



OLD EDINBURGH CLUB

Trustees' Report and Accounts for the year ended 30 June 2023

Scottish Charity Number SC006177

1. Charitable purpose and constitution

The objectives of the Old Edinburgh Club (OEC) are the study and support of all aspects of the history of Edinburgh, and the promotion and encouragement of interest in Edinburgh by means of lectures, visits, publications and appropriate activities for public benefit.

The Club is a charitable unincorporated association with a constitution that sets out its purposes and administration arrangements. The constitution was last revised in September 2022.

2. Activities and achievements

2.1 Membership

At 30 June 2023 we had 358 members (212 full and 73 joint memberships). These numbers are almost identical to last year (357 members; 211 full and 73 joint) but fail to recognise the success we have had in recruiting new members this year (38 new memberships, with 17 other applications to join at the start of the new subscription year in September 2023). This level is well above the average of 15 new memberships gained during each of the past four years.



Contact for further information:

Derrick Johnstone (Secretary): 16 West Castle Road, Edinburgh EH10 5AU
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2.2 Events

Post-COVID, we continue to hold hybrid meetings, offering the choice of in-person attendance at the Augustine United Church (AUC) and live streaming for viewing at home. Talks are available on YouTube for a short period after. We are very grateful to AUC for their investment in the video system that made this possible.

Our lecture programme for 2022-23 maintained its standard and popularity. The topics and speakers were:

- ❖ *Entertainment for all the Family? Going to the Pictures in Edinburgh*, by Trevor Griffiths (October 2022)
- ❖ *Secondary Schools in 20th Century Edinburgh: Social Divisions and Intellectual Excellence*, by Lindsay Paterson (November)
- ❖ *Members' Evening*, with Maurice McIlwrick on *The Secret Edinburgh Tunnel*, Joan Fraser on *Elevating the Poor in Victorian Edinburgh* and Graeme Cruickshank on *Pilkington Jackson's Union Canal Memorial Frieze* (December)
- ❖ *Instruments, Institutions and Individuals: The Local Networks of the Royal Observatory, Edinburgh, in the 19th Century*, by Rebekah Higgitt (January 2023)
- ❖ *Scottish Historic Schools: The Architecture of Burgh Schools, Academies and Educational Institutions before 1880*, by Diane Watters (February)
- ❖ *Networked Edinburgh 1800-1820 and the Stamp Office Story*, by Penelope Wilson (March)

Summer visits were:

- ❖ *Mansfield Traquair Centre*, led by a Centre volunteer
- ❖ *Abbeyhill and Lochend*, led by Hetty Lancaster
- ❖ *Leith Railways by Tram*, led by Andrew Boyd

As ever, we are very grateful to our presenters for preparing such fascinating talks and visits.

2.3 Book of the Old Edinburgh Club

Volume 18 of our journal, *The Book of the Old Edinburgh Club* (BOEC) was published in March 2023 and distributed to members by post. Its articles are:

- ❖ *R. J. Morris – An Appreciation*
- ❖ *Identity, Imagination and George IV in Edinburgh, 1822*, by Robert Pirrie
- ❖ *Inventing Scotch Baronial Edinburgh: The Role of Walter Scott*, by Aonghus MacKechnie
- ❖ *Edinburgh and Slavery*, by Jennifer Melville
- ❖ *Elevating the Poor: The Origin, Activities and Evolution of the Edinburgh Association for Improving the Condition of the Poor c.1868–1906*, by Joan Fraser
- ❖ *Servant Keeping and Residential Neighbourhood Composition: Presbyterian Ministers in Late Nineteenth-Century Edinburgh*, by John W. Sawkins and Andrew J. Sawkins
- ❖ *The Role of Glass in Chemistry, Especially in Edinburgh*, by Jill Turnbull
- ❖ *Toun's College or College's Toun? A Study into the Social Effects of the Edinburgh University Comprehensive Development Area*, by Michael Gall

We have added articles from Volumes 1 to 6 of the New Series of the Book of the Old Edinburgh Club (1991 to 2005) to our website, available for download. These join all volumes of the Old

Series of BOEC (1908 to 1985) making 53 volumes in all and 414 articles. These back numbers contain invaluable information and knowledge about the history of Edinburgh which we are promoting to members and a wider readership.

2.4 Legacy Fund Projects

2.4.1 Legacy Funds overview

As we reported last year, we are very fortunate to have received two generous legacies, from Jean Butchart and Jean Ritchie Guild. We established a Legacy Group to consider priorities and assess the best uses of these funds to further our aim of promoting interest in the history of Edinburgh. We reflected not only our purpose as stated in the current Constitution but also that expressed when the Club was founded in 1908, calling for the *“collection and authentication of oral and written statements or documentary evidence relating to Edinburgh; the gathering of existing traditions, legends and historical data; and the selecting and printing of material desirable for future reference”*.

Beyond this, we see the need to bring the history to life and engage wider audiences, and also to ensure that the spending of legacy monies brings benefits to Club in raising our profile and growing our membership. Activities could include special projects or events; sponsoring or commissioning research or improved access to archive data; and promotion where this can be seen to have a measurable impact on the Club’s profile, membership and involvement.

We have designed and launched the Jean Guild Grants programme which we trailed at last year’s AGM (2.4.2 below) and explored possible collaborations with the City Council, leading to joint projects with the City Libraries (2.4.3) and City Archives (2.4.4), the latter building on a previous Club-supported project producing a catalogue of Dean of Guild building warrants issued in the 18th and early 19th centuries.

Our approach is to spread our spending over several years, while ensuring we achieve a financial return on unallocated monies (see 6.2 below). We seek to ensure lasting, tangible outcomes, and will not use the legacy funds to subsidise our normal operating activities.

Our benefactors

Jean Butchart had a great interest in Edinburgh history and was a member of the Old Edinburgh Club for many years. She was very committed to honour her father's work, as City Librarian from 1942 until 1953 and author in 1955 *Prints and Drawings of Edinburgh*. He held that this collection, held in the Edinburgh Room of the Central Public Library constituted the "finest collection in existence of topographical and historical prints of the City". In 1982 Miss Butchart presented her father's own collection to the City Library Service, which later featured as an exhibition in its own right. She previously funded the digitisation of the Old Series of Book of the Old Edinburgh Club, a major development in making the work of the OEC much more widely accessible.

Jean Ritchie Guild was also a long-term member of the OEC. She joined the University of Edinburgh Library staff in 1948 and played a significant role in the postwar development of the Library's collections. She became Reference Librarian, well-respected for her skills and knowledge, especially in relation to the Faculty of Arts. Later she was responsible for publicity, Library publications, visitor programmes and the Library's relationship with the wider community. She co-edited *Edinburgh University Library, 1580-1980: a collection of historical essays* (1982).

2.4.2 Jean Guild Grants

We launched the Jean Guild Grants programme as a pilot in April 2023, inviting applications by 19 June. We sought to attract proposals which involve one or more of the following activities:

- ❖ carrying out original research and sharing the findings;
- ❖ making records more accessible and promoting their use;
- ❖ pulling together existing research and knowledge to engage new audiences; or
- ❖ involving Edinburgh residents in history projects.

It has been open to:

- ❖ local history or heritage groups and organisations;
- ❖ schools and colleges; and
- ❖ independent researchers, postgraduate students and early career researchers.

We have been very pleased with the range and quality of the 12 project and eight research applications submitted. We were assessing these at the time of writing the Annual Report. Criteria have included likely project impact, practicality and benefits for the Club.

2.4.3 Jean Butchart Bursary and Edinburgh City Libraries

We have established a partnership project with the City Libraries to create a digital catalogue of the Manuscript Collection held by the Edinburgh and Scottish Library. This is a little-known archive with fascinating and diverse papers. Information on its contents is sparse, held in a card index.

Our support (£2,000) takes the form of the Jean Butchart Bursary, a grant for a postgraduate information studies student working part-time plus modest provision for conservation work. The feasibility of the project has been tested during a student placement in 2022-23, and the Bursary starts this September. We shall review progress and consider what further support to offer.

The title of the Bursary recognises our benefactor, Jean Butchart's lifelong connection with the Library Service.

2.4.4 Dean of Guild Catalogue and Edinburgh City Archives

In a similar manner, we are establishing a collaborative project with the City Archives to digitise ledgers recording Dean of Guild building warrants, to build on the work of Dr Joe Rock to transcribe earlier Dean of Guild records and compile a catalogue including scans of original drawings. Dr Rock's work has proved invaluable to people researching the development of the City in the 18th and early 19th centuries and the history of individual properties. His research was funded by the OEC, most recently in 2017 and was accessible on Google Sites.

However, Google have discontinued this service and the Club had a commitment to Dr Rock to help find a new home for the catalogue. In response, we have commissioned a developer, Eric Grosso, to create a fully searchable database. This will be a significant advance and draw in a wider range of users. For example, family historians will be able to find details of a wide range of individuals, not just property owners, but tenants, neighbours and other people associated with particular locations.

2.5 Other Projects

2.5.1 OEC Bibliography of Edinburgh History

We maintain the online OEC Bibliography of Edinburgh History, the first comprehensive listing which serves as a 'go to' place to explore the wealth of what's been written about the history of Edinburgh. It contains over 2,000 items (books, chapters, journal articles, and dissertations), across 12 themes: social, cultural, economic, architectural, etc. This has been prepared by Dr Malcom Noble. We have commissioned a further update with new publications and discoveries, to be available in 2024.

2.5.2 Southside Graveyards Project

The Club provided a grant of £5,000 to the Edinburgh Southside Graveyard Project in 2016. By restoring headstones which have been laid flat for safety reasons, the Project improved the environment and allowed inscriptions to be read once more. It worked with the City of Edinburgh Council by providing constructive opportunities to participants on the Community Payback Programme. Over 225 headstones have been rebuilt in the Grange Cemetery and 19 foundations prepared.

The project has been in abeyance, affected by COVID restrictions and staff shortage in the Council. The Club retains a balance on behalf of the Project of £899, to be released when requested.

2.5.3 OEC Prize

The OEC prize for Edinburgh History was not awarded this year, as arrangements for publicity and nominations were not in place within the University of Edinburgh. However, we have reached a fresh agreement and we anticipate that the next award will be made in early 2024.

The Prize is open to postgraduate Masters students in the School of History, Classics and Archaeology or exceptionally to undergraduates with outstanding dissertations. We invite winners to contribute an article for the Book of the Old Edinburgh Club, as we did with Maximilian Knight in Volume 17.

3. Promoting the Club

3.1 Marketing Subcommittee

We are devoting renewed energy to promoting the Club and our activities, led by a Marketing Subcommittee. This has shown fruit in an increased profile on social media and more than trebling the rate of attracting new members, as reported in 2.1 above.

We have taken steps to make ourselves as Council Members more approachable, introducing pen portraits on our website and name badges for events. We are also working towards a new house style in documents and online.

The website, Facebook and X (previously Twitter) and e-mails to members are our principal channels, and we recently added a presence on Instagram. We have augmented our mailing list for news of our activities. This has helped, for example, in promoting the Jean Guild Grants. We have a marketing calendar and a programme of regular press releases.

We maintain content on the websites of the British Association for Local History (BALH) and the Scottish Local History Forum (SLHF), with the latter including details of our forthcoming events and a link to purchase back copies of the Book of the Old Edinburgh Club. We have submitted an entry on the Club to Wikipedia.

3.2 Internet and social media

The Club has a website (<https://www.apsedinburghclub.org.uk/>) which is regularly updated to publicise the Club's activities and promote the aims of the Club more widely. The new page for membership applications has proved its worth in making joining an easier process. We continue to update our resources guide, helping people find out more about Edinburgh history and connect with history and heritage organisations within the city. We now publish blog posts by OEC members and others, and welcome further contributions.

Use of our website has increased by 48% since we started using Google Analytics in November 2021. There were 13,595 page views and 4,422 users between 1 July 2022 and 30 June 2023.

We thank Graham Rule for his occasional support in resolving malware threats to the site, which are now addressed by a subscription to Wordfence.

We have drafted a specification for a revamp of the website but unfortunately we had to disengage from our chosen designer and are now retendering. We wish to attract more visitors to the site and for them to explore the site for longer, gain benefit and join if they are not already members.

The Club has a growing profile on both Facebook (managed by Jerry Ozaniec) and on Twitter (managed by Alison Macdonald). On Facebook (<https://www.facebook.com/OldEdinburghClub>) the Club has 2,275 page 'Likes' and 2,534 'Followers', and on X (formerly Twitter([@OldEdinClub](https://twitter.com/OldEdinClub))) 1,723 followers (up 12% in the past year). We tweet details of the Club's meetings and events

along with other historical/ archaeological news of local interest. Postings include wider Scottish historical news and pictures of Edinburgh buildings and street views. Jerry's popular 'On This Day in Edinburgh History' now features not only on Facebook but also in the monthly pages of Edinburgh Reporter.

4. Trustees and club management

4.1 Office-bearers

Honorary office-bearers of the Club are Lord Cullen of Whitekirk, Honorary President and Iain Gordon Brown, Honorary Vice President.

We are very sad to report the passing of our other Honorary Vice-President, Professor Robert J (Bob) Morris. Bob was Professor Emeritus, Economic and Social History, University of Edinburgh, and served as Editor of the Book of the Old Edinburgh Club between 2013/14 and 2019/20. He also contributed to the Book with articles including '*The formation of the Old Edinburgh Club and its first 300 members*' (2015). Richard Rodger has written a eulogy for Bob, published in the latest issue of the Book of the Club.

The Club is managed by a Council of members, consisting of office-bearers (President, Vice President(s), Secretary, Treasurer, Programme Secretary, Membership Secretary, Minutes Secretary, Editor and Publicity Officer) and up to nine Ordinary Members.

The Members of Council are the trustees for the purposes of charity law. At the date of approval of this report they were:

President	Edward Duvall
Vice Presidents	Alison Macdonald Steven Robb
Treasurer	Mike Harrison
Secretary & Minutes Secretary	Derrick Johnstone
Membership Secretary	Jerry Ozaniec
Programme Secretary	Richard Rodger
Publicity Officer	Pat Jones
Editor, Book of the Old Edinburgh Club	Wilson Smith
Ordinary Council Members	Andrew Boyd Jo Chapman John McAleese

The above were members of Council throughout the period to the date of approval of this report.

In 2022-2023 the Council met six times for ongoing and routine business, with a high attendance rate of 90%. At each meeting, the Council received reports on Finance, Legacy Projects, Events, Publications and Marketing including membership and social media.

4.2 Recruitment and appointment of trustees

The trustees (Members of Council) are elected by and from the Club's membership at the Annual General Meeting. The trustees also have the power to co-opt additional trustees. The office-bearers are elected annually. The President and Vice President(s) hold office for no more than three years. Ordinary Council Members are elected for three years. Past practice has been for three of them to retire annually by rotation. They are not eligible for re-election as Ordinary Council Members for one year.

Two office-bearers do not wish to continue for 2023-24. The Club has been very fortunate to have benefited from the considerable contributions of Pat Jones as Publicity Officer, in post since 2013, and Mike Harrison, Treasurer since 2019, to the running and development of the Club. Pat has been a mainstay in promoting our events and managing our use of the AUC, as well as rising to the challenge of the new video equipment for streaming our lectures live. Mike volunteered to serve as Treasurer when the Club needed to review its finances and leaves with our financial arrangements and all claims up-to-date.

Furthermore, the term of office as Ordinary Council Members for John McAleese comes to an end in November this year, given the timing of his co-option in 2020. We are very grateful for his contribution to the work of the Club and look forward to seeing him at future events.

New trustees have their duties explained to them in full and are given a copy of Office of the Scottish Charity Regulator (OSCR)'s Guidance for Charity Trustees.

4.3 Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Club. Trustees are satisfied that systems are in place to mitigate exposure to the major risks. The Club has suitable insurance through our membership of the British Association for Local History.

Given the nature of the Club's activities, we have not needed to adopt safeguarding policies, procedures and practices. However, we shall anticipate and deal with any situation where children or vulnerable adults are involved and potentially at risk.

We updated our privacy and data protection policy in 2022 to take account of offering member registration via our website and sharing personal information in specific circumstances, as was required by AUC for COVID logging purposes.

4.4 Archiving OEC Council documents

We have lodged Club documents for 2022-23 with Edinburgh Central Library for archiving. This maintains their collection of OEC Annual Reports, minutes, scrapbooks, lecture programmes and volumes of the Book of the Old Edinburgh Club going back to 1908.

5. Future plans

We shall continue our promotion of the study of the history of Edinburgh through events, publications and projects, and do more to raise the profile of the Club to help attract new interest and members.

We intend to build on our experience in launching the Jean Guild Grants and develop our collaborations with the City Archives and Libraries, while being open to other ventures. Within our abilities and time available as volunteers we shall work with our partners and grant recipients to help ensure successful outcomes and a raised profile for the Club.

We seek to build our relationships with local history societies and other bodies who share our interest in Edinburgh. To this end, we welcome the establishment of the Edinburgh Local Heritage Network by the City Council and look forward to participating in its plans, including the celebration of '900 Years of the City of Edinburgh' in 2024.

6. Financial review

6.1 Operating income and expenditure

Our principal operating income is from subscriptions due each September. Most are paid by standing order and mainly come with Gift Aid in addition. Our largest associated expenditure is on the printing and distribution of the Book of the Old Edinburgh Club.

6.2 Investing legacy funds

We seek an appropriate return on our unallocated legacy monies. We have opened an account with CAF Flagstone, an initiative of the Charities Aid Foundation which enables voluntary organisations to take advantage of a selection of shorter to longer term savings accounts on attractive rates of interest. This also allows us to spread our monies in more than one account such that all are covered by the Government's Financial Services Compensation Scheme for up to £85,000 in any one institution. In July we transferred £115,000 to this account.

6.3 Subscription policy

We reviewed our subscription policy in February and concluded that we needed to increase our subscription rates. These had remained unchanged since 2012. Meanwhile our operating costs have increased significantly, notably for the printing and distribution of the Book of the Club which has come to exceed membership income.

Revised rates were agreed by members at the Special General Meeting held on 15 March 2023 and take effect for subscription year 2023-24. We have held the Under 25 subscription at £15, while increasing the individual rate to £30 and the joint to £35.

6.4 Financial management

We have strengthened our arrangements for making financial payments, with dual authorisation required (any two of three signatories). We have closed our passbook savings account which had been earning miniscule interest of 0.01%. We can now manage all our finances online.

We have reestablished a PayPal account for online transactions and the ability to take payments in person using a card reader at OEC events and on other occasions.

Our Gift Aid claims are up-to-date and we have received £530 through the Publishers Licensing Services scheme. This redistributes fees paid by institutions to the Copyright Licensing Agency to allow copying, usually for educational purposes.

6.5 Forward commitments

We anticipate significant spend on projects in 2023-24 of up to £32,000. This includes projects to be supported through the Jean Guild Grants and commitments to joint projects with the City Archives and Library services. We are funding the creation of the Dean of Guild database and the update of the Bibliography of Edinburgh History.

With more funds at our disposal, we now need a rolling financial plan and will put this in place.

6.6 Reserves

Our Reserves Policy is that an appropriate level of reserves to maintain is at least £15,000. Such a reserve should provide the funds to produce and distribute one volume of Book of the Old Edinburgh Club, as well as meeting the immediate costs of running the Club, with the subsequent balance covering unforeseen contingencies.

6.7 Financial standing

The total funds of the Club were £168,521 at the end of the year. Of these, £899 is Restricted, to the Graveyard Fund (identified in Note 5 to the Accounts below). This leaves £167,622 as Unrestricted funds, our free reserves. The monies are used to further the Club's charitable activities, including expenditure relating to the Book of the Old Edinburgh Club.

Approved by the trustees on 29 August 2023 and signed on their behalf:



Edward Duvall

Trustee and President, The Old Edinburgh Club

Statement of OEC Receipts and Payments, 2022-23

	2022-23 Unrestricted Funds	2022-23 Restricted Funds	2022-23 Total	2021-22 Total
	£	£	£	£
Receipts				
Voluntary income (Note 1)	7,122	899	8,021	9,300
Legacies	18,260	-	18,260	125,000
Bank interest	236	-	236	-
Receipts from charitable activities (Note 2)	1,627	-	1,627	1,347
Total receipts	27,244	899	28,144	135,647
Payments				
Payments for charitable activities (Note 3)	9,662	-	9,662	10,573
Independent examination	275	-	275	275
Total payments	9,937	-	9,937	10,848
Surplus/ deficit	17,307	899	18,206	124,799

Statement of Balances

	2022-23	2021-22
	£	£
Bank & Cash Balances		
Balance at start of year	150,315	25,516
Surplus/ deficit for year	18,206	124,799
Balance at end of year	168,521	150,315

Fixed Assets

(Note 4)	Cost	Value at 30/06/2023	Value at 30/06/2022
	£	£	£
<i>We have no fixed assets</i>	-	-	-
Total	-	-	-

The notes following form an integral part of these accounts.

Approved by the Council on 29 August 2023 and signed on its behalf by

Michael A. Harrison

Michael Harrison, Treasurer

Edward Duvall

Edward Duvall, President

Notes to the accounts

1. Voluntary income

	2022-23 Unrestricted Funds	2022-23 Restricted Funds	2022-23 Total	2021-22 Total
	£	£	£	£
Membership subscriptions	6,288	-	6,288	5,873
Refund of overpayment to Scottish Local History Forum	78	-	78	-
Returned funds from the Southside Graveyards Project Jewson account		899		
Gift Aid (2020-22)	756	-	756	3,427
Total	7,122	899	8,021	9,300

For an explanation of the returned funds from the Southside Graveyards Project, see Note 5 below.

2. Receipts from charitable activities

	2022-23 Unrestricted Funds	2022-23 Restricted Funds	2022-23 Total	2021-22 Total
	£	£	£	£
Book of the Old Edinburgh Club: sales	664	-	664	482
Winter lecture guests	53	-	53	127
Summer visits	380	-	380	-
Publishers Licensing Services scheme	530	-	530	739
Total	1,627	-	1,627	1,348

3. Payments for charitable activities

	2022-23 Unrestricted Funds	2022-23 Restricted Funds	2022-23 Total	2021-22 Total
	£	£	£	£
Book of the Old Edinburgh Club: printing and distribution	7,840	-	7,840	7,060
Winter lectures: speakers, catering, online	183	-	183	-
Hire of Augustine Church	874	-	874	535
Project development	246	-	246	-
Digitising BOEC	-	-	-	641
Bibliography	-	-	-	1,750
Insurance	75	-	75	79
Copying, postage and stationery	79	-	79	377
Website and publicity	366	-	366	77
Miscellaneous	-	-	-	54
Total	9,662	-	9,662	10,573

One trustee received recompense for their costs incurred in managing the website (£220.61 for website hosting and security subscriptions).

4. Fixed assets

Our fixed assets have been depreciated to zero over four years (our policy for equipment such as a projector and laptop).

5. Fund transfers and balances

	Unreserved Funds	Reserved Funds	Total
Funds as at 1 July 2022	148,215	2,100	150,315
Incoming resources	27,244	899	28,143
Resources expended	9,937		9,937
Transfer	2,100	-2,100	0
As at 30 June 2023	167,622	899	168,521

During the course of the year we investigated expenditure on the Southside Graveyards Project and established that there was only £899 left in an account held by Jewsons, the building merchants, to be drawn down as required for materials for the project, and that this had been the amount for over two years. Sadly this oversight was a consequence of the death of the project manager, Alan McKinney, previously Club Treasurer. This money has now been returned to the Club and remains earmarked for the Graveyards Project.

We have established that the figure in last year's accounts of £2,100 as Restricted Funds was misallocated and this amount is now included in our Unrestricted funds.

Independent Examiner's Report to the Trustees of the Old Edinburgh Club

Respective responsibilities of trustees and Independent Examiner

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

1. which gives me reasonable cause to believe that in any material respect the requirements
 - a) to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations, and
 - b) to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulationshave not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed



Date: 22 August 2023

Stuart J Lockhart
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