

# The Ladybird Development Group

Scotland · Charity number SC012779

## Details

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Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	1987-05-27
Register	<a href="#">View on the OSCR register</a>

## Contact

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**Address** Ladybird Development Group  
St Gerardine School  
St Gerardines Rd  
Lossiemouth  
Moray  
IV31 6JX

**Website** [www.ladybird.org.uk](http://www.ladybird.org.uk)

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of education', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

**What the charity does:** To offer care and support to children aged from 0-5years who require additional support, due to being disadvantaged through disability or illness. The centre employs 12 part time staff to offer 1:1 keyworker support to further the development of 16 children each week with additional support needs, including physical, sensory and learning impairments.

**Beneficiaries:** 'Children or young people', 'People with disabilities or health problems'

**Objectives:** 4.1 The advancement of education Children are referred by a Health Professional or Social Worker who has concerns about their development. The organisation aims to enhance the learning experiences of children with Additional Support Needs (medical, physical, sensory, and learning difficulties), by offering 1:1 support by qualified and experienced staff. Learning outcomes are based on Birth to Three and Curriculum for Excellence guidelines. 4.2 The relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage (including relief given by the provision of accommodation or care). Children are referred by a Health Professional or Social Worker who has concerns about their development. The organisation aims to enhance the learning experiences of children with Additional Support Needs (medical, physical, sensory, and learning difficulties), by offering 1:1 support by qualified and experienced staff. In addition, therapeutic activities are arranged for children with physical challenges, and sensory activities for those with sensory impairments. Parents and families receive respite while children

attend the centre (during school term time). A transport service is available for local children who require it.

## Geography

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- **Main operating location:** Moray
- **Geographical spread:** Wider, but within one local authority area

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-08-31	£244,855	£159,480	-	12
2024-08-31	£176,842	£136,389	-	10
2023-08-31	£131,882	£127,986	-	11
2022-08-31	£105,782	£138,530	-	10
2021-08-31	£135,568	£133,104	-	10

**The Ladybird Development Group**

Scotland - Charity number SC012779

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# Accounts

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**APPENDIX 1**



Scottish Charity Regulator

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	09	2024	To	31	08	2025

**Reference and administration details**

<b>Charity name</b>	Ladybird Development Group
<b>Other names charity is known by</b>	
<b>Registered charity number</b>	SC012779
<b>Charity's principal address</b>	

**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

The centre was established in 1985 and was recognised as a Scottish charity in May 1987. It is administered in accordance with the terms of the Constitution, by a management committee consisting of four main office bearers.  
In March 2016, the centre changed legal status to SCIO, with a new Constitution drawn up.

Trustee recruitment and appointment

Office Bearers are appointed and removed in accordance with the Constitution in agreement with the existing office-bearers.

## Objectives and activities

Charitable purposes

To offer care and support to children aged from 0-5years who require additional support, due to being disadvantaged through disability or ill-health.

Summary of the main activities in relation to these objects

The centre employs 12 part time staff to offer one to one keyworker support to further the development of 17 children each week with additional support needs, including physical, sensory and learning impairments.

## APPENDIX 1

### Achievements and performance

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

- 17 children and their families have benefitted from the service
- 12 staff have received training in various skills to enhance the quality of care offered to children and families
- Curriculum for Excellence adapted to suit the individual needs of each child
- Minibus provided by The Variety Club, continues to be used to transport children to and from home and to take them on therapy and social outings.
- We have had regular trips to a local swimming pool, and also to soft play, Christmas displays, playparks, beach, woodland walks, shops, cafes etc.
- Grant applications to the National Lottery Fund, BBC Children in Need, The Adam Family Foundation and The Hugh Fraser Foundation were successful, and grants were awarded from all until 2026.
- We continue to operate 9 sessions a week in order to cope with increasing demand for places and will continue while demand requires.
- Good progress has been made in becoming a Total Communication Centre. A member of staff has provided training sessions for groups of parents and continues to offer sessions as and when required.

### Financial review

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

Reserves are used to help secure long-term of the centre, and to cover any unexpected events or situations that may arise.

#### Details of any deficit

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



## APPENDIX 1

### Other optional information

### Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

<b>Signature(s)</b> <i>OSCR will accept digital or typed signatures</i>		
<b>Full name(s)</b>		
<b>Position (e.g. Chair)</b>	Vice-Chairperson	
<b>Date</b>	02/12/25	

SC012779



## Receipts and payments accounts

<b>For the period from</b>	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	09	2024		31	08	2025

### Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations	25,277	16,188			41,465	25,687
Legacies					-	
Grants	154,928	46,965			201,893	148,985
Receipts from fundraising activities	401				401	1,645
Gross trading receipts					-	
Income from investments other than land and buildings	1,096				1,096	525
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
<b>A1 Sub total</b>	<b>181,702</b>	<b>63,153</b>	<b>-</b>	<b>-</b>	<b>244,855</b>	<b>176,842</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>181,702</b>	<b>63,153</b>	<b>-</b>	<b>-</b>	<b>244,855</b>	<b>176,842</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	386				386	304
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	114,538	44,555			159,093	136,085
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
<b>A3 Sub total</b>	<b>114,924</b>	<b>44,555</b>	<b>-</b>	<b>-</b>	<b>159,479</b>	<b>136,389</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>114,924</b>	<b>44,555</b>	<b>-</b>	<b>-</b>	<b>159,479</b>	<b>136,389</b>
<b>Net receipts / (payments)</b>	<b>66,778</b>	<b>18,598</b>	<b>-</b>	<b>-</b>	<b>85,376</b>	<b>40,453</b>
<b>A5 Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>66,778</b>	<b>18,598</b>	<b>-</b>	<b>-</b>	<b>85,376</b>	<b>40,453</b>

**Section B Statement of balances**

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	55,892	63,153			119,045	31,627
	Surplus / (deficit) shown on receipts and payments account	82,965				82,965	40,453
						-	
						-	
	<b>Cash and bank balances at end of year</b>	<b>138,857</b>	<b>63,153</b>	<b>-</b>	<b>-</b>	<b>202,010</b>	<b>72,080</b>
	(Agree balances with receipts and payments account(s))	16,187	- 18,598	-	-	- 2,411	-

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

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

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

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

Signed by one or two trustees on behalf of all the trustees	Signature*	Print Name	Date of approval
			#####

**Section C Notes to the Accounts**

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

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**C2 Grants**

Type of activity or project supported	Individual / institution	Number of grants made	£
<b>Total</b>			-

**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)	
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**C3b Trustee remuneration - details**

Authority under which paid	£

**C4a Trustee expenses**

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
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**C4b Trustee expenses - details**

	Number of trustees	£

**C5 Transactions with trustees and connected persons**

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

**C6 Other information**

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**Additional analysis (1)**

**Analysis of receipts and payments**

**1 Donations**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
	25,678	16,188			41,866	25,687
					-	
					-	
<b>Total</b>	<b>25,678</b>	<b>16,188</b>	<b>-</b>	<b>-</b>	<b>41,866</b>	<b>25,687</b>
	reference	-	-	-	reference	-

**2 Grants**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Moray Council	151,358		151,358	105,764
Funders		46,965	46,965	38,491
Fees	3,570		3,570	4,730
			-	
<b>Total</b>	<b>154,928</b>	<b>46,965</b>	<b>201,893</b>	<b>148,985</b>
	-	-	-	-

**3 Gross receipts from other charitable activities**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Fundraising	401				401	1,645
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	<b>401</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>401</b>	<b>1,645</b>
	reference error	-	-	-	reference error	reference error

**4 Payments relating directly to charitable activities**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
	114,924	44,555			159,479	136,085
					-	
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	<b>114,924</b>	<b>44,555</b>	<b>-</b>	<b>-</b>	<b>159,479</b>	<b>136,085</b>
	reference error	-	-	-	reference error	-

**Additional analysis (2)**

**5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations	25,277				25,277	15,687
Legacies					-	
Grants	154,928				154,928	110,494
Receipts from fundraising activities	401				401	1,645
Gross trading receipts					-	
Income from investments other than land and buildings	1,096				1,096	525
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	<b>181,702</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>181,702</b>	<b>128,351</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>181,702</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>181,702</b>	<b>128,351</b>
<b>Payments</b>						
Expenses for fundraising activities	386				386	304
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	114,538				114,538	97,594
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>	<b>114,924</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>114,924</b>	<b>97,898</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>114,924</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>114,924</b>	<b>97,898</b>
<b>Net receipts / (payments)</b>	<b>66,778</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>66,778</b>	<b>30,453</b>
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>66,778</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>66,778</b>	<b>30,453</b>

Nature and purpose of funds

**Ladybird Development Group SCIO**  
**Profit and Loss Account for the year ended 31 August 2025**

<u>Income</u>	12 months to 31 August 2025			12 months to 31 August 2024		
	Restricted £	Unrestricted £	Total £	Restricted £	Unrestricted £	Total £
Moray Council		151,358.33	151,358.33		105,764.20	105,764.20
Hugh Fraser Foundation	5,000.00		5,000.00	5,000.00		5,000.00
Adam Family	2,500.00		2,500.00	2,500.00		2,500.00
Committee Fund Raising		401.37	401.37		1,645.01	1,645.01
Bank Interest		1,096.12	1,096.12		524.67	524.67
Local Donations		25,276.65	25,276.65		15,687.15	15,687.15
Fees		3,569.50	3,569.50		4,730.00	4,730.00
Children in Need	21,791.20		21,791.20		14,068.80	14,068.80
Sale of Books & Cards		0.00	0.00		0.00	0.00
National Lottery	17,674.00		17,674.00		16,922.00	16,922.00
Ring Fenced Funds	16,188.00		16,188.00	10,000.00		10,000.00
<b>Total Income</b>	<b>63,153.20</b>	<b>181,701.97</b>	<b>244,855.17</b>	<b>10,000.00</b>	<b>166,841.83</b>	<b>176,841.83</b>
<u>Expenses</u>	Restricted £	Unrestricted £	Total £	Restricted £	Unrestricted £	Total £
Water, Heat & Light		0.00	0.00		0.00	0.00
Wages inc PAYE & NIC	44,555.20	97,858.39	142,413.59		125,140.95	125,140.95
Equipment		4,841.10	4,841.10		2,068.80	2,068.80
Postage & telephone		1,154.22	1,154.22		1,490.96	1,490.96
Transport		2,408.29	2,408.29		2,071.87	2,071.87
Training		1,471.40	1,471.40		350.00	350.00
Advertising & Printing		386.16	386.16		304.20	304.20
Christmas Presents		54.94	54.94		366.50	366.50
Audits & Accounts		534.00	534.00		765.60	765.60
Stationery		116.67	116.67		826.06	826.06
Consumables		1,915.33	1,915.33		1,112.96	1,112.96
Repairs		225.20	225.20		230.40	230.40
Insurance		1,425.16	1,425.16		1,354.83	1,354.83
Outings		2,533.76	2,533.76		140.95	140.95
Inspections		0.00	0.00		165.00	165.00
National Lottery		0.00	0.00		0.00	0.00
<b>Total Expenses</b>	<b>44,555.20</b>	<b>114,924.62</b>	<b>159,479.82</b>	<b>0.00</b>	<b>136,389.08</b>	<b>136,389.08</b>
<b>Surplus/(Deficit) for the year</b>	<b>18,598.00</b>	<b>66,777.35</b>	<b>85,375.35</b>	<b>10,000.00</b>	<b>30,452.75</b>	<b>40,452.75</b>

Notes

**1. Income and Expenditure Account for on an Accruals Basis**

As at 31 August 2025 and 31 August 2024 accruals have been made for PAYE/NIC and Pension Contributions.

**2. Restricted Funds**

Not all funds of Ladybird Development Group are Unrestricted funds. Grant funding from Children In need, The National Lottery and the Hugh Fraser Foundation is restricted for staffing costs to support children under three years of age only. Adam Family Foundation funding is to be used towards minibus and associated costs only. A anonymous donation was given towards the restricted purpose of purchasing a new vehicle.

Approved by the Trustees on 18/11 2025 and signed on their behalf by:

  
Chairman and Trustee

**Ladybird Development Group SCIO  
Balance Sheet as at 31 August 2025**

	As at 31 August 2025 £		As at 31 August 2024 £
<b><u>Current Assets</u></b>			<b><u>Current Assets</u></b>
Bank Deposits	163,419.48		81,323.36
Current Account	5,449.50		2,543.96
Petty Cash	0.00		0.00
<b><u>Total Current Assets</u></b>	<b>168,868.98</b>		<b>83,867.32</b>
<b><u>Current Liabilities</u></b>			<b><u>Current Liabilities</u></b>
Taxation (PAYE)	629.30		1,107.74
Wages (pensions)	784.31		679.56
<b><u>Total Current Liabilities</u></b>	<b>1,413.61</b>		<b>1,787.30</b>
<b><u>Net Assets</u></b>	<b>167,455.37</b>		<b>82,080.02</b>
	<b>As at 31 August 2025</b>		<b>As at 31 August 2024</b>
	£		£
<b><u>Reserves</u></b>			<b><u>Reserves</u></b>
<b><u>General funds</u></b>			<b><u>General funds</u></b>
Opening balances	72,080.02		41,627.27
Surplus/(Deficit) for the year	66,777.35		30,452.75
<b><u>Closing balances</u></b>	<b>138,857.37</b>		<b>72,080.02</b>
<b><u>Restricted Funds</u></b>			<b><u>Restricted Funds</u></b>
Opening balances	10,000.00		0.00
Surplus/(Deficit) for the year	18,598.00		10,000.00
<b><u>Closing balances</u></b>	<b>28,598.00</b>		<b>10,000.00</b>
<b><u>Total Reserves</u></b>	<b>167,455.37</b>		<b>82,080.02</b>

**Restricted Funds:** Grant funding from Children In need, The National Lottery and the Hugh Fraser Foundation is restricted for staffing costs to support children under three years of age only. Adam Family Foundation funding is to be used towards minibus and associated costs only. A anonymous donation was given towards the restricted purpose of purchasing a new

Approved by the Trustees on 18/11.....2025 and signed on their behalf by:



Chairman and Trustees

APPENDIX 3



		Independent examiner's report on the accounts <span style="float: right;">v2</span>					
Report to the trustees/members of	Charity name	LADYBIRD DEVELOPMENT GROUP					
	Registered charity number	SC 012779					
On the accounts of the charity for the period	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	09	2024		31	08	2025
Set out on pages	1-2					<small>(remember to include the page numbers of additional sheets)</small>	
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 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning 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 view given by the accounts.						
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <p>1. which gives me reasonable cause to believe that in any material respect the requirements:</p> <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> <p>have not been met, or</p> <p>2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached</p>						
Signed**:	[Redacted Signature]						5/10/25
Name:	[Redacted Name]						
Relevant professional qualification(s) or body (if any):	ICAS						
Address:	[Redacted Address]						

\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

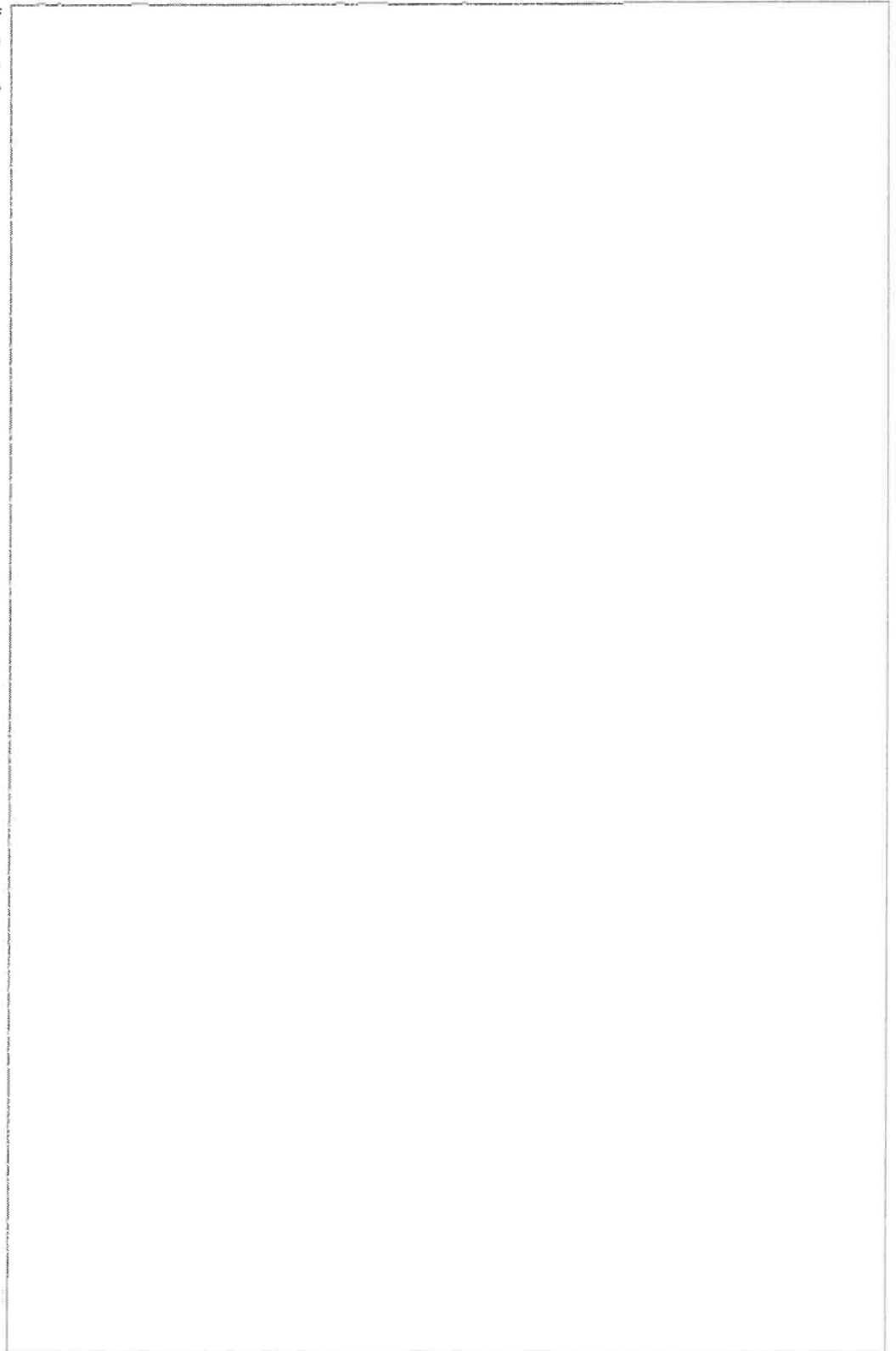
\*\* OSCR will accept digital or typed signatures

## 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**



## **Independent Examiner's Report to the Trustees of Ladybird Development Group SCIO**

I report on the accounts of the charity for the year ended 31 August 2025 which are set out on pages 1 and 2

### **Respective responsibilities of the trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 view given by the accounts.

### **Independent examiner's statement**

In the course of my examination, no matter has come to my attention

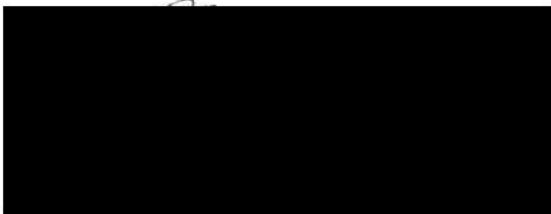
1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(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.



05-Oct-25