Association of Lowland Search and Rescue
Chair's Annual Report - September 2025 to October 2026

Presented to the Annual General Meeting at the Lowland Rescue National Conference on 17–18 October 2026 at Cranfield University
Sean McCarry OBE
Chair, Association of Lowland Search and Rescue

1. Introduction and Overview

On behalf of the Board of Trustees, I am pleased to present the Association of Lowland Search and Rescue's Annual Chair's Report, covering the period September 2025 to October 2026.

Over the past year, we have continued to develop, strengthened partnerships, and made significant progress in delivering the ambitions set out in our Five-Year Strategy.

Throughout this period, we have supported our member teams, improved the quality and consistency of our operational capabilities, strengthened our national standing, and ensured Lowland Rescue continues to develop as a professional, credible, and respected search and rescue organisation.

Three particularly significant achievements during the year demonstrate the progress we are making and the growing influence of Lowland Rescue, both nationally and internationally:

International Partnership with Civil Defence Ireland (CDI)

Establishing our partnership with Civil Defence Ireland represents a major milestone in the Association's development. This relationship adds 3,500 volunteers to our wider representative network and extends Lowland Rescue's influence beyond the United Kingdom. It positions Lowland Rescue as the largest representative organisation in voluntary search and rescue, creating significant opportunities for international collaboration, professional development, sharing expertise, and advancing common standards.

Expansion of Lowland Rescue Membership

Successfully onboarding three new Lowland Rescue teams is another important achievement. This expansion strengthens our national membership, extends our geographical coverage and increases the availability of professional voluntary search and rescue capabilities. Importantly, it demonstrates the continued confidence in Lowland

Rescue and our commitment to developing membership responsibly while maintaining the standards the Association expects.

National Recognition and Parliamentary Engagement

Our active participation in the All-Party Parliamentary Group (APPG) for voluntary search and rescue has significantly raised the profile and recognition of our sector at the highest levels of government. This engagement has already delivered tangible achievements, including progress towards Vehicle Excise Duty relief for eligible search and rescue vehicles, with further work continuing on wider recognition, legislative support, and financial protections. These developments could deliver meaningful, lasting benefits to every Lowland Rescue member team.

Taken together, these achievements represent significant progress in strengthening Lowland Rescue's national and international standing, extending our operational reach and securing greater recognition and support for our member teams.

Our progress rests on the commitment, experience, and professionalism of the volunteers who make up our member teams. Their willingness to respond at any hour, often in difficult circumstances, remains Lowland Rescue's defining strength.

As Trustees, we recognise that our primary responsibility is to provide the leadership, governance, support and strategic direction that enable those teams to deliver an effective and safe service to their communities and the agencies that task them.

Our Five-Year Strategy, developed through consultation with member teams, continues to provide the framework for this work. Its four principal objectives remain:

1. Supporting, engaging and communicating with our member teams, while maintaining openness and transparency.
2. Ensuring that our tasking agencies, strategic search and rescue partners and regulators have confidence in Lowland Rescue.
3. Demonstrating effective governance and managing organisational and operational risks.
4. Delivering our agreed strategic priorities and securing the long-term development of the Association.

I am pleased to report continued progress across all four areas.

2. Supporting, Engaging and Communicating with Member Teams

Effective communication and meaningful engagement with our member teams remain fundamental to Lowland Rescue's success.

During the reporting period, the Trustees and Department Heads continued our quarterly meetings with Team Chairs. These meetings provide an important opportunity to share developments, discuss challenges, explain decisions, and ensure teams stay informed about matters affecting the Association. They also give teams a valuable forum to raise concerns, contribute ideas, and influence our national direction.

Our Trustee Single Points of Contact (SPOCs) continue to provide an additional and important link between the national organisation and individual member teams. This arrangement is intended to ensure that teams have access to advice, guidance and support and that their views are represented appropriately.

Membership Development

We have continued to support the development of new and probationary teams, recognising the importance of maintaining appropriate operational, training and governance standards as organisations progress towards full membership.

During the year, developments have included:

- The formation and approval of a new team covering South Yorkshire and North Humberside.
- The establishment of a new team in Pembrokeshire.
- The addition of Maryport Rescue, an established organisation in North Cumbria which has achieved full team status.

These developments reflect both the continuing demand for professional voluntary lowland search and rescue and the importance of ensuring our membership develops in a structured, sustainable way.

Our approach to membership growth remains deliberate and measured. Expansion must strengthen the Association without compromising operational standards, existing team relationships or the geographical responsibilities of established members.

Consultation and Participation

Much of our work this year has involved reviewing and developing our national training courses, qualifications, and operational standards. Throughout this process, we have sought contributions from member teams and relevant national departments, recognising that meaningful consultation is essential to achieving practical, proportionate improvements supported by those responsible for delivering them.

Our ambition is not simply to consult teams after decisions have been made, but to ensure that their operational experience contributes directly to the development of national policy, training and professional practice.

The Trustees remain committed to a culture of openness, constructive challenge and shared responsibility.

3. Maintaining the Confidence of Tasking Agencies, Strategic Partners and Regulators

Lowland Rescue's credibility and reputation depend on the confidence organisations place in us. We earn this confidence through professional standards, sound governance, operational competence, and our willingness to contribute constructively to the wider search and rescue community.

During the year, Lowland Rescue has continued to strengthen its relationships with national policing bodies, UK Search and Rescue partners, government representatives and other voluntary emergency service organisations.

UK Search and Rescue

As an established member of the UKSAR community, Lowland Rescue continues to participate actively in national meetings and specialist working groups. Our representation includes engagement with groups covering operational matters, medical provision, radio communications, volunteering and mental wellbeing.

This involvement ensures that wider national discussions consider the interests and operational realities of lowland search and rescue, and that our teams benefit from developments in policy, guidance, and interoperability.

Emergency Driving and Legislative Recognition

Lowland Rescue continues to contribute to the Emergency Drivers Working Group, supporting work to improve legislation, national standards and training arrangements for emergency response driving.
This is an important area of development, not only to improve safety but also to secure appropriate recognition for our operational responsibilities alongside other emergency services.

We are particularly pleased with progress toward securing Vehicle Excise Duty relief for eligible search and rescue vehicles, with implementation expected from April 2027. This represents a significant achievement for the voluntary search and rescue sector and demonstrates the value of coordinated national representation.

Policing and Search Governance

Our relationship with policing remains central to the Association’s operational purpose.

Lowland Rescue continues to participate in the Police Search Governance Board and regularly engages with the National Police Chiefs' Council.

Through these relationships, we contribute to discussions concerning missing person search, professional standards, operational capability and the development of national search arrangements.
Importantly, Lowland Rescue is increasingly recognised as a professional partner with a legitimate, informed contribution to national search policy and operational practice.

Our objective is to ensure that the experience and capabilities of our member teams are understood, respected and appropriately represented wherever decisions affecting search and rescue are made.

National and Cross-Sector Collaboration

Lowland Rescue has played an active role in establishing the UK and Ireland Voluntary Land Search and Rescue Group, working alongside Mountain Rescue England and Wales, British Cave Rescue Council, Scottish Mountain Rescue and policing representatives.

This collaborative approach offers an important opportunity to address shared challenges, share good practice, and strengthen the collective voice of voluntary land search and rescue.

We are also proud to be founding participants in the voluntary search and rescue All-Party Parliamentary Group initiative.

Through this work, the sector has gained an increasingly effective platform to engage parliamentarians and raise issues of national importance. Alongside progress on Vehicle Excise Duty, work continues to develop a Search and Rescue Charter and to consider Crown Indemnity or other arrangements that could provide more appropriate insurance and financial protection for voluntary search and rescue organisations.

These are significant long-term matters. Progress will require sustained engagement, evidence, and cooperation, but they represent important opportunities to strengthen the sector's future position.

4. Governance, Accountability and Risk Management

Good governance is fundamental to maintaining confidence in Lowland Rescue.

As the Association develops, our governance arrangements must remain appropriate to the scale, complexity and responsibilities of a national search and rescue organisation.

During the reporting period, the Trustees have continued to strengthen organisational governance, improve the quality of management information, and ensure significant risks are identified and addressed.

Transition to Charitable Incorporated Organisation Status

With support from member teams, the Trustees have begun transitioning Lowland Rescue to a Charitable Incorporated Organisation (CIO).

This represents an important step in the Association's development. The CIO structure is designed specifically for charitable organisations and provides a corporate legal framework intended to support clearer organisational responsibilities, more effective governance and appropriate legal protections.

Subject to the necessary regulatory and procedural requirements, we intend to complete this transition during 2027.

The Trustees will continue to keep member teams informed as this work progresses.

Operational Data and Organisational Assurance

The ability to demonstrate our contribution through accurate, reliable and consistent information is increasingly important.

Our national operational data supports internal planning and resource management, but it also provides the evidence needed to engage effectively with policing, government, funding bodies and strategic partners.

The Annual Incident Report (AIR) database remains a particularly valuable source of information, and we acknowledge the continued efforts of member teams in maintaining and improving the quality of the data submitted. We also recognise Kris Manning's ongoing work to redesign and develop the Association Management System (AMS).

This work represents an important investment in the Association's administrative capability and its ability to maintain reliable records and support member teams. Accurate information is not simply an administrative requirement. It is essential to demonstrate our operational contribution, identify emerging trends, understand capability, and make informed strategic decisions.

Accountability to Member Teams

The 2025 Annual General Meeting achieved 94% attendance from member teams, demonstrating strong engagement with the Association's governance.

The Trustees presented their reports and welcomed constructive discussion at a positive, productive meeting.

This was followed by a highly successful National Conference, reinforcing the value of bringing our teams together to exchange experience, strengthen professional relationships, and contribute to Lowland Rescue's future development.

We remain committed to maintaining this level of engagement and ensuring that the Association is accountable to its membership.

5. Progress Against the Five-Year Strategy

Our Five-Year Strategy continues to guide the Association's priorities and provides a clear framework for assessing progress. The strategy is founded upon ten priorities developed and agreed in consultation with our member teams:

1. Provide stability, continuity and consistent leadership.
2. Establish Lowland Rescue as a leading international organisation in professional lowland search and rescue.
3. Strengthen our professionalism, profile and standing at local, regional, national and international levels.
4. Secure appropriate recognition alongside other search and rescue organisations and emergency services.
5. Improve the accessibility, quality, consistency and cost-effectiveness of national and regional training.
6. Strengthen interoperability and collaborative working between member teams.
7. Recognise the commitment and achievements of members through the Lowland Rescue National Awards Scheme.
8. Maintain effective, regular and transparent communication with member organisations.
9. Strengthen existing strategic partnerships and establish new relationships that benefit our members.
10. Develop and expand membership responsibly, while protecting the interests and operational standing of existing teams.

These priorities are interdependent.

Professional training strengthens operational capability. Operational capability builds confidence among tasking agencies. Strong partnerships improve our national influence, while effective governance provides the foundation upon which all these developments depend.

The Trustees recognise that the success of our strategy must ultimately be measured not simply by the number of initiatives undertaken, but by the practical improvements delivered to member teams and the communities they serve.

6. National Membership, Operational Activity and Resources

The Association continues to deliver its operational capability through its network of member teams and the thousands of volunteers who contribute their time, expertise, and commitment.

The annual collection of membership, incident and resource information provides an important measure of our collective contribution.

The final report will include:

Membership and People

Total number of Lowland Rescue member teams:	36
Total number of operational members:	1690
Total number of non-operational and supporting members:	599
Comparison with the previous reporting year:	1642 Op' and 682 Non-Op

National Operational Resources

The Association continues to benefit from a broad range of specialist capabilities, including:

Search dogs:	49 Dogs
Operational response and support vehicles:	131 Vehicles
Rescue boats and other watercraft:	40 Boats
Unpowered craft, canoes and kayaks:	99 Unpowered craft
Uncrewed Aerial Systems (drones):	62 UAS
Search bicycles	67 Bikes
Sonar and underwater search capabilities	12 Sonar teams

The increasing sophistication and diversity of these resources demonstrate the significant contribution volunteer teams make to missing-person search and other public safety operations. They also reinforce the importance of common standards, specialist training and interoperability.

Operational Activity

The final statistics will report:

Total annual incident callouts:	987 Incidents
Comparison with previous years	1140 Incidents
Total volunteer person-hours	211,000 Person-hours
Monthly and seasonal patterns of operational demand	June, July, November busiest

Relevant changes in the nature or distribution of incidents

- Where changes in callout volumes are identified, these must be considered carefully and within their operational context.
- A reduction or increase in incidents does not, in isolation, provide a complete measure of the contribution or effectiveness of our teams.
- Understanding changes in police tasking, missing person demand, local procedures and operational deployment arrangements is essential to interpreting the national picture.

Economic Value of Lowland Rescue

The annual assessment of the economic value of Lowland Rescue's operational contribution remains a key measure of the service our volunteers provide.

Using recognised policing cost benchmarks, the Association estimate the value of volunteer time committed to search incidents at £13.2 million**.**

This clearly illustrates the significant contribution member teams make to policing and wider public services. Importantly, this assessment does not capture the full value of our work, including training, prevention, community engagement, public safety initiatives and support to partner organisations.

We will insert the final 2025–2026 valuation once the verified operational figures are available.

7. Specialist Operational Capability and National Departments

Developing specialist capability remains an important part of strengthening Lowland Rescue's operational contribution.

Our national departments provide essential professional leadership, technical expertise and support to member teams. Our thanks go to our Department Heads Adam Waller (Medical), Aster Mottram (Comms), Geordie Canavan (SAST), Neil Balderson (PR) and Kris Manning (IT) for the significant contribution they make behind the scenes towards ensuring that the systems and governance required by our national organisation are in place and continually reviewed.

Uncrewed Aerial Systems

Drones have become an increasingly valuable capability in missing person search, improving situational awareness, supporting search planning, and helping locate missing people.

Under Emily Butt's leadership, Lowland Rescue has continued to build relationships with relevant stakeholders and strengthen its reputation in UAS search operations. This work supports the development of appropriate standards, safe operating practices and the effective integration of aerial search capabilities into wider search operations.

Water, Technical Rescue and Underwater Search

The continuing development of water and technical rescue capabilities represents another important area of specialist activity.

The Underwater Search and Recovery Department, led by Chris Beer, provides specialist experience and expertise in a demanding area of operations.

Appointing Adrian Sawyer as Water and Technical Rescue Lead has further strengthened the Association's leadership in this field. The expertise these individuals bring, together with the contributions of our wider departmental teams, is invaluable in ensuring specialist capabilities develop safely and professionally.

Our priority remains ensuring appropriate training, operational standards, governance, and cooperation with tasking agencies support these resources.

Lowland Rescue Search Dogs

Search dogs remain one of Lowland Rescue's most valuable specialist operational capabilities, providing an important resource in the search for missing people across a wide range of environments and circumstances.

Under the leadership of Kev Saunders, the department continues to support the development of search dog capability across our member teams, with a strong emphasis on professional standards, training, assessment and operational effectiveness.

The contribution of our search dog teams extends well beyond their specialist search capability. The dedication required of both handlers and dogs to achieve and maintain operational competence represents a considerable investment of personal time, effort and commitment.

The continued development of nationally consistent training and assessment standards is essential to ensure search dog teams can operate safely and effectively, with the confidence of our policing partners and other tasking agencies.

A key priority remains strengthening collaboration between search dog teams and the wider Lowland Rescue operational structure, ensuring canine capabilities are appropriately integrated into search planning, tasking, and operational deployment.

The Trustees recognise the commitment and expertise of Kev Saunders, together with the instructors, assessors, handlers and supporting members who contribute to the development and delivery of this important national capability.
Their dedication ensures that search dogs remain an integral and highly valued component of Lowland Rescue's operational resources.

8. Training, Qualifications and Professional Standards

Continued development of training and qualifications is central to Lowland Rescue's long-term success.

The Trustees recognise the significant commitment made by the national Training Cadre and the many instructors, assessors and subject matter experts who contribute to this work. Under the leadership of Paul Lewis, the training programme has continued to focus on reviewing, modernising and strengthening our national qualifications and course content.

This work directly aligns with our strategic commitment to improving professional standards, ensuring consistency, and making training more accessible to member teams. Lowland Rescue must do more than train individuals to meet minimum assessment requirements.

Our training must provide the underpinning knowledge, practical understanding, decision-making skills and professional judgement necessary for safe and effective search operations.

Our training pathway, from Lowland Search Technician through Team Leader, Search Operations, Search Planning, Search Management and Incident Command, is designed to provide a coherent, progressive framework for operational competence.

Equally important is ensuring courses remain relevant to current operational practice, incorporate lessons from experience, and reflect developments in policing and wider search and rescue.

The Trustees recognise that the accessibility and cost of training remain important concerns for member teams. We will therefore continue to review how courses are planned, delivered and assessed, with particular attention to regional availability, efficient use of resources and the need to achieve appropriate course attendance.

The Training Cadre has contributed significantly, and the Trustees sincerely thank everyone involved.

9. Recognition of Our Volunteers

One of the Association's most important responsibilities is to recognise its volunteers' extraordinary commitment.

The Lowland Rescue National Awards Scheme continues to provide a formal means of acknowledging exceptional service, commitment and contribution.

The scheme includes:

Long Service Awards:	110 Awards
Recognition Awards	43 Awards
Commendations:	42 Commendations
Meritorious Service Awards	3 Awards

The success of the Awards Scheme reflects the depth of talent, experience and dedication that exists throughout our membership.

While formal awards provide important recognition, we also acknowledge that countless acts of commitment and professionalism take place across our teams every day without public acknowledgement.

Every volunteer who responds to an incident, maintains equipment, delivers training, undertakes administration, raises funds, or supports their colleagues contributes to Lowland Rescue's effectiveness.

On behalf of the Trustees, I congratulate all award recipients and thank every member who gives their time in the service of others.

10. Research, Evidence and Missing Person Behaviour

The continued development of evidence-based search practice is an important part of our commitment to professional standards.

The Lowland Rescue Missing Person's Report provides valuable information to support understanding of missing person behaviour and the development of search planning and operational decision-making.

We recognise the work David Woodgate, Lyndsey Donaldson-Selby, Paul Lewis, and Nathan Davis undertook to compile the 2025 report.

This work significantly contributes to the knowledge and professional resources available to our membership.

We must manage information of this nature responsibly and in accordance with the requirements of the policing partners who supported its development.

The report is intended for authorised Lowland Rescue use and must not be publicly distributed or discussed outside the Association without the appropriate permission.

The Trustees remain committed to supporting research and the responsible use of evidence to improve search effectiveness and outcomes.

11. Membership Policy, Centre of Excellence and Future Development

To continue developing Lowland Rescue, we must look beyond current arrangements and identify opportunities to strengthen the Association for the future. Several important initiatives form part of this programme.

National Membership Policy

The updated Membership Policy provides a clear, consistent framework for admitting and developing member organisations.

Our objective is to support responsible growth while maintaining the standards, relationships and geographical arrangements that underpin the existing membership.

Lowland Rescue Centre of Excellence

Developing a Centre of Excellence is an important opportunity to consolidate and share Lowland Rescue's considerable expertise.

Under the direction of Lyndsey Donaldson-Selby and Dave Alcock, the initiative aims to provide a platform for professional development, specialist training, and engagement with external organisations.

Based at the Emergency Services Training Centre in the Liverpool area, the Centre of Excellence will support national and international collaboration and promote Lowland Rescue's professional capabilities.

National Search Advisors Group

Developing a National Search Advisors Group will provide an additional mechanism for experienced members to support operational and organisational development.

The intention is to make specialist knowledge and experience more readily available to member teams, particularly those developing their capabilities or seeking advice on complex matters.

It also provides opportunities to strengthen Lowland Rescue’s contribution to wider national and international search practice.

Digital Communication and National Profile

Developing the Association's website and broader communication arrangements is another key way to strengthen our national profile.

Effective communication must serve both our membership and external audiences by providing clear information about our capabilities, standards, achievements, and professional contribution.

Together, these initiatives demonstrate our determination to build an outward-looking, professionally credible Association that responds to members' needs.

12. Priorities for the Coming Year

While the past year has seen considerable progress, we recognise that much remains to be achieved.

The Trustees will continue to focus on delivering the Five-Year Strategy, with particular emphasis on:

- Completing the transition to CIO status, subject to the necessary approvals.
- Strengthening communication, consultation and accountability to member teams.
- Continuing the development and implementation of national training standards and qualifications.
- Improving the accessibility and efficiency of training delivery.
- Supporting the development of specialist operational capabilities.
- Strengthening the quality and consistency of operational information and national reporting.
- Developing national partnerships and securing appropriate recognition for voluntary search and rescue.
- Supporting responsible membership growth and the development of probationary teams.
- Improving interoperability, shared learning and the exchange of good practice.
- Ensuring that Lowland Rescue remains a professionally respected, well-governed and sustainable national organisation.

These priorities will require continued cooperation between Trustees, national departments and member teams.

They will also require us to remain open to new ideas, constructive challenge and opportunities for improvement.

Our shared ambition must be to ensure that Lowland Rescue continues to develop in a manner that benefits every member team and, most importantly, the people and communities who depend upon our service.

13. Acknowledgements and Closing Remarks

In closing, I sincerely thank my fellow Trustees, our Department Heads, national officers, instructors, assessors, and the many volunteers who contribute to the Association's work beyond their responsibilities within their own teams.

Their commitment, expertise, and willingness to take on additional responsibilities are essential to Lowland Rescue's continued development.

I also wish to acknowledge our policing colleagues, strategic partners, supporters and the many organisations with whom we work. Their confidence and cooperation remain vital to our success.

Above all, I want to thank our member teams. Lowland Rescue is defined not by its Trustees, national departments, or organisational structures. It is defined by the professionalism, dedication and compassion of the volunteers who represent us in communities across the country.

Our teams respond when people are missing, when families face uncertainty, and when our emergency service partners need specialist assistance. They do so willingly, professionally and often at considerable personal sacrifice.

The progress described in this report is therefore not simply an achievement of the national organisation. It is a collective achievement made possible by every member team's contribution.

As we look ahead, we must build on that commitment, strengthen our professional standards, protect our members' interests, and ensure Lowland Rescue remains an organisation we can all be proud of.

Thank you for your continued trust, commitment and support.



Sean McCarry OBE
Chair
Association of Lowland Search and Rescue
Presented at the Annual General Meeting, October 2026.

Income and Expenditure Account for Association of Lowland Search and Rescue
Year to 31 March 2026

Income	
General Sales and Misc	22,376.88
Donations - Unrestricted	686.59
Bank interest received	4,169.68
Grants for ALSAR	0.00
	27,233.15
less Cost of Income	-47,196.41
Purchase Tax Control Account	-5,856.97
Training Costs	-5,117.57
Travelling	-3,251.53
Hosting Fees and IT Consumables	-551.96
Telephone and Mobile Charges	-61.64
Bank Charges	-125.50
Stationery	-36.00
Subscriptions	-81.74
Hotels	-24,208.68
Miscellaneous Expenses	-79.00
Audit and Accountancy Fees	-350.00
Insurance	-2,032.82
Licences	-3,223.00
Advertising & PR	-2,220.00
	-47,196.41
Net Cash Flows	-19,963.26
Cash and Bank at 1 April 2025	202,850.77
Cash and Bank at 31 March 2026	182,887.51

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/ members of	Charity Name ASSOCIATION OF LOWLAND SEARCH AND RESCUE		
On accounts for the year ended	31 MARCH 2026	**Charity no (if any)**	1150317
Set out on pages	1-2 (remember to include the page numbers of additional sheets)		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/03/2026.**

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

* *Please delete the words in the brackets if they do not apply.*

Signed:		**Date:**	2 SEPTEMBER 2026
Name:	ANDREW CHAPPELL		
Relevant professional qualification(s) or body (if any):	FCA		
Address:	CHAPPELL ASSOCIATES LTD WESTFIELD HOUSE, BRATTON ROAD, WESTBURY WILTSHIRE, BA13 3EP		

Section B	Disclosure
	Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).
Give here brief details of any items that the examiner wishes to disclose.	