operate in a challenging environment for grants, but we have active collaborations. Several grant applications have been submitted. Although many got through to the second round, sadly, to date, none has been funded. We are working towards making further applications soon.
- We are on track to successfully complete our FCDO/DFID funded 'Transform Obongi and Adjumani' project. This has been a significant and very worthwhile project, though it has presented its own challenges. Some aspects had to be omitted, but an application to extend this work, through a grant from Cairdeas, is being discussed. There is significant political will to see developments and we have been developing novel ways to evaluate impact and assess need. This includes the use of images using a Photovoice tool and a community household needs assessment, which will need extension funding.

3.3 Middle East

During the reporting period we have continued to support the work in Gaza through our partners the Islamic University of Gaza and the Turkish Palestine Friendship Hospital.

- A 2-week visit from 3 Cairdeas Faculty members sought to support the newly developed Turkish Palestine Friendship Hospital in developing a palliative care team. Dr Sobhi Skaik, the Director, has been very supportive and we spent time developing a draft operational plan, performing clinical rounds, training staff and carrying out advocacy activities.
- The launch of a Professional Diploma in Palliative care in late 2022 represented an exciting step forward. This was a collaborative initiative with our partners plus the University of Edinburgh, Islamic Relief and the Palestinian Children's Relief Fund.
- A 5-day palliative care course for 220 students was delivered in November 2022. This was delivered using a hybrid mode and in partnership with Dr Khamis Elessi, palliative care lead, Dr Fadel Naim and Dr Ahmad Al Gazali, the Undergraduate Vice Dean.

3.4 India

During the reporting period we have continued to support the work of our partners.

- PalliCOVID courses came to a natural end as the pandemic lessened, but some work to publish findings has continued and further online courses are being developed.
- We attended and presented at the IAPCON conference, which was held virtually from Jaipur, in February 2022.
- Our partner, Believers Christian Medical College Hospital and our Indian lead, Professor Chitra Venkateswaran, are keen to develop a Compassionate Leadership course in 2023.

3.5 Humanitarian Palliative Care

During the reporting period we have continued to support work with PallCHASE

- Our Medical Director will be coordinating the research working group. Quarterly webinars have reflected work across the world and Cairdeas Faculty members and partners, including Northern Uganda and Gaza. This has continued to be a growing network and our work in Northern Uganda has added to this expertise. The needs are very clear and largely unmet.

3.6 Small Scholarships fund

- This is a specific Cairdeas project in which small grants of around £5000 are awarded each year. Several individuals and groups, mostly in Uganda, have benefitted from this, many of whom have been able to expand their knowledge and experience through relevant training.
- A grant was awarded to PcERC for the Development of a Fellowship programme in palliative care.
- A scholarship grant was awarded to Philip Amol, a refugee from Adjumani District, to study Social Work at Ugandan Christian University campus in Arua. His studies are progressing well.

3.7 Conferences and Papers

This year Cairdeas presented academic and technical papers to the IAPCON, PCAU and many local events hosted by Makerere University.

3.8 Future Plans

We will continue to work with local leadership and partnerships in Uganda, South Sudanese Refugees in Northern Uganda, Gaza, West Bank and India.

Our specific plans include:

- continuing our main area of clinical work through PcERC.
- the development of the first Fellowship for palliative care doctors in sub-Saharan Africa
- training in Gaza at undergraduate, postgraduate and community levels and supporting the development of a new cancer hospital palliative care programme
- supporting the development of the leadership programme in Believer's Church Medical College Hospital, India
- continuing our work to integrate palliative care in humanitarian settings, including working through PallCHASE.

4. GOVERNANCE SUMMARY

For this 12-month period, Cairdeas' accounts show a nett asset surplus of £24,556.34.

The unrestricted reserves at the end of this accounting period were £11,410.66. According to Cairdeas' reserves policy, the charity should hold minimum reserves to allow three months of continuing operations should its income cease; once this level is reached, all income is available to be used to expand Cairdeas' charitable activities. Whilst the level of unrestricted reserves fell below the equivalent of three months operational costs during part of the reporting period, the charity was also notified that it was the beneficiary of a very significant bequest from one of its founding supporters. This bequest has been received but outside this reporting period, and will feature in next year's accounts.

Reserves in designated funds (money put aside for committed Cairdeas activities or support projects) ended the year at £1,821.69, whilst restricted fund reserves amounted to £13,145.68, most of which is held in the Cairdeas Sahara account for this project, which remains on hold until movement in Mauritania is open again to foreign travel and the project can continue.

During 2021/22, Cairdeas received a total of £12,910.75 in gift aid payments from HMRC. £12,493.00 was received direct from HMRC; the remainder was collected through Just Giving gift aid collection.

During this year's reporting period, one of our long-serving Trustees, Rev Dr Hamilton Inbadas, stepped down, at the AGM. The Trustees recognise with gratitude his years of service and highly valued contribution to Cairdeas. The Trustees that continued during the year were: Mr Andy Smith (Chair), Dr Jo Lutyens, Ms Jacqui Mackintosh (Deputy Chair) and Dr Elizabeth Swain. No remuneration or expenses were paid to the Trustees other than to reimburse them for travel or other expenses.

This year, Ms Lakshmy Venkatesh (based in India) stepped down from her part-time role as Director of Strategic Relationships & Communications having taken-up a full-time position in another organisation. Since then, Hannah Ikong (based in Uganda) has taken on the part-time role of Communications Officer.

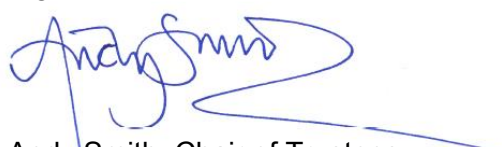
The Trustees record their thanks to all the staff for their services to Cairdeas through the course of this year. The Trustees also thank the many volunteers who have supported Cairdeas during this period; their contribution is far more than the monetary value of their time. We are particularly grateful to those who were able to self-fund visits to support aspects of our work overseas.

The registered office and contact address of Cairdeas IPCT is 15 Kings Cross Avenue, Aberdeen, AB15 6FS.

The accounts for the period are attached and form part of this report.

This report was approved by the Trustees at their meeting on 23rd March 2023.

Signed on behalf of the Trustees.



Andy Smith, Chair of Trustees
Cairdeas International Palliative Care Trust
Scottish Charitable Incorporated Organisation
SCIO No. SC037431

APPENDICES

The following appendices include:

A. Notes to the accounts for the year ended 30 th September 2022	Page 8
B. Statement of Financial Activities (SOFA) for the period 1 st October 2021 to 30 th September 2022	Page 9
C. Balance sheet as of 30 th September 2022	Page 10
D. Income and Expenditure Summary for the period 1 st October 2021 to 30 th September 2022	Pages 11-12
E. Independent Examiner's report for the accounting year 1 st October 2021 to 30 th September 2022	Page 13

Appendix A

Notes to the accounts for the year ended 30th September 2022

1. Basis of accounting

These accounts have been prepared in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Nature and purpose of funds

Unrestricted/Designated funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds may be used only for specific purposes as explained in more detail in the Trustees Report.

3. Related party transactions

No remuneration was paid to the Trustees or any connected persons during the year (2021/22: £Nil).

Payments for the reimbursement of Trustees for travel or other expenses amount to (2021/22: £Nil).

4. Grants received

Grants received are explained in the Trustees Report and set out in the detailed Income & Expenditure account attached.

5. Cost of charitable activities

Cost of charitable activities are analysed in the detailed Income and Expenditure Account attached.

Cairdeas International Palliative Care Trust
Statement of Financial Activities
For the period from 01 October 2021 to 30 September 2022

	Unrestricted funds	Restricted funds	Total funds	Prior year total funds
Total income	64,773.12	9,641.12	74,414.24	135,753.86
Total expenditure	108,750.81	9,085.23	117,836.04	99,460.13
Gains/losses on investment assets	-	-	-	-
Net income / (expenditure) resources before transfer	(43,977.69)	555.89	(43,421.80)	36,293.73
Transfers:				
Gross transfers between funds - in	15,325.29	-	15,325.29	23,498.56
Gross transfers between funds - out	(13,087.25)	(2,238.04)	(15,325.29)	(23,498.56)
Other recognised gains / losses				
Gains on revaluation, fixed assets, charity's own use	-	-	-	-
Net movement in funds	(41,739.65)	(1,682.15)	(43,421.80)	36,293.73
Reconciliation of funds				
Total funds brought forward	53,150.31	14,827.83	67,978.14	31,684.41
Total funds carried forward	11,410.66	13,145.68	24,556.34	67,978.14
Represented by				
Unrestricted				
General fund	9,588.97	-	9,588.97	46,119.64
Designated				
Development Of Training Materials	297.04	-	297.04	1,000.00
General Scholarship Fund	(27.10)	-	(27.10)	4,051.92
HCW Training At Kirrudu Hospital	43.00	-	43.00	800.00
Ian's Great North Run 2022 Fund	1,408.75	-	1,408.75	-
Ian's Great North Run Fund	-	-	-	1,128.75
Rick Allen Memorial Fund	100.00	-	100.00	50.00
Restricted				
Appeals	-	-	-	2,039.84
Cairdeas Sahara	-	10,017.27	10,017.27	10,017.27
IAHPC Travel scholarship	-	-	-	148.23
Safe Transport Fund	-	-	-	0.99
UK Aid - SCCF Grant Adjumani H4WY-TS73-X7	-	3,128.41	3,128.41	2,621.50
Total funds	11,410.66	13,145.68	24,556.34	67,978.14

Cairdeas International Palliative Care Trust

Balance Sheet detailed

	As at 30/09/2022	As at 30/09/2021
Current assets		
7000: Bank current account	12,766.80	55,781.98
7001: Suspense account	-	-
7020: Bank no 2 account	10,144.63	10,138.12
7025: Cash held By Uganda Administrator FFX 9227	295.09	(127.05)
7028: Cash held by Medical Director FFX 9401	(259.78)	(529.88)
7054: FairFX Cairdeas Sahara 2630	695.01	695.01
7057: Equals Card Mhoira 9401	6,484.31	1,216.65
7058: Equals Card Grace 9227	430.28	803.31
7059: Equals Card Operations Director 4415	-	-
Total Current assets	30,556.34	67,978.14
Liabilities		
6000: Loans/Borrowing	6,000.00	-
Z04: Accounts Payable	-	-
Total Liabilities	6,000.00	-
Net Asset surplus (deficit)	24,556.34	67,978.14
Reserves		
Excess/(deficit) to date	(43,421.80)	36,293.73
Z01: Starting balances	67,978.14	31,684.41
Total Reserves	24,556.34	67,978.14

Represented by Funds

General (Unrestricted)	9,588.97	46,119.64
Designated	1,821.69	7,030.67
Restricted	13,145.68	14,827.83
Total	24,556.34	67,978.14

Cairdeas International Palliative Care Trust

Analysis of income and expenditure Selected period: 01 October 2021 to 30 September 2022

				Total	
	General	Designated	Restricted	This year	Last year
Income and endowments from:					
Donations and legacies					
1000 - Regular Gift Aid donations	19,367.00	-	-	19,367.00	33,367.00
1001 - Regular Non Gift Aid donations	510.00	-	-	510.00	550.00
1002 - Regular Charity account donations	360.00	-	-	360.00	330.00
1003 - Regular Justgiving donations	1,500.00	-	-	1,500.00	1,415.00
1005 - Regular Church donations	7,883.71	-	-	7,883.71	5,824.96
1010 - One off Gift Aid donations	3,972.00	50.00	-	4,022.00	5,276.00
1011 - One off Non Gift Aid donations	25.00	-	-	25.00	118.15
1012 - One off Charity account donations	10,900.00	-	-	10,900.00	30,000.00
1013 - One off Justgiving donations	-	1,170.00	500.00	1,670.00	1,090.00
1015 - One off Church donations	321.00	-	-	321.00	4,368.00
1016 - Amazon Smile	27.12	-	-	27.12	48.06
1041 - Cairdeas Sahara church donations	-	-	-	-	15.00
1500 - Gift aid	12,493.00	-	-	12,493.00	14,056.07
1501 - Gift aid - justgiving	149.00	268.75	-	417.75	473.75
Donations and legacies Totals	57,507.83	1,488.75	500.00	59,496.58	96,931.99
Other trading activities					
1400 - Party income: sale of goods + donations	1,452.00	-	-	1,452.00	-
Other trading activities Totals	1,452.00	-	-	1,452.00	-
Investments					
1900 - Interest	6.51	-	-	6.51	0.94
Investments Totals	6.51	-	-	6.51	0.94
Other income					
1319 - UK Aid - SCCF Grant Adjumani H4WY-TS73-X7	-	-	9,141.12	9,141.12	35,559.37
1901 - Operations UK: Office Cost Refunds	15.00	-	-	15.00	2,224.93
1902 - Operations UK: Travel Related Income/Refunds	191.00	-	-	191.00	513.21
1903 - Operations Uganda: Office Cost Refund/Cash Returns	68.23	-	-	68.23	523.42
1904 - Salary Advance Refunds	2,386.57	-	-	2,386.57	-
1905 - Third Parties: Travel and Expenses re-imbursements	1,657.23	-	-	1,657.23	-
Other income Totals	4,318.03	-	9,141.12	13,459.15	38,820.93
Income and endowments Grand totals	63,284.37	1,488.75	9,641.12	74,414.24	135,753.86

Expenditure on:

Raising funds

2000 - Justgiving monthly fee	216.00	-	-	216.00	216.00
2002 - Justgiving transaction fee	105.14	-	-	105.14	138.40
2003 - Stripe charges	23.60	-	-	23.60	11.85

				Total	
	General	Designated	Restricted	This year	Last year
Raising funds Totals	344.74	-	-	344.74	366.25
Expenditure on charitable activities					
3000 - Medical Director salary	28,600.00	-	-	28,600.00	28,600.00
3002 - Medical Director: Travel insurance	577.50	-	-	577.50	577.50
3003 - Medical Director: In country expenses	7,903.60	-	290.28	8,193.88	6,133.97
3004 - Medical Director: Car in Uganda	514.95	-	-	514.95	1,009.29
3006 - Medical Director: International Travel and expenses, incl. Visas	12,319.17	-	-	12,319.17	5,336.32
3100 - Third Parties: International travel incl visas etc	1,402.74	-	-	1,402.74	341.40
3102 - Third Parties: In country expenses	4,357.76	42.66	-	4,400.42	-
3120 - Conferences: Fees	783.33	-	-	783.33	141.97
3121 - Conferences: Expenses	18.84	-	-	18.84	-
3200 - Scholarships	-	4,036.36	-	4,036.36	2,883.08
3205 - Scholarship: Dr Khamis Ellessi Gaza	-	2,784.00	-	2,784.00	-
4041 - Operations Uganda: Expenses and Other Costs	-	-	-	-	92.78
4042 - Operations Uganda: Development of Training Materials and Videos	-	702.96	-	702.96	-
4500 - Governance: Independent examiners fee	360.00	-	-	360.00	420.00
5098 - Gaza UIG Curriculum Support	81.30	-	-	81.30	-
5100 - PcERC salaries & admin	-	-	-	-	699.50
5101 - PcERC COVID-19 Relief Appeal	-	-	2,000.00	2,000.00	-
5102 - PcERC - Safe Transport payments	-	-	-	-	1,102.00
5103 - Kirudu Hospital Health Workers support via PcERC	-	757.00	-	757.00	-
5104 - PcERC - Scholarship Programme	-	10,000.00	-	10,000.00	-
8400 - UK Aid - SCCF Grant H4WY-TS73-X7 Transfer to PcERC	1,022.00	-	6,603.96	7,625.96	34,646.55
8401 - UK Aid - SCCF Grant H4WY-TS73-X7 - UK Administration Expenditure	-	-	-	-	563.88
8402 - UK Aid - SCCF Grant Adjumani H4WY-TS73-X7 Bank Charges	-	-	85.50	85.50	141.00
8403 - UK Aid - SCCF Grant Adjumani H4WY-TS73-X7 Related Uganda Cash Transactions	712.41	-	105.49	817.90	90.27
Expenditure on charitable activities Totals	58,653.60	18,322.98	9,085.23	86,061.81	82,779.51
Other expenditure					
3005 - Medical Director: Equipment & IT	2,051.60	-	-	2,051.60	2,133.43
3008 - Medical Director: Professional Development and Training	1,075.56	-	-	1,075.56	631.36
4000 - Operations UK: salary	2,772.54	-	-	2,772.54	4,954.29
4002 - Operations UK: PAYE tax	-	-	-	-	45.03
4003 - Operations UK: International Support and Consultants	2,999.25	-	-	2,999.25	1,313.01
4030 - Operations UK: other costs	23.60	-	-	23.60	366.50
4032 - Postage, stationery	-	-	-	-	2.46
4033 - Equipment & IT: admin purposes	913.37	-	-	913.37	565.74
4040 - Operations Uganda: Salaries	1,609.00	-	-	1,609.00	4,671.70
4100 - Memberships & subscriptions UK	697.61	-	-	697.61	658.37
4121 - Bank/Forex charges	449.26	-	-	449.26	172.47
4122 - FairFX transaction fee	-	-	-	-	8.25
4520 - Governance: public & trustee insurance	798.70	-	-	798.70	791.76
4521 - Governance: Legal Fees	18,039.00	-	-	18,039.00	-
Other expenditure Totals	31,429.49	-	-	31,429.49	16,314.37
Expenditure Grand totals	90,427.83	18,322.98	9,085.23	117,836.04	99,460.13

Independent Examiner's Report to the Trustees of Cairdeas International Palliative Care Trust
SC037431

I report on the accounts of the charity for the 12 months ended 30th September 2022 which are set out on pages 1 to 12.

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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10 (1) (a) to (c) of the 2006 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 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:

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

- to keep accounting records in accordance with Section 44 (i) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Ralph C Tiffin B.Sc. F.C.A.

McLachlan + Tiffin - Chartered Accountants and Statutory Auditors

Clifton House, Craigard Road, Crieff, PH7 4BN

23 March 2023