

Charity Number: SC025067

**City of Edinburgh Council Charitable Funds
Audited Trustee's Annual Report and Accounts
for the year ended 31 March 2023**

Legal and Administrative Information

Trustee

The City of Edinburgh Council acts as sole Trustee for the City of Edinburgh Council Charitable Funds. The delegated responsibility for charitable trusts was transferred from the Pensions and Trusts Committee to the Finance and Budget Committee as part of the review of governance arrangements under the Committee Terms of Reference and Delegated Functions approved by Council on 20 September 2012 (Section 6.6). The Finance and Budget Committee has since been renamed the **Finance and Resources Committee** and now has delegated authority from Council to act in the role of Trustee of its charities. The individual members of the Committee are listed on page 3 of the Trustee's Report, however, the individual members are not Trustees of the charitable Trust.

Reference and Administrative Details

At the year end the Council acted as sole Trustee for a total of six Trusts which have charitable status and are registered with the Office of the Scottish Charity Regulator (OSCR). City of Edinburgh Council Charitable Funds is one of these Trusts.

The Council administers this charity but its assets are not available to the Council and have not been included in the Council's balance sheet.

Registered Office

The City of Edinburgh Council
City Chambers
High Street
Edinburgh
EH1 1YJ

Auditor

Audit Scotland
102 West Port
Edinburgh
EH3 9DN

Bankers

Royal Bank of Scotland
36 St Andrew Square
Edinburgh
EH2 2AD

Legal Advisors

The City of Edinburgh Council
City Chambers
High Street
Edinburgh

Trustee's Annual Report 2022/23

The Trustee presents the Annual Report and Accounts of the City of Edinburgh Council Charitable Funds for the year ending 31 March 2023. The Annual Accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Accounts (Scotland) Regulations 2006 and the principles of Accounting and Reporting by Charities: Statement of Recommended Practice (FRS 102), commonly referred to as the Charities SORP (FRS 102).

Structure, Governance and Management

The Trustee section on the previous page describes the Committee of the Council which is involved with administration. All committee members are elected Councillors. Members of the Finance and Resources Committee have been provided with copies of the OSCR guidance which explains the role and responsibilities of charity Trustees. Risk management is covered as part of the Council's general risk management procedures. The Council is currently in the process of conducting a review of its administration of Trusts.

Responsibilities of the Trustee

Charity law requires charity 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 surplus or deficit of the charity for that period.

The Council, as the Trustee, has overall responsibility for the following:

1. Ensuring that there are appropriate systems of controls; financial and otherwise.
2. Keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charities and enable them to ensure that the financial statements comply with the Charities Accounts (Scotland) Regulations 2006 and the Charities SORP (FRS 102).
3. Selecting suitable accounting policies and applying them consistently.
4. Making judgements and estimates that are reasonable and prudent.
5. Safeguarding the assets of the charity.
6. Taking reasonable steps for the prevention and detection of fraud and other irregularities.
7. Providing reasonable assurance that:
 - i) the charity is operating efficiently and effectively;
 - ii) the charitable assets are safeguarded against unauthorised use or disposition;
 - iii) proper records are maintained and financial information used by the charity is reliable;
 - iv) the charity complies with relevant laws and regulations.

The systems of internal control are designed to provide reasonable, but not absolute assurance against material misstatement or loss. They include:

1. A strategic plan approved by the charity Trustee;
2. Consideration by the charity Trustee of financial results and non-financial performance indicators;
3. Delegation of authority and segregation of duties; and
4. Identification and management of risks.

The Trustee is responsible for the maintenance and integrity of the corporate and financial information included in the Council's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

Exemptions From Disclosure and Funds held as Custodian Trustee on Behalf of Others

None.

Trustee's Annual Report 2022/23

Objectives and Activities

The purpose of the City of Edinburgh Council Charitable Funds is to provide outdoor education and skiing opportunities.

At the **14 January 2016 Finance and Resources Committee**, it was agreed that £66,000 of the City of Edinburgh Council Charitable Funds would be used to build a modular log cabin type classroom and storage space at Lagganlia. Further to that, a proposal to use the remaining funds for the same purpose was approved by Committee on 23 January 2018. A preferred contractor was appointed following a tender process, however, the work was delayed due to the impact of Covid-19 restrictions. The project has been reviewed post-Covid and a revised proposal has been accepted by the Council's commissioning team. It is now expected that the construction work at Lagganlia will be completed by August 2024, after which the funds will be transferred. OSCR has granted consent to wind up the Trust, and the wind up process is projected to be completed by September 2024 once the log cabin and storage space has been completed.

For this reason, the financial statements for the City of Edinburgh Council Charitable Funds have been prepared using a break-up basis of accounting as it is considered that it is not a going concern.

Financial Review

The financial statements present the financial position of the Trust for the year ended 31 March 2023. This section describes briefly the key points of the statement. All of the unrestricted funds of the charity are general and not designated.

The expenditure in the year is £3,710 (2021/22 £4,009). An analysis of expenditure is detailed in Note 3.

The £3,969 decrease in cash related to the settlement of creditors is further analysed in the Cash Flow Statement (£4,074 decrease in 2021/22).

Reserves Policy

No reserves policy has been created for the City of Edinburgh Council Charitable Funds as the existing funds have been agreed to be disbursed as per the reports to Finance and Resources Committee on 14 January 2016 and 23 January 2018.

Plans for Future Period

Future plans include the full disbursement of the remaining funds of the City of Edinburgh Council Charitable Funds, which has been approved by the Finance and Resources Committee. It is the intention to wind up the Trust once all funds are distributed, which is currently projected for completion by September 2024.

Signed on behalf of the Trustee of the charities:

Councillor Mandy Watt

Convener of the Finance and Resources Committee

Date:

The other members of the Finance and Resources Committee as at 31 March 2023 are outlined below:

Councillor Mandy Watt (Convener)

Councillor Alex Staniforth

Councillor Alys Mumford

Councillor Euan Hyslop

Councillor Graeme Bruce

Councillor Joan Griffiths

Councillor Lesley MacInnes

Councillor Lewis Younie

Councillor Neil Ross

Councillor Phil Doggart

Councillor Vicky Nicolson

The City of Edinburgh Council Charitable Funds
Statement of Financial Activities
For the year ended 31 March 2023

		2022/23			2021/22		
	Note	Unrestricted funds	Endowment funds	Total funds	Unrestricted funds	Endowment funds	Total funds
		£	£	£	£	£	£
Income and Endowments from:							
<i>Interest Received</i>	2	925	-	925	40	-	40
Total		<u>925</u>	<u>-</u>	<u>925</u>	<u>40</u>	<u>-</u>	<u>40</u>
Expenditure on:							
<i>Governance costs</i>	3	(3,710)	-	(3,710)	(4,009)	-	(4,009)
Total		<u>(3,710)</u>	<u>-</u>	<u>(3,710)</u>	<u>(4,009)</u>	<u>-</u>	<u>(4,009)</u>
Net income / (expenditure)		<u>(2,785)</u>	<u>-</u>	<u>(2,785)</u>	<u>(3,969)</u>	<u>-</u>	<u>(3,969)</u>
Transfers between funds		-	-	-	-	-	-
Net movement in funds: Increase/ (Decrease)		<u>(2,785)</u>	<u>-</u>	<u>(2,785)</u>	<u>(3,969)</u>	<u>-</u>	<u>(3,969)</u>
Reconciliation of funds							
<i>Capital as 1 April</i>		92,259	-	92,259	96,228	-	96,228
<i>Revaluation Reserve</i>		-	-	-	-	-	-
<i>Market Value Adjustment</i>		-	-	-	-	-	-
<i>Total funds brought forward</i>		<u>92,259</u>	<u>-</u>	<u>92,259</u>	<u>96,228</u>	<u>-</u>	<u>96,228</u>
Total funds carried forward	11	<u>89,474</u>	<u>-</u>	<u>89,474</u>	<u>92,259</u>	<u>-</u>	<u>92,259</u>

The City of Edinburgh Council Charitable Funds
Balance Sheet
For the year ended 31 March 2023

	Note	2022/23			2021/22		
		Unrestricted funds	Endowment funds	Total funds	Unrestricted funds	Endowment funds	Total funds
		£	£	£	£	£	£
Current Assets:							
<i>Cash at Bank</i>	4	92,259	-	92,259	96,228	-	96,228
<i>Total current assets</i>		<u>92,259</u>	<u>-</u>	<u>92,259</u>	<u>96,228</u>	<u>-</u>	<u>96,228</u>
Liabilities:							
<i>Creditors due within one year</i>	5	(2,785)	-	(2,785)	(3,969)	-	(3,969)
<i>Total Liabilities</i>		<u>(2,785)</u>	<u>-</u>	<u>(2,785)</u>	<u>(3,969)</u>	<u>-</u>	<u>(3,969)</u>
Net Current Assets		89,474	-	89,474	92,259	-	92,259
Total Net Assets		<u>89,474</u>	<u>-</u>	<u>89,474</u>	<u>92,259</u>	<u>-</u>	<u>92,259</u>
The funds of the charity:							
<i>Unrestricted Funds</i>	11	89,474	-	89,474	92,259	-	92,259
Total Charity Funds		<u>89,474</u>	<u>-</u>	<u>89,474</u>	<u>92,259</u>	<u>-</u>	<u>92,259</u>

The unaudited accounts were issued on 30 June 2023.

Signed on behalf of the charity Trustee:

Councillor Mandy Watt
Convener of the Finance and Resources Committee

Date:

The City of Edinburgh Council Charitable Funds
Cash Flow Statement
For the year ended 31 March 2023

	31 March 2023		31 March 2022
	£	£	£
Operating Activities			
<i>Cash paid to the Council</i>	3,969		4,074
Cash outflows generated from operating activities	<u>3,969</u>	3,969	<u>4,074</u>
Net cash (inflows) / outflows from operating activities		<u>3,969</u>	<u>4,074</u>
Net cash flows from investing activities		-	-
Net cash flows from financing activities		-	-
Net (increase) / decrease in cash and cash equivalents		<u>3,969</u>	<u>4,074</u>
<i>Cash and cash equivalents at 1 April (Note 4)</i>	96,228		100,302
<i>Cash and cash equivalents at 31 March (Note 4)</i>	<u>92,259</u>		<u>96,228</u>
Net (increase) / decrease in cash and cash equivalents		<u>3,969</u>	<u>4,074</u>

Analysis of changes in Net Debt

	1 April 2022	Net Cash Flows	Non-Cash Changes	31 March 2023
	£	£	£	£
Cash at Bank	96,228	(3,969)	-	92,259
Total Funds	<u>96,228</u>	<u>(3,969)</u>	-	<u>92,259</u>

The City of Edinburgh Council Charitable Funds
Notes to the Accounts
For the year ended 31 March 2023

1 Accounting policies

a) Basis of preparation

The 2022/23 financial statements have been prepared in accordance with 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) - Charities SORP (FRS 102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

City of Edinburgh Council Charitable Funds meets the definition of a public benefit entity under Charities SORP (FRS 102). Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

These financial statements are presented in pounds sterling (GBP) as that is the currency in which the Charitable Trust funds' transactions are denominated.

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires Trustees to exercise their judgement in the process of applying the accounting policies. Use of available information and application of judgement are inherent in the formation of estimates. Actual outcomes in the future could differ from such estimates. The critical judgements and estimates for the trusts are included in note (j).

b) Going Concern Policy

The financial statements for the City of Edinburgh Council Charitable Funds have been prepared using a break-up basis of accounting as it is considered that it is not a going concern. A proposal to use the remaining funds to build a modular log cabin type classroom and storage space at Lagganlia was approved by **Finance and Resources Committee on 23 January 2018**. OSCR has granted consent to wind up the Trust, and the wind up process is projected to be completed by September 2024. It is expected that there will be no material costs associated with winding up the Charitable Funds.

c) Fund accounting

Unrestricted funds are general funds that are available for use at the Trustee's discretion in the furtherance of any of the objectives of the charities.

Endowment funds are held on Trust to be retained for the benefit of the charity as a capital fund. The income arising from the investments is available for the purposes of each charity and is added to the relevant unrestricted fund. In most cases the Trustee has discretion to expend endowment funds should the need arise, subject to Finance and Resources Committee approval. There is no endowment fund held for the City of Edinburgh Council Charitable Funds as at 31 March 2023.

d) Grant income

Revenue grants, including those from government, are recognised in the Statement of Financial Activities (SoFA) in the period in which the Charitable Trust is entitled to receipt, it is probable that the income will be received and the amount can be measured reliably. Such income is deferred when the Charitable Trust has to fulfil conditions before becoming entitled to it.

e) Expenditure

Expenditure is included in the financial statements on an accruals basis.

f) Reserves policy

No reserves policy has been created for the City of Edinburgh Council Charitable Funds as the existing funds have been agreed to be disbursed as per the report to Finance and Resources Committee on 14 January 2016 and 23 January 2018.

The City of Edinburgh Council Charitable Funds
Notes to the Accounts
For the year ended 31 March 2023

1 Accounting policies - continued

g) Creditors

Creditors are obligations to pay for goods or services that have been acquired. They are recognised at the undiscounted amount owed to the supplier, which is normally the invoice price.

h) Cash and cash equivalents

Cash and cash equivalents consist of cash on hand and balances with banks, and are measured at fair value.

i) Financial assets and financial liabilities

Financial instruments are recognised in the statements of financial activities when the Charitable Trust becomes a party to the contractual provisions of the instrument. Financial instruments are initially measured at transaction price unless the arrangement constitutes a financing transaction which includes transaction costs for financial instruments not subsequently measured at fair value. Subsequent to initial recognition, they are accounted for as set out below. A financing transaction is measured at the present value of the future payments discounted at the market rate of interest for similar debt instrument.

Financial instruments are classified as either 'basic' or 'other' in accordance with Chapter 11 of Charities SORP (FRS 102). At the end of each reporting period, basic financial instruments are measured at amortised cost using the effective rate method. All financial instruments not classified as basic are measured at fair value at the end of the reporting period with the resulting changes recognised in income or expenditure. Where the fair value cannot be reliably measured, they are recognised at cost less impairment.

Financial assets are derecognised when the contractual rights to the cash flows from asset expire, or when the charitable company has transferred substantially all the risks and rewards of ownership. Financial liabilities are derecognised only once the liability has been extinguished through discharge, cancellation or expiry.

j) Critical judgements and estimates

The preparation of financial statements in compliance with Charities SORP (FRS 102) requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the Charitable Trust funds' accounting policies.

The Trustee does not consider there to be any accounting judgements required in preparing these accounts. The Trustee is satisfied that accounting policies are appropriate and applied consistently.

The City of Edinburgh Council Charitable Funds
Notes to the Accounts
For the year ended 31 March 2023

2 Analysis of Income	2022/23	2021/22
	£	£
<i>Interest - received</i>	925	40
Total Income	<u>925</u>	<u>40</u>

3 Analysis of Governance and Support Costs	2022/23	2021/22
	£	£
<i>Support</i>	(1,833)	(1,868)
<i>Governance</i>	(1,877)	(2,141)
Total Support Costs	<u>(3,710)</u>	<u>(4,009)</u>

There was no expenditure incurred on raising funds in 2022/23. (£nil 2021/22)

The basis of allocation for the support and governance costs was the cash held at bank at the time of allocation.

The Trustee received no remuneration or expenses during the year ending 31 March 2023 (£nil 2021/22). There are no employees of the City of Edinburgh Council Charitable Funds.

4 Analysis of Cash and Cash Equivalents	2022/23	2021/22
	£	£
<i>Cash at Bank</i>	92,259	96,228
Total Cash and Cash Equivalents	<u>92,259</u>	<u>96,228</u>

5 Analysis of Creditors Due Within One Year	Unrestricted funds	Endowment funds	2022/23 Total	2021/22 Total
	£	£	£	£
<i>Amounts due</i>	(2,785)	-	(2,785)	(3,969)
Total Liabilities	<u>(2,785)</u>	<u>-</u>	<u>(2,785)</u>	<u>(3,969)</u>

The City of Edinburgh Council Charitable Funds
Notes to the Accounts
For the year ended 31 March 2023

6 Analysis of Financial Assets and Liabilities	2022/23	2021/22
	£	£
<i>Financial assets measured at amortised cost</i>	92,259	96,228
<i>Financial liabilities measured at amortised cost</i>	(2,785)	(3,969)
<i>Financial assets measured at market value</i>	-	-
Total Financial Assets and Liabilities	<u>89,474</u>	<u>92,259</u>

7 Related Party Transactions

During the year the City of Edinburgh Council made payments on behalf of the Charitable Fund. At the end of the year £908 was owed to the Council by the Trust (2021-22 £1,828).

8 Prior Year Adjustment

There have been no prior year adjustments that require disclosure within these accounts.

9 Post Balance Sheet Event

There have been no events since 31 March 2023, and up to the date when these accounts were authorised, that require any adjustments to these accounts.

10 Audit Fee

The allocated fee payable to Audit Scotland in respect of the audit services for the City of Edinburgh Council Charitable Funds is £1,877 for 2022/23. The figure for 2021/22 was £2,141, payable to Azets Audit Services. This fee is included in the overall governance costs in Note 3.

The City of Edinburgh Council Charitable Funds
Notes to the Accounts
For the year ended 31 March 2023

11 (i) Trusts at Market Value - Year Ended 31 March 2023

Unrestricted Funds

Charity Name	SC Number	Cash at Bank £	Amounts owed £	2022/23 Market Value £
<i>City of Edinburgh Council Charitable Funds</i>	SC025067	92,259	(2,785)	89,474
Total Funds		<u>92,259</u>	<u>(2,785)</u>	<u>89,474</u>

11 (ii) Trusts at Market Value - Year Ended 31 March 2022

Unrestricted Funds

Charity Name	SC Number	Cash at Bank £	Amounts owed £	2021/22 Market Value £
<i>City of Edinburgh Council Charitable Funds</i>	SC025067	96,228	(3,969)	92,259
Total Funds		<u>96,228</u>	<u>(3,969)</u>	<u>92,259</u>

Independent auditor's report to the Trustee of The City of Edinburgh Council Charitable Funds and the Accounts Commission

Reporting on the audit of the financial statements

Opinion on financial statements

I certify that I have audited the financial statements in the statement of accounts of The City of Edinburgh Council Charitable Funds for the year ended 31 March 2023 under Part VII of the Local Government (Scotland) Act 1973 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. The financial statements comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement, and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and the United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In my opinion the accompanying financial statements:

- give a true and fair view of the state of affairs of the charity as at 31 March 2023 and of their incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005, and regulation 8 of The Charities Accounts (Scotland) Regulations 2006.

Basis of opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the Code of Audit Practice approved by the Accounts Commission for Scotland. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I am independent of the charity in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of matter - basis of preparation

I draw attention to note 1 in the financial statements, which describes the basis of preparation. The Trustee has prepared the financial statements using a break-up basis of accounting as it considers that it is not a going concern. Our opinion is not modified in respect of this matter.

Responsibilities of the Trustee for the financial statements

As explained more fully in the Statement of Responsibilities, the trustee is responsible for the preparation of financial statements that give a true and fair view in accordance with the financial reporting framework, and for such internal control as the trustee determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustee is responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustee intends to discontinue the charity's operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities outlined above to detect material misstatements in respect of irregularities, including fraud. Procedures include:

Auditor's responsibilities for the audit of the financial statements (contd)

- using my understanding of the local government sector and charity sector to identify that the Local Government (Scotland) Act 1973, the Charities and Trustee Investment (Scotland) Act 2005, and The Charities Accounts (Scotland) Regulations 2006 are significant in the context of the charity;
- inquiring of the Trustee and the management as to other laws or regulations that may be expected to have a fundamental effect on the operations of the charity;
- inquiring of the Trustee and the management concerning the charity's policies and procedures regarding compliance with the applicable legal and regulatory framework;
- discussions among my audit team on the susceptibility of the financial statements to material misstatement, including how fraud might occur; and
- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the charity's controls, and the nature, timing and extent of the audit procedures performed.

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such as the skilfulness of the perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my auditor's report.

Reporting on other requirements

Other information

The Trustee is responsible for the other information in the statement of accounts. The other information comprises the Trustee's Annual Report.

My responsibility is to read all the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon except on the Trustee's Annual Report to the extent explicitly stated in the following opinion prescribed by the Accounts Commission.

Opinions prescribed by the Accounts Commission on the Trustee's Annual Report

In my opinion, based on the work undertaken in the course of the audit, the information given in the Trustee's Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Charities SORP (FRS 102).

Matters on which I am required to report by exception

I am required by The Charity Accounts (Scotland) Regulations 2006 to report to you if, in my opinion:

- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- I have not received all the information and explanations I require for my audit.

I have nothing to report in respect of these matters.

Use of my report

This report is made solely to the parties to whom it is addressed in accordance with Part VII of the Local Government (Scotland) Act 1973 and for no other purpose. In accordance with paragraph 108 of the Code of Audit Practice, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

Christopher Gardner

Audit Scotland
8 Nelson Mandela Place
Glasgow
G2 1BT

Christopher Gardner is eligible to act as an auditor in terms of Part VII of the Local Government (Scotland) Act 1973.