



**DUNDEE CITY COUNCIL
CHARITABLE TRUSTS**

**ANNUAL ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2020**

AUDITED

November 2020

DUNDEE CITY COUNCIL CHARITABLE TRUSTS

ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

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TRUSTEES' ANNUAL REPORT

LEGAL & ADMINISTRATIVE INFORMATION

Trustees

The Trustees of the Dundee City Council Charitable Trusts are the 29 councillors of Dundee City Council. Councillors are elected to serve for a period of five years. The last full Council election was held on 4 May 2017. The following Councillors were in office during the 2019/20 financial year:

Bailie Ian Borthwick (Lord Provost)
John Alexander (Leader of the Administration)
Stewart Hunter
Bailie Kevin Keenan
Alan Ross
Bill Campbell
Bailie Fraser Macpherson
Richard McCready
Bailie Helen Wright
Georgia Cruickshank
Ken Lynn
Lynne Short
Gregor Murray
Steven Rome (from 3 May 2019)
Bailie Willie Sawers
Will Dawson
Bailie Christina Roberts
Bailie Derek Scott
Kevin Cordell
Charlie Malone
Michael Marra
Roisin Smith
Donald Hay
Mark Flynn
George McIrvine
Anne Rendall
Margaret Richardson
Craig Duncan
Philip Scott

Charitable Trusts' Principal Address

c/o Dundee City Council
City Square Complex
Dundee

External Auditor

The Charitable Trusts' appointed external auditor is:
Bruce Crosbie - Senior Audit Manager, Audit Services
Audit Scotland
4th Floor, 102 West Port
Edinburgh
EH3 9DN

Banking Arrangements

The Charitable Trusts do not have a separate, dedicated bank account. Rather, funds are managed through Dundee City Council's main bank account. The Council's bankers are:

Royal Bank of Scotland plc
3 High Street
Dundee
DD1 9YL

ANNUAL REPORT 2019/20

Administrative Details

During the 2019/20 financial year, Dundee City Council acted as sole trustee for 4 Charitable Trusts that were registered with the Office of the Scottish Charity Regulator (OSCR). The Council administers these funds but the associated assets are not available to the Council and have not been included in the Council's Single Entity or Group Balance Sheets.

Objectives & Activities

The key objectives and activities of the 4 registered Charitable Trusts for which the City Council acted as sole trustee during the 2019/20 financial year are listed below. The trustees have not identified any major risks to which the Charitable Trusts and Endowments are exposed.

Belmont Trust Estate (SC018900)

Estate gifted in 1918 by the late Mrs Emma Caird or Marryat of Roseangle, Dundee, in memory of her husband and her brothers, to be utilised for the benefit of the citizens of Dundee.

Camperdown Estate Trust (SC018899)

Purchased in the interest and for the benefit of the Community on 11 November 1945, at a cost of £58,100 which was provided by the Sir James Caird Land Acquisition Fund.

William Dawson Trust (SC018920)

Residue of estate handed over to the Lord Provost and Magistrates of the City of Dundee as trustees in 1948, for the purpose of acquiring ground for use as playing fields in wards X and XI.

Hospital Fund (SC018896)

Issued under The Dundee Churches and Hospital Act 1864, "for behoof of the Poor of the Town".

Structure, Governance & Management Arrangements

During the 2019/20 financial year, the City Council was, in law, the sole trustee for the 4 registered Charitable Trusts listed above. Elected members of the Council are automatically appointed as trustees on an ex-officio basis. In most cases, however, responsibility for the day-to-day management of these trusts and endowments has been delegated to the relevant chief officers of the Council. The exception to this, where the elected members of the Council have a more active role as trustees, is as follows:

Hospital Fund (SC018896)

The Council's Policy and Resources Committee meets annually to approve disbursements from the Hospital Fund. All 29 members of the Council sit on the Policy & Resources Committee, which is chaired by the Leader of the Administration. At a meeting held on 14 January 2013 it was agreed that no new applications would be invited and that instead a budget of £25,000 would be provided to pilot a targeted welfare benefit advice service in Dundee in 2013/14. It was subsequently agreed to extend this pilot to 31 March 2017. A peer review was carried out in March 2017 and it was agreed to continue the project for a further three financial years, to 31 March 2020.

Financial Administration

The financial administration of the 4 registered Charitable Trusts for which the City Council acted as sole trustee during the 2019/20 financial year is undertaken in accordance with the Council's approved Financial Regulations. The Financial Regulations contain the following specific references to Trusts and Charitable Funds:

"11.19 The Executive Director of Corporate Services shall ensure the proper and safe custody and control of all charitable funds held by the Council and shall ensure that all expenditure is in accordance with the conditions of the trustees etc.

All officers acting as trustees by virtue of their official position shall deposit all securities etc relating to the trust or charitable fund with the Executive Director of Corporate Services.

All investments of money shall be made by the Executive Director of Corporate Services in the name of Council. Any investments made will be made in accordance with the policy determined by the Policy and Resources Committee.

The Executive Director of Corporate Services and other relevant officers shall ensure compliance with the requirements of the Office of the Scottish Charities Regulator (OSCR)."

Charity Reorganisation

The City Council had previously considered the options available for reorganising the charities portfolio under the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Reorganisation (Scotland) Regulations 2007. At a meeting of the Policy and Resources Committee held on 9 March 2015, reorganisation proposals were agreed including the establishment of a new charity with appropriate charitable purposes named The Dundee Trust. (The Committee report can be accessed via the Council's website at: www.dundee.gov.uk/reports/reports/66-2015.pdf). The reorganisation proposals were completed during the 2017/18 financial year, in line with OSCR requirements. This resulted in the funds of 17 Charitable Trusts and Endowments being transferred to other charities, with the funds of 13 of these being transferred to the Dundee Trust.

Financial Review

For the 2019/20 financial year, the total net surplus on the 4 registered Charitable Trusts was £12,046. Total receipts were £56,440 comprising investment income of £9,039 and property rental income of £47,401. Investment income relates solely to interest on surplus funds that are deposited with Dundee City Council's Loans Fund. Property rental income relates to: income from property leases at Belmont Trust Estate (£8,222) and rental income from the buildings in Reform Street Dundee that are owned by the Hospital Fund (£39,179). Total payments were £44,394 (see below for further details). The net surplus of £12,046 resulted in total charity funds of £913,573 as at 31 March 2020. Cash-backed reserves (ie Capital Account and Surplus Income) are operated in accordance with the charities' aims and objectives, as set out in the original founding documents. These documents will usually include restrictions on how such funds can be applied.

Achievements & Performance

During the 2019/20 financial year, within the total payments of £44,394, the following costs were incurred in pursuit of the charities objectives:

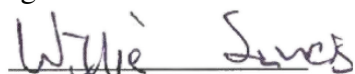
Belmont Trust Estate – £10,070 was spent on repairs and maintenance and other property costs.

Hospital Fund – actual expenditure on grants to local pensioners in financial need during the 2019/20 financial year was £5,280 (66 grants of £80). A contribution from the fund of £25,000 was again provided to pilot a targeted welfare benefit advice service in Dundee. In addition, expenditure of £4,044 was incurred on property costs related to the buildings in Reform Street Dundee that are owned by the Hospital Fund.

Trustee Remuneration & Expenses

No trustees received any remuneration or expenses during the 2019/20 financial year.

Signed on behalf of the trustees

A handwritten signature in black ink that reads "Willie Sawers". The signature is written in a cursive style and is positioned above a horizontal line.

Bailie Willie Sawers
Senior Councillor with responsibility for Finance
Dundee City Council
18 November 2020

STATEMENT OF TRUSTEES' RESPONSIBILITIES IN RESPECT OF THE TRUSTEES' ANNUAL REPORT AND THE FINANCIAL STATEMENTS

Under charity law, the trustees are responsible for preparing the Trustees' Annual Report and the financial statements which properly present an analysis of the incoming/outgoing cash and bank transactions for each financial year on a receipts and payments basis.

In preparing these financial statements, generally accepted accounting practice entails that the trustees:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the recommendations of the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities;

The trustees are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable the trustees to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, and regulation 9(1), (2), and (3) of The Charities Accounts (Scotland) Regulations 2006 (as amended). They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

FINANCIAL STATEMENTS INTRODUCTION

Basis of Preparation

The following accounts have been prepared in accordance with the "connected charities" provision contained in Regulation 7 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Connected charities are defined as those having common or related charitable purposes, or charities which have common control or unity of administration. The City Council considers the 4 Charitable Trusts for which it acted as sole trustee during the 2019/20 financial year to be "connected" and has therefore taken the opportunity to prepare accounts collated into a single document.

External Audit

The financial statements are the subject of an external audit. Also, details of Charitable Trust Funds are incorporated within the City Council's Annual Accounts. This includes a separate disclosure note on the 4 charities included within this report. The Charitable Trust Funds Account is audited as part of the wider audit of the City Council's Annual Accounts.

Further Information

Any queries regarding this document should, in the first instance, be addressed to:

George Manzie CPFA
Accounting Strategy Manager, Corporate Services
Dundee City Council
50 North Lindsay Street
Dundee
DD1 3RF
(Email: george.manzie@dundeecity.gov.uk)
(Telephone: 01382-433636)

DUNDEE CITY COUNCIL CHARITABLE TRUSTS

STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 MARCH 2020

	Belmont Trust Estate £	Camperdown Estate Trust £	William Dawson Trust £	Hospital Fund £	Total £
<u>Receipts</u>					
Investment Income	1,848	0	63	7,128	9,039
Rent	8,222	0	0	39,179	47,401
	<u>10,070</u>	<u>0</u>	<u>63</u>	<u>46,307</u>	<u>56,440</u>
<u>Payments</u>					
Charitable Activities	10,070	0	0	34,324	44,394
	<u>10,070</u>	<u>0</u>	<u>0</u>	<u>34,324</u>	<u>44,394</u>
Surplus / (Deficit) for the Year	<u>0</u>	<u>0</u>	<u>63</u>	<u>11,983</u>	<u>12,046</u>
Total Funds Brought Forward	185,495	2,534	6,424	707,074	901,527
Total Funds Carried Forward	185,495	2,534	6,487	719,057	913,573

Note 1. All funds are deemed to be "restricted"

DUNDEE CITY COUNCIL CHARITABLE TRUSTS

STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 MARCH 2019

	Belmont Trust Estate £	Camperdown Estate Trust £	William Dawson Trust £	Hospital Fund £	Total £
<u>Receipts</u>					
Investment Income	1,465	0	50	5,517	7,032
Rent	8,222	0	0	23,688	31,910
	<u>9,687</u>	<u>0</u>	<u>50</u>	<u>29,205</u>	<u>38,942</u>
<u>Payments</u>					
Charitable Activities	9,687	0	0	33,290	42,977
	<u>9,687</u>	<u>0</u>	<u>0</u>	<u>33,290</u>	<u>42,977</u>
Surplus / (Deficit) for the Year	<u>0</u>	<u>0</u>	<u>50</u>	<u>(4,085)</u>	<u>(4,035)</u>
Total Funds Brought Forward	185,495	2,534	6,374	711,159	905,562
Total Funds Carried Forward	185,495	2,534	6,424	707,074	901,527

Note 1. All funds are deemed to be "restricted"

DUNDEE CITY COUNCIL CHARITABLE TRUSTS

STATEMENT OF BALANCES AT 31 MARCH 2020

	Belmont Trust Estate £	Camperdown Estate Trust £	William Dawson Trust £	Hospital Fund £	Total £
Opening Cash Balance	0	0	0	0	0
Surplus / (Deficit) for the Year	0	0	63	11,983	12,046
Transfer (to) / from DCC Loans Fund	0	0	(63)	(11,983)	(12,046)
Closing Cash Balance	0	0	0	0	0

	Belmont Trust Estate £	Camperdown Estate Trust £	William Dawson Trust £	Hospital Fund £	Total £
<u>Investments</u>					
Funds Deposited with DCC Loans Fund	185,495	2,534	6,487	719,057	913,573
Investment Properties	1,561,000	82,000	0	384,000	2,027,000

Tangible Fixed Assets

Dwellings	236,000	157,500	0	0	393,500
Operational Land and Buildings	0	1,834,500	148,500	0	1,983,000
Community Assets	184,636	168,838	40,487	1,232	395,193
Infrastructure	25,573	32,646	0	0	58,219
	446,209	2,193,484	188,987	1,232	2,829,912

Liabilities

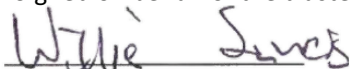
Rental Income Prepaid by Tenants	1,370	0	0	6,333	7,703
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Analysis of Fund Balances

Capital Account	185,495	2,534	0	719,057	907,086
Surplus Income	0	0	6,487	0	6,487
	185,495	2,534	6,487	719,057	913,573

Note 1. All funds are deemed to be "restricted"

Signed on behalf of the trustees



Bailie Willie Sawers
Senior Councillor with responsibility for Finance
Dundee City Council

The unaudited accounts were authorised for issue on 29 June 2020 and the audited accounts were authorised for issue on 18 November 2020.

DUNDEE CITY COUNCIL CHARITABLE TRUSTS

STATEMENT OF BALANCES AT 31 MARCH 2019

	Belmont Trust Estate £	Camperdown Estate Trust £	William Dawson Trust £	Hospital Fund £	Total £
Opening Cash Balance	0	0	0	0	0
Surplus / (Deficit) for the Year	0	0	50	(4,085)	(4,035)
Transfer (to) / from DCC Loans Fund	0	0	(50)	4,085	4,035
Closing Cash Balance	0	0	0	0	0

	Belmont Trust Estate £	Camperdown Estate Trust £	William Dawson Trust £	Hospital Fund £	Total £
<u>Investments</u>					
Funds Deposited with DCC Loans Fund	185,495	2,534	6,424	707,074	901,527
Investment Properties	1,561,000	82,000	0	449,000	2,092,000

	Belmont Trust Estate £	Camperdown Estate Trust £	William Dawson Trust £	Hospital Fund £	Total £
<u>Tangible Fixed Assets</u>					
Dwellings	236,000	157,500	0	0	393,500
Operational Land and Buildings	0	1,834,500	148,500	0	1,983,000
Community Assets	184,636	168,838	40,487	1,232	395,193
Infrastructure	25,573	32,646	0	0	58,219
	446,209	2,193,484	188,987	1,232	2,829,912

	Belmont Trust Estate £	Camperdown Estate Trust £	William Dawson Trust £	Hospital Fund £	Total £
<u>Liabilities</u>					
Rental Income Prepaid by Tenants	1,298	0	0	4,003	5,301

	Belmont Trust Estate £	Camperdown Estate Trust £	William Dawson Trust £	Hospital Fund £	Total £
<u>Analysis of Fund Balances</u>					
Capital Account	185,495	2,534	0	707,074	895,103
Surplus Income	0	0	6,424	0	6,424
	185,495	2,534	6,424	707,074	901,527

Note 1. All funds are deemed to be "restricted"

Signed on behalf of the trustees



Bailie Willie Sawers
Senior Councillor with responsibility for Finance
Dundee City Council

The unaudited accounts were authorised for issue on 10 June 2019 and the audited accounts were authorised for issue on 25 September 2019.

NOTES TO THE FINANCIAL STATEMENTS

1 **Accounting Policies**

The following accounting policies set out the basis upon which the financial statements have been prepared and explain the accounting treatment of both general and specific items.

General Basis of Preparation

These accounts have been prepared on a receipts and payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as Amended). Previously the accounts were prepared on a fully accrued basis. Following the change to a receipts and payments basis in 2019/20, the comparative figures for 2018/19, as shown in these accounts, have also been restated on the receipts and payments basis.

Tangible Fixed Assets - Basis of Valuation

The following valuation bases have been used to value the different types of tangible fixed asset shown in the Statement of Balances:

Dwellings - open market value, with appropriate allowance for depreciation and location of properties.

Operational Land & Buildings - considered to be specialised assets for which there is no market value, therefore valued at depreciated replacement cost with appropriate allowance for age and obsolescence.

Community Assets - included at historical cost, where relevant.

Non-Operational Investment Properties - open market value.

Infrastructure – included at historical cost.

Tangible fixed assets were re-valued, as required, at 31 March 2020. The valuations were carried out by Mr Alastair Kay BSc MRICS, an employee of the City Council's City Development Service.

Valuations of land and buildings were carried out in accordance with the methodologies and bases for estimation set out in the professional standards of the Royal Institution of Chartered Surveyors. With regard to the rolling programme of asset valuations carried out for Dundee City Council Charitable Trusts, Dundee City Council's internal RICS Regulated Members have concluded that there is material uncertainty covering the period over which the valuations have been carried out and have therefore applied the following notification (as recommended by RICS).

The outbreak of the Novel Coronavirus (Covid-19), declared by the World Health Organisation as a "Global Pandemic" on 11 March 2020, has impacted global financial markets. Travel restrictions have been implemented by many countries. Market activity is being impacted in many sectors. As at the valuation date, we (the RICS regulated members) consider that we can attach less weight to previous market evidence for comparison purposes, to inform opinions of value. Indeed, the current response to Covid-19 means that we are faced with an unprecedented set of circumstances on which to base a judgement. Our valuations are therefore reported on

the basis of 'material valuation uncertainty' as per VPS 3 and VPGA 10 of the RICS Red Book Global. Consequently, less certainty – and a higher degree of caution – should be attached to our valuation than would normally be the case. Given the unknown future impact that Covid-19 might have on the real estate market, we recommend that you keep the valuations reported herein, under frequent review.

Investments

There are no external investments, rather all surplus funds are deposited with Dundee City Council's Loans Fund. All such deposits are valued at historical cost in the Balance Sheet.

Going Concern

The accounts are prepared on the going concern basis as it is considered by the trustees that the remaining Charitable Trusts are financially sustainable for the foreseeable future.

2 Analysis of Tangible Fixed Assets

The assets owned by these charities are as follows:

Belmont Trust Estate - Estate of Belmont, Belmont Castle, Belmont Camp, Stables Flats x3

Camperdown Estate Trust - Estate of Camperdown, Mansion House, Golf Course, Kiosks x2, Recreational Facilities, Gardener's Cottage

William Dawson Trust - Dawson Park & Extension, Pavilion, Car Park, Entrance Gate

Hospital Fund - Properties at 63 Reform Street Dundee, Ground at Stirling Street, Stirling Park and Carmichael Street Dundee

3 Investment Income

There are no external investments, rather all surplus funds are deposited with Dundee City Council's Loans Fund. Interest receivable is based on the Loans Fund interest on revenue balances (IORB) rate and is paid twice yearly. The average IORB rate during 2019/20 was 0.98% (2018/19: 0.78%).

4 Governance Costs

Any governance costs associated with the management of charitable funds (including administration costs and the relevant share of the annual audit fee) are absorbed by Dundee City Council. These costs are estimated at £5,400 in 2019/20, being £1,900 administration costs and £3,500 audit fee. (2018/19: £5,400).

5 Related Party Transactions

During 2019/20, all surplus funds were deposited with Dundee City Council's Loans Fund. At 31 March 2020, a total balance of £913,573 (31 March 2019: £901,527) was held with Dundee City Council. Investment income of £9,039 (2018/19: £7,032) was received from Dundee City Council's Loans Fund during 2019/20.

6 Comparative Information

The 2018/19 Statement of Receipts and Payments and the Statement of Balances as at 31 March 2019 are shown on pages 10 and 12 respectively, for comparative purposes.

7 Events After the Reporting Period

There were no events that occurred between 1 April 2020 and 18 November 2020 that would require adjustment to the 2019/20 financial statements. The latter date is the date on which the audited accounts were authorised for issue by the Senior Councillor with responsibility for Finance.

Independent auditor's report to the trustees of Dundee City Council Charitable Trusts and the Accounts Commission

Report 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 Dundee City Council Charitable Trusts for the year ended 31 March 2020 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 Receipts and Payments, the Statement of Balances and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and a receipts and payments basis.

In my opinion the accompanying financial statements:

- properly present the receipts and payments of the charity for the year ended 31 March 2020 and its statement of balances at that date; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005, and regulations 9(1), (2) and (3) of The Charities Accounts (Scotland) Regulations 2006.

Basis for 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: Valuations of land and buildings

I draw attention to Note 1 Accounting Policies: Tangible Fixed Assets – Basis of Valuation, which describes the effects of material uncertainties caused by Covid-19, as declared in the valuation report for land and buildings. My opinion is not modified in respect of this matter.

Responsibilities of the trustees for the financial statements

The trustees are responsible for the preparation of financial statements which properly present the receipts and payments of the charity, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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.

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.

Other information in the statement of accounts

The trustees are responsible for the other information in the statement of accounts. The other information comprises the information other than the financial statements and my auditor's report thereon. 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 matters prescribed by the Accounts Commission or required by applicable law to the extent explicitly stated later in this report.

In connection with my audit of the financial statements, my responsibility is to read all the other information in the statement of accounts and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Report on other requirements

Opinion on matter prescribed by the Accounts Commission

In my opinion, based on the work undertaken in the course of the audit the information given in the Trustees' 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 Accounts (Scotland) Regulations 2006.

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 120 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.

Bruce Crosbie

Bruce Crosbie FCCA
Senior Audit Manager, Audit Scotland
102 Westport
Edinburgh
EH3 9DN
20 November 2020

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