

Tariki Trustees Annual Report 2021

Part 1 Reference and Administrative details

Tariki Trust, Pinkerton Cottage, 34 Temple, Midlothian EH23 4SQ

Charity Registration number: 1149658

Tariki Trust trustees at 31 December 2021 were Paul Burt (chair), Trish Hibbert and Elise Tate.

Day to day management of Tariki Trust is delegated to Caroline Brazier and Debbie Swain as Officers of the Trust.

Bankers:

National Westminster Bank PLC
7 Hinckley Road
Leicester
LE3 0TQ

Independent Examiner:

Caroline Sanderson
11 Little Road
Edinburgh
EH16 6SH

Part 2 Structure, Governance and Management

- a) Tariki Trust is a charitable trust no. 1149658 and is governed by a Deed of Trust which was signed in December 2011.

New Trustees

New trustees are appointed in accordance with the terms set out in the Tariki Trust Deed by invitation of the existing trustee group in consultation with the trust's officer(s). Trustees undergo an induction process and are supported by the existing trustees and officers in learning about the trust's activities and policies. Throughout the year 2021 Paul Burt remained chairperson of the trust. There were several changes in the trustee group. Elise Tate was appointed a trustee in June 2021 and David Bray resigned in October 2021.

Trustee Training

Specific training is offered to the trustee group as appropriate to bring better understanding of issues affecting the trust. New trustees are given a welcome letter and are made aware of the structures and activities of the trust.

Decision Making

Policies and major decisions are made at trustee meetings which occur every few months and not less than two per year. Other decisions are made by the officers of the trust, acting on the trust's behalf, or by others to whom specific decision-making power is delegated. Any decision involving expenditure of more than £500 on a single item will be made in consultation with the trustees, and all significant decisions are normally discussed with one or more trustees. Officers currently submit a written report to each trustee meeting.

Identified Risks

The trustees of Tariki Trust identified the following risks:

- loss of income from reduced number of students.
- the trust being sued in the case of accident or professional misconduct.
- injury or incapacity of Stephen McCabe who carries main responsibility for the Tariki Ecotherapy Training Programme and other key staff members.
- difficulties arising from the handover of various roles to the new staff team including liaison with the Tariki trustee group and related administrative roles.

Risk Reduction Strategies

Since Caroline's retirement and the ending of the agreement regarding use of The Buddhist House in August 2021, Tariki Trust no longer holds ongoing responsibility for the upkeep of premises. The psychotherapy training programme is nearing its formal ending so liability to those students who are still completing it is vastly reduced. Students on the trust's ecotherapy training programmes generally complete the main training within a year as opposed to three years on the psychotherapy programme. Both of these factors mean that the level of risk involved in Tariki Trust's future operations will be substantially lower than previously.

For the above risks, Tariki Trust has set in place:

- **Loss of students:** the trustees agreed to continue to retain a financial buffer of at least £20,000 or six months' expenditure so that teaching obligations can be met. Whilst this is no longer as necessary as it was when the psychotherapy training was functioning, Tariki Trust continues to hold a very healthy balance of funds as it moves through its transitional phase. The psychotherapy training programme is scheduled to finish in November 2022 so only a modest sum is still required to cover the costs of completion meetings. The financial buffer may therefore be reviewed over the forthcoming period. Tariki Trust continues to hold responsibility for the Ten Directions ecotherapy training, however costs associated with this are much lower and are, for the most part, directly linked to income. The trust has no on-going commitment to expenditure beyond honouring the commitment to training prepaid students. It should therefore retain a sufficient financial buffer to cover refund of course fees in the unlikely event of a sudden termination of the training.
- **Tariki Trust being sued:** the trust has in place safeguarding policies and has professional and public liability insurance policies. It also has trustee liability cover.
- **The Course Leader being unable to fulfil his duties:** Tariki Trust carries a financial buffer which would allow teaching staff to be paid to cover extra classes and the duties which Stephen McCabe currently undertakes. The trustees ensure that access to websites and online platforms is held by more than one person and that passwords are stored securely in more than one place.
- **Reliance of a new staff team:** The new staff team led by Stephen McCabe are now taking most of the responsibility for the day to day running of the ecotherapy training programme. Caroline has remained involved in a supportive role, and worked closely with Stephen McCabe as he took over many of her functions following her retirement in June 2021. She is still available and is also

overseeing the support of students who are completing the psychotherapy programme. We are reviewing this situation into the future and planning actions to cover ongoing aspects of the transitional phase.

Part 3 Objectives and Activities

a) Objectives of charity from governing document

The trustees shall hold the trust fund and its income upon trust to apply them for the advancement of the Buddhist religion (Dharma).

In furtherance of the objects, but not otherwise, the trustees may exercise any of the following powers:

- To further the integration of Buddhist and Western understanding and wisdom by wide ranging study, research and education.
- To further the development of Buddhist culture, Buddhist psychology, and Buddhist psychotherapy, appropriate to the contemporary world.
- To support Dharma practitioners and Dharma students.
- To sponsor the training of individuals in the spiritual, psychological and practical skills necessary to actualise the principles of compassion, wisdom and skilful means in the context of contemporary society.
- To actualise Dharma practice by providing resources to those engaged in the relief of physical, ecological or psychological suffering, including the establishment of social, psychological, pastoral and spiritual services.

The Buddhist House

Until August 2021, Tariki Trust operated primarily out of premises at The Buddhist House, 12 Coventry Road, Narborough LE19 2GR. Since March 2020 most in-house activities had ceased due to the Covid 19 pandemic and activities had largely moved online so that use of the house was vastly reduced throughout the period of this report. After August 2021 Tariki activities became almost completely online and the charity address was moved to Pinkerton Cottage, 34 Temple, Midlothian EH23 4SQ.

The move from The Buddhist House involved a considerable amount of work, undertaken by Caroline and Debbie. The house had been furnished and equipped using a combination of Caroline and Debbie's personal furnishings, donations made by previous residents prior to the house being run by Tariki Trust and some items purchased by Tariki Trust. Many of these items were disposed of through a number of routes and much was given to other charities. In particular, Buddhist books and periodicals were donated to a Buddhist library and the large Buddha rupa, meditation hall furnishings and other religious items were given to other Buddhist centres. Some of the furniture was given to the family who took over the building who do long term fostering. Debbie and Caroline agreed to continue to store files and other small items of Tariki office equipment for the present as Debbie continued doing much of the administrative support.

Psychotherapy Course Programmes

In 2021 the Tariki psychotherapy training programme entered its final stages of wind-down. During the spring and summer terms, course training hours were offered, taught by the four members of teaching staff: Caroline, Elise, Jeff and Liz. Since Covid restrictions continued to make in-person attendance impossible, the hours requirements were met by offering the main teaching blocks on Zoom with reduced teaching hours. Additional weekly seminars were offered during term time so that the total number of staff-contact hours offered was slightly greater than would have been offered through normal nine-day course blocks. Debbie continued to offer administrative and other support work for these courses. During this period all the remaining students on the programme finished the required number of attendance hours.

At the beginning of 2021 there were a total of 17 registered students. Students enrolled on the shorter certificate programmes finished their training by the summer of 2021 leaving 13 diploma students still enrolled in July 2021. Of these, 3 graduated with Diplomas in Psychotherapy in October 2021, leaving 10 students still to complete in 2022. The online units which form core theory for the psychotherapy training programme also finished in June 2021, though some students completed outstanding work in the autumn of 2021.

The biggest factor limiting students' progression on the Psychotherapy and Counselling Diploma programmes was the completion of client work. Since many placement agencies closed or offered limited services during the Covid19 pandemic, many students struggled to find suitable placements. In response to this, Tariki Trust set up its own online counselling agency, taking advantage of the new online culture and the acceptability of online working to professional organisations. This agency was run on a day-to-day basis by psychotherapy students who were themselves already qualified counsellors and the operation was overseen by Tariki staff. This project enabled the students to complete their training hours more quickly than had previously been anticipated with a result that all students will graduate by November 2022.

Ten Directions Ecotherapy Training Programme

The ecotherapy programme continued to be offered throughout 2021 and continued in the online format devised the previous year in response to the pandemic. This involves the completion of five online units plus 90 hours of attendance at online seminars and workshops offered over Zoom. Each of the core units was accompanied by a one-day workshop on Zoom conducted by core staff, and other seminars and workshops were conducted by a wider range of people, some of whom had trained on the course in previous years and some of whom had specific areas of expertise. Online courses and seminars proved extremely popular and numbers of students remained high with 24 students enrolled 2020/21. The seminars and workshops also attracted a following of people who did not enrol for the full programme, meaning that most individual seminars continued to attract 10-20 people.

In the remainder of the 2020-21 academic year, the core units were run by Caroline who also coordinated the workshop and seminar programme. As we approached the summer of 2021, plans were finalised for the continued running of Ten Directions and the ecotherapy training programme. From the autumn of 2020 the core staff group had been expanded to include some of those who were currently presenting workshops and seminars on the programme. This enlarged group started to meet regularly to discuss the running of the programme and plan for future developments. Stephen McCabe emerged as a core member of this team and agreed to take on the core teaching and coordinating role when Caroline stepped down in August 2021. The new staff team became Elise Tate, Fairlie Winship, Paul Maiteny, Harriet Sams and Sam Lewis with Caroline, who continued to do some teaching on the programme, and Stephen. Over the summer of 2021 Stephen set up new websites to promote Tariki's work and the course in particular. He also set up a new platform for teaching and streamlined the enrolments on seminars and short events by using automatic booking and payment systems.

By using Eventbrite to advertise and manage our event bookings, we have attracted almost 400 'followers' on the platform, which is allowing us to reach many new people. Our online workshops and seminars are attended by people from all over the world. Indeed, the Ten Directions programme in 2021/22 was attended by people from many different continents. We have received very encouraging feedback from our 2021/22 students (some of which we have included at Appendix 1), demonstrating that the move to becoming a fully online course has been a transformational experience for many. Regardless of this success, we are committed to offering some in-person training weekends in the UK over the next year so that UK-based students will have that option. Those students who are abroad or who prefer online learning can still do the course entirely online. In the 2022/23 programme we aim to continue our new approach of offering one of the most flexible and thorough ecotherapy training programmes in the world; we will be offering around 250 hours' worth of workshops for our students to choose their 90 training hours from.

Ten Directions Year Two: for several years we have been offering a second year of training for students who had taken Ten Directions and wanted mentoring and support to develop their ecotherapy practice.

This was previously taken up by individuals working on their own supported by a tutor but in 2021 we decided to offer a more structured second year programme to meet the needs of those who had trained under the new online format. This programme was designed to be flexible and consisted of monthly gatherings attended by all students, a project supported by a mentoring process, and 90 hours of attendance. Students were able to join this programme in full or take parts of it. In September 2021 there were 8 students who joined the monthly support group. Of these, 6 planned to undertake a project with mentoring and 3 of these are also signed up to do the full year including attendance. Caroline co-ordinated the year and attended all the monthly sessions assisted by other staff members who also took on students for mentoring.

What is Ecotherapy? online conference

A day conference was held online in May 2021. This consisted of 11 speakers, giving short presentations on the question 'What is Ecotherapy?'. Some speakers were Tariki staff or former students and others were practitioners from a range of different backgrounds invited to reflect aspects of ecotherapy. The conference was well attended and provided a good platform for those wishing to enrol in 2021 to experience online teaching with Tariki.

Free Events

We offer a free 'Monthly Wellbeing Event' online, which is open for anybody to attend. These sessions offer people different activities which support their emotional wellbeing (such as guided meditations) and they are well attended. We also host a number of free and donation-based workshops on Buddhist teachings and nature-based storytelling throughout the year.

Introduction to Buddhist Psychology and Other-Centred Approach

In Spring 2021 Caroline offered a re-run of the ten-week introductory course on Buddhist psychology and Other-Centred Approach which was developed in 2020. This consisted of ten two-hour seminars, supported by supplementary handouts and references.

Meditation Classes continued to be offered online throughout the first part of 2021. This included half an hour of guided meditation followed by half an hour of conversation. Numbers attending this class dropped off however, and in January 2021 we started offering fortnightly seminars on The Shoshinge, a key text in the Jodo Shinshu tradition. These were led by Enrique Galvan-Alvarez and Caroline. These classes alternated with the meditation group throughout the spring and then continued for the remainder of the year.

Other Involvement with Jodo Shinshu

In 2021 Caroline continued to attend regular gatherings of Jodo Shinshu ministers and practitioners from the UK and elsewhere and to be involved with the wider sangha.

Psychotherapy

With her retirement approaching in 2021, Caroline reduced her client work and has a small number of ongoing clients, working on Zoom and the phone.

GDPR compliance and other policies

In 2018 with the introduction of GDPR legislation, Tariki Trust reviewed its data handling and adopted new policies as a result. At the same time, the officers and trustees worked together on a major review of all policy documents of the trust. These policies have continued to be reviewed in line with the requirements established by the trustee group.

Use of volunteers

Tariki Trust has no salaried staff. Teaching staff and other presenters receive honoraria or sessional fees in appreciation of this work. These are generally lower than 'market rate' and sometimes substantially so. Much of our work is therefore done on a voluntary or semi-voluntary basis.

Part 4 Achievements and Performance

2021 was a year of transition for Tariki Trust. After the Covid19 pandemic during which we had to recreate our course programmes in new formats and face many challenges associated with becoming a largely online community, we then had to negotiate another set of changes associated with Caroline's retirement in June 2021 and the loss of The Buddhist House as our central operating venue. Last year we remarked on the fact that, despite all the restrictions and difficulties of the pandemic, Tariki Trust had in fact ended 2020 with more activities on offer and more students enrolled than it had at the outset of the year, and with its funds substantially increased at a time when it was expected that they would be gradually reducing. 2021 saw this trend continuing and a growing confidence in online working and in the new team of staff.

Summer 2021 saw the end of teaching on the psychotherapy training programme. This was a significant event, since this programme was in direct continuity with that originally established in 1981 under the auspices of the Eigenwelt Institute. The course changed and evolved over the years in its title, its model of therapy (it was originally grounded in Person Centred Approach, which remains an influence), its staffing and in the organisation which ran it, however, much of the original spirit remained in its innovative, committed style and its insistence on excellence. Much of this legacy is to be found in the things which Tariki now does, and especially the ecotherapy programme which succeeds it. As the last psychotherapy and counselling students continue their studies to graduation, we hope they will take something of this spirit on into the world.

At the same time, Tariki Trust continues to provide training and services, particularly in the fields of Buddhist psychology and ecotherapy. The Ten Directions course programme is now being run mostly online and at a distance, delivered by a staff group who are dispersed all over the UK, and reaches out, not just across the UK, but to students in many countries round the world. This programme has enabled Tariki to expand the staff team, and this team now shares in teaching and engages in a collaborative approach to decision making.

Tariki Trust also continues to offer and support Buddhist practice through online teaching. As a Buddhist priest, Caroline continues to lead Buddhist activities alongside other priests from the Jodo Shinshu community. The Tariki programmes continue to offer a distinctly Buddhist model of therapy both to its students and to others working in therapeutic fields, continuing to contribute to the field of knowledge of Buddhist psychology, psychotherapy and environmentally based working.

Part 5 Financial Review

2021 was a year of transition in which Tariki ceased to operate from The Buddhist House in Narborough and Caroline and Debbie retired from their full-time roles. The patterns of income and expenditure had already changed during the previous year as a result of the move to online teaching during the Covid19 pandemic, but as The Buddhist House ceased to be the centre of operations, other changes in income and expenditure occurred. These are reflected in the accounts for the year.

One major effect is that the overall turnover of the Trust was lower than in 2020 and this trend is likely to continue since overheads are also greatly reduced. Expenditure decreased, resulting in a remarkably steady level of funds in the bank at the year end. (£86,280 in 2021 and £86,800 in 2020). This, despite the fact that trustees had allowed for a gradual running down of funds over the period during which the psychotherapy programme closed and the Buddhist House ceased to operate.

The Buddhist House, which has been the base for Tariki residential and non-residential courses and events, was used by Tariki without charge since its foundation in 2011. Up until its closure in August 2021, this building still incurred running costs. These were kept to a minimum during Covid, resulting in a substantial reduction in utilities for the period up until its closure in August 2021 at just under £2000 (for 8 months) as opposed to £5500 in 2020 (for 12 months)

The total income for 2021 at a little over £46,000, was about £10,000 less than in 2020. This reduction was

the result of a number of changes. Student fees were substantially lower than in the previous year since no new psychotherapy students enrolled and only a few had outstanding instalments of fees to be paid in the time up until June 2021. The student fees recorded reflect a larger proportion of Ten Directions students, showing the increase in numbers on this programme. Other income that decreased included that from Buddhist House events, room rentals and resident visitors which were absent in 2021 whereas they had previously totalled around £5500. Caroline also reduced her counselling and consultancy work over the early part of 2021, resulting in reduced income from these sources.

On the other hand, expenditure also reduced substantially. As has already been noted, expenditure on utilities was substantially reduced for this period. There was very little cost involved in catering and hospitality as the only event hosted at The Buddhist House in 2021 was a farewell garden weekend in June. Travel and motor running expenses were also much lower. House repair costs were similar in 2021 to 2020. This year they mainly involved repairs to woodwork and painting as well as some roofing work.

Allowances paid to Debbie and Caroline in 2021 accounted for £14,000 of expenditure. This was the same as in 2020. The honorarium paid to Caroline as officer of the trust was £10,000 and an honorarium payment to Debbie in recognition of her work in supporting house events and programmes remained £4000. Although both retired from the Buddhist House in August, these allowances covered their ongoing work as they continue to do a considerable amount for Tariki Trust. It was agreed with the trustees that Caroline's allowance would cover work in supporting students on the psychotherapy programme until they completed, but that she should now be paid sessionally as a member of staff for workshops run on the ecotherapy programme. Debbie continued providing support and administration to the Trust and working with Stephen on aspects of the ecotherapy training programme. Stephen received an honorarium of £1500 for initial work on websites and recruitment for the ecotherapy programme. Remuneration for administrative, development and management work is currently being reviewed in the light of changes and of the new financial balance of the Trust so that we establish good practice in this field for the future, however, with a good reserve accumulated over the ten years of the trust's existence, we can be confident in moving forward.

2021 saw a substantial increase in staff costs. This follows a trend in 2020 where many more outside staff were invited to contribute workshops to the Ten Directions programme. There was also a review of trainer fees and these were increased somewhat in line with current norms. During the first part of the year, Caroline did a large proportion of the extra teaching on the psychotherapy and Ten Directions programmes, which were covered by her honorarium, but from September all Ten Directions staff were paid for teaching sessions. Staff payments in 2021 were nearly £20,000 as opposed to £9,600 in 2020.

With the transition to becoming an online organisation, we have taken steps to ensure that income balances outgoings. Tariki Trust no longer has to cover the expenses of a building, and its finances are more predictable as a result. A broad principle has been adopted whereby staff payments are proportional to income from events. We aim for staff payments to reflect 50-65% of takings for any given event, the remainder of income going to cover other expenses of Tariki Trust, which are much lower than previously and payments for administration. We are also very aware that a lot of work is done on a semi-voluntary basis in order to keep costs down but will also continue to review payments and course fees in the light of current circumstances.

The year ended with a healthy balance in the bank accounts and a flourishing online programme. Since Tariki entered its new phase in September 2021, it is still early to tell how things will develop, but the indications are that the programme is on course for a positive future and is establishing itself on a financially sound base.

Part 6 Plans for the Coming Year and Beyond

2021 was a year of many changes. At this point we are implementing plans established ahead of the move from The Buddhist House and the overall forward direction remains similar to that established in 2020.

- To support Stephen McCabe and the Ten Directions staff group in taking the Ten Directions programme forward.
- To work with the staff group to develop the Ten Directions programme further and offer related short courses and events within a learning community model.
- To continue to offer courses as part of the ecotherapy programme through online seminars and workshops which will appeal not only to enrolled students but also to other interested parties.
- To offer some attendance-based ecotherapy events.
- To foster systems of communication between the ecotherapy staff team and the trustees.
- To offer Buddhist teaching and practice online.
- To review and establish firm financial and managerial systems so that the organisation continues on a solid basis.
- To consolidate aspects of the handover of practical arrangements for things which were handled through The Buddhist House for example storage of archives, banking and other financial organisation.
- To continue supporting psychotherapy students in completing final assignments and holding completion meetings.
- To develop occasional events related to Buddhist psychology, psychotherapy and Buddhist practice.
- To foster our links with Jodo Shinshu and other Buddhist traditions.
- To expand the trustee group in ways that reflect the developing nature of the charity.

APPENDIX 1 - Comments from Ten Directions students



The course content has been very thoughtful, and a special thank you goes to the freedom in doing the exercises in a personally meaningful way instead of "right".

I have also loved the fact there have been so many workshops to choose from, and they have mostly been very high quality! Such a great way to grow professionally as an adult, to be able to go one's own way but at the same time share experiences with like-minded people.

The biggest thanks go to Stephen and you incredible colleagues on the course. It is not easy to build a safe group environment, but it has happened with this group. Stephen has such a reflective and kind way of being, a superpower I would say.

Thank you all 💜

Tariki Trust's Ecotherapy course is the best course I've **ever** studied, for a mountain of reasons. [Stephen McCabe](#), you are a kind and wonderful facilitator; you have deeply inspired me - thank you. And, our group is full of truly amazing people; I feel so grateful to have shared this experience over the past year with such wonderful human beings. I have gained the ability to connect with Nature, on a much deeper level; so much so that I now walk barefoot and freak out the farmers, stick my hands in mud and draw strange symbols, jump in-between light and dark, notice natural shrines everywhere and bow to them even if people are watching etc. 😊 I've also experienced healing, especially in Unit 3, which I found extremely eco-therapeutic. This course arrived at a perfect time in my life. It became a safe container for me to express my emotions, thoughts and feelings, and information about myself and situation that I hadn't been able to before. It also became a friend and colleague. It brought the partnership of Nature closer to me. I love the isolation here, as you know, but a year ago I wasn't sure how to make that isolation a companion - now I do.

I will never forget Unit One, which will always hold a special place in my heart (It's my fave - I loved every single day :D). The exercises were profound, mystical and transformational. Now I see and sense the sacred in Nature during every moment outside. I've reflected on why I felt Unit One was so special for me; it helped me to understand myself and Nature's spirit and soul better. I read all my posts back again this week, which has shown me where my passions and interests truly lie, plus areas where I need to grow more and open my mind further.

Tariki Trust Accounts for the Year Ended 31 December 2021
Statement of Financial Activity

	Note	2021	2020
Incoming Resources			
Voluntary Income: Donations	1	722.53	610.47
From Charitable Activities	2	46,164.45	56,194.83
Total Incoming Resources		<u>46,886.98</u>	<u>56,805.30</u>
Resources Expended			
Cost of Generating Funds	3		
Charitable Activities	4	45,110.72	39,552.32
Governance Costs	5		
Payments in error	7		383.24
Total Resources Expended		<u>45,110.72</u>	<u>39,935.56</u>
Net Incoming Resources		1,776.26	16,869.74
less Major Building Expenses	11	2,295.00	2,190.00
Net Movement in Funds		<u>(518.74)</u>	<u>14,679.74</u>
General Funds: Balance brought forward		86,798.32	72,118.58
Total Funds Carried Forward		86,279.58	<u>86,798.32</u>
Represented By:			
Current Assets			
Cash and Bank	8	86,279.58	86,798.32
Total Assets		<u>86,279.58</u>	<u>86,798.32</u>



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
Tariki Trust

On accounts for the year
ended

31 December 2021

Charity no
(if any)

1149658

Set out on pages

6 and 7

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2021.

Responsibilities and
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: *C.A. Sanderson*

Date: 28 September 2022

Name: Caroline Sanderson

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

Member of the Institute of Certified Bookkeepers

Address: 11 Little Road

Edinburgh

EH16 6SH

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.