

Witness Name: Gill Edelman
Statement No.: WITN0814037
Dated: 4 February 2019

INFECTED BLOOD INQUIRY

SECOND WRITTEN STATEMENT OF GILL EDELMAN

I, Gill Edelman, will say as follows: -

1. I make this statement further to my statement dated 19 January 2019.
This statement responds to a notice by the Chairman dated 28 January 2019 under section 21 of the Inquiries Act ("the Notice") requiring me to detail the attempts I have made to ask the Macfarlane Trust's auditors, Ward Williams, to provide any and all detailed reviews of the financial and legal information relating to the loans made by the Trust carried out as part of their audits, and the answers received.
2. The facts and matters set out in this witness statement are within my own knowledge unless otherwise stated, and I believe them to be true. Where the information is outside of my own knowledge, I have set out the source of my knowledge or belief.
3. On 28 January 2019 I contacted Frank Harling, the Corporate Services Manager of Ward Williams and explained the request made in the section 21 notice dated 19 December 2018 for "*A description and annexed list of all monetary amounts and dates of credit arrangements, loans, financial products agreements and charges held between the Trust and/or over beneficiaries and/or assets owned by beneficiaries.*" I also provided Mr Harling with an extract from my witness statement dated 19 January 2019 (paragraphs 39 – 42) and explained the further request contained in the section 21 notice dated 28 January 2019.

4. Mr Harling has asked me to clarify that despite the reference in the section 21 notice to Ward Williams being the Trusts "financial advisers", Ward Williams have never provided any financial advice to the Trust (in respect of the loans or otherwise). Ward Williams have been engaged as the Trust's external auditors since 2010.
5. In response to the request for *"any and all detailed reviews of the financial and legal information relating to the loans made by the Trust carried out as part of their audits"*, Mr Harling has responded as follows:
6. *"I have checked what records we hold, and can confirm that we can provide schedules from our audit files which details the individual loans and movements in each year since 31 March 2010. Any audit files before this date as I mentioned were hard files and would have been destroyed by PKG due to them being over 7 years old."* (PKG were the Trust's former auditors and were taken over by Ward Williams in 2010).
7. I have provided the Inquiry Team with the relevant details enabling the schedules to which Mr Harling refers to be downloaded from a secure web portal.
8. Mr Harling has also confirmed to me that Ward Williams do not have copies of any documentation relating to the loans:

'I can confirm that we would not have copies of the beneficiary loan agreements/documents on our audit files.

When undertaking our audit testing, we would have had sight of these documents, and our working papers would have confirmed that these documents were seen and verified. Due to the confidential nature of these agreements however, just like with individual grants paperwork, it would not have been considered necessary for us to take copies and keep them on our audit file.

A file containing all loan agreements, together with confirmation of registered land registry charges, was held by the finance department of the charity. This file was provided to us at each audit that we undertook.'

My understanding is that the information he is referring to would have related to the loans pertaining to the particular accounting year being audited.

Statement of Truth

I believe that the facts stated in this witness statement are true.

Signed

GRO-C

Dated Submitted to the Inquiry February 4th 2019 and re-executed Feb 23rd 2021 in response to a request from the Inquiry legal team