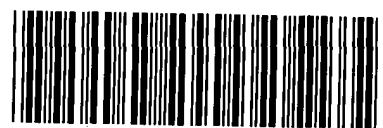


**PORT WILLIAM INSHORE RESCUE SERVICE**  
( A company limited by guarantee)

Report and Financial Statements  
For the Year Ended 31 May 2017

Charity number SC027347  
Company number SC185631

THURSDAY



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**Port William Inshore Rescue Service**  
**Report and Financial Statements for the Year Ended 31 May 2017**

**Contents Page**

	<b>Page</b>
Report of the Trustees	<b>2</b>
Statement of Financial Activities	<b>3</b>
Balance Sheet	<b>4</b>
Notes forming part of the Financial Statements	<b>5 to 10</b>
Independent Examiner's Report	

## **Port William Inshore Rescue Service Report and Financial Statements for the Year Ended 31 May 2017**

The trustees, who are also the directors of the charity, present their report and financial statements for the year ended 31 May 2017.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

### **Objectives and Activities**

The company's objects and principal activities are the protection of life by the provision and maintenance of an inshore rescue facility available for use in any emergency life saving situation connected with use by the general public of the inland and coastal waters of the United Kingdom.

The company promotes its activities through publicity in cooperation with the press and other sources as well as the distribution of information pamphlets and other literature.

The operation of the café and extension of public awareness programmes are conducive to the attainment of the company objectives.

### **Achievements and Performance**

During the year the crew responded to fourteen call outs from HMCG Belfast, all dealt with successfully. In extreme weather alerts, the crew members made themselves available to carry out day and night time patrol duties.

The members give willingly of their time and skills, providing a high standard of service, which is well recognised by the local community and general public.

Under the YESS (Youth = Sea Safety) project, established last year, sea safety courses are now operational for children aged 9 to 12 years. The project has been successful in attracting participation of local school groups and youth organisations. The children enjoy the experience and it has become extremely popular with parents.

In February 2017 the Department of Transport awarded funding of £324.87 for the purchase of GPS equipment. The Port William Inshore Rescue Service is actively involved in local community events. The opening of the café on the upper floor of the boatshed offers meeting facilities for local groups and clubs as well as enabling the charity to maintain a high public profile.

Last year it was nominated for the FSB and Worldpay UK Business Awards in the Community Business category. On winning the regional award, it was then highly commended in the national finals in London. It was also highly commended by Dumfries & Galloway Life Magazine in the award category of Community Project of the Year.

In November 2016, the charity purchased the building adjacent to the new shed for £25,500. Apart from legal fees, expenditure of £6,438 was incurred in making a storage area and converting the old office area into an ice cream parlour to prevent excessive queuing in the main café building.

In March 2017 Dumfries & Galloway Council awarded a grant of £11,500 towards building costs.

Overall, the past twelve months has been very successful in maintaining a high public profile allowing achievement of our ambition to raise public awareness of our activities and provide information and courses on safety at sea directed in particular to younger members of the community for their future benefit.

In June 2016, we received a bequest of £10,551.55 from the estate of Mr. Young. Generous donations like this are much appreciated and make a substantial contribution towards achieving our objectives.

## Financial Review

The charity has generated a net increase in unrestricted funds in the year of £20,923.

Unrestricted funds consist of general funds generated by the fundraising at local community events, donations and income from the café.

The directors' policy is to build up financial reserves for the eventual replacement of the rescue craft, crew equipment and upgrading of facilities. Designated funds of £15,000 are allocated for this purpose.

The balance of unrestricted funds at 31 May 2017 was £115,204.

Restricted funds represent reserves from FLAG and Department of Transport grants received and will be written off over the expected lifetime of the assets acquired: 10 years for the boat, tractor and trailer; 5 years for the Land Rover, crew gear and other equipment.

After related expenditure and depreciation, the balance of restricted funds at 31 May 2017 was £294,051.

## Structure, Governance and Management

### Governing Document

The organisation is a charitable company limited by guarantee and is governed by its Memo and Articles of Association.

The company was incorporated and registered as a charity on 11 May 1998.

In the event of the Company being wound up, anything remaining after settlement of all debts and liabilities will be paid or distributed to some charitable institution with similar objects to the objects of the company.

### Recruitment and Appointment of Directors

At present there are six directors of the company to manage and promote the charity's activities.

## Reference and Administrative Information

Charity name:	Port William Inshore Rescue Service
Charity registration number:	SC027347
Company registration number:	SC185631
Registered office:	Boat House The Harbour Port William Newton Stewart Dumfries & Galloway DG8 9SF

The directors of the charitable company are its trustees for the purposes of charity law. The trustees serving during the year and since the year end are as follows:

Mr. G.P. McKenzie	
Mrs. H. Oxley	
Mr. J.S. Gerrish	Appointed 30 November 2017
Mr. G.A. Murray	Appointed 30 November 2017
Mr. A. Murray	Appointed 30 November 2017
Mr. C. McCaig	Appointed 30 November 2017

There were two directors throughout the year to 31 May 2017, one serving as an employee of the company.

In order to meet the legal requirement and address the organisational needs of the charity, four additional directors have been appointed as noted above.

With the establishment of the café and the extension of public awareness activities, the charity has made significant progress in achieving its objectives and in generating the means for future sustainability.

The dedication and commitment of the directors will ensure the continuing success of the charity in meeting its objectives as well as maintaining public interest in the local community.

### **Responsibilities of the Directors**

The trustees, who are the directors of Port William Inshore Rescue Service for the purpose of company law, are responsible for preparing the trustees report and the financial statements in accordance with applicable law and United Kingdom Accounting Standard (Generally Accepted Accounting Practice).


Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the charity for that period.

In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;  
observe the methods and principles of the Charities SORP;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- make judgments and estimates that are reasonable and prudent; and  
prepare financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation;

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the directors on 20 December 2017 and signed on their behalf by:

  
G.P. McKenzie  
Director

**Port William Inshore Rescue Service**  
**Statement of Financial Activities Including the Income and Expenditure Account**  
**For the Year Ended 31 May 2017**

	Notes	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Total Funds 2017 £	Total Funds 2016 £
<b>Income from:</b>	3				
Donations and legacies		19930	11824	31754	184280
Other trading activities		93318	0	93318	31379
Other income		0	0	0	8693
<b>Total income</b>		<u>113248</u>	<u>11824</u>	<u>125072</u>	<u>224352</u>
<b>Expenditure on:</b>					
Raising funds		79283	6418	85701	25356
Charitable activities	4	13042	17122	30164	36983
<b>Total expenditure</b>		<u>92325</u>	<u>23540</u>	<u>115865</u>	<u>62339</u>
<b>Net incoming resources before transfers</b>		20923	-11716	9207	162013
Gross transfers between funds		0	0	0	0
<b>Net movement in funds</b>		<u>20923</u>	<u>-11716</u>	<u>9207</u>	<u>162013</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		94281	305767	400048	238035
<b>Total funds carried forward</b>		<u>115204</u>	<u>294051</u>	<u>409255</u>	<u>400048</u>

The statement of financial activities also complies with the requirement for an income and expenditure account under the Companies Act 2006.

**Port William Inshore Rescue Service**  
**Balance Sheet as at 31 May 2017**

	Notes	2017 £	2016 £
<b>Fixed assets:</b>			
Tangible assets	6	347129	334995
Total fixed assets		<u>347129</u>	<u>334995</u>
<b>Current assets:</b>			
Stock		2686	1100
Debtors	7	3135	1259
Cash at bank and in hand		58882	69247
Total current assets		<u>64703</u>	<u>71606</u>
<b>Creditors:</b> amounts falling due within one year	8	<u>-2577</u>	<u>-6553</u>
Net current assets		62126	65053
<b>Net assets</b>		<u>409255</u>	<u>400048</u>
<b>The funds of the charity</b>			
Restricted funds	9	294051	305767
Unrestricted funds	9	<u>115204</u>	<u>94281</u>
		<u>409255</u>	<u>400048</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 May 2017. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The Trustees' responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the directors on 20 December 2017 and signed on their behalf by:



G.P. McKenzie  
Director

**Port William Inshore Rescue Service**  
**Notes to the Financial Statements for the Year Ended 31 May 2017**

**1 Accounting policies**

Port William Inshore Rescue Service is a private Company limited by guarantee incorporated in Scotland.  
The registered office is Boat House, The Harbour, Port William, Newton Stewart, Dumfries & Galloway DG8 9SF.

**a) Accounting convention**

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

**b) Reconciliation with previous Generally Accepted Accounting Practice.**

In preparing the accounts, the trustees have considered whether to restate comparative items in applying the accounting policies required by FRS102 Section 1A and the Charities SORP FRS 102.

In applying the requirement to recognise holiday pay earned but not taken before the year end, no liability has been recognised prior to the current year as all employment payments were applied in the year.

**c) Going concern**

The income generated by the charity reflects its continuing success in raising funds within the local community. The charity maintains a strong public profile, which has been enhanced with the opening of the café.

Its success is reflected in the benefits to the local economy from the development of the harbour area.

The ability of the charity to attract significant funding for its development supports the view that the economic outlook is positive.

There are no material uncertainties about the charity's ability to continue as a going concern.

**d) Fund accounting**

Unrestricted funds are available for use at the discretion of the directors in furtherance of the general objectives of the charity.

Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

**e) Incoming resources**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation. Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

**f) Resources expended**

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

**g) Tangible fixed assets**

Fixed assets are stated at cost less accumulated depreciation, which is provided at rates calculated to write off the cost of each asset over its expected useful life on a straight line basis.

Boat	10 years
Plant & Machinery	5 years
Vehicle	5 years



**Port William Inshore Rescue Service**  
**Notes to the Financial Statements for the Year Ended 31 May 2017**

**h) Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

**i) Stock**

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value, which is the amount the charity would be willing to pay on the open market.

**j) Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**k) Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

*Basic financial assets*

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

*Basic financial liabilities*

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

*Derecognition financial liabilities*

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**Port William Inshore Rescue Service**  
**Notes to the Financial Statements for the Year Ended 31 May 2017**

**2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**3 Income**

	<b>Unrestricted Funds 2017 £</b>	<b>Restricted Funds 2017 £</b>	<b>Total Funds 2017 £</b>	<b>Total Funds 2016 £</b>
Donations and legacies:				
Gifts	9378	0	9378	6690
Legacy	10552	0	10552	24072
FLAG	0	11500	11500	140828
Department of Transport	0	324	324	12690
Other trading activities:				
Sales: Café	74156	0	74156	21504
Fancy Goods & Gifts	12702	0	12702	0
Fundraising: Buy a Brick	6460	0	6460	9875
Other income:				
Gain on disposal of fixed assets	0	0	0	7107
Insurance Claim	0	0	0	1586
<b>Total</b>	<b>113248</b>	<b>11824</b>	<b>125072</b>	<b>224352</b>

Income received in 2016 from FLAG and the department of transport was restricted income.

FLAG funding promotes the improvement of the coastline and fishing communities.

Funding was allocated to the charity for a new rescue craft, new launching vehicle and new boat shed.

Department of Transport funding was awarded in full for the purchase of crew equipment and training.

**4 Expenditure**

	<b>Unrestricted Funds 2017</b>	<b>Restricted Funds 2017</b>	<b>Total Funds 2017</b>	<b>Total Funds 2016</b>
Charitable activities - operation of lifeboat				
Direct costs:				
Rent, insurance, utilities	2779	0	2779	6494
Equipment maintenance	3732	324	4056	4861
Site maintenance	0	0	0	722
Depreciation	224	16798	17022	17024
Support costs:	6307	0	6307	7882
	<u>13042</u>	<u>17122</u>	<u>30164</u>	<u>36983</u>
Support costs are allocated as follows:-				
Management costs				
Administration expenses	5147	0	5147	7072
Legal fees	0	0	0	180
Governance costs	1160	0	1160	630
	<u>6307</u>	<u>0</u>	<u>6307</u>	<u>7882</u>

Note 5

**Port William Inshore Rescue Service**  
**Notes to the Financial Statements for the Year Ended 31 May 2017**

	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Total Funds 2017 £	Total Funds 2016 £
Other trading activities - Café				
Direct costs:				
Costs: Café Purchases	21030	0	21030	7641
Fancy Goods & Gifts	5623	0	5623	0
Fundraising : Buy a Brick	650	0	650	1634
Salaries Note 5	40858	0	40858	7334
Insurance, utilities	6008	0	6008	1342
Equipment Maintenance	1307	0	1307	281
Cleaning	1479	0	1479	0
Miscellaneous costs	707	0	707	706
Administration costs	360	0	360	0
Bank Charges	518	0	518	0
Depreciation	743	6418	7161	6418
	<u>79283</u>	<u>6418</u>	<u>85701</u>	<u>25356</u>

**5 Staff costs and other transactions**

		Unrestricted Funds 2017 £	Restricted Funds 2017 £	Total Funds 2017 £	Total Funds 2016 £
Salaries, wages and related costs	No.				
Director's salary	1	12180	0	12180	2003
Staff salaries	7	27363	0	27363	5095
Social security costs		1315	0	1315	236
		<u>40858</u>	<u>0</u>	<u>40858</u>	<u>7334</u>
Governance costs					
Accountancy		800	0	800	290
Independent Examiner		360	0	330	0
		<u>1160</u>	<u>0</u>	<u>1130</u>	<u>290</u>

One of the trustees, serving as café manager, was paid remuneration of £12,180 (2016 £2,003).

No trustee has received any other benefits from the charity or a related entity (2016 £nil).

No trustee expenses have been incurred (2016 £nil).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2016 £nil).

No employees received employee benefits of more than £60,000 (2016 £nil).

The trustees and management personnel received no employee benefits for their services to the charity.

**Port William Inshore Rescue Service**  
**Notes to the Financial Statements for the Year Ended 31 May 2017**

**6 Tangible fixed assets**

	Site & Shed £	Plant & Equipment £	Vehicle £	Total £
<b>Cost:</b>				
At 31 May 2016	202333	135503	25253	363089
Additions	32598	3719	0	36317
Disposals	0	0	0	0
At 31 May 2017	<u>234931</u>	<u>139222</u>	<u>25253</u>	<u>399406</u>
<b>Depreciation:</b>				
At 31 May 2016	0	23044	5050	28094
Disposals	0	0	0	0
Charge for the year	0	19133	5050	24183
At 31 May 2017	<u>0</u>	<u>42177</u>	<u>10100</u>	<u>52277</u>
<b>Net book value:</b>				
At 31 May 2017	<u>234931</u>	<u>97045</u>	<u>15153</u>	<u>347129</u>
At 31 May 2016	<u>202333</u>	<u>112459</u>	<u>20203</u>	<u>334995</u>

**7 Debtors: amounts falling due within one year**

	2017 £	2016 £
Prepayments and accrued income	<u>3135</u>	<u>1259</u>

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

	2017 £	2016 £
PAYE	277	236
Other creditors and accruals	<u>2300</u>	<u>6317</u>
	<u>2577</u>	<u>6553</u>

**9 Movements in funds**

	At 1 June 2016 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 May 2017 £
<b>Unrestricted funds:</b>					
Designated funds	11992	0	0	3008	15000
General funds	<u>82289</u>	<u>113248</u>	<u>92325</u>	<u>-3008</u>	<u>100204</u>
	<u>94281</u>	<u>113248</u>	<u>92325</u>	<u>0</u>	<u>115204</u>

The designated funds are held for the replacement of the inshore rescue boat and equipment/facilities upgrades.

	At 1 June 2016 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 May 2017 £
<b>Restricted funds:</b>					
FLAG	276988	11500	17812	0	270676
Dept. of Transport	<u>28779</u>	<u>324</u>	<u>5728</u>	<u>0</u>	<u>23375</u>
	<u>305767</u>	<u>11824</u>	<u>23540</u>	<u>0</u>	<u>294051</u>

The FLAG funding was for a new rescue craft and launching vehicle, together with an upgrade to the boat shed.

The Department of Transport funding was for the purchase of a new tractor, trailer and equipment.

**Port William Inshore Rescue Service**  
**Notes to the Financial Statements for the Year Ended 31 May 2017**

**10 Analysis of net assets between funds**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds £</b>
Tangible fixed assets	63973	283156	347129
Bank and cash	47987	10895	58882
Other net current assets/liabilities	3244	0	3244
	<u>115204</u>	<u>294051</u>	<u>409255</u>

**Independent examiner's report to the trustees of  
Port William Inshore Rescue Service**

I report on the attached accounts of the charity for the year ended 31 May 2017 which are set out on pages 3 to 10.

**Respective Responsibilities of the trustees and examiner**

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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 examiners report**

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 the records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all 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 examiners 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:
  - 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 8 of the 2006 Accounts 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.

 9/2/18

John Simpson FCA  
Montpelier Professional (Galloway) Limited  
1 Dashwood Square  
Newton Stewart  
DG8 6EQ