



Caithness Seal Rehab & Release Trustees' Annual Report

Period From 01/01/2025 to Period End
31/12/2025



Charity contact information



Caithness Seal Rehab & Release

Scottish Charity Number: SC052004

Company Number: CS005915

Welfare Establishment Licence No.: MAU017450

Address: Windhaven, Brough, Caithness

Postcode: KW14 8YE

Telephone number: 01847 851927

Mobile: 07894294803

Email address: sealrehabrelease2022@hotmail.com

Website: caithness-seal-rehab-release.co.uk

Facebook profile name: Caithness Seal Rehab & Release

Charity Trustees

1. Clare Boardman
2. Phillip Boardman
3. Ivor Thomas
4. Andrew Brownlow
5. Prof John Fyfe
6. Angelica Ferro



Objectives and activities

The organisation's objectives and activities are:

- (a) The advancement of education, with the teaching of what species of seals are along the Caithness coastline, their habitats, the behaviours and how we can protect them.
- (b) The saving of marine mammal lives, in particular Pinnipeds, by rescuing them if warranted and uplifting them to a safe environment for rehabilitation.
- (c) The advancement of the arts, heritage, culture or science, by recording and monitoring seal populations already present and those that are rescued & released.
- (d) The advancement of environmental protection or improvement, by monitoring vulnerable areas, feed availability and pups born.
- (e) The advancement of animal welfare.
- (f) The rescue, protection, treatment, rehabilitation, and release of sick or injured Pinnipeds.

Caithness Seal Rehab & Release is the only seal rehabilitation centre in Caithness & Sutherland. We cover a vast area along the whole of the northeast coast down as far as Fraserburgh. We cover the whole of the north coast as far along as Durness, and then down the northwest coast as far as Ullapool. We also receive pups from the Isle of Harris, Isle of Lewis and north & south Uist.

We work together with BDMLR and the SSPCA.

We now have 15 seal pup assessors that work for us, this does not include the 9 local volunteers that work in the hospital. These assessors respond to calls from members of the public, assess a seal pups' condition and uplift a pup if necessary. Our assessors are in Alness, Helmsdale, Brora, Dornoch, Golspie, Nairn, Fraserburgh, Findhorn, Tain and Ullapool.

Members of the public come across a seal pup on the beach; they contact us direct or BDMLR or the SSPCA. One of our volunteers will go out and assess/examine the pup to see if it needs to come into our care.



Structure, governance and management

Type of governing document

We are a Scottish Charitable Incorporated Organisation. SCVO Model SCIO Constitution (single tier).

The principal office of the organisation will be in Scotland (and must remain in Scotland).

The name of the organisation is "CAITHNESS SEAL REHAB & RELEASE" (SCIO) A Scottish Charitable Incorporated Organisation is a legal structure which has been purpose built for the charity sector in Scotland. It provides limited liability and a separate legal identity to organisations that want to become charities but do not want or need the complex structure of company law. This means that even the smallest charity can access the benefits of incorporation – including limited liability and legal capacity.

Trustee recruitment and appointment

The board may at any time appoint any person, and providing they are not debarred, to be a charity trustee - by way of a resolution passed by majority vote at a board meeting.

At the conclusion of the first AGM, one third (to the nearest round number) of the charity trustees shall retire from office; the question of which of them is to retire shall be determined by some random method.

At the conclusion of each AGM (other than the first) any charity trustees appointed during the period since the preceding AGM (but excluding those re-appointed under clause 0 during that period) shall retire from office.

The charity trustees to retire under paragraph (b) of clause 0 shall be those who have been longest in office since they were last appointed or re-appointed; as between persons who were last appointed/re-appointed on the same date, the question of which of them is to retire shall be determined by some random method.

A charity trustee who retires from office under clause 0 or 0 at the conclusion of an AGM shall be eligible for re-appointment under clause 0 at the next board meeting.

A charity trustee vacating office at the conclusion of an AGM will be deemed to have been re-appointed at the board meeting which next follows unless:

- a. They advise the board that they do not wish to be re-appointed; or
- b. A resolution for the re-appointment of that charity trustee was put to the board meeting and was not carried.

The individuals who signed the charity trustee declaration forms which accompanied the application for incorporation of the organisation shall be deemed to have been appointed by the members as charity trustees with effect from the date of incorporation of the organisation.

Our Trustees are:

Clare Boardman – Founder/Manager/Trustee – +-20 years' experience as a veterinary nurse. I have been a member with the Caithness & Sutherland BDMLR team for the last seven years. I have plenty of experience working with seals.

Phillip Boardman – Founder/Trustee – Phillip has also been a member of the Caithness & Sutherland BDMLR team for the last six years and works alongside Clare in the hospital. Phillip is also a member of the Coast Guard Team.

Ivor Thomas – Trustee – Skipper and Owner of the John 'O Groats Ferry company. Also, a member of the Coast Guard team and has plenty of valuable seal observing experience in the local area. **Now retired as a skipper.**

Michelle Campbell - Trustee – Shelly is a volunteer at the hospital and has been promoted to assistant manager.

Professor John Fyfe – Trustee – A public figure that is involved in a lot of work for charities and organisations in Scotland.

Angelica Ferro – Trustee – Veterinary Surgeon with lots of experience working with sealions and seals.

Achievements and performance

Key 2025 achievements & performance

- 27 seals successfully released back into the wild in 2025.
- 127 seal pups rehabilitated since opening, demonstrating a high recovery and release rate for rescued animals.
- 136 seals rescued overall since the centre began operations in late 2022.
- Expanded operational capability from 10 rehabilitation pens to 13 plus three mobile emergency pens. A new quarantine unit and pool have been constructed.
- Continued delivery of 24/7 veterinary-led care, including hydration therapy, assisted feeding, rehabilitation pools, disease monitoring, and release preparation.
- Conducted Leptospirosis testing and monitoring research during the 2024/2025 grey seal season. Reported results showed all tested seals were negative, helping identify disease-risk patterns in the region.
- Supported veterinary and scientific collaboration through research projects involving students from the Royal Veterinary College, Plymouth University, Edinburgh University, Brighton University, Bangor University, Glasgow University, Stirling University and St Andrews University.
- Maintained strong volunteer engagement, including international volunteers from countries such as Spain, Germany, Sweden, Australia, New Zealand, and the USA.
- Continued community outreach and education around marine mammal protection and seal conservation along the Caithness coastline.
- Strengthened financial sustainability as a registered Scottish charity, with reported 2024 income of approximately £31,782 and expenditure of £27,695.
- Maintained partnerships and public visibility, including support highlighted through a collaboration with Nissan.

Overall performance assessment

The organisation appears to have performed strongly in 2025 across:

- **Wildlife rescue outcomes**
- **Release success rates**
- **Research participation**

- **Volunteer/community engagement**
- **Operational growth**

Our release numbers are notable for a relatively small, privately run Highland rescue centre, especially given the increasing challenges reported from storms, disease risks, premature pups, and human-related injuries.

We now work in partnership with Aroha Seal Sanctuary on the Isle of Lewis. Aroha is a holding station for pups coming over to the mainland.



We are also collaborating with Blair Drummond Safari Park and Deep-Sea World. Talks are done about our hospital to people visiting both sites and money is raised for us during this time.

**BLAIR DRUMMOND
SAFARI
AND ADVENTURE PARK**



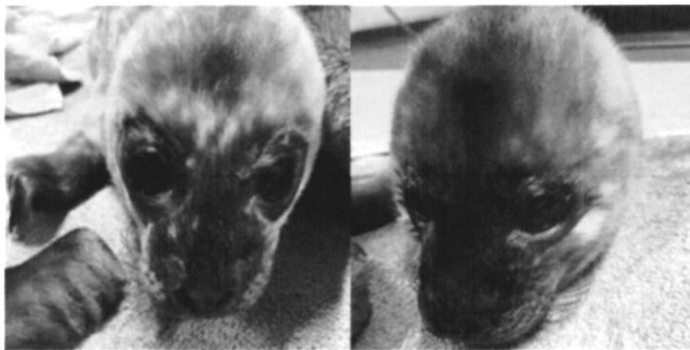


Our vehicle sponsored by Nissan



Our new quarantine building and pool.

The hospital is not-for-profit, and we rely entirely on donations from the public in order to look after and feed the pups we get in. Feeding the seals pups is the most expensive part of the work we do. We can use up to five tonnes of fish, or more, per pupping season and all of this must be paid for by donations we receive.



Financial review

Income & Funding Performance

The charity secured notable grant support during the year:

- £2,000 from the Jean Sainsbury Animal Welfare Trust for fish supplies.
- £5,000 from the Dounreay Community Trust toward hospital improvements and the new quarantine pool.

In addition to grants, we have ongoing support through:

- Public donations
- Sponsorships
- Volunteer contributions
- Community fundraising efforts

The charity also benefited from increased public visibility through:

- BBC Make a Difference Awards recognition
- BBC Scotland *Landward* feature
- Invitations to major public events
- School and science festival outreach

These activities likely strengthened donor awareness and future fundraising potential.

Cost Pressures & Financial Challenges

The biggest financial challenge identified was the dramatic increase in food costs:

- Mackerel prices increased from £1,100 to £4,000 in one year.
- The charity responded by switching to herring as a lower-cost alternative.

Veterinary expenses also rose significantly due to:

- Higher injury rates
- Increased illness cases
- Emergency treatments for rescued seals

These pressures indicate that although operational demand grew, margins likely tightened considerably.

Operational Investment

A major achievement during the year was completion of:

- A new quarantine building
- A new swimming pool facility

This represents meaningful capital investment that should:

- Improve rehabilitation outcomes
- Increase operational efficiency
- Enhance biosecurity and animal welfare
- Expand future rescue capacity

Aviva Insurance and Crowdfunder directly supported this infrastructure expansion.

Performance Efficiency

Operationally, the charity delivered strong value relative to its scale:

- 12 common seals rescued and all released successfully.
- 24 grey seals rescued, with 24 released successfully.

This suggests resources were being converted effectively into measurable conservation outcomes.

Statement of the charity's policy on reserves

We do not hold reserves at the moment. Ideally, we would like to hold a reserve of at least £3000.00, hopefully we can achieve this in the future.

Details of any deficit

There are no deficits.

Donated facilities and services

We have had no donated services or facilities.

Future plans

Forward Outlook for 2026

Continued fundraising will be essential.

Likely financial priorities going forward include:

- Diversifying income sources
- Increasing recurring donations
- Expanding sponsorship partnerships
- Seeking larger conservation grants
- Managing food supply costs
- Building operational reserves

Overall, the charity appears financially resilient for a small regional marine wildlife rehabilitation organisation, though future sustainability will depend heavily on maintaining fundraising momentum while controlling rising operational costs.

Additional information

We would like more support from the local council. So far they have shown no support whatsoever.

Declaration

Signed on behalf of the charity trustees:

Boardman

Print name

Clare Boardman

Designation

Founder/Manager/Trustee

Date

20/05/2026

Receipts and payments accounts

For the period from				to			
	1st	January	2025		31st	December	2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	15933.54				15933.54 -	31681
Legacies					-	
Grants		7050.99			7050.99 -	7000
Receipts from fundraising activities	90.00				90.00 -	101
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	2145.53				2145.53 -	
					-	
A1 Sub total	18169.07 -	7050.99 -	-	-	25220.06 -	38782 -
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	18169.07 -	7050.99 -	-	-	25220.06 -	38782.00 -
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	20145.55				20145.55 -	37259
Grants and donations					-	
Governance costs					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other:					-	639
					-	
A3 Sub total	20145.55 -	-	-	-	20145.55 -	37898 -
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	3962.20	6429.00			10391.70 -	6431
Purchase of investments					-	
A4 Sub total	3962.20 -	6429.00	-	-	10391.70 -	6431 -
Total payments	24108.25 -	6429.00 -	-	-	30537.25 -	44329 -
Net receipts / (payments)	18169.07 -	7050.99 -	-	-	25220.06 -	-5547 -
A5 Transfers to / (from) funds	8529.00	-544.77			7984.23 -	13531
Surplus / (deficit) for year	2589.82 -	77.22 -	-	-	2667.04 -	7984 -

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	8529.00	-544.77			7984.23	13531.00
	Surplus / (deficit) shown on receipts and payments account	5939.18	621.99			5317.19	-5547.00
						-	
						-	
	Cash and bank balances at end of year	2589.82	77.22	-	-	2667.04	7984.00
	(Agree balances with receipts and payments account(s))						

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

Categories	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Steam power washer & detergent	Restricted Funds	2349.00		444.00
	Ifor Williams Trailer	Restricted Funds	4080.00		1200.00
	Oxygen Machine	Unrestricted Funds	1348.00		2531.00
	Specialised seal capture net, pole & attachments	Unrestricted Funds	687.23		172.00
	Seal Stretcher	Unrestricted Funds	549.00		644.00
	Specialised seal net	Unrestricted Funds	1378.47		379.00
					1061.00
		Total	10391.17	-	6431.00

Categories	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

Categories	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

Clare Boardman

Clare Boardman

28/02/2026

* Please note - OSCR will accept digital or typed signatures

Section C Notes to the Accounts

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

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C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Hot water/steam power washer & Ifor Williams trailer	Strouper Community Fund	1	7050.99
Total			7050.99 -

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
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

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

	Number of trustees	£

C5 Transactions with trustees and connected persons

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

C6 Other information

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Additional analysis (1)**Analysis of receipts and payments****1 Donations**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Just Giving	6933.72				6933.72 -	4108.00
Crowd Funder	6011.76				6011.76	18669.00
BACs Donations	2988.06				2988.06 -	9005.00
					-	
Total	15933.54 -	-	-	-	15933.54 -	31782.00

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
Stroupster Community Fund		7050.99			7050.99 -	5000.00
					-	2000.00
					-	
					-	
Total	-	7050.99			7050.99 -	7000.00

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 £
Aliexpress Credit	5.42				5.42 -	
Wells Fargo Bank Refund	668.89				668.89 -	
LA Commune LTD	650.00				650.00 -	
Animal Equipment by Stoney Refund	267.62				267.62 -	
BBC Home Services Refund (IBIS & Trainline)	553.60				553.60 -	
Fundraising/Event Donations					-	
					-	
Total	2145.53 -	-	-	-	2145.53 -	-

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 £
See Balance Sheet	20145.55				20145.55 -	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	20145.55 -	-	-	-	20145.55 -	-

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

					Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	15933.54				15933.54 -	31681
Legacies					-	
Grants					-	
Receipts from fundraising activities	90.00				90.00 -	101
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	2145.53				2145.53 -	
<i>Sub total</i>	18169.07 -	-	-	-	18169.07 -	31782 -
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<i>Sub total</i>	-	-	-	-	-	-
<i>Total receipts</i>	18169.07 -	-	-	-	18169.07 -	31782 -
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	20145.55				20145.55	25625
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	639
					-	
<i>Sub total</i>	20145.55	-	-	-	20145.55	26264 -
Payments relating to asset and investment movements						
Purchases of fixed assets	3962.70				3962.70 -	1440
Purchase of investments					-	
<i>Sub total</i>	3962.70 -	-	-	-	3962.70 -	1440 -
<i>Total payments</i>	24108.25 -	-	-	-	24108.25 -	27704 -
<i>Net receipts / (payments)</i>	18169.07	-	-	-	18169.07	4078 -
Transfers to / (from) funds	8529.00				8529.00	4451
<i>Surplus / (deficit) for year</i>	-2589.82	-	-	-	-2589.82	8529 -

Nature and purpose of funds

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Additional analysis (3)**6 Breakdown of restricted funds**

	Stroupster				Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants	7050.99				7050.99	7000
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	7050.99 -	-	-	-	7050.99 -	7000 -
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	7050.99 -	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	11634
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	-	-	-	-	-	11634 -
Payments relating to asset and investment movements						
Purchases of fixed assets	6429.00				6429.00 -	4991
Purchase of investments					-	
Sub total	6429.00 -	-	-	-	6429.00 -	4991 -
Total payments	6429.00 -	-	-	-	6429.00 -	16625 -
Net receipts / (payments)	7050.99	-	-	-	7050.99 -	7000 -
Transfers to / (from) funds	544.77				-544.77 -	9080
Surplus / (deficit) for year	77.22 -	-	-	-	621.99 -	545 -

Nature and purpose of funds

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Caithness Seal Rehab & Release
Balance sheet 2025

Money In	Current year
Opening Balance	7,984.23
Donations - Members of the public	2,988.06
Donations - Just Giving	6,933.72
Donations - Crowdfunder	6,011.76
Grants - Foundation Scotland	7,050.99
Aliexpress Credit	5.42
Wells Fargo Bank Refund	668.89
LA Commune LTD	650.00
Animal Equipment by Stoney - Refund	267.62
BBC Home Services - IBIS & Trainline Refund	553.60
Receipts from fundraising activities	90.00
Total current assets	33,204.29

(See note 1)

Money Out	Current year
Amazon	2,127.16
Ebay	113.94
Nickel & Dime	44.98
Caisley Tags	56.16
Aliexpress	755.80
Safe4 Solutions	907.08
D Steven & Son	360.04
Vet Lab	396.79
Vista Print	358.20
Denholm Seafoods	5,442.00
Toys Centre	126.75
Donald S McGregor	5,838.40
Michelle Campbell	123.90
Viovet	7.68
Mary Ross	196.00
Royal Mail	81.35
Fee2Pay	5.00
Cartridge People	38.12
Risk Assessment Document	30.94
HSQE	92.40
Learning Paths	7.00
Windhaven Café	39.00
Hout Bay Seal Sanctuary Donation	80.00
Spacefor SAS	98.09
Highland Council	1,081.64
Happy Scrub	63.00
UPS	148.54
Mey Games	50.00
IBIS Hotel	370.98
Temu	29.39
Insurance	388.03
Klezerbrink	247.20
Trainline	209.79
bank Charges	139.66
Praxis	90.54
Total money out	20,145.55

Fixed assets - Money Out	Current year
Machine Mart	2,349.00
Reay Holdings	4,080.00
Pure O2	1,348.00
Animal Equipment by Stoney	687.23
Marine Textiles	549.00
Katherine Andrews	1,378.47
Total fixed assets - Money Out	10,391.70

Owner's equity:	Current year
Investment capital	
Accumulated retained earnings	
Total owner's equity	

Total money out **30,537.25**

Balance **2,667.04**

Note 1 - Unrestricted funds £8529.00 minus restricted funds £544.77) = £7984.23

Print name: Clare Boardman
Signature: <i>Clare Boardman</i>
Position: Treasurer
Date: 20/05/26
Print name: Peter Gunn
Signature: <i>Peter Gunn</i>
Position: Independent Examiner
Date: 28/5/2025

CAITHNESS SEAL REHAB & RELEASE



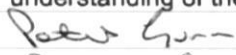
Registered Charity No. SC052004 Company No. CS005915

List of Trustees

1. Professor John Fyfe (Trustee)
Contact Number: 07717222810 Land line: 01428682355
Email Address: professorfyfe@hotmail.co.uk
Home Address: Watermead, Lakes Lane, Witley, Surrey, GU8 5LQ
2. Ivor Thomas (Trustee)
Contact Number: 07785312107 Land line: 01955611423
Email Address: ivor@jogferry.co.uk
Home Address: Skerrydale, John 'O Groats, Caithness, KW1 4YS
3. Michelle Campbell (Trustee)
Contact Number: 07546144563
Email Address: mizzsunshine74@hotmail.com
Home Address: 13 Harrow Terrace, Wick, Caithness, KW1 5BS
4. Clare Boardman (Founder/Trustee)
Contact Number: 07894294803 Landline: 01847 851927
Email Address: clareboycott@live.com
Home Address: Windhaven, Brough, Caithness, KW14 8YE
5. Phillip Boardman (Founder/Trustee)
Contact Number: 07590428183 Landline: 01847 851927
Email Address: cityconcretepumping@hotmail.co.uk
Home Address: Windhaven, Brough, Caithness, KW14 8YE
6. Angelica Ferro (Trustee)
Contact Number: 07494112632
Email Address: ferro.angelica@gmail.com
Home Address: Easter Tarr, The Annexe, Thornhill, Stirling

APPENDIX 3



		Independent examiner's report on the accounts						v2
Report to the trustees/members of	Charity name	CAITHNESS SEAL REHAB AND RELEASE						
Registered charity number	SC0 52004							
On the accounts of the charity for the period	Period start date				Period end date			
	Day	Month	Year	to	Day	Month	Year	
	01	01	2025		31	12	2025	
Set out on pages								(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	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 understanding of the accounts to be reached.							
Signed**:					Date:	28/5/2025		
Name:	PETER GUNN							
Relevant professional qualification(s) or body (if any):	CHARTERED BANKER							
Address:	CAITHNESS VOLUNTARY GROUP WICK TOWN HALL 3 BRIDGE STREET WICK KW14AJ							

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

**OSCR will accept digital or typed signatures.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose