

# **Addictions Counselling Inverness**

## **Report and Financial Statements**

**31 March 2022**



Addictions Counselling Inverness

## Contents

	<b>Page</b>
<b>1. Company Information</b>	<b>3</b>
<b>2. Director's and Executive Committee Report</b>	<b>4</b>
<b>Governance</b>	<b>4-8</b>
<b>Finance &amp; Budget</b>	<b>9-10</b>
<b>3. Statement of Financial Activities</b>	<b>11</b>
<b>4. Balance Sheet</b>	<b>12</b>
<b>5. Notes Forming Part of the Financial Statements</b>	<b>13 - 16</b>
<b>Independent Examiner's Report</b>	<b>17</b>

## **1) Company Information**

### **Executive Committee**

David Cameron (Chair), resigned 31<sup>st</sup> May 2022  
Mark Tucker (Treasurer), resigned 31<sup>st</sup> March 2022  
Dominic Thierry (New Chair, 31<sup>st</sup> May 2022)  
Olivia Taylor – Counsellor Rep  
Pam Webster – Interim Treasurer  
Lesley Newton – appointed 10<sup>th</sup> Jan 2022  
Vivian Moir – appointed 16<sup>th</sup> May 2022

### **Management Team**

Sharan Brown (Development Manager)

### **Registered Office**

108 Church Street  
Inverness  
IV1 1EP

### **Registered Charity Number**

SC000233

### **Company Number 97508**

### **Company Bankers**

The Royal Bank of Scotland  
29 Harbour Road  
Inverness  
IV1 1NU

### **Independent Examiner**

Donald MacKenzie  
52 Crown Drive  
Inverness  
IV2 3QG

## 2. Directors and Executive Committee Report

The Director and Executive Committee present their report and the financial statements of the company for the year ended 31 March 2022.

### GOVERNANCE

#### STATEMENT OF DIRECTOR'S & EXECUTIVE COMMITTEE RESPONSIBILITIES

Company law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the Directors are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- Prepare the financial statements on a going concern basis unless it is inappropriate to do so and assume that the company will not continue in business.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detecting of fraud and other irregularities.

#### MISSION STATEMENT/ VISION

Addictions Counselling Inverness is committed to providing free, confidential, one-to-one counselling for those affected by addiction and substance misuse. Principles of mutual respect, empowerment of clients towards lasting recovery and supporting clients in a truly holistic manner underpin the delivery of this service.

#### AIMS & OBJECTIVES

- To provide confidential, one-to-one counselling for those affected by addiction and substance misuse.
- To ensure the agency provides a highly professional service which is grounded in respect, empathy and compassion.
- To provide a free, equitable and accessible service to all clients.
- To work in partnership with professional colleagues to ensure high quality and continuity of client care.

### **GOVERNING DOCUMENT & MEMBERS' LIABILITY**

The organisation is a charitable company limited by guarantee, incorporated in Scotland on 25 February 1986. The organisation was registered as a charity on 20 April 2005. The company was established under a memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

### **RECRUITMENT & APPOINTMENT OF EXECUTIVE COMMITTEE**

The company Director and Executive Members are also charity trustees for the purpose of the charity law and under the company's Articles are known as members of the Executive Management Committee. Under the requirements of the Memorandum and Articles the members of the Executive Management Committee are elected to service for a period of three years after which they must be re-elected.

To maintain a broad skill mix, members of the Committee are offered the opportunity to be involved in various management processes and procedures to develop, update and enhance their skills. In the event of particular skills being lost due to retirements or resignations, individuals are approached to offer themselves for election to the Committee.

### **TRUSTEE INDUCTION & TRAINING**

New trustees will be given appropriate background information and documentation relating to the history, operations and activities of the organisation.

Documentation includes:

- Memorandum and Articles of Association
- All agency policies and procedures
- Counselling Practice Guidelines

### **RISK MANAGEMENT**

Policies and procedures are in place to ensure the health & safety of staff, volunteer, clients and visitors to the agency and outreach premises. Relevant policies are also in place to facilitate the effective governance and operation of the organisation. The continuing implementation of the agency's Counselling Practice Guidelines and other related policies & procedures, ensure a consistent quality of delivery for all operational aspects of the agency. Policies and procedures are routinely reviewed to ensure that they continue to be effective and relevant. Appropriate measures are also in place to ensure sound financial governance.

### **ORGANISATIONAL STRUCTURE**

ACI has an Executive Committee of seven members who met 5 times during 2021-22. The group are responsible for the strategic direction and policy of the organisation. Members are from a variety of backgrounds and bring a range of skills, knowledge and perspectives to the group. The Development Manager attends Executive Committee meetings but has no voting rights.

The Development Manager has a wide remit of responsibilities including the daily management of service provision, overseeing of Counsellor and Supervisor teams, line-management of Business Support Officer, development of policies & procedures and identification and achievement of funding. There are two paid staff posts. The Development Manager is currently working 35 hours per week and Business Support Officer 23 hours per week.

### **RELATED PARTIES**

In so far as it is complimentary to the charity's objectives, the organisation is guided by both local and national policy relating to substance misuse and its treatment. Local Alcohol & Drug Partnerships are the partnerships in Scotland charged with the responsibility for ensuring that national drug and alcohol strategy are delivered at local level. These partnerships include representatives from the NHS, Police and Highland Council. ACI maintains good working relationships with the Highland Alcohol & Drugs Partnership (HADP) and key relevant personnel in NHS Highland & Highland Council.

### **FUNDING & SERVICE LEVEL AGREEMENTS**

The funding level remained at £55,066 pa for 2021-22.

Our Service Level Agreement (SLA) was due to go through a tender process with the successful bidder being in place from 1<sup>st</sup> April 2022. NHS Highland was not able to complete the process in the required timeframe. As such, the agency's SLA remains in place from NHS Highland for a further 12 months until 31<sup>st</sup> March 2023, on an annual "variations of contract" basis.

### **ACHIEVEMENTS & PERFORMANCE**

#### **Counselling Service Provision**

During 2021-22 the team consisted of 18 Volunteer Counsellors, 4 student counsellors and 7 Supervisors, all with a wide range of experience, qualifications and background. Counselling Diploma remains the "gold standard" for recruitment and the team is supplemented by trainees on placements from The University of the Highlands and Islands Counselling Diploma course. These trainees usually continue to volunteer as qualified counsellors on completion of their course.

The service continues to offer CBT Therapy and Polish-language counselling, alongside the generic, person-centered counselling.

The number of counselling sessions delivered during 2021-22 was 2193 sessions. This represents an 11.6% increase on 2020-21. There was a 93% increase in alcohol referrals, an increase in drug referrals of 94% and an increase of 28% in gambling referrals.

#### **Advice & information Provision**

Provision of advice and information is also an important element in ACI's work and information & resources remain freely available to clients in the counselling rooms and waiting area. The ongoing use of Preparatory Interventions at Triage appointments continues to prove especially useful in providing additional support to clients. Such measures also continue to facilitate the 100% achievement of Scottish Government HEAT Waiting Time Targets.

### Referrals & Service Activity

ACI remains an integral part of the addictions service provision network and continues to get referrals from a wide number of local sources. Total referrals were increased by 5.8% and the total number of counselling hours delivered increased significantly by % compared to 2020-21. There was a 5.8% increase in alcohol referrals. A significant increase in drug referrals of 30.3% and an increase of 28% for gambling referrals.

The table below details the main statistics relating to client activity in 2021-22.

### Outreach Work

There has been no outreach work done in Badenoch & Strathspey, due to mainly to lack of referrals from the relevant areas. No outreach work was delivered in Nairn.

Client Statistics Summary	2020-21	2021-22	% inc / dec
<b>Referrals Received</b>			
Alcohol	174	184	5.8% ↑
Drugs	76	99	30.3% ↑
Gambling / Other	7	9	28% ↑
Total	257	292	13.6 ↑
Average referrals per month	21.4	24.3	2.9 ↑
<b>Counselling Sessions Delivered</b>			
Total	1977	2193	11% ↑
Average sessions per month	165	183	18 ↑
<b>Discharges</b>			
Total	198	306	55% ↑
Average discharges per month	16.5	25.5	9 ↑

### Partnership, Networking & Awareness-Raising

The agency continues to enjoy a productive and cooperative working relationship with NHS Highland and there are regular update meetings with the Substance Misuse Lead for NHS Highland. During 2021-22 the profile of ACI remained steady due to the impact Coronavirus-19 had on the ability to attend face-to-face meetings. ACI would normally attend meetings with Highland Third Sector Forum, Highland Alcohol and Drug Partnership (HADP) consultations and involvement with the Homeless Action Inverness Managers' Committee. The Drug and Alcohol Information System (DAISY) has been developed by Public Health Scotland to collect Scottish Alcohol and Drug treatment Outcomes and waiting time data. It is administered by ACI and was implemented on 4<sup>th</sup> April 2021. ACI has continued to build productive links with the Highland Third Sector Interface.

### Training

The agency continues to offer its volunteers and staff ongoing training. 70% of staff have completed SACC Counselling People Through Change / 30hrs course. CRAFT – Community Reinforcement and Family Training – 2 staff members and one volunteer trained Nov 21 – March 22

### **Agency Infrastructure**

The agency's infrastructure continues to develop to ensure that the organisation provides an effective and efficient service which genuinely responds to the needs of its clients. The volunteer counselling team has continued to expand and develop, with standards of training, practice and experience consistently increasing.

The supervisor team of Seven continues to work well, with appropriate levels and frequency of supervision to the counselling team. The organisation continues to employ two paid part-time staff, the Development Manager and Business Support Officer.

Implementation of evening appointments has led to a more accessible service allowing greater appointment flexibility for both Volunteer counsellors and clients.

To continue to provide our service during the Coronavirus-19 pandemic, the organisation provided counselling sessions via telephone and through web-based software such as Zoom & Microsoft Teams. This enabled us to provide counselling sessions, where capacity allowed, to those out with our specific service approved geographic area.

As the year progressed, a gradual return to face-to-face counselling sessions occurred, while continuing to offer remote based counselling.

### **PROJECTS UNDERTAKEN**

The Family Project, where the organisation provides counselling services to family members of those people who are affected by alcohol misuse, received continued funding to operate for 2021-22. Yet again, we have been able to undertake a successful project. The project target was for 15 individuals to receive free counselling sessions. The actual number of individuals receiving sessions was 21. In addition to our core service sessions, the project has completed 104 counselled sessions last year. The project continues to be funded by the Scotch Whisky Action Fund. Due to a delay in starting the project, due to the Coronavirus-19 pandemic, the application cycle for future year funding was adversely affected. To be able to continue the project, the Scotch Whisky Action Fund provided an additional £5,000 of funding in December 2021.

### **FUTURE OUTLOOK**

ACI's current level of NHS Highland core funding (£55,066 per annum) provides partial financial stability to continue to deliver the existing level of addiction counselling provision. However, this funding has now been static for the last 6 years, meaning a cut in funding in real terms of 2.6% per year. Because of the proposed Service Level Agreement tender process, obtaining third party funding was increasingly difficult during the year as the charity's ongoing existence was in doubt.

With confirmation of our core NHS Highland funding remaining unchanged for 2022'23, to cover the expected financial shortfall, ACI applied to Highland & Alcohol Drug Partnership for funding. We were successful in applying for £50,000 for the 2022'23 year.

Continued collaboration with NHS Highland is important to ensure that developments remain aligned and integrated with local & national service planning & implementation.



## **FINANCE & BUDGET**

### **GOING CONCERN**

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and to other irregularities.

### **POLITICAL & CHARITABLE CONTRIBUTIONS**

The organisation made no political or charitable contributions during the year.

### **FINANCIAL REVIEW**

Against the backdrop of limited resourced and insecurities over funding, the agency has continued to maintain its services.

During the year, the organisation was successful in obtaining further grant funding from outside agencies. The following funding was obtained along with the purpose of the funding:

- Baillie Gifford Community Fund (administered by Foundation Scotland) £4,310
- Scotch Whisky Action Fund: £5,000 for a Family Project which continued to be undertaken to March 2022.

### **PRINCIPAL FUNDING SOURCE**

Since the integration of Health and Social Care, the principal funding sources for the charity are currently by way of grant and contract income from NHS Highland. Several factors impact on the agency's financial position. These include the ongoing review of funding allocations amongst similar Third Sector counselling agencies.

### **PLANS FOR FUTURE PERIODS**

The organisation plans to continue and develop future activities in forthcoming years, subject to satisfactory funding arrangements and financial stability.

The Business Support Officer hired during the previous year continues to provide an excellent support for the Development Manager. This is in line with the realignment of both the Development Manager & Business Support Officer roles.

### **INVESTMENT POLICY**

In the year 2021-22, funding levels remained unchanged following the NHS Highland allocation review.

**RESERVES POLICY**

The organisation's standard reserves policy is to hold six month's operational costs in reserve to meet any unexpected change in funding or costs.

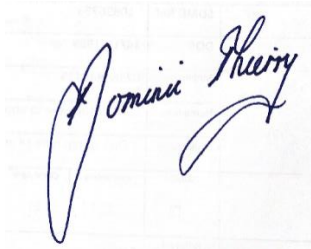
At reporting date, the organisation held income related reserves of £14,447. This equates to 2 months operational expenses.

This year the agency has seen a financial deficit of £22,304.

**EXEMPTIONS**

The report of the Director has been prepared in accordance with the special provisions of the companies Act 2006 relating to small companies.

By order of the Board: Dominic Thierry (Chairman)      Date:      22/06/22

A handwritten signature in black ink on a light-colored grid background. The signature is written in a cursive style and reads "Dominic Thierry".

### 3. Statement of Financial Activities (including Income & Expenditure Account)

For the year ended 31 March 2022

	<i>Unrestricted funds</i>	<i>Restricted funds</i>	<i>Total</i>	<i>Total</i>
	<i>2022</i>	<i>2022</i>	<i>2022</i>	<i>2021</i>
<b><i>Incoming resources</i></b>				
<b>Incoming resources from generated</b>				
Voluntary income:				
NHS Funding	55,066	0	55,066	55,066
Grants	0	10,949	10,949	38,175
RCA Trust	150	0	150	645
Donations	2,259	0	2,259	445
Miscellaneous	649	0	649	0
<b><i>Total incoming resources</i></b>	<b>58,123</b>	<b>10,949</b>	<b>69,072</b>	<b>94,331</b>
<b><i>Resources expended</i></b>				
Costs of generating funds				
Staff Costs	47,512	730	48,243	35,703
Property Costs	17,413	255	17,668	17,940
Administration Costs	9,909	7,816	17,725	27,193
Governance costs	3,768	3,972	7,740	6,190
<b><i>Total resources expended</i></b>	<b>78,602</b>	<b>12,773</b>	<b>91,376</b>	<b>87,026</b>
<b><i>Net incoming resources for the year</i></b>	<b>(20,479)</b>	<b>(1,825)</b>	<b>(22,304)</b>	<b>7,305</b>
<b><i>Transfers in Year</i></b>	<b>(2,000)</b>	<b>2,000</b>	<b>0</b>	<b>0</b>
<b><i>Total funds brought forward at 1 Apr 2021</i></b>	<b>35,376</b>	<b>1,375</b>	<b>36,751</b>	<b>29,446</b>
<b><i>Total funds carried forward at 31 Mar 2022</i></b>	<b>12,897</b>	<b>1,550</b>	<b>14,447</b>	<b>36,751</b>

#### 4. Balance sheet

As at 31 March 2022

	Note	2022	2021
<b>Fixed assets</b>			
Tangible assets	6	1,489	3,525
<b>Current assets</b>			
Debtors	7	2,264	2,113
Cash at bank and in hand		16,439	40,476
		18,703	42,589
<b>Creditors:</b> amounts falling due within one year	8	(5,745)	(9,363)
<b>Net current assets</b>		12,958	33,226
<b>Net assets</b>		14,447	36,751
<b>Funds</b>			
Unrestricted funds	9	12,897	35,376
Restricted funds	9	1,550	1,375
		14,447	36,751

For the year ended 31 March 2022 the company was entitled to exemption from an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit under section 476 of the Companies Act 2006.

The Directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of financial statements.

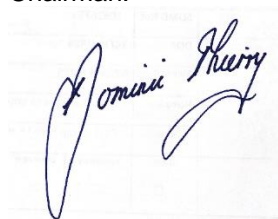
The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 applicable to companies subject to the small companies' regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Executive Committee and were signed on its behalf by Dominic Thierry, Chairperson.

The notes on pages 13 to 16 form part of these financial statements.

Chairman:

Date: 22/06/2022



## **5. Notes to the Financial Statement**

### **1) Accounting Policies**

The following principal accounting policies have been applied consistently in dealing with items which are considered to be material to the financial statements for the year under review and the preceding year.

#### **a) Basis of Preparation of Accounts**

The financial statements are prepared in accordance with applicable accounting standards using the historical cost convention and in accordance with the Companies Act 1985 and the Financial Reporting Standard for Smaller Entities (effective January 2005).

The financial statements reflect the requirements of the Statement of Recommended Practice: Charity and Trustee Investment (Scotland) Act 2005 and in conjunction with the Charities Accounts (Scotland) Regulations 2006.

The company has taken advantage of the exemption in financial reporting Standard 102 from the requirement to produce a cash flow statement on the grounds that it is a small company.

#### **b) Funds**

The Funds of Addictions Counselling Inverness consist of the following:

- i) Restricted Funds £1,550 (from specific grant funding) and
- ii) Unrestricted Funds £12,897

A transfer of £2,000 from Unrestricted Funds to Restricted Funds was undertaken during the year. The transfer is to fund future year restricted depreciation charges caused by PPE purchased with restricted grant funding.

#### **c) Incoming Resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- i) Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration in its performance.
- ii) Unless incapable of financial measurement, donations and other income are credited as income in the year in which they are receivable.
- iii) The value of services provided by volunteers has not been included in these accounts.
- iv) Interest received is included when receivable.

#### **d) Resources Expended**

Expenditure is recognised on an accrual basis as a liability is incurred.

- i) Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include training expenditure and costs linked to the strategic management of the charity.
- ii) Property and administration costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, other are apportioned on an appropriate basis.

**e) Depreciation**

Depreciation is provided at rated calculated to write off the cost of fixed tangible assets less their estimated residual value, over their expected useful lives on the following basis:

Office Equipment	33% Straight Line Basis
Fixture & Fittings	33% Straight Line Basis

Items below the value of £350 are not capitalised, but expensed.

**f) Taxation**

As a charity, Addictions Counselling Inverness is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

**2) Total resources expended**

	<i>Unrestricted funds</i>	<i>Restricted funds</i>	<i>Total 2022</i>	<i>Total 2021</i>
	£	£	£	£
<b>Support costs</b>				
Wages & Salaries	45,384	730	46,114	34,106
Pension Contributions	2,128		2,128	1,596
Advertising	99		99	579
Photocopier	1,521	83	1,604	1,573
Repairs & Maintenance	3,913	255	4,168	4,440
Phone & IT	2,737	121	2,858	3,354
Rent	13,500		13,500	13,500
Bank Charges	151		151	151
Utilities	1,882	133	2,015	1,784
Volunteer Expenses	798	4,732	5,529	5,373
Staff Training	326	500	826	1,269
Insurance	902	86	988	941
Supervision Fees	3,768	3,972	7,740	6,190
Professional Fees	113	20	133	7,706
Office Sundries	1,168	317	1,486	2,088
Depreciation	211	1,825	2,035	2,376
	<b>78,602</b>	<b>12,773</b>	<b>91,376</b>	<b>87,026</b>

### 3) Net incoming resources

This is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	2,035	2,376

### 4) Trustees' remuneration

The trustees have received £nil reimbursement for expenses (2021 — £nil).

### 5) Staff costs

	2022	2021
	£	£
Wages and salaries	39,004	28,497
Social security costs	7,110	5,609
	<u>46,114</u>	<u>34,106</u>

No employees' remuneration exceeded £60,000.

The average monthly number of employees during the year was made up as follows:

	No.	No.
Employees	2	2

### 6) Tangible fixed assets

	<i>Office Equipment Fixtures and Fittings</i>		<i>Total</i>
	£	£	£
Cost:			
At 1 April 2021	16,355	3,232	19,587
Additions			
Disposals			
At 31 March 2022	<u>16,355</u>	<u>3,232</u>	<u>19,587</u>
Depreciation:			
At 1 April 2021	13,042	3,020	16,062
Charge for year	1,891	144	2,035
Relating to disposals			
At 31 March 2022	<u>14,933</u>	<u>3,164</u>	<u>18,097</u>
Net book value:			
At 31 March 2022	<u>1,422</u>	<u>67</u>	<u>1,489</u>
At 1 April 2021	<u>3,313</u>	<u>212</u>	<u>3,525</u>

**7) Debtors**

	2022	2021
	£	£
Other Debtors	0	0
Prepayments	2,264	2,113
	<u>2,264</u>	<u>2,113</u>

**8) Creditors: amounts falling due within one year**

	2022	2021
	£	£
Trade Creditors	0	0
Other Creditors	1,649	3,629
Deferred Income	4,096	5,734
	<u>5,745</u>	<u>9,363</u>

**9) Analysis of Charity Funds**

	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total 2022</i>	<i>Total 2021</i>
	£	£	£	£
Funds Brought Forward at 01/04/21	35,376	1,375	36,751	29,446
Transfers in Year	(2,000)	2,000	0	0
Surplus/(Deficit) for the Year	(20,479)	(1,825)	(22,304)	7,305
Funds Carried Forward at 31/03/21	<u>12,897</u>	<u>1,550</u>	<u>14,447</u>	<u>36,751</u>

**10) Related party transactions**

There were no related party transactions during the year



## Independent Examiner's Report to the Trustees of Addictions Counselling Inverness Scottish Charity number SCO 000233 Company Registration number 97508

I report on the accounts of the charity for the year ended 31 March 2022 which are set out on page 12 to page 16.

### Respective responsibilities of trustee and examiner

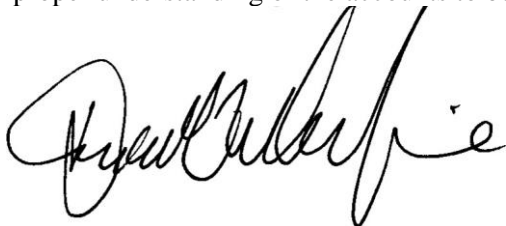
The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and trustee Investment (Scotland) Act 2005 and Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of regulation 10(1) (d) of the 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 Charities Accounts (Scotland) Regulations 2006. 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 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.



Donald MacKenzie BSc CA Drive  
Business Services Ltd  
52 Crown Drive  
Inverness  
IV 23QG

2<sup>nd</sup> August 2022