

Report

**Edinburgh Integration Joint Board
Accounts 2015-16
Edinburgh Integration Joint Board
15 July 2016**



Executive Summary

1. This paper presents the 2015-16 draft annual accounts for Edinburgh Integration Joint Board (IJB). They will be submitted to external audit before 30th June with final sign off by the IJB in September.

Recommendations

2. It is recommended that the board note the:
 - draft financial statements submitted; and
 - proposed timescale for completion.

Background

3. Integration Joint Boards are required to produce annual accounts for 2015-16. The draft financial statements and timescale for finalising are discussed in the main report below.

Main report

4. It is the responsibility of the Chief Financial Officer, as the appointed “proper officer”, to prepare the financial statements in accordance with relevant legislation and the Code of Practice on Local Authority Accounting in the United Kingdom (the Code). This means:
 - maintaining proper accounting records
 - preparing financial statements which give a true and fair view of the state of affairs of the board as at 31 March 2016 and its expenditure and income for the year.

5. The draft financial statements for the Edinburgh Integration Joint Board for 2015-16 are attached as an appendix to this report. It should be noted that, as the IJB assumed responsibility for delegated functions from 1st April 2016 the values recorded in the financial statements for 2015-16 are minimal, consisting only of:

- Remuneration for the Chair and Chief Officer; and
- The audit fee.

All other services were provided to the IJB by either CEC or NHSL for no charge.

6. Audit Scotland’s Audit Services Group has been appointed as external auditors of Edinburgh Integration Joint Board. As such they will give an independent opinion on the financial statements as well as review and report on the arrangements in place to ensure the proper conduct of financial affairs and to manage performance and use of resources.

7. On conclusion of the audit the following documents will be presented by Audit Scotland:

- **Annual Audit Report:** draws significant matters arising from the audit to the attention of those charged with governance prior to the signing of the independent auditor’s report; and
- **Independent auditors’ report:** provides audit opinion on the financial statements.

8. Figure 1 below sets out the proposed timetable for the production and audit of the financial statements:

Action	Deadline
Draft accounts submitted to Audit Scotland	30 th June
Draft accounts considered by Audit and Risk Committee	1 st July
Draft accounts considered by IJB	15 th July
Agreement of audited unsigned financial statements, and issue of Annual Audit Report	25 th August
Consideration and approval of annual accounts <ul style="list-style-type: none"> • Audit and Risk Committee • Integration Joint Board 	2 nd September 16 th September
Independent Auditor’s report signed	By 30 th September

Figure 1: proposed timetable for production and audit of financial statements

Key risks

9. None identified.

Financial implications

10. No direct financial implications.

Involving people

11. The draft financial statements have been produced with the support and co-operation of both City of Edinburgh Council and NHS Lothian personnel.

Impact on plans of other parties

12. As above.

Background reading/references

13. None.

Report author

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Chief Officer, Health and Social Care Partnership

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Edinburgh Integration Joint Board

Unaudited Annual Accounts 2015/16

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The Annual Accounts of Edinburgh Integration Joint Board for the period from 27 June 2015 to 31 March 2016, prepared pursuant to Section 105 of the Local Government (Scotland) Act 1973 and in accordance with the terms of the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2015/16 and Service Reporting Code of Practice.

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MANAGEMENT COMMENTARY

Statutory Background

The Edinburgh Integration Joint Board (EIJB) was established as a body corporate by order of Scottish Ministers on 27 June 2015 under the Public Bodies (Joint Working) (Scotland) Act 2014. The EIJB is a separate and distinct legal entity from City of Edinburgh Council and NHS Lothian. The EIJB will be responsible for the planning of future direction and overseeing the integration of health and social care services for the citizens of Edinburgh through the Edinburgh Health and Social Care Partnership.

The EIJB meets on a monthly basis and is made up of ten voting members: five elected members appointed by City of Edinburgh Council; and five NHS Lothian non- executive directors appointed by NHS Lothian. Non voting members of the Board include the EIJB Chief Officer, Chief Finance Officer and service and staffing representatives are also on the Board as advisory members.

Strategic Plan

The Public Bodies (Joint Working) (Scotland) Act 2014 requires the EIJB to produce a strategic plan setting out how the health and social care services, delegated by the City of Edinburgh Council and NHS Lothian, should be delivered, in order to achieve the National Health and Wellbeing Outcomes. The plan must be approved and published by the Board before services can be delegated from 1 April 2016. The three year plan was approved by the EIJB on 11th March 2016 and covers the period 2016-19.

The EIJB will be responsible for a health and social care budget of around £575 million from April 2016, delegated from NHS Lothian and the City of Edinburgh Council. This funds community health and social care services, including GP practices and also some elements of acute hospital services.

This strategic plan sets out how services will be developed and changed over the three years from April 2016 using the resources available to meet the changing needs of the population and achieve better outcomes for people. The EIJB intends to deliver its vision for a Caring, Healthier and Safer Edinburgh through taking actions to transform how Council and NHS services and staff teams work together, with other partners, those who use services and communities. As set out in the approved strategic plan the key priorities for the EIJB are as follows:

- Tackling inequalities by working with partners to address the root causes, as well as supporting those groups whose health is at greatest risk from current levels of inequality;
- Preventing poor health and wellbeing outcomes by supporting and encouraging people and through early intervention;
- Delivering the right care in the right place at the right time for each individual;
- Practicing person centred care by placing 'good conversations' at the centre of engagement with citizens so that they are actively involved in decisions about how their health and social care needs should be addressed;
- Developing and making best use of the capacity available within the city; and

- Making the best use of shared resources (e.g. people, buildings, technology, information and procurement approaches) to deliver high quality, integrated and personalised services.

Operational Review

Services are to be delegated from the partner bodies (NHS Lothian and City of Edinburgh Council) from 1 April 2016. Therefore the operational performance relating to services that will be delegated from 1 April 2016 is set out in the respective operational performance sections of the statement of accounts for the City of Edinburgh Council and NHS Lothian.

Appendix F of the EIJB strategic plan 2016-2019 sets out the proposed indicators that will be used to measure the performance once services are delegated.

The EIJB Audit and Risk Committee and the Strategic Planning Group have been set up below the full board to support integrated policy and strategic development and to ensure EIJB business adheres to the principles of good corporate governance.

Financial Review

As services and the related resources are to be delegated to the Board on 1 April 2016, these accounts do not include any EIJB service commissioning income or expenditure. Accordingly, they reflect only the running costs of the EIJB. The financial performance relating to services that will be delegated from 1 April 2016 is set out in the respective financial performance sections of the statement of accounts for the City of Edinburgh Council and NHS Lothian.

The comprehensive income and expenditure statement for 2015/16 shows a breakeven position, as the running costs have been met by payments to the EIJB from the partner bodies. Detail of these costs and respective payments to the EIJB can be found in the comprehensive income and expenditure statement and accompanying notes (2&3). The balance sheet (page 14) is also presented and sets out the liabilities and assets of EIJB at 31 March 2016.

Going forward, once services are delegated, EIJB will receive payments from the partner bodies (City of Edinburgh Council and NHS Lothian) equivalent to the budget of the services being delegated. EIJB will use this resource to commission services from the parent bodies based on the approved strategic plan. These will be presented in the comprehensive income & expenditure statement as service commissioning income (payments in from partner bodies) and expenditure (payments from EIJB to partner bodies). NHS Lothian and City of Edinburgh Council are in receipt of the first set of directions from the EIJB for delegated services, these set out the associated resource and operational direction as per the EIJBs approved strategic plan.

STATEMENT OF RESPONSIBILITIES

STATEMENT OF RESPONSIBILITIES FOR THE STATEMENTS OF ACCOUNT

The Edinburgh Integration Joint Board is required:

- to make arrangements for the proper administration of its financial affairs and to secure that it has an officer responsible for the administration of those affairs. In this integration Joint Board, that officer is the Interim Chief Finance Officer;
- to manage its affairs to achieve best value in the use of its resources and safeguard its assets; and
- to approve the statement of accounts.

Responsibilities of the Chief Finance Officer

As Chief Finance Officer I am responsible for the preparation of the EIJB's statement of accounts which, in terms of the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom ("the Code of Practice"), is required to give a true and fair view of the financial position of the EIJB at the financial year end and its income and expenditure for the year then ended.

In preparing the financial statements I am responsible for:

- selecting suitable accounting policies and then applying them consistently;
- making judgements and estimates that are reasonable and prudent; and
- complying with the Code of Practice.

I am also required to:

- keep proper accounting records which are up to date; and
- take reasonable steps to ensure the propriety and regularity of the finances of the EIJB.

Statement of Accounts

I certify that the Statement of Accounts presents a true and fair view of the financial position of the Edinburgh Integration Joint Board as at 31 March 2016, and its income and expenditure for the period from 27 June 2015 to 31 March 2016.

Moira Pringle
Interim Chief Finance Officer
30 June 2016

REMUNERATION REPORT

Senior officers and Elected Officials.

The Chief Officer of the Edinburgh Integration Joint Board (EIJB) is a joint appointment between City of Edinburgh Council, NHS Lothian and the EIJB. The terms and conditions, including pay for the post, are those set by the City of Edinburgh Council, who employ the post holder directly and recharge the costs to EIJB and NHS Lothian.

The EIJB Interim Chief Financial Officer is appointed by the EIJB and is supplied without charge by NHS Lothian.

The voting members of the EIJB are appointed by the respective partner bodies (NHS Lothian and City of Edinburgh Council). The voting members from NHS Lothian and City of Edinburgh Council in the period June 2015 to March 2016 were;

G Walker (Chair)	NHS	R Henderson (Vice Chair)	CEC
S Allan	NHS	E Aitken	CEC
K Blair	NHS	J Griffiths	CEC
A Joyce	NHS	S Howat	CEC
R Williams	NHS	N Work	CEC

No expenses policy has yet been set by the EIJB. Councillors and NHS Non- Executive Directors are able through their parent bodies to reclaim any expenses. In the period to 31 March 2016, no expense claims were made in relation to work on the EIJB. The Chair of the EIJB was in receipt of additional remuneration in 2015/16 relating to his duties for the EIJB. This is set out in the table below. No allowances were paid to other voting members in this period. The remuneration and pension benefits received by all voting members in 2015/16 are disclosed in the remuneration reports of their respective employer.

Remuneration Paid to Senior Officers

	Period to 31/3/2016		
	Salary, fees and allowances (£)	Taxable expenses (£)	Total remuneration (£)
R McCulloch-Graham, EIJB Chief Officer (from 26/10/2015)	63,806	-	63,806
<i>Full Year equivalent</i>	<i>148,091</i>	-	<i>148,091</i>
George Walker, EIJB Chair (from 27/6/2015)	6,160	-	6,160
<i>Full Year equivalent</i>	<i>8,088</i>	-	<i>8,088</i>

Pension benefits

Pension benefits for the Chief Officer of the EIJB are provided through the Local Government Pension Scheme (LGPS). For local government employees the Local Government Pension Scheme (LGPS) became a career average pay scheme on 1 April 2015. Benefits built up to 31 March 2015 are protected and based on final salary. Accrued benefits from 1 April 2015 will be based on career average salary.

The scheme's normal retirement age is 65.

From 1 April 2009 a five tier contribution system was introduced with contributions from scheme members being based on how much pay falls into each tier. This is designed to give more equality between the cost and benefits of scheme membership

The contribution rates for 2015/16 were as follows;

Whole Time Pay rate

On earnings up to and including £20,500, 5.50%
On earnings above £20,500 and up to £25,000, 7.25%
On earnings above £25,000 and up to £34,400, 8.50%
On earnings above £34,400 and up to £45,800, 9.50%
On earnings above £45,800, 12.00%

If a person works part-time their contribution rate is worked out on the whole-time pay rate for the job, with actual contributions paid on actual pay earned.

There is no automatic entitlement to a lump sum. Members may opt to give up (commute) pension for lump sum up to the limit set by the Finance Act 2004. The accrual rate guarantees a pension based on 1/60th of final pensionable salary and years of pensionable service.

The value of the accrued benefits has been calculated on the basis of the age at which the person will first become entitled to receive a pension on retirement without reduction on account of its payment at that age; without exercising any option to commute pension entitlement into a lump sum; and without any adjustment for the effects of future inflation.

The pension figures shown relate to the benefits that the person has accrued as consequence of their total local government service, and not just their current appointment.

The pension entitlements of the Chief Officer for the period to 31 March 2016 are shown in the table below, together with the employer contribution made to the employee's pension during the year. No accrued pension benefits are included in the table below as the employee has been a member of the pension scheme for less than 2 years.

	In-Year Contribution		Accrued Pension Benefits
	For period to 31/3/16		at 31/3/16
	£		£
R McCulloch-Graham, Chief Officer (from 26/10/2015)	13,654	Pension	n/a
		Lump Sum	n/a

The Chair of the EIJB is not a member of the Local Government Pension Scheme or the NHS Pension scheme; therefore no pension benefits are disclosed.

All information in the above remuneration report is subject to the audit.

ANNUAL GOVERNANCE STATEMENT

Scope of Responsibility

The Edinburgh Integration Joint Board (EIJB) is responsible for ensuring that its business is conducted in accordance with the law and appropriate standards, safeguarding public funds and assets and making arrangements to secure best value in their use.

In discharging this responsibility, the Chief Officer has put in place arrangements for governance which includes the system of internal control. This is designed to manage risk to a reasonable level, but cannot eliminate the risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable but not absolute assurance of effectiveness.

Governance Framework

The governance framework comprises the systems and processes, and culture and values, by which the EIJB is controlled and directed and in turn directs and controls the delegated Health & Social Care Functions. It enables the EIJB to monitor the achievement of its strategic priorities and to consider whether those objectives have led to the delivery of appropriate services and value for money.

EIJB has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control. As 2015/16 has been a transitional year, this statement sets out the progress to date in establishing a robust governance framework, sources of assurance that the framework is effective and identified areas that will be strengthened in the short term.

The key elements of the EIJB governance framework and the progress in establishing these are set out below:

- **Board-** From 1 April 2016 the EIJB will be responsible for delegated Health & Social Care Functions in Edinburgh. The board comprises of 10 voting members, 5 Councillors from City of Edinburgh Council and 5 non exec-directors from NHS Lothian. The board also contains non-voting members such as the Chief Officer, Chief Finance Officer, Chief Social Worker, Chief Nurse and Clinical Director and other representatives as set out in the Integration Scheme. The Board members undertook a comprehensive induction session in late summer 2015 and have been meeting every second month in private to enable development and discussion around key areas of service;
- **Strategic Plan-** The board is responsible for producing a strategic plan and in turn issuing directions to NHS Lothian and City of Edinburgh Council in respect of delegated services. The board held its first meeting on 17 July 2015, approved its first strategic plan in March 2016 and issued directions in advance of services being delegated on 1 April 2016. The published strategic plan sets out the vision and key priorities of the EIJB. The shadow Strategic Planning group (SPG) membership and role was reviewed in light of guidance and was formally established on 13 May 2016;
- **Performance-** The board is also responsible for delivering through its directions to the partner bodies. EIJB has approved proposals to integrate performance reporting from both City of Edinburgh Council

and NHS Lothian in order to ensure that it has the information it requires in order to fully inform the decisions it will have to make. It has established a Performance and Quality Sub Group, made up of EIJB members and officers to consider performance issues across delegated services. The group meetings are scheduled and agendas planned for 2016/17;

- **Meetings** - the Standing Orders adopted by the Board allow the public to have prior access to meeting agendas and reports, and to attend meetings of the Board, except in clearly defined and limited circumstances. The board also allows deputations from the public on agenda items being considered;
- **Officers**- As required by legislation the EIJB has appointed a Chief Officer and an interim Chief Finance Officer. The interim post will be finalised as the partnership structure is implemented following the consultation period;
- **Audit and Risk Management**- the EIJB has appointed a Chief Internal Auditor and has set up an Audit and Risk Committee. This committee has the remit to scrutinise the risk management arrangements of the EIJB, the risk register, the work of Internal and External Audit and the governance arrangements of the Board. An integrated risk management strategy was approved by the EIJB on the 17th July 2015. Workshops have been held with officers, members and key stakeholders to inform the EIJB risk register. The Internal Audit work plan, based on the draft risk register is being considered by the Audit & Risk Committee on 1 July 2016. A development session on risk management is scheduled for August 2016;
- **Standards**- At the meeting of 17 July 2015, the EIJB approved its first set of Standing Orders and a Code of conduct for all members of the IJB. The EIJB appointed a Standards Officer on 11 March 2016; and
- **Finance**- The board has been regularly updated by the Chief Finance Officer on the financial assurance process. Internal Auditors in both the Council and NHS Lothian have reviewed the process. EIJB financial regulations were approved by the EIJB on 11 March 2016.

Review of Effectiveness

The EIJB has responsibility for reviewing the effectiveness of the governance arrangements including the system of internal control. As 2015/16 has been a transitional year there has been no formal review of the effectiveness of the governance framework. This will follow once arrangements are fully in place. Going forward, the review of the effectiveness of its governance framework including the system of internal financial control will be informed by:

- the work of the Internal Auditors and the Chief Internal Auditor's Internal Audit Annual Statement on the adequacy and effectiveness of the Boards system of internal financial control;
- the Chief Officer's certificate of assurance on internal control;
- the operation and monitoring of controls by Edinburgh Health & Social Care partnership managers;
- the External Auditors in their Annual Audit Letter and other reports; and
- other inspection agencies comments and reports.

Further Development

Whilst this statement demonstrates the work to date in establishing the governance framework for EIJB, the following have been identified as areas that need to be developed in the coming months:

- Statutory regime compliance - as a devolved public body, the Board is subject to a variety of statutory regimes, such as freedom of information and data protection, and appropriate policies and procedures will require to be developed and approved to secure compliance with these;
- Education and knowledge of members - Training will continue to be provided to members and officers to support good decision-making and the future development of the Board;
- Risk Management – Following on from risk workshops and the establishment of the Audit and Risk committee, a strategy, monitoring and reporting regime for risk will be developed and will be reported to the Board and Audit and Risk Committee; and
- Performance Monitoring and Reporting – Integrated Performance and Finance Reports will be developed and brought to the Board in the coming year in order to support the decision making and planning of the Board. The statutory performance report for 2016/17 will be published in summer 2017.

Certification

It is our opinion that reasonable assurance, *subject to the matters noted above*, can be placed upon the adequacy and effectiveness of the EIJB's systems of governance

COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

FOR THE YEAR ENDED 31 MARCH 2016

		2015/16		
	Note	Gross expenditure £000s	Gross income £000s	Net Expenditure £000s
Delegated Service Commissioning		0	0	0
Corporate services	2&3	97	-97	0
(Surplus)/deficit on provision of services		97	-97	0
Other Comprehensive (Income)/Expenditure				0
Net income and expenditure				0

BALANCE SHEET

BALANCE SHEET AS AT 31 MARCH 2016

	Note	31/03/2016 £000s
Current assets		
Short term debtors	4	47
Current liabilities		
Short term creditors	5	-47
Net assets		<u><u>0</u></u>
Usable reserves	6	0
Total reserves		<u><u>0</u></u>

I certify that the Statement of Accounts present a true and fair view of the financial position of the Edinburgh Integration Joint Board as at 31 March 2016 and its income and expenditure for the period.

The unaudited financial statements were authorised for issue on 30 June 2016.

Moira Pringle
Interim Chief Financial Officer
30 June 2016

NOTES TO ACCOUNTS

1. ACCOUNTING POLICIES

1.1 General Principles

The Annual Accounts for the year ended 31 March 2016 have been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2015/16 (the Code) and the Service Reporting Code of Practice. This is to ensure that the accounts 'present a true and fair view' of the financial position and transactions of the Edinburgh Integration Joint Board.

1.2 Accruals of Income and Expenditure

The revenue accounts have been prepared on an accruals basis in accordance with the Code of Practice

1.3 VAT Status

The Integration Joint Board is a non-taxable person and does not charge or recover VAT on its functions.

1.4 Provisions, Contingent Liabilities & Assets

Contingent assets are not recognised in the accounting statements. Where there is a probable inflow of economic benefits or service potential, this is disclosed in the notes to the financial statements.

Contingent liabilities are not recognised in the accounting statements. Where there is a possible obligation that may require a payment or transfer of economic benefit, this is disclosed in the notes to the financial statements

The value of provisions is based upon the Board's obligations arising from past events, the probability that a transfer of economic benefit will take place and a reasonable estimate of the obligation.

1.5 Employee Benefits

The Chief Officer is regarded as an employee of the EIJB although their contract of employment is with City of Edinburgh Council. The LGPS is a defined benefit statutory scheme, administered in accordance with the Local Government Pension Scheme (Scotland) Regulations 1998, as amended.

The post is funded by the EIJB however the statutory responsibility for employer pension liabilities rests with the employing partner organisation (City of Edinburgh Council).

The remuneration report presents the pension entitlement attributable to the post of the EIJB Chief Officer but that the EIJB has no formal ongoing pension liability. Edinburgh Integration Joint Board will be expected to fund employer pension contributions as they become payable during the Chief Officer's period of service. On this basis there is no pensions liability reflected on the EIJB balance sheet for the Chief Officer.

1.6 Cash & Cash Equivalents

EIJB does not hold a bank account or any cash equivalents. Payments to staff and suppliers relating to delegated services will be made through cash balances held by the partner organisations (NHS Lothian and City of Edinburgh Council). On this basis no Cash Flow statement has been prepared in this set of Annual Accounts.

1.7 Reserves

EIJB has one usable reserve, the General Fund. This fund can be used to mitigate financial consequences of risks and other events impacting on the Boards resources. Monies within this fund can be earmarked for specific purposes.

2. RELATED PARTY TRANSACTIONS

The Edinburgh Integration Joint Board was established on 27 June 2015 as a joint board between City of Edinburgh Council and NHS Lothian. In 2015/16 there were no financial transactions made relating to delegated health and social care functions as functions are not delegated by partners to the Integration Joint Board until 1 April 2016. The income received from the two parties was as follows;

	31/03/2016 £000s
NHS Lothian	-52
City of Edinburgh Council	-45
Total	-97

Expenditure relating to the two parties was as follows;

	31/03/2016 £000s
NHS Lothian	50
City of Edinburgh Council	42
Total	92

Details of creditor and debtor balances with the partner bodies are set out in the subsequent notes (4&5).

3. CORPORATE EXPENDITURE

	31/03/2016
	£000s
Staff Costs	92
Admin Costs	0
Audit Fees	5
Total	97

EIJB were in receipt of NHS Lothian and City of Edinburgh Council support services in 2015/16. In the absence of an SLA or any reliable means of estimating the cost of this support, no charge has been made to the EIJB from the parent bodies for these services. This includes the provision of an interim Chief Finance Officer, strategic planning services, accommodation, HR and transactional services. These services were provided by both the Council and NHS Lothian. Staff costs in 2015/16 were for the EIJB Chief Officer and EIJB Chair.

4. SHORT TERM DEBTORS

	31/03/2016
	£000s
Central Government Bodies	3
Other Local Authorities	44
Total	47

5. SHORT TERM CREDITORS

	31/03/2016
	£000s
Central Government Bodies	5
Other Local Authorities	42
Total	47

6. MOVEMENT IN RESERVES

	31/03/2016 £000s
Usable Reserves – General Fund brought forward	0
Surplus/(deficit) on provision of services	0
Other comprehensive expenditure and income	0
Total comprehensive expenditure and income	0
Total General Fund balance carried forward	0

7. POST BALANCE SHEET EVENTS

No material events have occurred post the balance sheet reporting date.

8. CONTINGENT LIABILITIES & ASSETS

There are no contingent liabilities or assets to disclose.

9. INDEPENDENT AUDITOR'S REPORT

The Statement of Accounts is subject to audit in accordance with the requirements of Part VII of the Local Government (Scotland) Act 1973.

The Auditor appointed for this purpose by the Accounts Commission for Scotland is:

Audit Scotland
4th Floor
102 West Port
EDINBURGH
EH3 9DN