

Scotland Loves Animation

Scotland · Charity number SC041567

Details

Status	Active
Legal form	Company (the charity is registered with Companies House)
Registered	2010-06-14
Register	View on the OSCR register

Contact

Address Scotland Loves Animation
McLellan Works
274 Sauchiehall Street
Glasgow
G2 3EH

Website www.lovesanimation.com

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education', 'the advancement of the arts, heritage, culture or science'

What the charity does: Our charity is set up around running an annual film festival focussed on animation and provides educational talks for students primarily with a particular focus on Japanese animation usually.

Beneficiaries: 'Children or young people', 'No specific group, or for the benefit of the community'

Objectives: to promote and advance for the public benefit the arts, culture and education, and, in particular, to promote and encourage the art of animation and related art forms and to promote knowledge, understanding and appreciation of the art of animation in its artistic and cultural aspects,

Geography

- **Main operating location:** City of Edinburgh
- **Geographical spread:** More than one local authority area in Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£73,938	£92,522	-	0
2024-03-31	£56,140	£85,643	-	0
2023-03-31	£91,893	£77,927	-	2
2022-03-31	£45,499	£46,873	-	1
2021-03-31	£47,420	£38,772	-	2

Scotland Loves Animation

Scotland - Charity number SC041567

Accounts

Our ref: SCOT769/LGA/2272319

Your ref:

Scotland Loves Animation
McLellan Works
274 Sauchiehall Street
Glasgow
G2 3EH

11 February 2026

Dear Andrew

We are pleased to continue the appointment as independent examiners of your charitable company. The purpose of this letter and the attached Standard Terms of Business is to set out the basis on which we will act and to clarify our respective responsibilities. A separate letter will be issued to cover all other work to be undertaken.

You have asked us to carry out independent examination services to the incorporated charity (the charitable company) under the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act), The Charities Accounts (Scotland) Regulations 2006 (the 2006 Regulations), and the Companies Act 2006 (CA 2006).

We are bound by the ethical guidelines of the Institute of Chartered Accountants of Scotland and accept instructions to act for you on the basis that we will act in accordance with those ethical guidelines.

1 Your responsibilities as trustees

- 1.1 As trustees of the charitable company you are responsible for preparing accounts that give a true and fair view of the incoming resources for the year, the application thereof, and of the state of affairs of the charitable company at the end of the year, adequately distinguishing any material special trust or other restricted fund. In preparing those accounts, you are required to:
- (a) select suitable accounting policies and then apply them consistently;
 - (b) make judgements and estimates that are reasonable and prudent; and
 - (c) prepare the accounts on the going concern basis, considering in particular the charitable company's ability to continue in operation for at least twelve months from the date when the financial statements are expected to be approved, unless it is inappropriate to presume that the activities of the charitable company will continue.
- 1.2 As trustees of a charitable company, you are required to have regard to Statement of Recommended Practice, Accounting and Reporting by Charities (Charities SORP): Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of

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Ireland (FRS 102). This includes any subsequent amendments or variations to the Charities SORP.

- 1.3 You are responsible for ensuring the charitable company maintains proper accounting records which are sufficient to show and explain the transactions of the charitable company and disclose with reasonable accuracy at any time the financial position of the charitable company, and to enable the trustees to ensure that the accounts comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) (“the Regulations”). You are also responsible for such internal control as you determine is necessary to enable the preparation of accounts that are free from material misstatement whether due to fraud or error. You are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps to ensure the charitable company’s activities are conducted honestly, and for the prevention and detection of fraud and other irregularities.
- 1.4 You are also responsible for determining whether, in respect of the year, the charitable company meets the conditions for exemption from an audit set out in section 10 of the Charities Accounts (Scotland) Regulations 2006 (“the Regulations”), namely that:
 - (a) the charitable company’s gross income is less than £500,000 in the current year;
 - (b) the gross assets of the charitable company are less than £3.26m; and
 - (c) the charitable company’s constitution does not require an audit
 - (d) no notice has been received from the members requiring an audit
 - (e) the trustees have not decided to audit the financial statements
- 1.5 The exemption from audit is available only if you, as director/trustees, sign a declaration on the balance sheet stating that:
 - (a) for the year in question, the company is eligible to take advantage of the audit exemptions;
 - (a) the members have not required the company to obtain an audit of its financial statements for the year in accordance with CA 2006, s. 476; and
 - (b) you acknowledge your obligations for complying with the requirements of CA 2006 with respect to accounting records and preparation of financial statements.
- 1.6 If, in respect of the year, the charitable company satisfies the above criteria, the availability of the exemption from an audit of the accounts is conditional upon the trustees having an independent examiners’ report to be prepared in respect of the accounts in accordance with The Regulations. You are responsible for deciding whether that report shall be made and for appointing us as reporting accountants to make that report to the trustees of the charitable company.
- 1.7 You have undertaken to make available to us, as and when required, all of the charitable company’s accounting records and related information, including minutes of trustees’ meetings and of all appropriate management meetings, necessary to carry out our work. You will make full disclosure to us of all relevant information. You recognise that a failure to do so could have an impact on the fee or speed of our work.

- 1.8 In addition to complying with charity regulations and standards, you are also required to ensure the accounts comply with the Companies Act 2006. As trustees of the charitable company and its directors under company law, you have a duty to prepare a trustees' annual report which complies with the 2005 Act and the 2006 Regulations and incorporates the directors' report requirements of the CA 2006 for each financial year. You must also comply with trustees' annual report requirements of the Charities SORP and any subsequent amendments or variations to this statement.
- 1.9 In addition to the general duties of directors specified in CA 2006 s. 170-177, and the general duties of trustees in the 2005 Act s. 66, you are responsible for ensuring that the charitable company complies with laws and regulations applicable to its activities, and for establishing arrangements designed to prevent any non-compliance with laws and regulations and to detect any that occur.

2 Our responsibilities as independent examiners

- 2.1 We shall plan our work on the basis that an independent examiner's report is required for the year, unless you inform us in writing that the charitable company requires an audit of the accounts.
- 2.2 Should you instruct us to carry out an audit, then the terms of that assignment will be dealt with in a new engagement letter.
- 2.3 As independent examiners, we have a statutory responsibility to report to the trustees of the charitable company whether, in our opinion, there is reasonable cause to believe that, in any material respect:
- (a) accounting records have not been kept, contrary to the requirements of The Regulations and Companies Act 2006
 - (b) the accounts do not agree with those accounting records;
 - (c) the accounts do not comply with any of the accounting requirements specified in the Regulations and applicable accounting standards, except to the extent necessary to show a true and fair view.
- 2.4 In the independent examiner's report to the trustees, the independent examiners, has a statutory responsibility to:
- I. state whether or not any matter has come to the independent examiners attention which gives the independent examiner reasonable cause to believe that in any material respect -
 - (a) adequate accounting records have not been kept, contrary to the requirements of the CA 2006.
 - (a) the financial statements do not agree with those accounting records.
 - (b) the financial statements do not comply with any of the accounting requirements specified in Regulation 4 of the 2006 Regulations and applicable accounting standards, except to the extent necessary to show a true and fair view.
 - I. state whether or not any matter has come to the independent examiner's attention in connection with the examination to which, in the independent examiner's opinion, attention should be drawn in order that a proper understanding of the financial statements can be reached.
 - II. include a statement as to any of the following matters that have become apparent to the independent examiner during the course of the examination, namely, that:

- (a) there has been expenditure or action which appears not to be in accordance with the purpose of the charitable company
 - (a) information or explanations to which we are entitled under Regulation 13 of the 2006 Regulations has not been provided; or
 - (b) there is information within the financial statements which is inconsistent with a report of the trustees prepared under 2005 Act, s. 44 (which also incorporates the directors' report prepared under the CA 2006).
- 2.5 You have told us that the charitable company is exempt from an audit of the financial statements. We will not check that this is the case. Should our work indicate that the charitable company is not entitled to exemption from an audit of the accounts, then we will inform you of this. In such circumstances, we will not issue any report and will withdraw from the engagement to prepare an independent examiner's report, notifying you in writing of the reasons. In these circumstances, if appropriate, we will discuss with you the possibility of appointing us as auditors.
- 2.6 We have a professional responsibility not to allow our name to be associated with accounts that are, or may be, misleading. Therefore, although we are not required to search for such matters, should we become aware, for any reason, that the accounts are, or may be, misleading, we will discuss the matter with you with a view to agreeing appropriate adjustments and/or disclosures in the financial statements. In circumstances where adjustments and/or disclosures that we consider appropriate are not made or where we are not provided with appropriate information, and as a result we consider that the financial statements are misleading, and/or if the matter cannot be adequately dealt with by means of qualifying the independent examiner's report, we will not issue any report. In such circumstances, we will withdraw from the engagement, and will notify you in writing of the reasons. In these circumstances you agree that we have a right to invoice you for our time spent preparing and discussing the financial statements with you and for time spent on any other work that is not completed as a result of our resignation.
- 2.7 Under the 2005 Act, s. 46(2), we have a statutory duty to make a report to the Office of the Scottish Charity Regulator (OSCR) on such matters (which relates to the activities or affairs of the charitable company or of any connected institution or body corporate) of which we become aware during the course of our examination and which we have reasonable cause to believe is likely to be of material significance for the purposes of the exercise by OSCR of its functions under s. 28, 30 or 31 of the 2005 Act. In addition, under s. 46(3) if we become aware of any matter which does not require to be reported under s. 46(2) but which we have reasonable cause to believe is likely to be relevant for the purposes of the exercise by OSCR of any of its functions then we may make a report on the matter to OSCR. We may have to make this report without your knowledge and consent, and we cannot undertake to you to fetter this discretion in any manner.

3 Scope of independent examination

- 3.1 Our work as independent examiners will be carried out in accordance with guidance for such engagements issued by ICAS and OSCR. It will consist of comparing the accounts with the accounting records kept by the charitable company, and making such limited enquiries of the trustees and staff of the charitable company as we may consider necessary for the purpose of our report.
- 3.2 As part of our normal procedures, we may request you to provide written confirmation of any information or explanations provided by you orally during the course of our work.

3.3 Our work as reporting accountants will not be an audit of the accounts in accordance with International Standards on Auditing (UK). Accordingly, we will not obtain any independent evidence relating to entries in the accounting records, or to the amounts or disclosures in the accounts. Consequently, our work as reporting accountants will not provide any assurance that the accounting records or the accounts are free from material misstatement whether caused by fraud, other irregularity or error.

3.4 Because we will not carry out an audit, nor otherwise confirm the accuracy or reasonableness of the accounting records maintained by the charitable company, we will be unable to provide any assurance as to whether the accounts that we prepare from those records give a true and fair view.

4 Limitation of liability

4.1 We have discussed with you the extent of our liability to you in respect of the professional services described within this engagement letter (the professional services).

4.2 Having considered both your circumstances and our own, we have reached a mutual agreement that £200,000 represents a fair maximum limit to our liability as a firm in the event of any one claim arising in respect of the professional services. This maximum total liability includes any claims for loss or damage, however caused, whether in respect of breaches of contract, tort (including negligence) or otherwise in respect of the professional services and shall also include all other related costs including legal fees, interest, etc.

4.3 We acknowledge that the limit in respect of our total aggregate liability will not apply to any acts, omissions or representations that are in any way criminal, dishonest or fraudulent on the part of the firm, its principals or employees.

5 Data Protection

5.1 During the course of our engagement you may disclose personal data to us in order that we may provide our services to you. The processing of personal data is regulated in the UK by the UK General Data Protection Regulation as supplemented by the Data Protection Act 2018 together with other laws which relate to privacy and electronic communications. In this clause, we refer to these laws as "Data Protection Law". In providing our services, we may act as an independent controller and are, therefore, responsible for complying with Data Protection Law in respect of any personal data we process in providing our services to you. Our privacy notice (which can be accessed at <https://hlca.co.uk/privacy-policy/>) explains how we process personal data. You are also an independent controller responsible for complying with Data Protection Law in respect of the personal data you process and, accordingly, where you disclose personal data to us you confirm that such disclosure is fair and lawful and otherwise does not contravene Data Protection Law. Terms used in this clause bear the same meanings as are ascribed to them in Data Protection Law.

6 Comprehensive disclaimer

6.1 The firm is a member of PrimeGlobal, a global association of independent accounting firms. No PrimeGlobal member firm is an agent or partner of PrimeGlobal or of any other member firm. No PrimeGlobal member firm has the authority to enter any legal obligations on behalf of PrimeGlobal or any other member firm.

6.2 If an Independent Member Firm (IMF) is introduced to another IMF, this firm specifically denies any liability for any work performed by that IMF. The IMF shall make its own contractual arrangements with that IMF for work that they perform.

- 6.3 The fact that you may have been introduced to us by another PrimeGlobal member firm does not make that firm, its partners or its employees responsible for any of our acts or omissions.
- 6.4 This firm is not the agent or partner of PrimeGlobal or any other member firm and does not have the authority to enter into legal obligations on behalf of either PrimeGlobal or any other member firm thereof.
- 6.5 You agree that this firm has the sole liability for any work performed under this engagement and you undertake not to make any claim or bring any proceedings against either PrimeGlobal or any other member of PrimeGlobal in relation to work covered by this engagement.

7 Agreement of terms

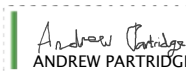
- 7.1 The terms set out in this letter and our attached Standard Terms of Business (last revised September 2023) shall take effect immediately upon your countersigning this letter and returning it to us or upon the commencement of the financial statements for the accounting period ended 31 March 2025.
- 7.2 Once it has been agreed, this letter and the attached Standard Terms of Business will remain effective until they are replaced. We shall be grateful if you could confirm your agreement to these terms by signing the enclosed copy of this letter and returning it to us immediately.

Yours faithfully



Andrew Niblock
Partner
For and on behalf of Henderson Loggie LLP
Chartered Accountants
Edinburgh Office

We confirm that we have read and understood the contents of this letter and the attached Standard Terms of Business dated September 2023 and agree that they accurately reflect the services that we have instructed you to provide.


ANDREW PARTRIDGE - 2026-02-25, 07:24:27 UTC

Signed Dated

For and on behalf of Scotland Loves Animation

All engagements that we accept are subject to the following standard terms of business unless changes are expressly agreed in writing.

1. Professional obligations

- 1.1 We are a member of ICAS and in our conduct are subject to its Code of Ethics which can be found at <https://www.icas.com/professional-resources/ethics/icas-code-of-ethics>.
- 1.2 Where we become aware of errors made by HM Revenue & Customs you give us authority to correct them. We will not be liable for any loss, damage or cost arising from our compliance with statutory or regulatory obligations.
- 1.3 We are a firm of statutory auditors registered to carry on audit work in the UK by ICAS. Details about our audit registration can be viewed at www.auditregister.org.uk under reference number 4353.
- 1.4 Shona Campbell is licensed to act as an insolvency practitioner in the UK by ICAS. Details about our registration as insolvency practitioners can be viewed at www.insolvencydirect.bis.gov.uk/fip1/ under reference number 22050.
- 1.5 Our VAT registration number is 268 3083 43.

Professional indemnity insurance

- 1.6 In accordance with the disclosure requirements of the Provision of Services Regulations 2009, our professional indemnity insurers are Axa Insurance UK plc and others c/o Lockton (broker) 22 Rutland Street, Edinburgh. The territorial coverage is worldwide excluding professional business carried out from an office in the United States of America or Canada and excludes any action for a claim brought in any court in the United States of America or Canada.

2. Fees

- 2.1 Our fees are calculated on the basis of time spent on your affairs, the levels of skill and responsibility involved, the importance and value of the advice provided to you, and the level of risk. In addition we may charge disbursements of travel, accommodation and other expenses incurred in dealing with your affairs.
- 2.2 If it is necessary for us to carry out work that is outside the scope of the engagement currently in place with you, we will advise you of this. Any additional work will result in additional fees being charged. We would therefore like to point out that it is in your interests to ensure that the information you provide us with is completed to the agreed stage.
- 2.3 If we give you an estimate of our fees for carrying out any specific work, then that estimate will not be contractually binding unless we have explicitly stated that will be the case.
- 2.4 If we agree a fixed fee with you for providing a specific range of services this will be the subject of a separate agreement. This agreement will set out the period which the fixed fee relates to and the services covered by it.
- 2.5 Where we have agreed that you will pay on an invoice rendered basis, invoices are payable in full (including disbursements) in accordance with the terms set out on the invoice. Any queries you have on our invoices must be notified to us within 21 days of receipt or we shall deem you to have accepted that payment is due.

Standard Terms of Business DPB Licensed

- 2.6 Where we have agreed that you will pay us on a standing order basis, we will discuss with you separately the amount and frequency of payments. These standing orders will be applied to fees arising from work agreed in our letter of engagement for the current and ensuing years. Where a scheduled monthly payment is not made any fees invoiced to you that are outstanding at that time will immediately become due for payment in entirety.
- 2.7 You may have an insurance policy or membership of a trade or professional body that entitles you to assistance with payment of our fees in some situations. A particular example would be assistance with an investigation by HM Revenue & Customs. Unless you arranged the insurance through us then you will need to advise us of any such cover you have. Please note that you remain liable for our fees regardless of whether all or part are liable to be paid by your insurers.
- 2.8 If a client company, trust or other entity is unable or unwilling to settle our fees, we reserve the right to seek payment from the individual (or parent company) giving us instructions on behalf of the client, and we shall be entitled to enforce any sums due against the group company or individual nominated to act for you.
- 2.9 Insofar as we are permitted to so by law or by professional guidelines, we reserve the right to exercise a lien over all funds, documents and records in our possession relating to all engagements for you until all outstanding fees and disbursements are paid in full.
- 2.10 We reserve the right to charge interest on overdue accounts at the current rate under the Late Payment of Commercial Debts (Interest) Act 1998. We also reserve the right to terminate our engagement and cease acting if payment of any fees billed is unduly delayed.
- 2.11 In the event that we cease to act for you then you agree to meet all reasonable costs of providing information to your new advisers.

3. Help us to give you the right service

- 3.1 We are committed to providing you with a high quality service that is both efficient and effective. If at any time you would like to discuss with us how our service to you could be improved, or if you are dissatisfied with the service you are receiving, please let us know by contacting David Smith.
- 3.2 We undertake to look into any complaint carefully and promptly and do all we can to explain the position to you. If we do not answer your complaint to your satisfaction you may of course take up the matter with ICAS.
- 3.3 In order for us to provide you with a high quality service on an ongoing basis it is essential that you provide us with relevant records and information when requested, reply to correspondence in a timely manner and otherwise follow the terms of the agreement between us set out in this Standard Terms of Business and associated Engagement schedules. We therefore reserve the right to cancel the engagement between us with immediate effect in the event of:
- your insolvency, bankruptcy or other arrangement being reached with creditors;
 - failure to pay our fees by the due dates;
 - either party being in breach of their obligations where this is not corrected within 30 days of being asked to do so.

- 3.4 Should we resign or be requested to resign we will normally issue a disengagement letter to ensure that our respective responsibilities are clear. Should we have no contact with you for a period of twelve months or more we may issue to your last known address a disengagement letter and hence cease to act.

4. Commissions or other benefits

- 4.1 In some circumstances, commissions or other benefits may become payable to us or one of our associates in respect of transactions we or such associates arrange for you. If this happens we will notify you in writing of the amount and terms of payment. The fees that would be otherwise payable by will not be abated by such amounts. You consent to such commission or other benefits being retained by us or, as the case may be, by our associates, without our, or their, being liable to account to you for any such amounts.

5. Client monies

- 5.1 We may at times hold money on your behalf. Any such money will be held on trust in a client bank account, which is held separately to funds that belong to us. The client bank account will be operated, and all funds dealt with, in accordance with the ICAS Clients' Money Regulations.
- 5.2 To avoid excessive amounts of administration, interest will only be paid to you if the amount of interest that would be earned on the balances held on your behalf in any calendar year exceeds £25. Any such interest would be calculated using the prevailing rate applied by our banker for small deposits subject to the minimum period of notice for withdrawals. Subject to any tax legislation, interest will be paid gross.
- 5.3 If the total sum of money held on your behalf exceeds £10,000 for a period of time of more than 30 days, then the money will be placed in a separate interest-bearing client bank account designated to you. All interest earned on such money will be paid to you. Subject to any tax legislation, interest will be paid gross.
- 5.4 We will exercise reasonable skill and care to ensure that a fair rate of interest is earned.
- 5.5 We will return monies held on your behalf promptly as soon as there is no longer any reason to retain those funds. In the unlikely event of us holding any unclaimed monies we reserve the right to pay such monies to a registered charity in line with the guidelines set out in the Clients' Money Regulations referred to above. We will not do this unless we have been unable to contact you for at least five years and we have taken reasonable steps to trace you and return the monies.

6. Retention of and access to records

- 6.1 During the course of our work we will collect information from you and others acting on your behalf and will return any original documents to you following the preparation of your accounts and returns. You have a legal responsibility to retain these records. The law requires individuals, trustees and partnerships to keep records in relation to trading or rental income 6 years from the 31 January following the end of the tax year to which they relate. Other records should be kept for 22 months after the end of the tax year they relate to. Companies, Limited Liability Partnerships and other corporate entities are required to keep records for 6 years from the end of the accounting period.
- 6.2 Whilst certain documents may legally belong to you, unless you tell us not to, we intend to destroy correspondence and other papers that we store which are more than seven years old, other than documents which we consider to be of continuing significance. If you require retention of any document you must notify us of that fact in writing.

7. Conflicts of interest and independence

- 7.1 We reserve the right during our engagement with you to deliver services to other clients whose interests might compete with yours or are or may be adverse to yours, subject to clause 8 below. We confirm that we will notify you immediately should we become aware of any conflict of interest involving us and affecting you unless we are unable to do so because of our confidentiality obligations. We have safeguards that can be implemented to protect the interests of different clients if a conflict arises. Where conflicts are identified which cannot be managed in a way that protects your interests then we regret that we will be unable to provide further services.
- 7.2 If a conflict of interest should arise, either between two or more of our clients, or in the provision of multiple services to a single client, we will take such steps as are necessary to deal with the conflict. In resolving the conflict, we would be guided by the ICAS Code of Ethics which can be viewed at <https://www.icas.com/professional-resources/ethics/icas-code-of-ethics>.
- 7.3 During and after our engagement, you agree that we reserve the right to act for other clients whose interests are or may compete with or be adverse to yours, subject, of course, to our obligations of confidentiality and the safeguards set out in the paragraph on confidentiality below.

8. Confidentiality

- 8.1 We confirm that where you give us confidential information we shall at all times keep it confidential, except as required by law or as provided for in regulatory, ethical or other professional statements relevant to our engagement.
- 8.2 You agree that, if we act for other clients who are or who become your competitors, to comply with our duty of confidentiality, it will be sufficient for us to take such steps as we think appropriate to preserve the confidentiality of information given to us by you, both during and after this engagement. These may include taking the same or similar steps as we take in respect of the confidentiality of our own information.
- 8.3 In addition, if we act for other clients whose interests are or may be adverse to yours, we will manage the conflict by implementing additional safeguards to preserve confidentiality. Safeguards may include measures such as separate teams, physical separation of teams, and separate arrangements for storage of, and access to, information.
- 8.4 You agree that the effective implementation of such steps or safeguards as described above will provide adequate measures to avoid any real risk of confidentiality being impaired.
- 8.5 We may, on occasions, subcontract work on your affairs to other tax or accounting professionals. The subcontractors will be bound by our client confidentiality terms. You may additionally need to consider your data protection responsibilities.
- 8.6 We will inform you of the proposed use of a subcontractor before they commence work, except where your data will not be transferred out of our systems and the subcontractor is bound by the confidentiality terms equivalent to an employee.
- 8.7 If we use external or cloud-based systems, we will ensure confidentiality of your information is maintained.
- 8.8 This clause applies in addition to our obligations as to data protection below.

9. Quality control

- 9.1 As part of our ongoing commitment to providing a quality service, our files are periodically subject to an independent regulatory or quality review. Our reviewers are highly experienced and professional people and are, of course, bound by the same requirements of confidentiality as our principals and staff.

Dealing with HM Revenue & Customs

- 9.2 When dealing with HMRC on your behalf we are required to be honest and to take reasonable care to ensure that your returns are correct. To enable us to do this, you are required to be honest with us and to provide us with all necessary information in a timely manner. For more information about 'Your Charter' for your dealings with HMRC, see www.hmrc.gov.uk/charter/index.htm. To the best of our abilities, we will ensure that HMRC meet their side of the Charter in their dealings with you.
- 9.3 We will take account of the steps and checks suggested by HMRC in their 'Agent Toolkits'. While use of the Toolkits is voluntary, we will ensure that our quality control procedures match or enhance the suggestions in the Toolkits so that, in the unlikely event that HMRC consider any of your tax returns with which we assist to be inaccurate, we will be able to help you demonstrate to HMRC that reasonable care has been taken in the preparation of the return, thereby significantly reducing the possibility of an inaccuracy penalty being imposed. To further reduce the possibility of an inaccuracy penalty, you will remain responsible for maintaining good quality supporting records for each return, for providing us with all relevant information and explanations and for acting on any advice that we give you.

10. Applicable law

- 10.1 This engagement letter is governed by, and construed in accordance with, Scots law. The Courts of Scotland will have exclusive jurisdiction in relation to any claim, dispute or difference concerning this engagement letter and any matter arising from it. Each party irrevocably waives any right it may have to object to any action being brought in those courts, to claim that the action has been brought in an inappropriate forum, or to claim that those courts do not have jurisdiction.
- 10.2 If any provision in these terms of business or any associated engagement letter, or its application, are found to be invalid, illegal or otherwise unenforceable in any respect, the validity, legality or enforceability of any other provisions shall not in any way be affected or impaired.

Changes in law, practice or public policy

- 10.3 We will not accept responsibility if you act on advice previously given by us without first confirming with us that the advice is still valid in light of any change in the law, public policy or your circumstances.
- 10.4 We will accept no liability for losses arising from changes in the law or the interpretation thereof, practice, or public policy that are first published after the date on which the advice is given to the fullest extent permitted by applicable law.

11. Internet communication

- 11.1 Unless you tell us otherwise we will at times use email or other electronic means to communicate with you and third parties. However, internet communications are capable of data corruption and therefore we do not accept any responsibility for changes made to such communications after their despatch. It may therefore be inappropriate to rely on advice contained in an e-mail without obtaining written confirmation of it. Unless specifically stated, such communications should not be construed as an offer or acceptance, or to form part of a legally binding contract. Any views expressed in such communications are those of the individual sender, except where the sender specifically states them to be the views of Henderson Loggie. We do not accept responsibility for any errors or problems that may arise through the use of internet communication and all risks connected with sending commercially sensitive information relating to your business are borne by you. If you do not agree to accept this risk, you should notify us in writing that e-mail is not an acceptable means of communication.

We will never change our bank details without confirming this to you by official written/electronic correspondence on the firm's letterhead. Any suggested bank detail changes contained in the body of an email or telephoned communications appearing to be from us which are not confirmed by an official attachment are fake and we accept no liability for any loss caused to you through accepting such communications as genuine. We recommend that you contact us for confirmation through a different medium (e.g. telephone) should you ever receive correspondence from us regarding a change of bank details. Similarly, we recommend that you always give details of your bank account by the same method.

- 11.2 It is the responsibility of the recipient to carry out a virus check on any attachments received.

12. Data Protection

- 12.1 To enable us to discharge the services agreed under our engagement, and for other related purposes including updating and enhancing client records, analysis for management purposes and statutory returns, crime prevention and legal and regulatory compliance, we may obtain, use, process and disclose personal data about your company, its officers and employees. You have a right of access, under data protection legislation, to the personal data that we hold about you. We confirm that when processing data on your behalf we will comply with the provisions of applicable data protection legislation, including the UK General Data Protection Regulation (GDPR), supplemented by the Data Protection Act 2018 (DPA), and any best practice guidance issued by the Information Commissioner's Office (ICO). Each party will comply with its obligations under Data Protection Law.

- 12.2 The terms of this contract covers all data relevant to the performance of the services outlined in our Engagement Letter, including but not limited to the information on:

- Employee names
- Date of birth
- National Insurance numbers
- Wages and salary details
- Bank account details
- Pension contributions
- Benefit entitlements
- Non-statutory deductions, e.g. union membership fees

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The processing therefore includes personal data, which under the DPA and the GDPR constitute sensitive personal data. The data might also include data, which is not personal data as defined in the DPA or in the GDPR. Such data shall however for the purposes of this contract be treated as personal data within the meaning of the DPA and/or the GDPR.

- 12.3 As part of our responsibilities as a data processor in accordance with the DPA and the GDPR we will act exclusively on documented instructions received from you and we will not process personal data for any purpose other than instructed, unless we have a legal obligation to do so. In any event, we will notify you of such legal obligation before commencing the processing. If we consider that any instruction from you contravenes Data Protection Law, we shall notify you giving reasonable details.
- 12.4 In accordance with our obligations under Data Protection Law, we will implement appropriate technical and organisational measures so as to ensure an appropriate level of security is adopted to mitigate the risks associated with the processing of the data disclosed to us. Those measures may include, where appropriate, pseudonymising and encrypting the disclosed data, ensuring confidentiality, integrity, availability and resilience of our systems and services, ensuring that availability of and access to the disclosed data can be restored in a timely manner after an incident, and regularly assessing and evaluating the effectiveness of the technical and organisational measures adopted by us. Upon request, we shall provide you with a description of such measures.
- 12.5 We will promptly comply with any request from you requiring us to update or otherwise amend, transfer, delete or destroy the data disclosed to us, provided that we will not be in breach of any other obligation under this contract to the extent that we cannot perform that obligation as a result of our compliance with another statutory requirement.
- 12.6 We will assist you to the extent reasonably required in responding to any relevant Data Subject Request.
- 12.7 We will without prejudice to Clause 12.5 assist you to the extent that such assistance is necessary to enable you to comply with your obligations under the DPA and the GDPR in relation to the processing of the disclosed data by us under this contract such assistance having regard to the nature of the processing and the information available to us.
- 12.8 In the course of delivering our services your data may occasionally be accessed by sub-contractors based in countries without data protection laws similar to those in the UK. In such cases, we will ensure that you consented to the transfer or that there are adequate safeguards in place to protect your data that comply with our legal obligations. For example, the adequate safeguard might be a data transfer agreement with the recipient based on standard contractual clauses approved by the UK Information Commissioner's Office (ICO) for transfers of Personal Information to third countries.
- 12.9 As part of the performance of the obligations in relation to the services provided to you we shall only appoint such employees, contractors or other personnel who have been informed about and understand their responsibilities with respect data protection legislation and confidentiality. The employees shall be sufficiently trained in order to be able to comply with their data protection and contractual obligations. We shall ensure an adequate level of training by implementing suitable controls.
- 12.10 We shall inform you immediately and in writing of any infringements of data protection legislation or any of the obligations specified in our engagement letter. This shall also apply if there are substantial disruptions of the normal course of operations and if there are actual grounds to suspect data privacy infringements. We shall be obliged to provide you with any and all information necessary for compliance with your obligations in accordance with the DPA and the GDPR.

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- 12.11 We shall then without undue delay, but not later than 24 hours after we become aware of the information security breach, report the matter to you. In such an event, we shall notify you of the background of the security breach and the extent thereof as well as information about our response and any additional safeguards implemented to prevent future security breaches.
- 12.12 Upon termination of the contract, we shall regardless of the legal reasons of the termination transfer any and all personal data to you, unless we have a legal obligation or lawful justification to retain this for our own records. After receiving a confirmation of your receipt of the data, we shall delete the data permanently from our systems. Only upon written instructions from you, shall we carry out the deletion without prior transfer of the data.
- 12.13 We shall make available to you on request all information necessary to demonstrate compliance with the terms of our engagement, and shall allow for and contribute to audits, including inspections, by you or an auditor mandated by you in relation to the processing of the personal data provided by you.
- 12.14 Nothing within this contract relieves us of our own direct responsibilities and liabilities as a data processor under applicable data protection legislation, including the GDPR.

13. Client identification

- 13.1 In common with other professional services firms, we are required by the *Proceeds of Crime Act 2002* and the *Money Laundering, Terrorist Financing and Transfer for Funds (Information on the Payer) Regulations 2017 (MLR 2017)* to:
- maintain identification procedures for clients, beneficial owners of clients, and persons purporting to act on behalf of clients;
 - maintain records of identification evidence and the work undertaken for the client; and
 - report, in accordance with the relevant legislation and regulations.

We have a statutory obligation under the above legislation to report to the National Crime Agency (NCA) any reasonable knowledge or suspicion of money laundering. Any such report must be made in the strictest confidence. In fulfilment of our legal obligations, neither the firm's principals nor may staff enter into any correspondence or discussions with you regarding such matters.

- 13.2 If we are not able to obtain satisfactory evidence of your identity and where applicable that of the beneficial owners, we will not be able to proceed with the engagement. We may use electronic checks as part of our identification procedures. We confirm that these electronic checks are not credit checks.
- 13.3 If you undertake business that requires you to be supervised by an appropriate supervisory authority to follow anti-money laundering regulations, including if you accept or make high value cash payments of €10,000 or more (or equivalent in any currency) in exchange for goods, you should inform us.
- 13.4 Any personal data received from you to comply with our obligations under the MLR 2017 will be processed only for the purposes of preventing money laundering or terrorist financing. No other use will be made of this personal data unless use of the data is permitted by or under enactment other than the MLR 2017, or we have obtained the consent of the data subject to the proposed use of the data.

14. Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standards

- 14.1 Unless agreed specifically in a separate engagement letter, we are not responsible for your compliance with the *International Tax Compliance (United States of America) Regulations 2013*, produced as a result of FATCA. In particular, we are not responsible for the categorisation of any UK entity into either a Financial Institution (FI) or an active or passive Non-Financial Foreign Entity (NFFE) nor, if a Financial Institution, for its registration with the US Internal Revenue Service (IRS) and subsequent submission of the required annual returns to HM Revenue & Customs.
- 14.2 However, if requested to do so we can provide advice on the completion of the forms supplied by Financial Institutions under these Regulations, or under Common Reporting Standards, and used by them to determine the status of an entity. We can also provide advice on setting up the appropriate systems to identify and report on your clients or beneficiaries who are foreign citizens affected by FATCA or Common Reporting Standards.

15. Anti-facilitation of tax evasion

- 15.1 We shall:
- (a) not engage in any activity, practice or conduct which would constitute either:
 - (i) a UK tax evasion facilitation offence under section 45(1) of the Criminal Finances Act 2017; or
 - (ii) a foreign tax evasion facilitation offence under section 46(1) of the Criminal Finances Act 2017;
 - (b) comply with the HMRC's Guidance on the Corporate Offences of Failure to Prevent the Facilitation of Tax Evasion and in each case as HMRC may update them from time to time;
 - (c) have and shall maintain in place throughout the term of this agreement such policies and procedures as are both reasonable to prevent the facilitation of tax evasion by another person (including without limitation our employees) and to ensure compliance with clause 15.1(a); and
 - (d) promptly report to you any request or demand from a third party to facilitate the evasion of tax within the meaning of Part 3 of the Criminal Finances Act 2017, in connection with the performance of this agreement;
- 15.2 We shall ensure that any person associated with us who is performing services in connection with this agreement does so only on the basis of a written contract which imposes on and secures from such person terms equivalent to those imposed on us in this clause 15. We shall be responsible for the observance and performance by such persons of the Relevant Terms, and shall be directly liable to you for any breach by such persons of any of the Relevant Terms.
- 15.3 For the purposes of clause 15, the meaning of reasonable prevention procedure shall be determined in accordance with any guidance issued under section 47 of the Criminal Finances Act 2017 and a person associated with us includes but is not limited to any of our subcontractors.

16. Compliance with relevant requirements

- 16.1 We shall:
- (a) comply with all applicable laws, statutes, regulations, and codes relating to anti-bribery and anti-corruption including but not limited to the Bribery Act 2010 (**Relevant Requirements**);

- (b) not engage in any activity, practice or conduct which would constitute an offence under sections 1, 2 or 6 of the Bribery Act 2010 if such activity, practice or conduct had been carried out in the UK;
 - (c) comply with the Ethics, Anti-bribery and Anti-corruption Guidance of the Institute of Chartered Accountants of Scotland (ICAS) as ICAS may update them from time to time (**Relevant Policies**).
have and shall maintain in place throughout the term of this agreement our own policies and procedures, including but not limited to adequate procedures under the Bribery Act 2010, to ensure compliance with the Relevant Requirements, the Relevant Policies and clause 16.1(b), and will enforce them where appropriate;
 - (d) promptly report to you any request or demand for any undue financial or other advantage of any kind received by us in connection with the performance of this agreement;
 - (e) immediately notify you (in writing) if a foreign public official becomes an officer, partner or employee of Henderson Loggie or acquires a direct or indirect interest in us and we warrant that we have no foreign public officials as direct or indirect owners, officers, partners or employees at the date of this agreement);
- 16.2 We shall ensure that any person associated with us who is performing services in connection with this agreement does so only on the basis of a written contract which imposes on and secures from such person terms equivalent to those imposed on us in this clause 16 (**Relevant Terms**). We shall be responsible for the observance and performance by such persons of the Relevant Terms, and shall be directly liable to you for any breach by such persons of any of the Relevant Terms.
- 16.3 For the purpose of this clause 16, the meaning of adequate procedures and foreign public official and whether a person is associated with another person shall be determined in accordance with section 7(2) of the Bribery Act 2010 (and any guidance issued under section 9 of that Act), sections 6(5) and 6(6) of that Act and section 8 of that Act respectively. For the purposes of this clause 16 a person associated with us includes but is not limited to any of our subcontractors.
- 17. Compliance with Anti-Slavery and Human Trafficking Laws and Policies**
- 17.1 In performing our obligations under the agreement, we shall:
- (a) comply with all applicable anti-slavery and human trafficking laws, statutes, regulations and codes from time to time in force including but not limited to the Modern Slavery Act 2015; and
 - (b) have and maintain throughout the term of this agreement our own policies and procedures to ensure its compliance; and
 - (c) not engage in any activity, practice or conduct that would constitute an offence under sections 1, 2 or 4, of the Modern Slavery Act 2015 if such activity, practice or conduct were carried out in the UK; and
 - (d) require that each of our direct subcontractors and suppliers shall comply with the Anti-slavery policy and with all applicable anti-slavery and human trafficking laws, statutes, regulations and codes from time to time in force including but not limited to the Modern Slavery Act 2015.
- 18. General limitation of liability**
- 18.1 We will provide our services with reasonable care and skill. Our liability to you is limited to losses, damages, costs and expenses caused by our negligence or wilful default. However, to the fullest extent permitted by law, we will not be responsible for any losses, penalties, surcharges, interest or additional tax liabilities where you or others supply incorrect or incomplete information, or fail to supply any appropriate information or where you fail to act on our advice or respond promptly to communications from us or the tax authorities. Further, we will not be liable to you for any delay or failure to perform our

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obligations if the delay or failure is caused by circumstances outside our reasonable control. Subject to clause 18.5 below, our liability to you shall be limited as set out in our engagement or other client letter.

- 18.2 You will not hold us, our principals and staff, responsible, to the fullest extent permitted by law, for any loss suffered by you arising from any misrepresentation (intentional or unintentional) supplied to us orally or in writing. This applies equally to fraudulent acts, misrepresentation or wilful default on the part of any party to the transaction and their directors, officers, employees, agents or advisers. However, this exclusion shall not apply where such misrepresentation, withholding or concealment is or should (in carrying out the procedures which we have agreed to perform with reasonable care and skill) have been evident to us without further enquiry.
- 18.3 You agree that you will not bring any claim in connection with services we provide to you against any of our partners or employees personally.
- 18.4 Our work is not, unless there is a legal or regulatory requirement, to be made available to third parties without our written permission and we will accept no responsibility to third parties for any aspect of our professional services or work that is made available to them. You agree to indemnify us and our agents in respect of any claim (including any claim for negligence) arising out of any unauthorised disclosure by you or by any person for whom you are responsible of our advice and opinions, whether in writing or otherwise. This indemnity will extend to the cost of defending any such claim, including payment at our usual rates for the time that we spend in defending it and our legal fees on an indemnity basis.
- 18.5 Nothing in this agreement shall exclude or limit our liability for death or personal injury caused by negligence nor for fraudulent misrepresentation or other fraud which may not as a matter of applicable law be excluded or limited.

Limitation of third-party rights

- 18.6 Persons who are not party to this agreement shall have no rights under the Contract (Third Party Rights)(Scotland) Act 2017 to enforce any term of this agreement. This clause does not affect any right or remedy of any person which exists or is available otherwise than pursuant to that Act.
- 18.7 The advice we give you is for your sole use and is confidential to you and will not constitute advice for any third party to whom you may communicate it, unless we have expressly agreed in writing that a specified third party may rely on our work. We will accept no responsibility to third parties, including any group company to whom the engagement letter is not addressed, your spouse nor any family member of yours or your employer, for any aspect of our professional services or work that is made available to them.
- 19. Use of our name in statements or documents issued by you**
- 19.1 You are not permitted to use our name in any statement or document that you may issue unless our prior written consent has been obtained. The only exception to this restriction would be statements or documents that in accordance with applicable law are to be made public.

20. Advice

- 20.1 In the course of our providing services to you we may provide advice or reports or other work products in draft or interim form, or orally. However, final written work products will always prevail over any draft, interim or oral statements. Where you request it, we will provide you with written confirmation of matters stated orally. Advice is valid as at the date it was given.
- 20.2 Unless specifically instructed and agreed in advance we will not assist with the implementation of our advice.

21. Interpretation

- 21.1 If any provision of our engagement letter or terms of business is held to be void for whatever reason, then that provision will be deemed not to form part of this contract, and no other provisions will be affected or impaired in any way. In the event of any conflict between these terms of business and the engagement letter or appendices, the relevant provision in the engagement letter or schedules will take precedence.

22. Intellectual property rights

- 22.1 We will retain all intellectual property rights in any document prepared by us during the course of carrying out the engagement except where the law specifically states otherwise. You may only use such rights to the extent we agreed when engaged to provide services to you and may not resell or sublicense such rights without our further prior consent.
- 22.2 You are not permitted to use our name in any statement or document that you may issue unless our prior written consent has been obtained. The only exception to this restriction would be statements or documents that in accordance with applicable law are to be made public.

23. Internal disputes within a client

- 23.1 If we become aware of a dispute between the parties who own or are in some way involved in the ownership and management of the business, it should be noted that our client is the business and we would not provide information or services to one party without the express knowledge and permission of all parties. Unless otherwise agreed by all parties we will continue to supply information to the registered office for the attention of the directors. If conflicting advice, information or instructions are received from different directors in the business we will refer the matter back to the board of directors and take no further action until the board has agreed the action to be taken.

24. Provision of cloud-based services

- 24.1 Where we provide accounting software in the Cloud, this will be provided by a third party (the 'Cloud Supplier'). The third party has signed a confidentiality agreement with the firm to ensure compliance with the relevant clauses in the firm's standard terms of business i.e. our fees (2), Confidentiality (8), Internet Communication (11), Data Protection Act (12) and General Limitation of Liability (17).
- 24.2 The service provided by the Cloud Supplier will be a discrete web based hosted facility, and you agree that access will also be provided to us and the third party.
- 24.3 We cannot be held liable for any interruption of service provided by the Cloud Supplier. However, we will liaise with them to help ensure that normal service is resumed as soon as possible.

25. Investment services

25.1 Since we are not authorised by the Financial Conduct Authority (FCA) then we may have to refer you to someone who is authorised if you need advice on investments. However, as we are licensed by the Institute of Chartered Accountants of Scotland, we may be able to provide certain investment services that are complementary to, or arise out of, the professional services we are providing to you.

25.2 We may therefore be able to:

- advise you on investments generally, but not recommend a particular investment or type of investment;
- refer you to a Permitted Third Party (PTP) (an independent firm authorised by the FCA), assist you and the PTP during the course of any advice given by that party and comment on, or explain, the advice received (but not make alternative recommendations). The PTP will issue you with his own terms and conditions letter, will be remunerated separately for his services and will take full responsibility for compliance with the requirements of the Financial Services and Markets Act 2000;
- advise you in connection with the disposal of an investment, other than your rights in a pension policy or scheme;
- advise and assist you in transactions concerning shares or other securities not quoted on a recognised exchange;
- assist you in making arrangements for transactions in investments in certain circumstances; and
- manage investments or act as trustee (or donee of a power of attorney) where decisions to invest are taken on the advice of an authorised person.

25.3 For corporate clients we may also, on the understanding that the shares or other securities of the company are not publicly traded:

- advise the company, existing or prospective shareholders in relation to exercising rights, taking benefits or share options, valuations and methods of such valuations;
- arrange any agreements in connection with the issue, sale or transfer of the company's shares or other securities;
- arrange for the issue of new shares; and
- act as the addressee to receive confirmation of acceptance of offer documents etc.

25.4 In the unlikely event that we cannot meet our liabilities to you, you may be able to claim compensation under the Chartered Accountants' Compensation Scheme in respect of exempt regulated activities undertaken.

25.5 In relation to the conduct of insurance distribution activities, we are an ancillary insurance intermediary. Where the firm is providing insurance distribution services (including fee protection), we are not authorised by the Financial Conduct Authority. However, we are included on the Register maintained by the Financial Conduct Authority so that we can carry on insurance distribution activity, which is broadly the advising on, selling, and administration of insurance contracts. This part of our business, including arrangements for complaints or redress if something goes wrong, is regulated by our professional body ICAS. The register can be accessed via the Financial Conduct Authority website at www.fca.org.uk/register.

26. Financial Promotions

26.1 To enable us to provide you with a proper service, there may be occasions when we will need to contact you without your express permission concerning investment business matters. For example, it may be in your interests to sell a particular investment and we would wish to inform you of this. We may therefore contact you in such circumstances, but would only do so in our normal office hours. We shall of course comply with any restrictions you may wish to impose which you notify to us in writing.

27. Client money

27.1 Please note that we are not authorised to hold client money in connection with our designated investment business.

28. Disability Access Policy

28.1 We seek to ensure that all our services and opportunities are accessible to clients, where reasonably practicable. If you require any aid or assistance to enable you to attend a meeting or conduct business with us please call 01382 200 055 and arrangements to suit you will be put in place.

29. Comprehensive disclaimer

29.1 The firm is a member of PrimeGlobal, a global association of independent accounting firms. No PrimeGlobal member firm is an agent or partner of PrimeGlobal or of any other member firm. No PrimeGlobal member firm has the authority to enter any legal obligations on behalf of PrimeGlobal or any other member firm.

29.2 If an Independent Member Firm (IMF) is introduced to another IMF, this firm specifically denies any liability for any work performed by that IMF. The IMF shall make its own contractual arrangements with that IMF for work that they perform.

29.3 The fact that you may have been introduced to us by another PrimeGlobal member firm does not make that firm, its partners or its employees responsible for any of our acts or omissions.

29.4 This firm is not the agent or partner of PrimeGlobal or any other member firm and does not have the authority to enter into legal obligations on behalf of either PrimeGlobal or any other member firm thereof.

29.5 You agree that this firm has the sole liability for any work performed under this engagement and you undertake not to make any claim or bring any proceedings against either PrimeGlobal or any other member of PrimeGlobal in relation to work covered by this engagement.



Henderson Loggie Secure Messaging

E-SIGNATURE CERTIFICATE

Certificate Summary

ENVELOPE SUBJECT: Scotland Loves Animation- 2025 accounts and IE engagement letter for approval
DOCUMENT: Eng Ltr~Indep Examination.pdf
DOCUMENT ORIGINATOR: catherine.baxter hlca.co.uk (catherine.baxter@hlca.co.uk)

CERTIFICATE STATUS: Completed
DELIVERED: Feb 23, 2026 11:51 AM UTC
DOCUMENT PAGES: 20 CERTIFICATE PAGES: 1 TOTAL ENVELOPE PAGES: 21

ENVELOPE ID: 53db7135-21aa-49ca-bbea-566b5be8c928
DOCUMENT ID: 0f0b655a-50a6-4f20-94ed-d819600966d4
ORIGINATOR IP ADDRESS: 157.231.93.186

COMPLETED SIGNATORIES: 2 / 2
COMPLETED IN PLACE SIGNATURES: 1 / 1
COMPLETED IN PLACE INITIALS: 0 / 0
CARBON COPY RECIPIENTS: 0

Signatures

Timeline

E-SIGNED BY: ANDREW PARTRIDGE (andrew.partridge@scotlandlovesanimation.org.uk)
SECURITY LEVEL: Secure Email (Authenticated)
E-SIGNATURE ID: fdc6c59d-58e8-4f4f-8bfe-e5b9c3ae5f4e

SENT: Feb 23, 2026 11:51 AM UTC
VIEWED: Feb 25, 2026 7:21 AM UTC
SIGNED: Feb 25, 2026 7:24 AM UTC
USING IP ADDRESS: 122.223.24.244

I AGREE TO THE CONTENTS OF ALL PAGES ABOVE WITH AN ELECTRONIC SIGNATURE

PRINT NAME: ANDREW PARTRIDGE EMAIL: andrew.partridge@scotlandlovesanimation.org.uk

E-SIGNED BY: Andrew Niblock (andy.niblock@hlca.co.uk)
SECURITY LEVEL: Secure Email (Authenticated)
E-SIGNATURE ID: 81ce5279-eb00-49aa-8e64-49dea3571e16

SENT: Feb 23, 2026 11:51 AM UTC
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