

TRUSTEES ANNUAL REPORT

APRIL 2021 - MARCH 2022



Registered Scottish Charitable Incorporated Organisation: SC049271

Charity contact information


A Place for Change

Scottish Charity Number: SCO49271

The Place

200 Balmore Road

Glasgow G22 6LJ

: 07470 617395

: info@aplaceforchange.scot

 @aplaceforchang1

Charity Trustees

- 1 [REDACTED] signed January 2022
- 2 [REDACTED] etary)
- 3 [REDACTED] surer)
- 4 [REDACTED] (Interim Chair) - January - March 2022
- 5 [REDACTED]
- 6 [REDACTED]

Objectives and activities

The organisation's purposes are:

To prevent and relieve poverty experienced by people in the north of Glasgow who are involved in, or at risk of becoming involved in, the criminal justice system, including those transitioning from prison to community.

To work with people who have experienced the criminal justice system in the north of Glasgow, to provide relief as necessary by tackling loneliness and isolation, building resilience and promoting better social and mental well-being.

Activities in relation to these purposes:

To link in with two local prisons to identify those returning to G20, G21, G22 and G33 postcodes

To recruit and train volunteer mentors to engage in one to one mentoring with those who have served short term sentences

To develop groups and activities which benefit participants mental and physical health, reduce isolation, and improve community connection

To form networks with other local projects to provide integration and volunteering opportunities for participants

Structure, governance and management

A Place for Change is a Scottish Charitable Incorporated Organisation governed by its constitution formed on 03/05/2019 which embodies its rules and principles.

Trustee recruitment and appointment

Trustees are elected at each AGM. At each AGM each member must retire but then may be re-elected. Trustees will be deemed to be re-elected unless they have requested not to do so.

Achievements and performance

The year to 31st March 2022 continued to present significant challenges for our organisation and participants. Throughout the year we have taken steps to re-engage with participants, implement new activities and strengthen connections with local organisations.

It was recognised that the impact of the pandemic on the mental health and wellbeing of our communities was significant and our activities were key to supporting participants to overcome any barriers and build their resilience.

Contact with HMP Barlinnie was continued to ensure prisoners approaching liberation knew of the support on offer and steps were taken to fully engage with them upon release. We have struggled to recruit additional volunteers to support this part of the programme and hope to build on this next year to both maximise our reach within the prisons and also reduce stigma within the wider community.

The popular walking group was maintained for part of the year but was impacted by the loss of regular participants.

We have continued to liaise with other organisations to build positive working relationships including:

- The St Matthew's Centre
- Open Gates
- IFit (Inverclyde Faith In Throughcare)
- The Concrete Garden

Open Gates offers job opportunities, volunteering, and training courses. Through this relationship, we supported some of our participants to do courses such as the CSCS qualification that would support future applications for labouring jobs, whilst building up their volunteering experience.

IFit are a similar project operating in Inverclyde and this peer support model enables us to share learning and best practice whilst also recognising the locality differences each project faces. Our connection with [REDACTED] has opened up the opportunity to work with [REDACTED] a Glasgow born artist who was working on a project for Prisoners Week 2021. This piece of work focused on the real stories of the people behind crimes. Participants from both organisations as well as staff and volunteers were interviewed for the project. During Prisoners week in November, we were invited to the opening of the exhibition at The Beacon Arts facility. The event was a massive success and allowed AP4C and IFit to be recognised for their continued support for those with criminal justice experience and the wider community. Our participants were honoured to be part of this and felt proud to be able to share their experiences.

We were able to return to face to face appointments at HMP Barlinnie both within the Link Centre and through agents visits. We were hoping this would support an increase in our participant numbers - and help us overcome the losses from the pandemic - but unfortunately we haven't had as many consistently attending following release.

We were delighted to pilot our lunch club with some of the newer members who had an interest in cooking. Our broken oven presented challenges and we learned to focus our efforts on one pan meals or those which only required the hob. This supported better learning for the participants as it often replicated their own resources, building confidence and allowing them to engage with cooking within the home. Following the success of the pilot we have applied for funding for a new cooker to expand our offering.

Following the departure of our previous Project Coordinator in December 2020, we were delighted to welcome [REDACTED] into post in June 2021. [REDACTED] had previously been our Support Worker and brought a wealth of experience and knowledge to the role. One of our volunteers was offered the Support Worker and we welcomed [REDACTED] to the team in December 2021. This brought us back to a full staff team and created the opportunity for new ideas to be realised and increased engagement opportunities. We also said goodbye to our Chairperson [REDACTED] in January 2022 who had been a great support to the organisation and staff during her time as a Trustee - we wish [REDACTED] all of the best in her future endeavours.

Financial review

We were pleased to receive £15,000 further support from the Big Lottery, as well as £7,500 from the Robertson Trust and £120 in donations. Our expenditure amounted to £27,120 and we incurred a deficit of £4,500. The balance of funds as at 31 March 2022 was £15,598, with £2,285 in Unrestricted Funds and £13,313 in Restricted Funds.

As our reserves policy is to maintain three months' worth of expenditure, the closing balance is less than that envisaged by the policy.

Future plans

Moving into the next year we will be looking to expand our current activities, provide continued support for our beneficiaries which builds safety and security and as grow our membership.

To do this we will look to build on our mental health and wellbeing programme - offering a weekly sit down meal, programmed art classes, digital literacy support and self directed access to alternative therapies to name a few.

We will continue to engage within the formal prison services including scoping out the potential future development opportunities created by the new Women's Custody Unit opening in Maryhill. In addition to this we will invest in our work with the local community, looking to build up connections with men in the area to support wider participation - reducing isolation, poor mental health and breaking down the stigma felt by those who have been in prison previously. We also hope to offer two open days/celebration events next year as the annual BBQ we used to have has been sorely missed.

Internally, we will look to continue strengthening our governance - investing in our board of trustees and filling some of our empty seats. Review our financial management systems to ensure they can cope with our future expansion plans and review our marketing strategy and create assets for use both physically and digitally to ensure our brand is clear for everyone.

Declaration

Signed on behalf of the charity trustees:

--	--	--

Print name

--

Designation

Trustee, secretary

Date

12th December 2022

A Place for Change

SC049271



Receipts and payments accounts						
For the period from	Period start date			to	Period end date	
	Day	Month	Year		Day	Month
	01	04	2021		31	03
			2022			

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	120				120	50
Legacies					-	
Grants		22,500			22,500	25,000
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
A1 Sub total	120	22,500	-	-	22,620	25,050
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total					-	
Total receipts	120	22,500	-	-	22,620	25,050
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities		27,120			27,120	30,798
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
A3 Sub total		27,120	-	-	27,120	30,798
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total					-	
Total payments		27,120	-	-	27,120	30,798
Net receipts / (payments)	120	(4,620)	-	-	(4,500)	(5,748)
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	120	(4,620)	-	-	(4,500)	(5,748)

Section C Notes to the Accounts

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

--

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
--	---

Authority under which paid

£

C3b Trustee remuneration - details

C4a Trustee expenses

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

Number of trustees

£

C4b Trustee expenses - details

C5 Transactions with trustees and connected persons

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

C6 Other information

--

A Place for Change

SC049271

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Donation	70				70	50
Donation	50				50	
					-	
					-	
Total	120	-	-	-	120	50

2 Grants

2 Grants	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
The National Lottery Community Fund		15,000	15,000	25,000
Robertson Trust		7,500	7,500	
			-	
			-	
Total		22,500	22,500	25,000

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
STF Salaries		20,819			20,819	24,181
Ansvar Insurance		541			541	541
Petty Cash		480			480	1,200
St Matthews Centre Rent		4,500			4,500	3,250
FICs - Mobile Phones		360			360	853
FICs - IT Support		156			156	140
Calico Domain		72			72	48
Secure PA		20			20	-
Tesco - Mobile Phones		172			172	-
Sundries and office equipment					-	585
Total	-	27,120	-	-	27,120	30,798

SC049271

Additional analysis (2)**5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below General Fund	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	120				120	50
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	120	-	-	-	120	50
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	120	-	-	-	120	50
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	120	-	-	-	120	50
Transfers to / (from) funds						
Surplus / (deficit) for year	120	-	-	-	120	50

Nature and purpose of funds

A Place for Change

SC049271

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
	The National Lottery	Robertson Trust				
Receipts						
Donations					-	
Legacies					-	
Grants	15,000	7,500			22,500	25,000
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	15,000	7,500			22,500	25,000
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total						
Total receipts	15,000	7,500			22,500	25,000
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	21,299	5,821			27,120	30,798
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	21,299	5,821			27,120	30,798
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total						
Total payments	21,299	5,821			27,120	30,798
Net receipts / (payments)	(6,299)	1,679			(4,620)	(5,798)
Transfers to / (from) funds						
Surplus / (deficit) for year	(6,299)	1,679			(4,620)	(5,798)

Nature and purpose of funds

--

APPENDIX 3



Independent examiner's report on the accounts v2

Report to the trustees/members of	Charity name A Place for Change																																
Registered charity number	SC049271																																
On the accounts of the charity for the period	<table border="1"> <thead> <tr> <th colspan="3">Period start date</th> <th colspan="3">to</th> <th colspan="3">Period end date</th> </tr> <tr> <th>Day</th> <th>Month</th> <th>Year</th> <th></th> <th>Day</th> <th>Month</th> <th>Year</th> </tr> </thead> <tbody> <tr> <td>01</td> <td>April</td> <td>2021</td> <td></td> <td>31</td> <td>March</td> <td>2022</td> </tr> </tbody> </table>										Period start date			to			Period end date			Day	Month	Year		Day	Month	Year	01	April	2021		31	March	2022
Period start date			to			Period end date																											
Day	Month	Year		Day	Month	Year																											
01	April	2021		31	March	2022																											
Set out on pages	11 to 16 (remember to include the page numbers of additional sheets)																																
Respective responsibilities of trustees and examiner	The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.																																
Basis of independent examiner's statement	My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.																																
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations <p>have not been met, or</p>																																

on, attention should be drawn in order to enable a proper accounts to be reached.

Date: 12 December 2022

Signature
Name

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

Address

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

A Place for Change

SC049271



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	04	2021		31	03	2022

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	120				120	50
Legacies					-	
Grants		22,500			22,500	25,000
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	120	22,500	-	-	22,620	25,050
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	120	22,500	-	-	22,620	25,050
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities		27,120			27,120	30,798
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	-	27,120	-	-	27,120	30,798
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	-	27,120	-	-	27,120	30,798
Net receipts / (payments)	120	(4,620)	-	-	(4,500)	(5,748)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	120	(4,620)	-	-	(4,500)	(5,748)

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	2,165	17,932			20,097	25,845
	Surplus / (deficit) shown on receipts and payments account	120	(4,619)			(4,499)	(5,748)
						-	
						-	
	Cash and bank balances at end of year	2,285	13,313	-	-	15,598	20,097
	(Agree balances with receipts and payments account(s))	-	1	-	-	1	-

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

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

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	Creditors			1,750
		Total	-	1,750

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

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

Signature

Print Name

Date of
approval

			12 Dec 2022

Section C Notes to the Accounts

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

--

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

--

SC049271

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below General Fund	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	120				120	50
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	120	-	-	-	120	50
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	120	-	-	-	120	50
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	120	-	-	-	120	50
Transfers to / (from) funds					-	
Surplus / (deficit) for year	120	-	-	-	120	50

Nature and purpose of funds

--

A Place for Change

SC049271

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
	The National Lottery	Robertson Trust				
Receipts						
Donations					-	
Legacies					-	
Grants	15,000	7,500			22,500	25,000
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	15,000	7,500	-	-	22,500	25,000
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	15,000	7,500	-	-	22,500	25,000
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	21,299	5,821			27,120	30,798
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	21,299	5,821	-	-	27,120	30,798
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	21,299	5,821	-	-	27,120	30,798
Net receipts / (payments)	(6,299)	1,679	-	-	(4,620)	(5,798)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(6,299)	1,679	-	-	(4,620)	(5,798)

Nature and purpose of funds

--

APPENDIX 3



**Report to the
trustees/members of
Registered charity
number
On the accounts of the
charity for the period**

Set out on pages

**Respective
responsibilities of
trustees and examiner**

**Basis of independent
examiner's statement**

**Independent examiner's
statement**

**Signed:
Name:**

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

Address:

Independent examiner's report on the accounts

v2

Charity name

**A Place for Change
SC049271**

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	April	2021	to	31	March	2022

11 to 16

(remember to include the page numbers of additional sheets)

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

- which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

- to which, in my opinion, attention should be drawn in order to enable a proper view of the accounts to be reached.

Date: 12 December 2022

CA

**44 Aytoun Road
Pollokshields
Glasgow
G41 5HN**

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