

SCOTTISH TERRIER EMERGENCY CARE SCHEME

ANNUAL ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2023

Section A

Statement of Activities

Our Charitable activities

The Scottish Terrier Emergency Care Scheme (STECS) is a canine welfare organisation providing specifically for the care of Scottish Terriers in need of new homes or other such assistance as may be deemed appropriate. Our principal charitable activities are:

- Finding permanent new homes for Scotties when their current owners are no longer able or willing to properly care for them. During the year, the charity rescued 80 dogs (2022 – 33).
- Providing foster homes for Scotties when their owners are unable to look after them on a temporary basis (for example, due to serious illness) and where the owner is unable to make any other alternative arrangement for care of their dog.
- Providing where applicable, financial assistance for veterinary care for Scotties that have been formally assigned into the care of STECS.


Our Financial activities					
	note	Unrestricted funds	Restricted funds	Total 2023	Total 2022
Incoming Resources					
Voluntary income	3a	184,095.97	0.00	184,119.34	30,760.45
Fund raising	3b	22,543.30	0.00	22,543.30	10,727.30
Charitable activities	3c	31,863.37	0.00	13,840.00	6,645.00
Investment income	3d	6,703.36	0.00	6,703.36	5,892.98
Total income		227,206.00	0.00	227,206.00	54,025.73
Resources expended					
Administration	4a	25,965.19	0.00	25,965.19	23,867.78
Fund raising	4b	12,507.71	0.00	12,507.71	7,059.00
Charitable activities	4c	114,112.99	0.00	114,112.99	83,979.31
Total expenditure		152,585.89	0.00	152,585.89	114,906.09
Net incoming (outgoing) resources		74,620.11		74,620.11	(60,880.36)
Funds brought forward		792,930.08	812.97	793,743.05	854,623.41
Funds carried forward		867,550.19	812.97	868,363.16	793,743.05

Section B

Balance Sheet

	note	Unrestricted funds	Restricted funds	Total 2023	Total 2022
Investments	5	455,935.00	0.00	455,935.00	785,000.00
Current assets					
Stock for resales		4,729.25	0.00	4,729.25	8,924.11
Debtors & prepayments	6	7,746.33	0.00	7,746.33	10,447.39
Cash at bank		412,622.30	812.97	413,435.27	10,798.23
Total current assets		425,097.88	0.00	425,910.85	30,982.70
Creditors & accruals	7	(13,482.69)	(0.00)	(13,482.69)	(21,426.69)
Net assets		867,550.19	812.97	794,556.01	793,556.05
Funds brought forward		792,930.08	812.97	793,743.05	854,623.41
Movement in the year	9	74,620.11	0.00	74,620.11	(60,880.36)
Funds carried forward		867,550.19	812.97	868,363.16	793,743.05

The accounts were approved by the members of STECS at the Annual General Meeting held on [insert date]. Signed on behalf of STECS:

Signature	Name & Position	Date
	Elaine Core Secretary	10 / 05 / 2024

Note 1 Basis of Preparation

1a Basis of accounting

The accounts have been prepared on an accruals basis and historic costs in accordance with:

- The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019.
- Accounting Standards.

1b Change in basis of accounting

In 2008 the basis accounting was changed from cash accounting to an accruals basis as income in that year exceeded £100,000.

Note 2 Accounting policies

Membership subscriptions	The membership year runs from 1 st January to 31 st December. The annual subscription is £12 for single members and £15 for joint members. Annual membership subscriptions are due before or on 1 st January. Subscriptions prepaid for 2024 and beyond, as at 31 st December 2023, are included in the balance sheet as deferred income. New members joining after 30 th June receive the remainder of the first calendar year for free.
Gift Aid	Tax reclaims on donations and membership subscriptions are included in the accounts at the same time as the money to which they relate was received by the charity.
Dog adoption fees	Dog adoption fees represent payments from new owners in consideration for the adoption of a dog. The proportion of any fee received in excess of the minimum requested are accounted for as general donations (voluntary income). The minimum donation rates are dependent on the age and health of the dog.
Investment income	Investment income represents the interest arising on funds deposited in the building societies or bank deposit accounts. Income for the year includes interest accrued but not paid to account as at 31 st December 2023
Volunteer help	The Charity has no paid employees. All help is on an unpaid voluntary basis. The notional value of voluntary help received by the charity is not included in the accounts.

Capitalisation of assets	The de-minimum cost for capitalising assets is £1,500. At 31 st December 2023 the Charity had not purchased any assets in excess of this cost.
Sales and stock for resale	Sales are shown net of payment card commission. Stock for resale is Scottie merchandise for resale either through the sales and marketing department or at events. It is valued at the lower or cost or market value.

Note 3 Analysis of incoming resources

	Analysis	2023	2022
3a Voluntary Income	Donations	14,337.17	3,308.86
	Membership subscriptions	6,852.42	10,565.69
	Gift aid	795.60	1,048.37
	Legacies	162,134.15	15,837.53
	Total	184,119.34	30,760.45
3b Fund raising	Direct sale of Scottie merchandise	8,159.65	7,677.98
	Events	9,804.50	326.80
	Garden Party ticket sales	4,579.15	0.00
	Summer and Christmas draws	0.00	2,722.52
	Total	22,543.00	10,727.30
3c Charitable activities	Dog adoption fees	13,840.00	6,645.00
	Total	13,880.00	6,645.00
3d Investment income	Building Society interest	6,703.36	5,735.41
	Bank interest	0.00	157.57
	Total	6,703.36	5,892.98

Additional notes

Sale of Scottie merchandise

The income from Events also includes the sale of Scottie merchandise. The net contribution from the sale of Scottie merchandise is:

	2023	2022
Direct sales (note 3b)	8,159.65	7,677.98
Sales included in income from Events	0.00	0.00
Total adjusted sales	8,159.65	7,677.98
Cost of stock sold (note 4b)	(4,194.86)	(3,488.71)
Net contribution	3,963.79	4,189.27

Gift Aid

At 31st December 2023 the percentage of UK members signed up for Gift Aid was 41.6% compared to 56.4% at 31st December 2022.

Note 4 Analysis of resources expended

	Analysis	2023	2022
4a Administration	Stationery and printing of newsletter	4,761.14	6,280.98
	Postage	3,230.89	2,042.26
	Sundry expenses (see note 4d)	6,801.35	6,156.77
	Liability insurance	2,389.31	2,595.09
	Travel & Subsistence	6,461.00	2,153.30
	Bank charges	101.50	100.00
	Accountancy	2,220.00	1,800.00
	Expenses reimbursed	0.00	2,739.38
	Total	25,965.19	23,867.78
4b Fund raising	Stock purchases	4,194.86	3,488.71
	Events and raffle prizes	2,465.40	680.90
	Sale postage and distribution costs	5,847.45	2,889.39
	Total	12,507.71	7,059.00
4c Charitable activities	Veterinary fees	88,343.41	69,967.86
	Petrol and transport	7,269.83	3,772.00
	Kennelling and board	4,348.47	9,439.45
	Other rescue expenses & microchipping	13,791.28	0.00
	Dog purchases and donations	360.00	800.00
	Total	114,112.99	83,979.31

Additional notes

	2023	2022
4d Sundry expenses	Lottery licence	20.00
	Website costs & corporate building	0.00
	AGM meeting room hire	45.00
	Trustee travel expenses (see note 4e)	0.00
	Independent examination of accounts	0.00
	Floral tributes	70.70
	IT equipment & software for Secretary	0.00
	Online conferencing (Zoom)	0.00
	Online processing of subscriptions	0.00
	Other sundries	6,665.65
	Total	6,801.35

Assets and liabilities

	Analysis	2023	2022
5 Investments	Yorkshire Building Society	85,000.00	85,000.00
	Coventry Building Society	115,000.00	445,000.00
	Virgin Bank PLC	85,000.00	85,000.00
	Scottish Building Society	0.00	0.00
	Shawbrook Bank Ltd	85,000.00	85,000.00
	Shawbrook Bank Ltd (Fixed rate)	85,935.00	85,000.00
	Total	455,935.00	785,000.00
6 Debtors and prepayments	Gift aid reclaim	1,871.32	1,075.72
	Interest receivable	5,875.00	9,371.67
	Prepaid expenses	0.00	0.00
	Total	7,746.32	10,447.40
7 Creditors	Deferred income – prepaid subscriptions	2,185.15	3,607.45
	Accrued expenses	10,668.00	17,819.24
	Total	13,482.69	21,426.69

Prepaid subscriptions at 31st December 2023 comprised £10,565.

Additional disclosure

	Analysis	2023	2022
8 Restricted funds	STECs Research Fund balance b/f	812.97	812.97
	Movements in the year	0.00	0.00
	Total balance at 31st December 2022	812.97	812.97

STECs Research Fund – this represents donations and money raised from events to be applied to research into Scottie health problems. There was no active fund raising or expenditure in 2023 or 2022.

9 Policy on reserves and funds raising

This policy remains unchanged. The current objective is that all expenditure for the year should be covered by income (before legacies). The trustees acknowledge that they have not met this objective in 2023 and there was a deficit amount of £87,514.04 before factoring in legacies (2022 deficit of £76,717.89).

The receipt of legacies is impossible to predict and is outside of the Charity's control. Therefore, legacies cannot be relied upon as a regular source of funding with any degree of certainty. Any

legacies are deposited in low risk Building Societies or Bank accounts to generate additional income. The additional income arising (interest receivable) is then applied to fund the charitable activities.

The trustees consider it extremely important not to become financially complacent and therefore the Charity will actively continue to fund raise to ensure that it has sufficient reserves to (1) help those less fortunate Scotties in need of care and (2) provide a contingency to cover any unforeseen exceptional costs or reduction in income.

**Report to the members of the Scottish Terrier Emergency Care Scheme
Accounts for the year ended 31st December 2023**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2021 (the Charities Act) and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act; and
- to state whether any particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commission. 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 no opinion is given as to whether the accounts present a 'true and fair' view.

Independent examiner's statement

In connection with my examination, no matters have come to my attention 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
- to accounts did not comply with the applicable requirements concerning the form and content of accounts set out in 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 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.

Signature	Name, Position & Address	Date
<i>Mathew Forshaw</i>	M T Forshaw BA FCA, Director Xeinadin Citygate, Longridge Road Preston PR2 5BQ	10 / 05 / 2024

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	Garden Party ticket sales	4,579.15	0.00
	Summer and Christmas draws	0.00	2,722.52
	Total	22,543.00	10,727.30
3c Charitable activities	Dog adoption fees	13,840.00	6,645.00
	Total	13,880.00	6,645.00
3d Investment income	Building Society interest	6,703.36	5,735.41
	Bank interest	0.00	157.57
	Total	6,703.36	5,892.98

Additional notes

Sale of Scottie merchandise

The income from Events also includes the sale of Scottie merchandise. The net contribution from the sale of Scottie merchandise is:

	2023	2022
Direct sales (note 3b)	8,159.65	7,677.98
Sales included in income from Events	0.00	0.00
Total adjusted sales	8,159.65	7,677.98
Cost of stock sold (note 4b)	(4,194.86)	(3,488.71)
Net contribution	3,963.79	4,189.27

Gift Aid

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	Postage	3,230.89	2,042.26
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	Travel & Subsistence	6,461.00	2,153.30
	Bank charges	101.50	100.00
	Accountancy	2,220.00	1,800.00
	Expenses reimbursed	0.00	2,739.38
	Total	25,965.19	23,867.78
4b Fund raising	Stock purchases	4,194.86	3,488.71
	Events and raffle prizes	2,465.40	680.90
	Sale postage and distribution costs	5,847.45	2,889.39
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Additional notes

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	Website costs & corporate building	0.00
	AGM meeting room hire	45.00
	Trustee travel expenses (see note 4e)	0.00
	Independent examination of accounts	0.00
	Floral tributes	70.70
	IT equipment & software for Secretary	0.00
	Online conferencing (Zoom)	0.00
	Online processing of subscriptions	0.00
	Other sundries	6,665.65
	Total	6,801.35

Assets and liabilities

	Analysis	2023	2022
5 Investments	Yorkshire Building Society	85,000.00	85,000.00
	Coventry Building Society	115,000.00	445,000.00
	Virgin Bank PLC	85,000.00	85,000.00
	Scottish Building Society	0.00	0.00
	Shawbrook Bank Ltd	85,000.00	85,000.00
	Shawbrook Bank Ltd (Fixed rate)	85,935.00	85,000.00
	Total	455,935.00	785,000.00
6 Debtors and prepayments	Gift aid reclaim	1,871.32	1,075.72
	Interest receivable	5,875.00	9,371.67
	Prepaid expenses	0.00	0.00
	Total	7,746.32	10,447.40
7 Creditors	Deferred income – prepaid subscriptions	2,185.15	3,607.45
	Accrued expenses	10,668.00	17,819.24
	Total	13,482.69	21,426.69

Prepaid subscriptions at 31st December 2023 comprised £10,565.

Additional disclosure

	Analysis	2023	2022
8 Restricted funds	STECs Research Fund balance b/f	812.97	812.97
	Movements in the year	0.00	0.00
	Total balance at 31st December 2022	812.97	812.97

STECs Research Fund – this represents donations and money raised from events to be applied to research into Scottie health problems. There was no active fund raising or expenditure in 2023 or 2022.

9 Policy on reserves and funds raising

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- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act; and
- to state whether any particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commission. 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 no opinion is given as to whether the accounts present a 'true and fair' view.

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Signature	Name, Position & Address	Date
<i>Mathew Forshaw</i>	M T Forshaw BA FCA, Director Xeinadin Citygate, Longridge Road Preston PR2 5BQ	10 / 05 / 2024

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Current assets					
Stock for resales		4,729.25	0.00	4,729.25	8,924.11
Debtors & prepayments	6	7,746.33	0.00	7,746.33	10,447.39
Cash at bank		412,622.30	812.97	413,435.27	10,798.23
Total current assets		425,097.88	0.00	425,910.85	30,982.70
Creditors & accruals	7	(13,482.69)	(0.00)	(13,482.69)	(21,426.69)
Net assets		867,550.19	812.97	794,556.01	793,556.05
Funds brought forward		792,930.08	812.97	793,743.05	854,623.41
Movement in the year	9	74,620.11	0.00	74,620.11	(60,880.36)
Funds carried forward		867,550.19	812.97	868,363.16	793,743.05

The accounts were approved by the members of STECS at the Annual General Meeting held on [insert date]. Signed on behalf of STECS:

Signature	Name & Position	Date
	Elaine Core Secretary	10 / 05 / 2024

Note 1 Basis of Preparation

1a Basis of accounting

The accounts have been prepared on an accruals basis and historic costs in accordance with:

- The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019.
- Accounting Standards.

1b Change in basis of accounting

In 2008 the basis accounting was changed from cash accounting to an accruals basis as income in that year exceeded £100,000.

Note 2 Accounting policies

Membership subscriptions	The membership year runs from 1 st January to 31 st December. The annual subscription is £12 for single members and £15 for joint members. Annual membership subscriptions are due before or on 1 st January. Subscriptions prepaid for 2024 and beyond, as at 31 st December 2023, are included in the balance sheet as deferred income. New members joining after 30 th June receive the remainder of the first calendar year for free.
Gift Aid	Tax reclaims on donations and membership subscriptions are included in the accounts at the same time as the money to which they relate was received by the charity.
Dog adoption fees	Dog adoption fees represent payments from new owners in consideration for the adoption of a dog. The proportion of any fee received in excess of the minimum requested are accounted for as general donations (voluntary income). The minimum donation rates are dependent on the age and health of the dog.
Investment income	Investment income represents the interest arising on funds deposited in the building societies or bank deposit accounts. Income for the year includes interest accrued but not paid to account as at 31 st December 2023
Volunteer help	The Charity has no paid employees. All help is on an unpaid voluntary basis. The notional value of voluntary help received by the charity is not included in the accounts.

Capitalisation of assets	The de-minimum cost for capitalising assets is £1,500. At 31 st December 2023 the Charity had not purchased any assets in excess of this cost.
Sales and stock for resale	Sales are shown net of payment card commission. Stock for resale is Scottie merchandise for resale either through the sales and marketing department or at events. It is valued at the lower or cost or market value.

Note 3 Analysis of incoming resources

	Analysis	2023	2022
3a Voluntary Income	Donations	14,337.17	3,308.86
	Membership subscriptions	6,852.42	10,565.69
	Gift aid	795.60	1,048.37
	Legacies	162,134.15	15,837.53
	Total	184,119.34	30,760.45
3b Fund raising	Direct sale of Scottie merchandise	8,159.65	7,677.98
	Events	9,804.50	326.80
	Garden Party ticket sales	4,579.15	0.00
	Summer and Christmas draws	0.00	2,722.52
	Total	22,543.00	10,727.30
3c Charitable activities	Dog adoption fees	13,840.00	6,645.00
	Total	13,880.00	6,645.00
3d Investment income	Building Society interest	6,703.36	5,735.41
	Bank interest	0.00	157.57
	Total	6,703.36	5,892.98

Additional notes

Sale of Scottie merchandise

The income from Events also includes the sale of Scottie merchandise. The net contribution from the sale of Scottie merchandise is:

	2023	2022
Direct sales (note 3b)	8,159.65	7,677.98
Sales included in income from Events	0.00	0.00
Total adjusted sales	8,159.65	7,677.98
Cost of stock sold (note 4b)	(4,194.86)	(3,488.71)
Net contribution	3,963.79	4,189.27

Gift Aid

At 31st December 2023 the percentage of UK members signed up for Gift Aid was 41.6% compared to 56.4% at 31st December 2022.

Note 4 Analysis of resources expended

	Analysis	2023	2022
4a Administration	Stationery and printing of newsletter	4,761.14	6,280.98
	Postage	3,230.89	2,042.26
	Sundry expenses (see note 4d)	6,801.35	6,156.77
	Liability insurance	2,389.31	2,595.09
	Travel & Subsistence	6,461.00	2,153.30
	Bank charges	101.50	100.00
	Accountancy	2,220.00	1,800.00
	Expenses reimbursed	0.00	2,739.38
	Total	25,965.19	23,867.78
4b Fund raising	Stock purchases	4,194.86	3,488.71
	Events and raffle prizes	2,465.40	680.90
	Sale postage and distribution costs	5,847.45	2,889.39
	Total	12,507.71	7,059.00
4c Charitable activities	Veterinary fees	88,343.41	69,967.86
	Petrol and transport	7,269.83	3,772.00
	Kennelling and board	4,348.47	9,439.45
	Other rescue expenses & microchipping	13,791.28	0.00
	Dog purchases and donations	360.00	800.00
	Total	114,112.99	83,979.31

Additional notes

	2023	2022
4d Sundry expenses	Lottery licence	20.00
	Website costs & corporate building	0.00
	AGM meeting room hire	45.00
	Trustee travel expenses (see note 4e)	0.00
	Independent examination of accounts	0.00
	Floral tributes	70.70
	IT equipment & software for Secretary	0.00
	Online conferencing (Zoom)	0.00
	Online processing of subscriptions	0.00
	Other sundries	6,665.65
	Total	6,801.35

Assets and liabilities

	Analysis	2023	2022
5 Investments	Yorkshire Building Society	85,000.00	85,000.00
	Coventry Building Society	115,000.00	445,000.00
	Virgin Bank PLC	85,000.00	85,000.00
	Scottish Building Society	0.00	0.00
	Shawbrook Bank Ltd	85,000.00	85,000.00
	Shawbrook Bank Ltd (Fixed rate)	85,935.00	85,000.00
	Total	455,935.00	785,000.00
6 Debtors and prepayments	Gift aid reclaim	1,871.32	1,075.72
	Interest receivable	5,875.00	9,371.67
	Prepaid expenses	0.00	0.00
	Total	7,746.32	10,447.40
7 Creditors	Deferred income – prepaid subscriptions	2,185.15	3,607.45
	Accrued expenses	10,668.00	17,819.24
	Total	13,482.69	21,426.69

Prepaid subscriptions at 31st December 2023 comprised £10,565.

Additional disclosure

	Analysis	2023	2022
8 Restricted funds	STECs Research Fund balance b/f	812.97	812.97
	Movements in the year	0.00	0.00
	Total balance at 31st December 2022	812.97	812.97

STECs Research Fund – this represents donations and money raised from events to be applied to research into Scottie health problems. There was no active fund raising or expenditure in 2023 or 2022.

9 Policy on reserves and funds raising

This policy remains unchanged. The current objective is that all expenditure for the year should be covered by income (before legacies). The trustees acknowledge that they have not met this objective in 2023 and there was a deficit amount of £87,514.04 before factoring in legacies (2022 deficit of £76,717.89).

The receipt of legacies is impossible to predict and is outside of the Charity's control. Therefore, legacies cannot be relied upon as a regular source of funding with any degree of certainty. Any

legacies are deposited in low risk Building Societies or Bank accounts to generate additional income. The additional income arising (interest receivable) is then applied to fund the charitable activities.

The trustees consider it extremely important not to become financially complacent and therefore the Charity will actively continue to fund raise to ensure that it has sufficient reserves to (1) help those less fortunate Scotties in need of care and (2) provide a contingency to cover any unforeseen exceptional costs or reduction in income.

**Report to the members of the Scottish Terrier Emergency Care Scheme
Accounts for the year ended 31st December 2023**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2021 (the Charities Act) and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act; and
- to state whether any particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commission. 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 no opinion is given as to whether the accounts present a 'true and fair' view.

Independent examiner's statement

In connection with my examination, no matters have come to my attention 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
- to accounts did not comply with the applicable requirements concerning the form and content of accounts set out in 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 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.

Signature	Name, Position & Address	Date
<i>Mathew Forshaw</i>	M T Forshaw BA FCA, Director Xeinadin Citygate, Longridge Road Preston PR2 5BQ	10 / 05 / 2024