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## Private and Confidential

The Board of the Scottish Conservative Party  
67 Northumberland Street  
Edinburgh  
EH3 6JG

28 June 2013

For submission to:  
The Clerk of the Scottish Parliament  
Edinburgh, EH99 1SP

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

This report has been produced in accordance with the terms of our engagement letter dated 25 June 2013 ("the engagement letter") and in accordance with the International Standard on Related Services 4400 applicable to agreed upon procedures engagements as published by IAASB for the purpose of allowing the Scottish Conservative Party ("The Party") to meet its reporting obligations in respect of a claim for financial assistance made by the Party under the Scottish Parliament (Assistance for Registered Political Parties) Order 1999.

### Our work consisted of the following procedures:

- 1) We checked the arithmetical accuracy of the claim, which amounted to £110,240.64 and confirm we found the claim to be arithmetically accurate
- 2) We checked the expenses claimed as financial assistance to supporting documentation and confirm that supporting documentation was available and the amounts agreed
- 3) We checked whether the expenses incurred were in relation to Parliamentary business in accordance with the requirements of Section 4 (4) of the Scottish Parliament (Assistance for Registered Political Parties) Order 1999 as defined by the Party, and noted above and confirm that the expenses were incurred in relation to Parliamentary business as defined in appendix 1.

We have not subjected the information contained in our report or the claim to checking or verification procedures except to the extent expressly stated above and this engagement does not constitute an audit or a review and, as such, no assurance is expressed. Had we performed additional procedures, an audit or a review, other matters might have come to light that would have been reported.

Our report is prepared solely for the confidential use of the Board of the Scottish Conservative Party and the Clerk of the Scottish Parliament. Our report must not be recited or referred to in whole or in part in any other external document without the written permission of BDO LLP.

**BDO LLP**  
Registered Auditors

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).



## Appendix 1

## Definition of Assistance with Parliamentary Duties

The Executive Committee of the Scottish Conservative and Unionist Party has adopted the following definition of Assistance with Parliamentary duties:-

Research and communication in support of Scottish Conservative Members of the Scottish Parliament ("Scottish Conservative MSPs") in their scrutiny of the policies and actions of the Scottish Executive, their work as members of the Committees of the Scottish Parliament, and in development and presentation, by them, of alternative policies to those of the Scottish Executive. For the avoidance of doubt, it does not include political campaigning or fundraising activities.

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 (as amended).**

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 2013, in order to provide the certificate required under section 4(4) of the Scottish Parliament (Assistance for Registered Political Parties) Order 1999. This certificate is an amendment to the original version, dated 30 July 2013, since additional expenditure has come to light.

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 £14,683 in total for the year ended 31 March 2013, 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 October 2013**



To:

The Clerk of the Scottish Parliament  
EDINBURGH  
EH99 1SP

**REPORTING ACCOUNTANTS' CERTIFICATE IN RESPECT OF FINANCIAL ASSISTANCE RECEIVED BY AN OPPOSITION PARTY**

**Certificate of the Reporting Accountants 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 Labour Party has received financial assistance.

**Respective responsibilities of the Scottish Labour Party and the Reporting Accountants**

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 our responsibility to form an independent opinion on the expenses received and to report our opinion to you.

**Basis of Opinion**

We planned and performed our 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 Labour 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 Labour Party received financial assistance amounting to £270,143.01 for the year ended 31 March 2013 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.

*Alexander Sloan*

**ALEXANDER SLOAN**  
Chartered Accountants  
38 Cadogan Street  
Glasgow  
G2 7HF

Date: .....2 October 2013



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 2013 which amounted to £36,597.98.

### **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.

**BDO LLP**  
Edinburgh, UK

6 June 2013