

## AROS PARK HISTORIC WALLED GARDEN

SC049377



| Receipts and payments accounts |                   |       |      |    |                 |       |      |
|--------------------------------|-------------------|-------|------|----|-----------------|-------|------|
| For the period from            | Period start date |       |      | to | Period end date |       |      |
|                                | Day               | Month | Year |    | Day             | Month | Year |
|                                | 1                 | July  | 2023 |    | 30              | June  | 2024 |

## 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   | 606                |                  |                            |                           | 606                        | 473                     |
| Legacies  |                    |                  |                            |                           | -                          |                         |
| Grants  | 15,200             |                  |                            |                           | 15,200                     | 9,946                   |
| 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               |                    |                  |                            |                           | -                          |                         |
|   |                    |                  |                            |                           | -                          |                         |
| <b>A1 Sub total</b>   | <b>15,806</b>      | <b>-</b>         | <b>-</b>                   | <b>-</b>                  | <b>15,806</b>              | <b>10,419</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>15,806</b>      | <b>-</b>         | <b>-</b>                   | <b>-</b>                  | <b>15,806</b>              | <b>10,419</b>           |
| <b>A3 Payments</b>  |                    |                  |                            |                           |                            |                         |
| Expenses for fundraising activities                           |                    |                  |                            |                           | -                          |                         |
| Gross trading payments  |                    |                  |                            |                           | -                          |                         |
| Investment management costs                                   |                    |                  |                            |                           | -                          |                         |
| Payments relating directly to charitable activities           | 11,828             |                  |                            |                           | 11,828                     | 32,233                  |
| Grants and donations  |                    |                  |                            |                           | -                          |                         |
| Governance costs:   |                    |                  |                            |                           | -                          |                         |
| Audit / independent examination                               |                    |                  |                            |                           | -                          |                         |
| Preparation of annual accounts                                |                    |                  |                            |                           | -                          |                         |
| Legal costs   |                    |                  |                            |                           | -                          |                         |
| Other   |                    |                  |                            |                           | -                          |                         |
|   |                    |                  |                            |                           | -                          |                         |
| <b>A3 Sub total</b>   | <b>11,828</b>      | <b>-</b>         | <b>-</b>                   | <b>-</b>                  | <b>11,828</b>              | <b>32,233</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>11,828</b>      | <b>-</b>         | <b>-</b>                   | <b>-</b>                  | <b>11,828</b>              | <b>32,233</b>           |
| <b>Net receipts / (payments)</b>                              | <b>3,978</b>       | <b>-</b>         | <b>-</b>                   | <b>-</b>                  | <b>3,978</b>               | <b>(21,814)</b>         |
| <b>A5 Transfers to / (from) funds</b>                         |                    |                  |                            |                           |                            |                         |
|   |                    |                  |                            |                           | -                          |                         |
| <b>Surplus / (deficit) for year</b>                           | <b>3,978</b>       | <b>-</b>         | <b>-</b>                   | <b>-</b>                  | <b>3,978</b>               | <b>(21,814)</b>         |

## Section B Statement of balances

| Categories    | Details  | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable endowment funds<br>to nearest £ | Permanent endowment funds<br>to nearest £ | Total current period<br>to nearest £ | Total last period<br>to nearest £ |
|---------------|--|------------------------------------|----------------------------------|--|---|--------------------------------------|-----------------------------------|
| B1 Cash funds | Cash and bank balances at start of year                    | 7,299                              |                                  |  |   | 7,299                                | 29,113                            |
|               | Surplus / (deficit) shown on receipts and payments account | 3,978                              |                                  |  |   | 3,978                                | (21,814)                          |
|               |  |                                    |                                  |  |   | -                                    |                                   |
|               |  |                                    |                                  |  |   | -                                    |                                   |
|               | Cash and bank balances at end of year                      | 11,277                             | -                                | -  | -   | 11,277                               | 7,299                             |
|               | (Agree balances with receipts and payments account(s))     |                                    |                                  |  |   |                                      |                                   |

|                | Details | Fund to which asset belongs | Market valuation<br>to nearest £ | Last year<br>to nearest £ |
|----------------|---------|-----------------------------|----------------------------------|---------------------------|
| B2 Investments |         |                             |                                  |                           |
|                |         |                             |                                  |                           |
|                |         |                             |                                  |                           |
|                |         |                             |                                  |                           |
|                |         |                             |                                  |                           |
|                |         | Total                       | -                                | -                         |

|                 | Details | Fund to which asset belongs | Cost (if available)<br>to nearest £ | Current value (if available)<br>to nearest £ | Last year<br>to nearest £ |
|-----------------|---------|-----------------------------|-------------------------------------|--|---------------------------|
| B3 Other assets |         |                             |                                     |  |                           |
|                 |         |                             |                                     |  |                           |
|                 |         |                             |                                     |  |                           |
|                 |         |                             |                                     |  |                           |
|                 |         |                             |                                     |  |                           |
|                 |         | Total                       | -                                   | -  | -                         |

|                | Details | Fund to which liability relates | Amount due<br>to nearest £ | Last year<br>to nearest £ |
|----------------|---------|---------------------------------|----------------------------|---------------------------|
| B4 Liabilities |         |                                 |                            |                           |
|                |         |                                 |                            |                           |
|                |         |                                 |                            |                           |
|                |         |                                 |                            |                           |
|                |         |                                 |                            |                           |
|                |         | Total                           | -                          | -                         |

|                           | Details | Fund to which liability relates | Amount due (estimate)<br>to nearest £ | Last year<br>to nearest £ |
|---------------------------|---------|---------------------------------|---------------------------------------|---------------------------|
| B5 Contingent liabilities |         |                                 |                                       |                           |
|                           |         |                                 |                                       |                           |
|                           |         |                                 |                                       |                           |
|                           |         |                                 |                                       |                           |
|                           |         |                                 |                                       |                           |
|                           |         | Total                           | -                                     | -                         |

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

Date of approval

24/11/24

## Section C Notes to the Accounts

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

The General Fund is used for general purposes of managing received funds from Grants and Donations and for paying contractors for work done in support of the Objects.

**C2 Grants**

| Type of activity or project supported    | Individual / institution | Number of grants made | £      |
|--|--------------------------|-----------------------|--------|
| Consultancy re Business Plan development | SLF                      |                       | 5,000  |
| Stage 1 Application support work         | SLF                      |                       | 10,000 |
|  |                          |                       |        |
|  |                          |                       |        |
|  |                          |                       |        |
| Total                                    |                          |                       | 15,000 |

**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)

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)

Number of trustees £

**C4b Trustee expenses - details**

|  |  |  |
|--|--|--|
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |

**C5 Transactions with trustees and connected persons**

| Nature of relationship | Nature of transaction | Transaction amount (£) | Balance outstanding at period end (£) |
|------------------------|-----------------------|------------------------|---------------------------------------|
|                        |                       |                        |                                       |
|                        |                       |                        |                                       |
|                        |                       |                        |                                       |
|                        |                       |                        |                                       |

**C6 Other information**

See attached Note







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**Additional analysis (2)****5 Breakdown of unrestricted funds**

|  | Unrestricted fund<br>1 - enter name of<br>fund below | Unrestricted fund<br>2 - enter name of<br>fund below | Unrestricted fund<br>3 - enter name of<br>fund below | Unrestricted fund<br>4 - enter name of<br>fund below | Total unrestricted<br>funds | Total unrestricted<br>funds last period |
|--|--|--|--|--|-----------------------------|---|
| <b>Receipts</b>  |  |  |  |  |                             |   |
| Donations  | 606  |  |  |  | 606                         | 473                                     |
| Legacies   |  |  |  |  | -                           |   |
| Grants   | 15,200   |  |  |  | 15,200                      | 9,946                                   |
| 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            |  |  |  |  | -                           |   |
| <b>Sub total</b>   | <b>15,806</b>  | <b>-</b>   | <b>-</b>   | <b>-</b>   | <b>15,806</b>               | <b>10,419</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>Total receipts</b>                                      | <b>15,806</b>  | <b>-</b>   | <b>-</b>   | <b>-</b>   | <b>15,806</b>               | <b>10,419</b>                           |
| <b>Payments</b>  |  |  |  |  |                             |   |
| Expenses for fundraising activities                        |  |  |  |  | -                           |   |
| Gross trading payments                                     |  |  |  |  | -                           |   |
| Investment management costs                                |  |  |  |  | -                           |   |
| Payments relating directly to charitable activities        | 11,828   |  |  |  | 11,828                      | 32,233                                  |
| Grants and donations                                       |  |  |  |  | -                           |   |
| Governance costs:  |  |  |  |  | -                           |   |
| Audit / independent examination                            |  |  |  |  | -                           |   |
| Preparation of annual accounts                             |  |  |  |  | -                           |   |
| Legal costs  |  |  |  |  | -                           |   |
| <b>Sub total</b>   | <b>11,828</b>  | <b>-</b>   | <b>-</b>   | <b>-</b>   | <b>11,828</b>               | <b>32,233</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>Total payments</b>                                      | <b>11,828</b>  | <b>-</b>   | <b>-</b>   | <b>-</b>   | <b>11,828</b>               | <b>32,233</b>                           |
| <b>Net receipts / (payments)</b>                           | <b>3,978</b>   | <b>-</b>   | <b>-</b>   | <b>-</b>   | <b>3,978</b>                | <b>(21,814)</b>                         |
| Transfers to / (from) funds                                |  |  |  |  | -                           |   |
| <b>Surplus / (deficit) for year</b>                        | <b>3,978</b>   | <b>-</b>   | <b>-</b>   | <b>-</b>   | <b>3,978</b>                | <b>(21,814)</b>                         |

**Nature and purpose of funds**

|  |
|--|
|  |
|--|

## AROS PARK HISTORIC WALLED GARDEN

SC049377

## Additional analysis (3)

## 6 Breakdown of restricted funds

|  | Restricted fund 1<br>- enter name of<br>fund below | Restricted fund 2<br>- enter name of<br>fund below | Restricted fund 3<br>- enter name of<br>fund below | Restricted fund 4<br>- enter name of<br>fund below | Total restricted<br>funds | Total restricted<br>funds last period |
|--|--|--|--|--|---------------------------|---------------------------------------|
| <b>Receipts</b>  |  |  |  |  |                           |                                       |
| 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            |  |  |  |  | -                         |                                       |
| <b>Sub total</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>Total receipts</b>                                      | -  | -  | -  | -  | -                         | -                                     |
| <b>Payments</b>  |  |  |  |  |                           |                                       |
| 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  |  |  |  |  | -                         |                                       |
| <b>Sub total</b>   | -  | -  | -  | -  | -                         | -                                     |
| <b>Payments relating to asset and investment movements</b> |  |  |  |  |                           |                                       |
| Purchases of fixed assets                                  |  |  |  |  | -                         |                                       |
| Purchase of investments                                    |  |  |  |  | -                         |                                       |
| <b>Sub total</b>   | -  | -  | -  | -  | -                         | -                                     |
| <b>Total payments</b>                                      | -  | -  | -  | -  | -                         | -                                     |
| <b>Net receipts / (payments)</b>                           | -  | -  | -  | -  | -                         | -                                     |
| <b>Transfers to / (from) funds</b>                         |  |  |  |  | -                         |                                       |
| <b>Surplus / (deficit) for year</b>                        | -  | -  | -  | -  | -                         | -                                     |
| <b>Nature and purpose of funds</b>                         |  |  |  |  |                           |                                       |
|  |  |  |  |  |                           |                                       |

# **Aros Park Historic Walled Garden**

## **Notes in support of Account Statement 2023-24**

### **Background**

As reported in the notes to the accounts of 2022-23 the Management Committee was reduced by the departure of three Trustees. This seriously affected the progress of the project and put in doubt the future sustainability of a viable project management structure.

Actions taken in Q4 2023 to find replacement Trustees were unsuccessful and as a result progress towards the published project plan has been put on hold.

### **Achievements prior to 2023**

During the period 2022-23 the management committee engaged Consultants to assist with the development of a Business Plan for the Project. In parallel investigations into the condition of the Wall surrounding the garden were undertaken and a survey of the self-seeded trees within and immediately outside the wall was undertaken.

Over the course of developing a Business Plan several enquiries were made of contractors to gauge the likely cost of the work programme identified as essential if the Project plan was to be realised.

The Management Committee successfully raised funds through various grants which were used to support the costs of this programme of consultation work.

It had been determined that to progress the Project in accordance with the vision it would be necessary to purchase the garden, including an extension beyond the Wall, that would give the project control over all activities required to bring the Project to fruition. The garden is currently owned by Forestry and Land Scotland and the Management Team had negotiated a permit that allows for all Project development activities short of material changes to the Wall or the vegetation within the garden, to be pursued. Clearly a community purchase of the land would remove the constraints contained in the Permit of Use provided by Forestry and Land Scotland.

In pursuance of the purchase objective a Stage I application was successfully made to the Scottish Land Fund.



## Project on hold

In March 2023, a Trustee suffered a serious illness that resulted in that Trustee and her partner having to withdraw from all activities associated with the project. This and the previous resignation of two other Trustees caused a re-think of the Project plan and a decision to place a brake on any further progress until the impact of these resignations could be properly assessed.

It quickly became apparent that for a project of the scale envisioned it would be essential that the management structure would have to be more robust and would need to demonstrate a stable and sustainable management structure able to pursue a community buy-out of the garden.

The Business Plan was built on the vision of a garden that would become a destination for visitors and a place capable of holding outdoor events such as weddings, musical performances and outdoor plays. The timescale to develop the garden to meet this vision was considered to be between 5 to 10 years. The cost, whilst not fully established, was expected to be in excess of £500k

The membership was advised of the situation and a call for new Trustees to volunteer was made. Unfortunately the result was not encouraging and it became evident that there was insufficient community support for the Project to be able to satisfy the Trustees that a stable and sustainable management structure was achievable.

At this time the project remains on hold and no progress has been made since mid-summer 2023. Furthermore, on advising some of the Grant bodies that expenditure of the grants would not occur in the agreed timescale the Trustees were obliged to return the funds.

## Next steps

A group of artists working on the Scotland-wide Remembering Together Covid 19 memorial commission obtained grant funding to run a short programme in the Tobermory area. The Walled Garden committee were approached with a request to use the Garden as the location for this initiative and as the objectives aligned well with the Charities objectives it was agreed the group could take advantage of the insurance and permissions available to the Charity.

Following a successful outcome from this Remembering Together event the group of artists are intending to develop their ideas and promote a new vision for the garden. Plans are now in place to rejuvenate the Charity with the impending appointment of new Trustees at the upcoming AGM.

A new plan that is being developed is much smaller in scope than that previously envisioned and does not require any major redevelopment of the Garden. Consequently, Forestry and Land Scotland have been advised that a community buy-out of the Garden in accordance with the original Project plan is no longer planned and

the intention is to continue with the current Permit arrangement for the foreseeable future.

A rejuvenated Board of Trustees will now develop a new vision for the Garden based on utilising the space for the educational purposes associated with arts projects, nurturing of the established flora and fauna with the possibility of developing small horticultural opportunities.

APPENDIX 1

OSCr

Office of the Scottish Charity Regulator

| Period start date |     |       |      | Period end date |     |       |      |
|-------------------|-----|-------|------|-----------------|-----|-------|------|
| From              | Day | Month | Year | To              | Day | Month | Year |
|                   | 01  | 07    | 2023 |                 | 30  | 06    | 2024 |

Reference and administration details

Charity name  
Other names charity is known by  
Registered charity number  
Charity's principal address

|                                  |
|----------------------------------|
| Aros Park Historic Walled Garden |
|                                  |
| SC049377                         |
|                                  |
|                                  |
|                                  |
|                                  |

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            |                 |                                   |   |
| 2            |                 |                                   |   |
| 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 |
|------|-----------------------------------|
|      |                                   |
|      |                                   |
|      |                                   |
|      |                                   |

## Structure, governance and management

Type of governing document

Constitution

Trustee recruitment and appointment

Trustees are elected at the AGM by the membership. The elected Trustees form the Management Board and volunteer for the roles to be performed

## Objectives and activities

Charitable purposes

1. The provision of adult training and workshops based on horticulture and the botanical heritage of Mull
2. Working with schools and youth groups to provide opportunities to manage their own gardening plots
3. The advancement of the arts, heritage, culture or science through providing a place to perform music and drama.
4. The provision of recreational facilities, or the organisation of activities with the object of improving the physical and mental health of the community

Summary of the main activities in relation to these objects

Fund raising.  
Development of a project plan.  
General garden maintenance.

## APPENDIX 1

### Achievements and performance

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

There has been no progress with the Project Plan – see attached Notes

### Financial review

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

The Trustees have maintained contact with the principal funders concerning the issues affecting the organisation. A positive bank balance has been maintained at all times

#### Details of any deficit

All financial commitments have been met in full and there are no deficits to report.

#### Donated facilities and services (if any)

None

## APPENDIX 1

### Other optional information

Due to the delay in delivering certain project deliverables the following funders have requested the Trustees return the granted funds

Argyll & Bute Communities Fund £2,500

3<sup>rd</sup> Sector Hebrides Grant. £5,000



## 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)

Position (e.g. Chair)

Date

24/11/24

# OSCr

Office of the Scottish Charity Regulator

## Independent examiner's report on the accounts

Report to the trustees/members of

Aros Park Historic Walled Garden

Registered charity number

SC049377

On the accounts of the charity for the period

Period start date

Day

Month

Year

to

Period end date

Day

Month

Year

01

07

2023

30

06

2024

Set out on pages

(remember to include the page numbers of additional sheets)

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. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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 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.

Independent examiner's statement

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.

Signed:

Name:

Date: 22 NOV 2024

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

Address:

## 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