

The Church of Scotland
Blairgowrie Parish Church of Scotland

2025

RECEIPTS AND PAYMENTS ACCOUNTS

Congregation No: 271603

Charity No: SC033757

Reference and Administrative Information

Charity Name: Blairgowrie Parish Church of Scotland

Charity Registration Number: SC033757

Congregation Reference No: 271603

Contact Address: The Manse
Upper David Street
Blairgowrie
PH10 6HB

Trustees Principal Office-bearers

Minister: Vacant Rev. Michael McMullin as of 23rd April 2026

Interim Moderator Rev. Brian Dingwall

Session Clerk Mr Clifford Cooke

Church Treasurer: Mr Bob Strachan

Elders - Members of the Kirk Session

Ruth Brand	Beth Cameron	Margaret Conroy
Clifford Cooke	Dorothea Cooke	Bruce Dow
Susan Edwards	Marjorie Ferguson	Sandra Fleming
Anna Graham	Isobel Harper	David Howat
Pamela Howat	Connie Irvine	Colleen Joslin
Brenda Kerr	Mary Macdonald	Roger Mackey
Kenneth Mackay	Mary Mackay	Philip Murrie
Margaret Nicoll	Nancy Richardson	Alexander Shaw
Charles Smith	Elinor Smith	Sheila Watkins

The following retired as Trustees during the period and the Kirk Session is most grateful for their support and contribution as Trustees :-

Alexander Ferguson	Resigned 26th March 2025
Alexander Easton	Resigned 27th August 2025
Martha Easton	Resigned 27th August 2025
James Gibb	Resigned 26th November 2025
Isabelle Howes	Stepped down 26th November 2025

Independent Examiner

Azets
5 Whitefriars Crescent
Perth
PH2 0PA

Bankers

Bank of Scotland
51 High Street
Blairgowrie
PH10 6DA

Trustees' Annual Report

Year ended 31 December 2025

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Deed of Constitution (Unitary Form).

Recruitment and Appointment of Trustees

The Kirk Session members are the Elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

Organisational Structure

The congregation is a registered charity, number SC033757 and is administered in accordance with the terms of the Unitary Constitution (*quoad omnia*) and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

The Rev. Benjamin Abeledo was the Minister until his retirement in August 2024. The Rev. Brian Dingwall currently serves as locum and Interim Moderator to the congregation who greatly appreciate his diligence and enthusiasm.

Members of the Kirk Session are the charity trustees. The Minister/Interim Moderator is the chairman. The Kirk Session consists of the Minister and the active Elders of the church. The Kirk Session, which meets at least four times a year, is responsible for spiritual affairs within the church. Under the Unitary Constitution, the Session members became the sole trustees from 1st October 2023.

Under the Unitary Constitution, the following Working Groups operate under, and report to, the Kirk Session.

Leadership Group

Worship

Mission & Outreach

Pastoral Care

Communication

Fabric

Finance & Stewardship

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church, it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

The Activities of the Church revolve around services of worship and include JAM Club (primary school aged holiday club), Messy Church, Early Morning Cafe Worship, Bible Study and Prayer Groups, Social Club, Craft Group and Guild.

Services of worship in Blairgowrie Parish Church are aimed to meet the needs of the different age groups in our community, both members of the congregation and their families and those who come seeking some form of spirituality in their lives.

The worship moves out into the community in our pastoral care for our housebound folk and members in times of crisis and goes out to the whole community in the town to offer services for funerals and weddings, whether those in need of these services are church members or not. Outdoor worship services are held in the town centre at Easter and Christmas, and are well attended. Our Pastoral Care Group is active and regularly reviews its visits and revises who is supported. The Mission & Outreach Working group has actively pursued opportunities for our fellowship to be highlighted at community events including the monthly Farmers' Market. The Communications Group produces the weekly pew leaflets, the worship slides and coordinates written leaflets and the church newsletter. It also contributes to our social media and has led on the Audio-Visual project which will come to fruition in spring 2026. Members of the congregation and beyond successfully raised the funds for this work which will increase our capacity to reach others, both within and out-with the church building. The Fabric Group has devoted much time to the care of the Manse during our vacancy and have led on planned improvements (c. £10,000) to the exterior and interior. Further works to raise the EPC band to "C" is now planned.

The JAM Club and Messy Church leaders use a variety of activities and materials for Christian education. The aim is to equip young people to take their place in our community with the backing of a Christian ethos, giving them roots in our family of faith. Messy Church meets very regularly and planning for the Easter 2026 JAM Club is underway.

Both the Guild and the Social Club, in addition to their traditional activities, devote much time and energy to fund raising for various charities. The Guild now includes members from Rattray Church and continues to strongly support a wide range of church activities such as the national "Doors Open" weekend. The Craft Group continues to provide warmth, friendship and fellowship through a shared interest in crafting - for both church and community attendees.

Through the creation of our Parish Profile, a process of reflection on our aims and objectives was undertaken with a view to developing a new, shared vision for the church family, based in the local community. The Working Groups continue to play a leading role in this work as we await the arrival of our the minister who has been elected to serve in Blairgowrie.

Trustees' Annual Report (cont)

Year ended 31 December 2025

Achievements and Performance

During our vacancy attendance at Sunday worship has overall held steady with those now attending impacted by the significant number of members who have died this year.

Advent, Christmas, Easter and family and children's services were held this year with good numbers in attendance. A significant number of non-members were present. The local primary school again held its end-of-term services in the church, with some ministry being further developed in the school itself. Annually, our minister leads the community worship at the Remembrance Services in the Wellmeadow which attracts local organisations and a large number of the local community.

We regularly update our website which includes many resources including a regular pastoral letter, a bi-monthly prayer diary and links to other external Christian materials. A video recording of the service is posted weekly online. This resource is well used by members and others in the local community and beyond. In addition, our Facebook page highlights events and the weekly order of service and Sunday worship videos. The church newsletter continues to be published three times a year and the church contributes to the local community magazine.

The minister/locum minister is available for pastoral support and funerals of which there were fourteen, with the families of eleven deceased members choosing not to hold a church funeral. There were three infant baptisms, one wedding blessing and one wedding in 2025.

The number and range of community hall users has remained high with the halls almost at full capacity each week. This year the congregation has supported the work of Christian Aid, and a range of local community charities and national church causes. Church membership stands at 458 (plus 8 adherents), with those who no longer live in the Parish and those for whom we have no current address, being removed from the roll. There were 30 deaths (of members and the wider parish). Two members left by Certificate of Transference, and two were admitted by Certificate of Transference.

Financial Review

The accounts have been prepared on a Receipts and Payments basis.

This year saw a substantial increase in overall income. Total givings rose slightly from £67,898 to £68,563. It is encouraging to note that Open Plate givings continue to increase, rising by £1,866 during the year.

The most significant increase in income, however, came from donations, which rose by £32,860. This increase largely reflects the final fundraising push for the new A/V system. Through the combined efforts of the congregation, supported by a Gift Day, the target appears to have been successfully reached. This was assisted by three particularly generous donations: one of £10,000 and two of £5,000.

Income from hall lettings, another important source of revenue, fell slightly from £7,315 to £6,647.

After a reduction in expenditure last year, overall costs have increased as expected. Church repairs and maintenance rose from £1,800 to £11,400. With the Manse vacant during the year, the opportunity was taken to carry out refurbishment work, accounting for approximately £10,150 of this expenditure, with further costs anticipated in the coming year.

Most other expense categories saw modest increases, while energy costs remained broadly static at £12,900.

At the year end, the congregation held £48,755 on deposit with the Bank of Scotland, together with investments in the Investors Trust Growth Fund valued at £189,159. It should be noted that £50,000 of these funds is already designated for the A/V system, and a further £10,000–£12,000 is expected to be required to complete the Manse refurbishment.

Trustees' Annual Report (cont)

Risk Management

The trustees have overall responsibility for systems of procedure and control over the activities of the charity. Such systems can only provide reasonable, but not absolute, assurance against errors and fraud. Within this framework the trustees have assessed the major risks to which the charity is exposed, and they are satisfied that systems are in place to mitigate the exposure to major risks

Reserves Policy.

It is the policy of the Trustees to ensure wherever possible that we always have enough funds to cover 12 months expenditure. Where surpluses are not achieved through our normal income then this at present can be covered by our reserves in 121 George street. Given a diminishing congregation and ageing buildings, we may need to draw on these reserves more often for major items of repair. When other cost out with normal expenditure occur, we may need to consider fund raising as we have done in the past.

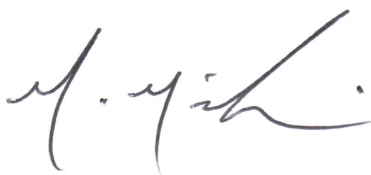
Statement of Trustees' Responsibilities

The members of the Kirk Session must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

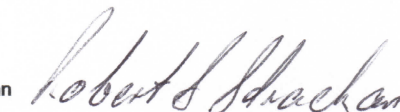
Approved by the Trustees and signed on their behalf:

Rev. Michael McMullin
Minister
date:

2/8/2026



Bob Strachan
Treasurer
Date:


2/8/26

SC033757 - Blairgowrie Parish Church

SC0033757

Receipts & Payments Accounts

From	Period start date	to	Period end date
	1/1/2025		31/12/2025

Section A Statement of Receipts & 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 £
A1 Receipts						
Church Guild income	-	3,301	-	-	3,301	-
Donations and Legacies	82,462	39,786	-	-	122,248	96,633
Charitable Activities	1,288	-	-	-	1,288	550
Other Trading Activities	6,647	-	-	-	6,647	7,315
Investments	3,861	-	-	-	3,861	4,017
Other Incoming Resources	548	-	-	-	548	853
A1 Sub total	94,807	43,087	-	-	137,894	109,368
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-	-	-	-	-	20,005
Proceeds from sale of investments	-	-	-	-	-	-
Loans taken out	-	-	-	-	-	-
Loan repayments received	-	-	-	-	-	-
A2 Sub total	-	-	-	-	-	20,005
Total receipts	94,807	43,087	-	-	137,894	129,373
A3 Payments						
Church Guild expenditure	-	2,872	-	-	2,872	-
Charitable Activities	124,931	75	-	-	125,006	110,848
A3 Sub total	124,931	2,947	-	-	127,879	110,848
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	-	-	-	-	-	-
Purchase of investments	-	-	-	-	-	-
Loans made	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-
A4 Sub total	-	-	-	-	-	-
Total payments	124,931	2,947	-	-	127,879	110,848
Net receipts/(payments)	(30,125)	40,140	-	-	10,015	18,525
A5 Transfers to/(from) funds	-	-	-	-	-	-
Surplus/(deficit) for year	(30,125)	40,140	-	-	10,015	18,525
A6 Cash funds last year end	25,318	16,039	-	-	41,357	22,832
Cash funds this year end	(4,807)	56,179	-	-	51,372	41,357

Statement of Receipts & Payments for selected funds

Prepared for SC033757 - Blairgowrie Parish Church: 1/1/2025 to 31/12/2025

	AV Fund (U)	AV System (R)	Development Fund (U)	Fabric (U)	General Fund (U)	General Purposes Deposit Fund (R)
Church Guild income						
Donations and Legacies		34,320.21			82,462.38	
Charitable Activities					1,287.83	
Other Trading Activities					6,647.00	
Investments					3,861.31	
Other Incoming Resources				20.00	528.00	
Total income and endowments		34,320.21		20.00	94,786.52	
Church Guild expenditure						
Charitable Activities				11,735.51	113,195.87	
Total expenditure				11,735.51	113,195.87	
All receipts		34,320.21		20.00	94,786.52	
All payments				11,735.51	113,195.87	
Transfers between funds						
Net movement in funds		34,320.21		-11,715.51	-18,409.35	
Total funds brought forward	1,733.53	6,141.10		-39,136.35	62,720.98	10,000.00
Total funds carried forward	1,733.53	40,461.31		-50,851.86	44,311.63	10,000.00

ses Growth Fund (R)	Guild Fund (R)	Music Fund (U)	Organ and Choir (R)	Photocopier Fund (R)	Sunday School (R)	Youth Fund (R)	Total funds
	3,301.22					5,465.76	3,301.22
						122,248.35	
						1,287.83	
						6,647.00	
						3,861.31	
						548.00	
	3,301.22					5,465.76	137,893.71
	2,872.17					2,872.17	
			75.00			125,006.38	
	2,872.17		75.00			127,878.55	
	3,301.22					5,465.76	137,893.71
	2,872.17		75.00			127,878.55	
	429.05		-75.00			5,465.76	10,015.16
	-621.15		500.00		-6.00	25.00	41,357.11
	-192.10		425.00		-6.00	25.00	51,372.27

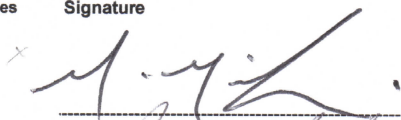
Section B Statement of Balances

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 £
B1 Cash funds	Cash and bank balances at start of year	25,318	16,039	-	-	41,357	22,832
	Surplus / (deficit) shown on receipts and payments account	(30,125)	40,140	-	-	10,015	18,525
	Derived cash balances at year end	(4,807)	56,179	-	-	51,372	41,357
	Cash/bank balances at year end					51,372	
B2 Investments	Growth Fund Deposit Fund			Unrestricted Unrestricted		Market valuation to nearest £ 189,159 5 189,164	Last year to nearest £ 175,412 5 175,417
						Total	
B3 Other assets						Current value (if available) to nearest £	Last year to nearest £
						Total	
B4 Assets retained for the charity's own use						Market valuation to nearest £	Last year to nearest £
						Total	
B5 Liabilities						Amount due to nearest £	Last year to nearest £
						Total	
B6 Contingent liabilities						Amount due (estimate) to nearest £	Last year to nearest £
						Total	

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

Signature

Print Name

Date of
approval



2/8/2026

Robert S Strachan

ROBERT S STRACHAN

2/8/2026

Section C Notes to the Accounts

C2 Grants

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

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)

X

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)

X

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

--

5 Breakdown of unrestricted funds

	AV Fund	Development Fund	Fabric	General Fund	Music Fund	Total unrestricted funds	Total unrestricted funds last period
Receipts							
Donations and Legacies	-	-	-	-	-	-	-
.. Donations	-	-	-	2,361	-	2,361	810
.. FWO Scheme	-	-	-	55,707	-	55,707	57,863
.. Gift Aid Claimed	-	-	-	14,844	-	14,844	14,963
.. Legacies	-	-	-	-	-	-	7,500
.. Offerings - Open Plate	-	-	-	9,365	-	9,365	9,096
.. Offerings - Other	-	-	-	100	-	100	715
.. Offerings - Regular	-	-	-	-	-	-	60
.. Organisations	-	-	-	85	-	85	1,273
Charitable Activities	-	-	-	-	-	-	-
.. Weddings and Funerals	-	-	-	1,288	-	1,288	550
Other Trading Activities	-	-	-	-	-	-	-
.. Hall Rental Income	-	-	-	6,647	-	6,647	7,315
Investments	-	-	-	-	-	-	-
.. Dividends & Reclaimed Tax	-	-	-	3,712	-	3,712	-
.. Interest Received	-	-	-	150	-	150	4,017
Other Incoming Resources	-	-	-	-	-	-	-
.. Donation Boxes	-	-	-	528	-	528	803
.. Fabric	-	-	20	-	-	20	50
Sub total	-	-	20	94,787	-	94,807	105,016
Receipts from asset & investment sales							
Proceeds from sale of fixed assets	-	-	-	-	-	-	20,005
Proceeds from sale of investments	-	-	-	-	-	-	-
Loans taken out	-	-	-	-	-	-	-
Loan repayments received	-	-	-	-	-	-	-
Sub total	-	-	-	-	-	-	20,005
Total receipts	-	-	20	94,787	-	94,807	125,020
Payments							
Charitable Activities	-	-	-	-	-	-	-
.. Charity Management & Administration	-	-	-	643	-	643	-
.. Church Organisation Costs	-	-	-	487	-	487	83
.. Church Running Costs	-	-	10,365	26,445	-	36,810	26,451
.. Cost of Services	-	-	-	638	-	638	3,708
.. Employee Costs	-	-	-	9,672	-	9,672	9,001
.. Giving to Grow	-	-	-	62,467	-	62,467	61,048
.. Hall & Other Buildings Running Costs	-	-	-	-	-	-	549
.. Manse Running Costs	-	-	1,371	9,943	-	11,313	1,669
.. Ministerial Expenses	-	-	-	-	-	-	1,530
.. Other Running Costs	-	-	-	336	-	336	505
.. Presbytery Dues	-	-	-	2,565	-	2,565	2,535
Sub total	-	-	11,736	113,196	-	124,931	107,079
Payments relating to asset and investment movements							
Purchases of fixed assets	-	-	-	-	-	-	-
Purchase of investments	-	-	-	-	-	-	-
Loans made	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-
Sub total	-	-	-	-	-	-	-
Total payments	-	-	11,736	113,196	-	124,931	107,079
Net receipts / (payments)	-	-	(11,716)	(18,409)	-	(30,125)	17,941
Transfers to / (from) funds	-	-	-	-	-	-	-
Surplus / (deficit) for year	-	-	(11,716)	(18,409)	-	(30,125)	17,941

Nature and purpose of funds

AV Fund: Towards the purchase of a new Audio Visual system

Development Fund: Legacies set aside for future major refurbishment

Fabric: The Trustees have set aside funds for the maintenance of the Church property

General Fund:

Music Fund: The Trustees set aside funds for the purchase of music resources for use in worship.

6 Breakdown of restricted funds

	AV System	General Purposes Deposit Fund	General Purposes Growth Fund	Guild Fund	Organ and Choir	Photocopier Fund	Sunday School	Youth Fund	Total restricted funds	Total restricted funds last period
Receipts										
Church Guild income	-	-	-	3,301	-	-	-	-	3,301	-
Donations and Legacies	-	-	-	-	-	-	-	-	-	-
. . Donations	26,064	-	-	-	-	-	-	5,466	31,529	220
. . FWO Scheme	1,380	-	-	-	-	-	-	-	1,380	-
. . Gift Aid Claimed	4,525	-	-	-	-	-	-	-	4,525	-
. . Offerings - Open Plate	1,597	-	-	-	-	-	-	-	1,597	-
. . Offerings - Other	414	-	-	-	-	-	-	-	414	224
. . Organisations	341	-	-	-	-	-	-	-	341	3,909
Sub total	34,320	-	-	3,301	-	-	-	5,466	43,087	4,353
Receipts from asset & investment sales										
Proceeds from sale of fixed assets	-	-	-	-	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-	-	-	-	-
Loans taken out	-	-	-	-	-	-	-	-	-	-
Loan repayments received	-	-	-	-	-	-	-	-	-	-
Sub total	-	-	-	-	-	-	-	-	-	-
Total receipts	34,320	-	-	3,301	-	-	-	5,466	43,087	4,353
Payments										
Church Guild expenditure	-	-	-	2,872	-	-	-	-	2,872	-
Charitable Activities	-	-	-	-	-	-	-	-	-	-
. . Church Organisation Costs	-	-	-	-	-	-	-	-	-	3,769
. . Cost of Services	-	-	-	-	75	-	-	-	75	-
Sub total	-	-	-	2,872	75	-	-	-	2,947	3,769
Payments relating to asset and investment movements										
Purchases of fixed assets	-	-	-	-	-	-	-	-	-	-
Purchase of investments	-	-	-	-	-	-	-	-	-	-
Loans made	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Sub total	-	-	-	-	-	-	-	-	-	-
Total payments	-	-	-	2,872	75	-	-	-	2,947	3,769
Net receipts / (payments)	34,320	-	-	429	(75)	-	-	5,466	40,140	584
Transfers to / (from) funds	-	-	-	-	-	-	-	-	-	-
Surplus / (deficit) for year	34,320	-	-	429	(75)	-	-	5,466	40,140	584

Nature and purpose of funds

AV System: Towards the purchase of a new Audio Visual system
 General Purposes Deposit Fund: Investments
 General Purposes Growth Fund: Investments
 Guild Fund:
 Organ and Choir: To maintain and repair organ
 Photocopier Fund:
 Sunday School:
 Youth Fund: For the benefit of youth

The Church also collected and distributed the following amounts to the below mentioned charities

	2025 £	2024 £
Christian Aid		255
Poppy Scotland		140
Churches Action Home		260
HIV		133
Riding for the Disabled	120	
Blairgowrie Freedom Coach		150
Girl Guides Blairgowrie		120
Caroline White	200	
World Day of Prayer		180
Rev. Benjamin Abeledo		1360
Alzheimers Scotland		105
Air Ambulance		180
Blairgowrie Players		140
Banana Box Trust		160
Crossreach	250	
McMillan Care	170	
Mary's Meals	163	
	740	3,183

6. Ministers Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employers contributions for National Insurance, Pension, Housing and Loan Fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of services. For the year under review the minimum stipend was £32,433 and the maximum stipend (in the fifth and subsequent years) was £39,856.

Appendix

FUNDS HELD ON BEHALF OF THE CONGREGATION BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2025	2024
	£	£
<u>Capital Account</u>		
Credit Balances held at 31 st Dec 2025 at cost	0	0
Market Value Balances at 31 st December 2025	0	0
Revenue Account		
Credit Balance at 31 st December 2025	2,302	2,205

Independent examiner's report to the Trustee's of SC033757 - Blairgowrie Parish Church

I report on the accounts of the trust for the year ended 31/12/2025

Respective responsibilities of the Trustee's and the examiner

The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general directions given by the Charity Commissioners section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

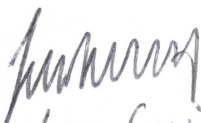
Basis of Independent Examiner's Statement

My remote examination was carried out in accordance with the 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 seeking explanations from you, as trustees, concerning 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" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with 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 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the requirements of the 2011 Act and 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.


Ian Craig CA

Signed

Dated

5/8/26

AZETS

6 WHITE FRIARS CRESCENT
PERTH

PH 2 OPA