



The Clerk/Chief Executive of the Scottish Parliament  
EDINBURGH  
EH99 1SP

**AUDITOR'S CERTIFICATE IN RESPECT OF FINANCIAL ASSISTANCE  
RECEIVED BY AN OPPOSITION PARTY**

**Certificate of the Auditor to the Clerk of the Scottish Parliament**

In accordance with the requirements of the Scottish Parliament (Assistance for Registered Political Parties) Order 1999, we have audited the expenses for which the Scottish Conservative and Unionist Party has received financial assistance.

**Respective responsibilities of the Scottish Conservative and Unionist Party  
and the Auditor**

The Scottish Conservative and Unionist Party are responsible for ensuring that the expenses have been incurred exclusively in relation to the Party's parliamentary business. It is our responsibility to form an independent opinion, based on our audit, on the expenses received and to report our opinion to you.

**Basis of Opinion**

We conducted our audit in accordance with Auditing Standards issued by the Auditing Practices Board. We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the expenses for which the Scottish Conservative and Unionist Party have received financial assistance have been applied to the purposes intended by Parliament.

**Opinion**

In our opinion, in all material respects, all expenses for which the Scottish Conservative and Unionist Party received financial assistance amounting to £114,528 for the year ended 31 March 2011 were incurred exclusively in relation to the Party's Parliamentary business in accordance with the requirements of Section 4(4) of the Scottish Parliament (Assistance for Registered Political Parties) Order 1999.

*Chiene + Tait*

**CHIENE + TAIT**  
Chartered Accountants and Statutory Auditor  
61 Dublin Street  
Edinburgh EH3 6NL

30 June 2011

To:

The Clerk of the Scottish Parliament  
Edinburgh EH99 1SP

**Independent Auditors' Certificate to the Clerk of the Scottish Parliament  
in respect of financial assistance received by an Opposition Party.**

We have carried out an audit of the expenses, for which the Scottish Green Party has received financial assistance for the year ended 31 March 2011, in order to provide the certificate required under section 4(4) of the Scottish Parliament (Assistance for Registered Political Parties) Order 1999.

Our report is made solely to the Clerk of the Scottish Parliament, in accordance with section 4(4) of the Scottish Parliament (Assistance for Registered Political Parties) Order 1999. Our audit work has been undertaken so that we might state to the Clerk of the Scottish Parliament those matters we are required to state in connection with the certificate and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Clerk of the Scottish Parliament and the Treasurer of the Scottish Green Party, for our audit work, for this certificate, or for the opinions we have formed.

***Respective responsibilities of the Scottish Green Party and the Auditors***

The Treasurer of the Scottish Green Party is responsible for ensuring that the expenses have been incurred exclusively for the purpose of assisting members of the Parliament who are connected with the Party to perform their Parliamentary duties in accordance with the applicable law set out in the Scottish Parliament (Assistance for Registered Political Parties) Order 1999.

Our responsibility is to audit the expenses claimed in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland), as far as applicable, and to report our opinion to you.

***Basis of Opinion***

We conducted our audit work in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board, as far as applicable. We planned and performed our audit work so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the expenses for which the Scottish Green Party have claimed financial assistance have been incurred for the purposes intended by Parliament as set out in the legislation.

***Opinion***

In our opinion, in all material respects, all expenses for which the Scottish Green Party has claimed financial assistance, amounting to £13,305 in total for the year ended 31 March 2011, were incurred exclusively for the purpose of assisting members of the Parliament who are connected with the Party to perform their Parliamentary duties in accordance with Section 4(3)(b) of the Scottish Parliament (Assistance for Registered Political Parties) Order 1999.



Norman, Downie & Kerr Ltd

Chartered Accountants & Statutory Auditors

7 July 2011

To:

The Clerk of the Scottish Parliament  
EDINBURGH  
EH99 1SP

**AUDITOR'S CERTIFICATE IN RESPECT OF FINANCIAL ASSISTANCE RECEIVED BY  
AN OPPOSITION PARTY**

**Certificate of the Auditor to the Clerk of the Scottish Parliament**

In accordance with the requirements of the Scottish Parliament (Assistance for Registered Political Parties) Order 1999, I have audited the expenses for which the Scottish Labour Party has received financial assistance.

**Respective responsibilities of the Scottish Labour Party and the Auditor**

The Scottish Labour Party is responsible for ensuring that the expenses have been incurred exclusively in relation to the Party's parliamentary business. It is my responsibility to form an independent opinion, based on my audit, on the expenses received and to report my opinion to you.

**Basis of Opinion**

I conducted my audit in accordance with Auditing Standards issued by the Auditing Practices Board. I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the expenses for which the Scottish Labour Party have received financial assistance have been applied to the purposes intended by Parliament.

**Opinion**

In my opinion, in all material respects, all expenses for which the Scottish Labour Party received financial assistance amounting to £303,680 for the year ended 31 March 2011 were incurred exclusively in relation to the Party's Parliamentary business in accordance with the requirements of Section 4(4) of the Scottish Parliament (Assistance for Registered Political Parties) Order 1999.

<b>Name</b>	<b>Kevin G Booth</b>
<b>Position</b>	<b>Partner</b>
<b>Registered Professional Qualification</b>	<b>FCCA</b>
<b>Company</b>	<b>French Duncan LLP</b>
<b>Address</b>	<b>375 West George Street, Glasgow, G2 4LW</b>

**Signature** ..... 

**Date:** ..... 22 SEPTEMBER 2011 .....

Paul Grice  
Chief Executive  
The Scottish Parliament  
Edinburgh  
EH99 1SP

## **AUDITORS' CERTIFICATE IN RESPECT OF FINANCIAL ASSISTANCE RECEIVED BY AN OPPOSITION PARTY**

In accordance with the requirements of the Scottish Parliament (Assistance for Registered Political Parties) Order 1999, we have reviewed the expenses for which the Scottish Liberal Democrat Party has received financial assistance in the year to 31 March 2011 which amounted to £101,548.14.

### **Respective responsibilities of the Scottish Liberal Democrat Party and the Auditor**

The Scottish Liberal Democrat Party is responsible for ensuring that the expenses have been incurred exclusively in relation to the Party's parliamentary business.

### **Our work consisted of the following procedures:**


1. We checked the arithmetical accuracy of the claim
2. We agreed the costs to supporting documentation
3. We considered whether the costs incurred were in relation to the Parliamentary business in accordance with the requirements of Section 4 (4) of the Scottish Parliament (Assistance for Registered Political Parties) Order 1999.

### **Based solely on the work described above:**

1. With respect to item 1, we found the claim to be arithmetically accurate
2. With respect to item 2, we agreed the costs included in the claim to supporting documentation.
3. With respect to item 3, we found the costs incurred to be in accordance with the requirements of Section 4 (4) of the Scottish Parliament (Assistance for Registered Political Parties) Order 1999.

Our work was restricted to the procedures set out above and was not directed to the discovery of errors or misstatements which we consider to be immaterial. The procedures we performed did not constitute a statutory audit or a review of any kind. Had we performed additional procedures or had we performed an audit or review of the supplementary information, other matters might have come to our attention that would have been reported to you.

We do not accept any responsibility for any reports previously given on any financial information used in the preparation of this report (including any audit reports on the financial statements or tax advice provided) beyond that owed to those to whom those reports were addressed by us at the date of their issue. This provision shall also apply to any reports (including audit reports and tax advice) issued in future.

  
PKF (UK) LLP  
Edinburgh, UK

19 July 2011