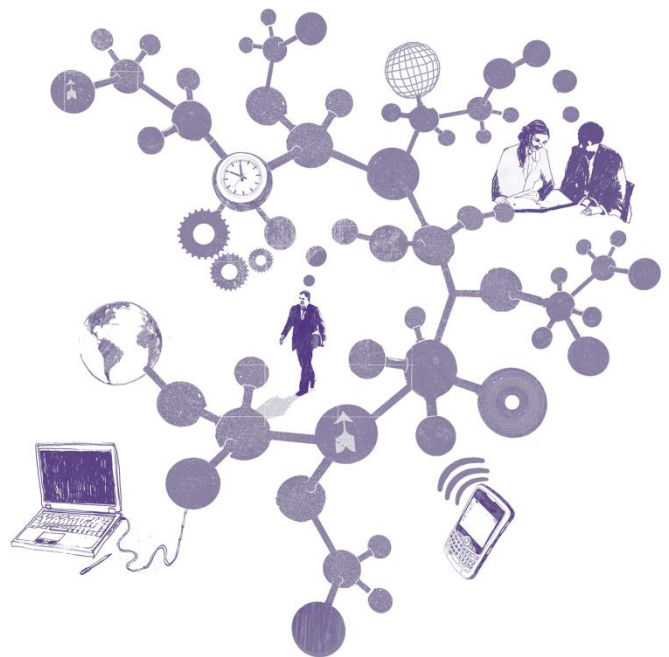


# VisitScotland

## Annual Audit Report 2013-14

October 2014

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# 1. Executive Summary

## Introduction

The Auditor General for Scotland appointed Grant Thornton UK LLP as auditors to VisitScotland under the Public Finance and Accountability (Scotland) Act 2000 for a five year period from 2012. This is therefore the third year of our appointment.

This report summarises the findings from our audit work for the year ended 31 March 2014.

## Overall Conclusions

We use the table below to highlight the key findings emerging from each aspect of our work during 2013-14.

Overall we continue to observe strong leadership and a well-developed approach to delivering key projects.

## Key Findings

Reporting Area	Our Summary
Financial Statements	<ul style="list-style-type: none"> <li>■ We intend to give an unqualified opinion on both the financial statements of VisitScotland and on the regularity of transactions undertaken for the 2013-14 financial year.</li> <li>■ The draft financial statements and supporting working papers were of a good standard, and as a result there were no audit adjustments required following our audit.</li> </ul>
Financial Position	<ul style="list-style-type: none"> <li>■ VisitScotland has reported a relatively stable financial position in the current financial year, with moderate decreases in resource expenditure matched with an overall decrease in grant funding and other income.</li> <li>■ VisitScotland recorded a breakeven position against the core grant in aid allocation.</li> <li>■ The reserves position continues to reflect a net deficit as a result of the organisation's pension liabilities.</li> </ul>
Governance	<ul style="list-style-type: none"> <li>■ VisitScotland's governance and risk arrangements continue to operate effectively.</li> <li>■ A number of key tourism events are taking place during 2014 including Homecoming Scotland 2014, and the Ryder Cup. VisitScotland is a key partner in these events and as such has put in place robust governance arrangements to ensure successful delivery. We note that the Bannockburn Live event was delivered successfully and within budget in June 2014.</li> <li>■ The majority of Board members will reach the end of their appointment in 2015-16. VisitScotland have started preparing for this and are hoping to start the recruitment process early.</li> </ul>
Performance	<ul style="list-style-type: none"> <li>■ VisitScotland adopt a number of key performance indicators to monitor performance during the year and continues to maintain levels of performance.</li> <li>■ VisitScotland continues to demonstrate commitment to achieving Best Value with a further self-assessment scheduled for 2014.</li> <li>■ The national tourism strategy, Tourism Scotland 2020, was published in 2012. VisitScotland have produced a Tourism Development Framework to support the national strategy. We will continue to monitor progress against key actions identified in the Framework</li> </ul>

## 2. Introduction

### Introduction

This report summarises the findings from our audit of VisitScotland. The scope of our work was set out in our Audit Plan which was presented to the Audit and Risk Committee on 10 March 2014.

This report has been prepared for the benefit of discussion between Grant Thornton UK LLP and VisitScotland.

This report is also addressed to the Auditor General for Scotland and will be published on the Audit Scotland website after consideration by the VisitScotland Audit and Risk Committee.

### VisitScotland's responsibilities

It is the responsibility of VisitScotland and the Accountable Officer to prepare the financial statements in accordance with the HM Treasury Government Financial Reporting Manual (the FReM).

This means VisitScotland must:

- prepare financial statements which give a true and fair view of the financial position of VisitScotland and its income and expenditure for the year to 31 March 2014
- maintain proper accounting records which are up to date
- take steps to prevent and detect fraud and other irregularities.

VisitScotland is also responsible for putting proper arrangements in place to ensure that:

- public business is conducted in accordance with the law and proper standards
- public money is safeguarded and properly accounted for
- economy, efficiency, effectiveness and Best Value is achieved in the use of resources.

### Our Responsibilities

It is a condition of our appointment that we meet the requirements of the Code of Audit Practice (the Code)

which is approved by Audit Scotland and the Auditor General for Scotland. The most recent Code was published in May 2011 and applies to audits for financial years starting on or after 1 April 2011.

The Code of Audit Practice highlights the special accountabilities that are attached to the conduct of public business and the use of public money. This means that audits in the public sector audit must be planned and undertaken from a wider perspective than the private sector. We are therefore required to provide assurance not only on the financial statements and annual governance statement, but also on Best Value, use of resources, and performance.

### Our Annual Report

The purpose of the annual report is to summarise our opinions and conclusions, and to report any significant issues arising. As part of our audit we assessed the key financial and strategic risks being faced by VisitScotland. The identified risks were summarised in our Audit Plan which was presented to the Audit and Risk Committee and remained unchanged at the year end.

The main elements of our audit work in 2013-14 have been:

- an audit of the financial statements, including a review of the annual governance statement
- a review of the corporate governance arrangements, internal controls and financial systems
- a review of VisitScotland's approach to best value and performance management
- a review of VisitScotland's response to Audit Scotland national study reports.

### Acknowledgements

We would like to take this opportunity to record our appreciation for the kind assistance provided by VisitScotland's Finance Team throughout our audit.

## 3. Financial Statements

We intend to give an unqualified opinion on both the financial statements of VisitScotland and on the regularity of transactions undertaken for the financial year 2013-14.

### Financial Statements Audit

Financial statements are an essential part of accounting for their stewardship of the resources made available to them and their performance in the use of those resources.

We are required to audit financial statements in accordance with statutory requirements and give an opinion on:

- whether they give a true and fair view of the financial position of audited bodies and their expenditure and income
- whether they have been properly prepared in accordance with relevant legislation, the applicable accounting framework and other reporting requirements.

This section provides a summary of our results of our audit on the financial statements. Our Audit Findings report which we will present to the Audit and Risk Committee on 28 August 2014, provides a more in depth analysis.

### Our Review of the Financial Statements

The draft financial statements were of good quality and we identified no significant errors or misstatements.

As part of our work on the financial statements we are required to review the narrative elements of the financial statements (including Management Commentary, Statement of Accountable Officer's responsibilities and Governance Statement).

We note that VisitScotland has taken action to improve the content within the narrative reporting in the annual accounts to bring them in line with new requirements of the Companies Act 2006 as interpreted by the Government Financial Reporting Manual (the FReM). We are pleased to note that the narrative sections

provide a balanced overview of the contents of the financial statements, the activities of VisitScotland and performance measures.

### Audit Adjustments

Our audit did not identify any errors which require to be reported.

### Internal Controls

We used an interim visit to update our understanding and test controls across a number of VisitScotland's key financial systems.

During our interim audit, we conducted testing on the following areas:

- payroll
- other revenues
- operating expenditure.

Overall, the results of our interim testing confirmed that there is a sound system of internal control covering key financial systems operated by VisitScotland.

### Regularity

We did not identify any instances of irregular expenditure or non-compliance with laws and regulations.

## 4. Financial Position

VisitScotland has reported a relatively stable financial position in the current financial year, with moderate decreases in resource expenditure matched with an overall decrease in grant funding and other income. VisitScotland recorded a breakeven position against the core grant in aid allocation. The reserves position continues to reflect a net deficit as a result of the organisation's pension liabilities.

### Key areas of expenditure

VisitScotland incur expenditure on a project by project basis in line with the Corporate Plan as approved by the Board. The overall net operating expenditure for the financial year decreased by £1,589k as shown in Table 1 below.

**Table 1: Summary statement of comprehensive net expenditure**

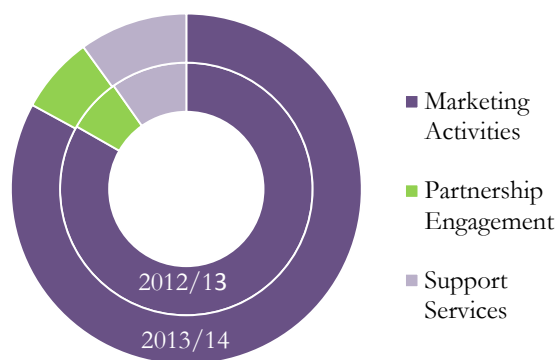
	2014 £'000	2013 £'000
Resource expenditure	61,531	63,814
Non-resource expenditure	2,101	1,998
Non Grant in Aid income	(13,275)	(13,866)
<b>Net expenditure</b>	<b>50,357</b>	<b>51,946</b>

Source: VisitScotland Annual Report and Financial Statements 2013-14

The main movement during the year was in resource expenditure figures with a small and insignificant level of movement in non-core expenditure. The non-resource expenditure relates to movements in the actuarial values for the pension funds.

Resource expenditure is split across three categories: marketing activities; partnership engagement; and support services. The overall movement in resource expenditure was a decrease of £2,283k, with the majority of this attributable to marketing activities to support the priorities within the Corporate Plan, as shown in Figure 1.

**Figure 1: Percentage of Resource expenditure by category**



Source: VisitScotland Annual Report and Financial Statements 2013-14

In 2012 VisitScotland published its Corporate Plan 2013- 16 which set out its priorities over the coming years. This plan is supported by an operational plan which sets out the planned projects in the financial year.

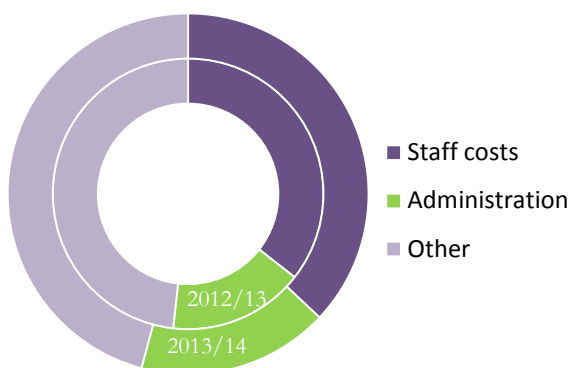
Project expenditure is monitored and budgeted on a project by project basis with key projects in the year being the Ryder Cup, the Homecoming Scotland 2014 campaign, the Surprise Yourself campaign and the International Marketing and events programme. The total project expenditure for these campaigns accounted for in excess of 80% of project expenditure.

VisitScotland projects tend to work on a calendar year basis rather than a financial year basis. For example annual campaigns such as Surprise Yourself 2013 and Homecoming Scotland 2014 have traditionally spanned two financial years. Homecoming Scotland 2014 will therefore be a key element of project expenditure in both 2013-14 and 2014-15. In addition the Ryder Cup will occur in the 2014-15 financial year. However, due to the preparation and advance work required for such events there has been significant expenditure incurred in 2013-14 to ensure successful delivery.

In the current year the total project expenditure was broadly in line with the budgeted figures overall, however there were variances on a project by project level. The largest movements against budget were for the Ryder Cup and Homecoming 2014 projects with both having variations against original budget of approximately £1 million. However, there were in year revisions to the budget to accommodate timing requirements of the marketing campaigns. As projects of this nature often span multiple financial years the in-year expenditure may move without impacting the overall project budget.

The single largest expense to VisitScotland is staff costs which accounts for 35% of expenditure.

**Figure 2: Resource expenditure by type**



Source: VisitScotland Annual Report and Financial Statements 2013-14

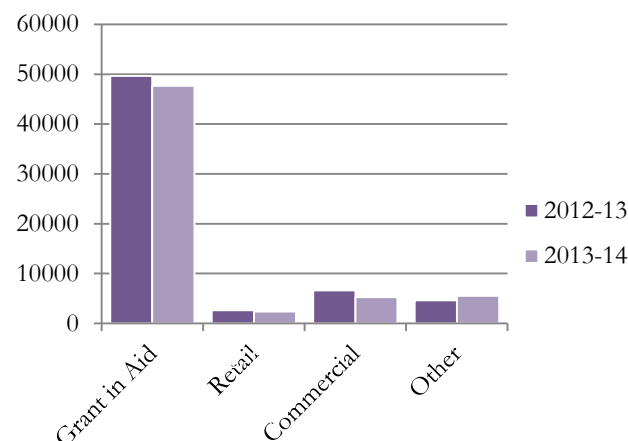
Like most public sector bodies VisitScotland has been working to reduce the levels of expenditure. Staff costs, excluding the costs of exit packages, have reduced by £794k since 2012-13 to £21,667k. A key contributing factor of this was a voluntary redundancy scheme which was run in 2013/14. Total exit packages in year amounted to £1,045k. The impact of the voluntary redundancy scheme is not yet clear, however VisitScotland have budgeted savings exceeding £1 million. This will be an area for consideration going forward in the audit process.

### Income for the year

VisitScotland receives income from multiple sources as shown in Figure 3. The majority of funding relates to Grant in Aid. The total Grant in Aid decreased during

2013-14, with a significant element ring-fenced for significant national projects such as Homecoming 2014 and the Ryder Cup.

**Figure 3: Sources of income**



Source: VisitScotland Annual Report and Financial Statements 2013-14

Figure 3 shows that there has been a general reduction across all types of income with the exception of other income. Income from grant in aid and retail have remained relatively stable over the last two years with only a small reduction in percentage terms. However, commercial and other income, have shown more significant movement between years.

Commercial income has fallen due to a reduction in income from business opportunities and a change in the VisitScotland engagement with the tourism industry, arising from State Aid Regulations. This figure depends on the market, in the prior year there was additional income from the Youth Olympic Games and Scotland House which no longer apply in 2013/14. This reduction has been offset partially by an increase in European Regional Development Fund Income. This income is available to fund the seasonal regional tourism campaigns for rural areas of Scotland such as the Scottish Lowlands.

## Financial Position

VisitScotland's statement of financial position reflects a negative position with reserves of £20,808k.

**Table 2: Statement of Financial Position**

	2014	2013
	£'000	£'000
Non-current assets	9,752	10,068
Current assets	8,603	8,292
Current liabilities	(9,822)	(8,643)
Non-current liabilities	(29,341)	(27,551)
Total net assets	(20,808)	(17,834)

Source: VisitScotland Annual Report and Accounts 2013-14

There has been a significant upward movement in current liabilities. This predominantly relates to an increase in deferred income. VisitScotland received income in 2013-14 which related to events occurring post year end (Bannockburn Live and the

Commonwealth Games). This income received was accrued, along with related costs for these specific events occurring in 2014-15 financial year.

The negative position has arisen as a result of pension liabilities at the year end. The liability from pension obligations totals £26,820k. These pension liabilities will be met over the long term from revenue expenditure funded by grant-in-aid.

## Looking forward

The grant in aid allocations to VisitScotland have been relatively stable, with only a 4% reduction between 2012-13 and 2013-14. However, it has been noted that increasing proportions of this are ring-fenced. The Corporate Plan shows a reduction in budgets of £11m between 2013/14 and 2015/16. It is noted that much of this reduction relates to ring fenced elements for the Ryder Cup, however this represents a challenge going forward. A robust decision making process will be required to decide which projects VisitScotland will invest in to help deliver its objectives.

The challenge for VisitScotland will be to manage the cuts in budget while maintaining the quality in service and impact on Scottish economic development.



## 5. Governance

VisitScotland's governance and risk management arrangements continue to operate effectively.

A number of key tourism events are taking place during 2014 including, Homecoming 2014, Bannockburn Live and the Ryder Cup. VisitScotland is a key partner in these events and as such has put in place robust governance arrangements to ensure successful delivery.

### Annual Governance Statement

The Annual Governance Statement (AGS) is the key document that records the governance ethos of VisitScotland, and assurances around the achievement of the vision and strategic objectives of VisitScotland. The AGS summarises the governance structures in place, including the internal control framework, arrangements for risk management, financial governance and accountability.

VisitScotland has further developed their procedures for establishing required assurances for the Statement. We reviewed the processes against the requirements of the Scottish Public Finances Manual and found VisitScotland to be compliant. Each Director has contributed to a self-assessment against the Scottish Government's Internal Control Checklist. The checklist was used as the basis for the Statement of Assurance to the Scottish Government and the AGS.

We reviewed VisitScotland's AGS as part of our audit procedures and concluded that the disclosures were in line with our knowledge of VisitScotland.

### Compliance with the Scottish Public Finance Manual

Our Audit Plan noted that we would use the Scottish Public Finance Manual (SPFM) to assess compliance against good practice. We have evaluated VisitScotland's arrangements against our assessment checklist. From this work we concluded that VisitScotland were compliant with the SPFM and demonstrated strong practice in this area.

### Risk Management

VisitScotland has risk management arrangements in place at corporate, directorate and service level. Risks are reviewed regularly by VisitScotland and the Audit and Risk Committee.

VisitScotland also has separate risk registers for key projects which are monitored by project groups and across partner bodies.

### Prevention and Detection of Fraud and Irregularity

The integrity of public funds is a key concern for the organisation and for auditors. As external auditors, we are required to consider the arrangements made by management for the prevention and detection of fraud and irregularities. Our enquiries of management and VisitScotland's internal auditors found that there were no internal frauds during 2013-14. We conducted testing on journal entries and related party transactions to highlight any unusual transactions. There were no issues arising from this testing.

### Maintaining Standards of Conduct and Prevention and Detection of Corruption

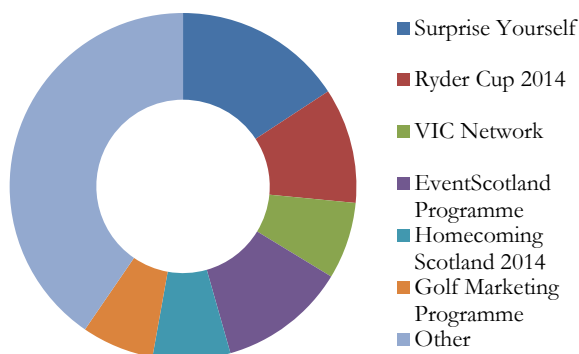
VisitScotland are responsible for ensuring their affairs are managed in accordance with proper standards of conduct. We have reviewed the governance framework in place at VisitScotland and confirmed there is appropriate guidance in place including a code of conduct, management statement and financial memorandum.

## Key projects in 2014

There are a number of high profile tourism events occurring in 2014, making this year a significant year for VisitScotland.

Many of the key events are scheduled to take place in 2014-15, however, due to the nature of the events significant preparatory work was required in 2013-14. Consequently, significant elements of 2013-14 budget related to Homecoming 2014 and the Ryder Cup.

**Figure 4: Budgeted project expenditure 2013-14**



Source: VisitScotland Senior Management Team performance report 2013-14

A surge in project activity and expenditure was noted in 2013-14. We expect this increase in expenditure to continue into 2014-15 to support a number of key events including the Ryder Cup and Homecoming Scotland 2014.

## Homecoming Scotland 2014

Homecoming Scotland 2014 (Homecoming 2014) is a Scottish Government initiative covering 2013-14 and 2014-15. This project is being managed by EventScotland, VisitScotland's event directorate, and aims to present a year-long co-ordinated programme of inspirational events. The budget for this event is £5.5 million with £2.3 million relating to the 2013-14 financial year.

An operational plan of how the £5.5 million would be utilised to deliver key targets was presented to the VisitScotland board in March 2013.

In order to deliver this project VisitScotland has developed a Strategic Group to ensure the identified objectives for Homecoming 2014 are being fulfilled. This group is responsible for ensuring that areas of opportunities and potential partner organisations are identified.

The Strategic Group is supported by a Core Management Group and teams aligned to functional areas. This ensures the correct resources are aligned to each of the key aims and objectives.

## Bannockburn Live

Bannockburn Live took place on 28<sup>th</sup> June and 29<sup>th</sup> June. It was a signature event arising from the Homecoming 2014 agenda. A two day event commemorating the 700<sup>th</sup> anniversary of the Battle of Bannockburn and celebrating Scottish folk music, food and drink and history.

In January 2014 responsibility for Bannockburn Live was transferred from the National Trust for Scotland to VisitScotland. The event initially attracted some negative press attention. A key objective for VisitScotland was to ensure the event was delivered successfully and did not make a loss.

VisitScotland developed a project initiation document which set out their plans for the event, the budget and key partners for delivery. The total expected spend for the project at the planning stage was £584k with income from a variety of sources including the overall Homecoming 2014 budget at VisitScotland, Creative Scotland and the Scottish Government, together with £192k of income from tickets, pitches and food and drink sales.

Although Bannockburn Live was part of the Homecoming 2014 programme, and therefore covered by the overarching governance arrangements, VisitScotland established an additional Operational Group to deliver Bannockburn Live. This group had representatives from internal teams and suppliers. In addition VisitScotland participated in a joint liaison group chaired by Stirling Council. This group had representatives from various partner organisations and was set up to deliver the Armed Forces Day.

The results of the Bannockburn Live event have not been published to date. Information available at the time of reporting indicates that the attendance targets were exceeded and that the budgeted income from ticket sales was achieved. We will review the results of this event as part of our 2014-15 audit

## Ryder Cup 2014

Since 2003, VisitScotland, via its event directorate EventScotland, has acted as the lead body for the Ryder Cup. The Ryder Cup is due to be held in Gleneagles in September 2014. This project has required a great deal of partnership working between VisitScotland and other key partners, the Scottish Government, the European Tour and Gleneagles Hotel.

In order to deliver such an event governance structures need to be in place to support all partners involvement. For the Ryder Cup there are a number of committees in place which allows oversight of the project and collaboration between partners.

- Ministerial Steering Group
- Strategic Review Group
- Risk Advisory Group
- Project Management Group.

In addition to this VisitScotland has created a strategic document outlining the vision for the Ryder Cup and the objectives of the key partners. The vision which is outlined focuses on financial and economic impact; event experience and legacy.

The governance structures in place monitor the actions against the operational plan and discuss actions required to mitigate any risks arising.

## Looking Forward

We noted as part of our interim report that VisitScotland had recently appointed three new non-executive directors to the Board. As part of our interim work we concluded that there were appropriate arrangements in place to support the new Board members. We understand that, other than the three new Board members, the non-executive members of the Board will reach the end of their second term with VisitScotland in 2015-16. This represents a risk to VisitScotland as there will be a significant loss of knowledge.

The intention is that going forward there will be staggered cycles for Board members terms of office to ensure overlap and knowledge retention.

## 6. Performance

VisitScotland adopt a number of key performance indicators to monitor performance during the year and continues to maintain levels of performance. VisitScotland continues to demonstrate commitment to achieving Best Value with a further self-assessment scheduled for 2014.

The national tourism strategy, *Tourism Scotland 2020*, was published in 2012. VisitScotland have produced a *Tourism Development Framework* to support the national strategy. We will continue to monitor progress against key actions identified in the Framework.

### Strategic Planning

VisitScotland approved the Corporate Plan 2013-16 in March 2012. This plan directly supports the Scottish Government's National Performance Framework and their economic strategy.

The Corporate Plan has been updated in 2014 but remains underpinned by five corporate objectives relating to:

- Marketing
- Information provision
- Quality and sustainability
- Working in partnership
- Events

VisitScotland have outlined progress against the corporate plan in their annual report.

In addition to their Corporate Plan VisitScotland have taken the lead on the creation of the *Tourism Development Framework* (the Framework). The Framework was published in July 2013 and has been designed to support the national tourism strategy, *Tourism Scotland 2020*. The vision of *Tourism Scotland 2020* strategy is to make Scotland a destination of first choice and generate an annual visitor spend of between £5.5bn and £6.5bn.

The Framework sets out the way forward to assist and promote growth in Scotland's visitor economy to 2020. The primary purpose of the Framework is to provide guidance to development planning authorities to help secure growth in the visitor economy. The Framework

focuses on key aims and aspirations for local areas, aligned to two key themes:

- improving the customer experience
- providing authentic experiences

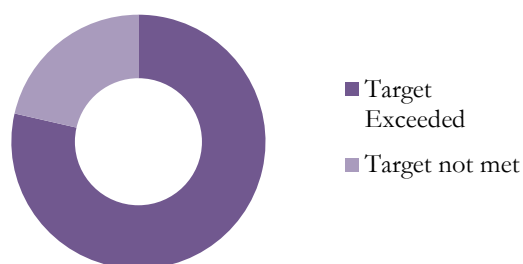
The Framework is still in the early stages and therefore there has been limited scope for monitoring progress against actions. We intend to follow up on this as part of our 2014-15 audit.

### Performance reporting

VisitScotland use a range of targets and key performance indicators (KPIs) to monitor performance. Performance is monitored by the Board and Directors throughout the year.

The Annual Report summarises performance against VisitScotland's main KPIs for the year. In year VisitScotland made the decision change their target measurement methodology. It was felt this change would ensure that VisitScotland outcomes are more closely aligned with other national tourism bodies. As Figure 5 highlights, VisitScotland met or exceeded targets for 79% of the indicators.

**Figure 5: Key project performance measures against**



targetSource: VisitScotland Annual Report 2013-14

The areas where the targets have not been met are as follows:

- New leisure product potential from the emerging markets campaign (actual £8.7m, target: £9.0m)
- Additional visitor spend from the international long haul campaign (actual £14.0m, target: £17.6m)
- Additional visitor spend from UK and Ireland marketing (actual £110.8m, target: £130m)

It is noted that VisitScotland has set ambitious targets and although targets were not met for individual indicators, overall both international marketing income and UK and Ireland marketing income exceeded target. There has been improved performance when compared to 2012/13 in a number of areas:

- increased number of visitors to Visitor Information Centres
- additional spend in Scotland from the national and international events programme
- cumulative conference bid fund conversions have reached £107.5m
- the cumulative total of efficiency savings since 2008 now exceeds £11.3m, and has been achieved through restructuring, asset management and procurement savings.

## Sustainability Reporting

The FReM requires central government bodies to include a section in the annual report which outlines the economic, social and environmental factors impacting the organisation. This is to be presented in a Sustainability Report.

The Scottish Government prepared guidance on this Public Sector Sustainability Reporting- Guidance on the Preparation of Annual Sustainability Reports which outlines the minimum reporting requirements covering areas such as:

- Greenhouse gas emissions
- Waste minimisation and management
- Finite Resources
- Action on Biodiversity
- Sustainable procurement

VisitScotland continue to exceed the minimum reporting requirements and intend to publish the Sustainability Report as a separate report on their website. This will be produced in line with the Annual Report timescales as required by the FReM.

## Best Value

Accountable Officers have a specific responsibility to ensure that arrangements have been made to secure Best Value. In addition, the Boards of relevant public service organisations have corporate responsibility for promoting the efficient and effective use of staff and other resources by the organisations in accordance with the principles of Best Value.

VisitScotland have shown that they are committed to delivering Best Value and carry out a self-assessment on an annual basis. The 2013 assessment found improvements in information governance and risk management, with areas for development identified in how VisitScotland demonstrate the impact of their work.

The Best Value review for 2014 is underway. The results of this will be presented to the October Audit and Risk Committee.

## National Studies

Audit Scotland carries out a national performance audit programme on behalf of the Accounts Commission and the Auditor General for Scotland.

Audit Scotland ask us to ensure that central government bodies review the national studies relevant to them and action them accordingly.

During 2013-14, Audit Scotland asked us to complete an initial checklist on their *Managing ICT Contracts: an audit of three public sector programmes* report, which was published in August 2012.

This checklist exercise provided information of all ICT contracts across the Scottish central government sector. As a result of this we have been asked to do some additional work on the VisitScotland Digital Scotland (visitscotland.com) project. The follow-up work will look at the management and governance arrangements around the VisitScotland Digital Scotland (visitscotland.com) project and will be conducted in October 2014.

## 7. Summary and Conclusions

There were significant projects underway in 2013-14 making this challenging period for VisitScotland. VisitScotland has performed well under the challenging circumstances and continues to maintain a robust control environment.

### Summary

During 2013-14 a number of significant projects have been delivered by VisitScotland.

VisitScotland has a well-developed approach to strategic leadership and monitoring the progress and risks around the key projects.

### Looking forward

Looking forward, the key challenges for VisitScotland will be the continued delivery of successful projects against a backdrop of funding cuts.

There will be significant challenges around governance in 2015/16 as the Board members reach the end of their second term in office. This will result in a loss of knowledge to VisitScotland and could result in a reduction in the quality of governance and scrutiny arrangements.

We have noted that VisitScotland are aware of this risk and have taken mitigating actions to ensure the governance and scrutiny arrangements maintain the current standard.

The Scottish Tourism Alliance have set an ambitious target to make Scotland a destination of first choice for a high quality, value for money and memorable customer experience. VisitScotland will be a key partner in delivering this vision and we will continue to monitor the actions taken in this regard.

VisitScotland is well prepared to meet these challenges and continues to perform well overall.



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