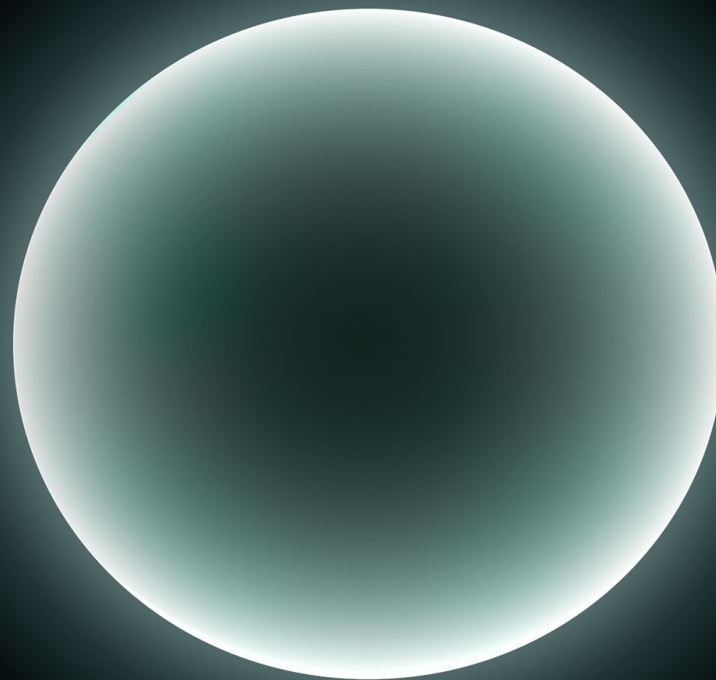


Deloitte.



Scottish Information
Commissioner
it's public knowledge



Scottish Information Commissioner

Report to the Commissioner and the Auditor General for Scotland on the
2021/2022 audit

Issued on 18 November 2022 for the meeting on 24 November 2022

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Introduction

The key messages in this report

Audit quality is our number one priority. We plan our audit to focus on audit quality and have set the following audit quality objectives for this audit:

- A robust challenge of the key judgements taken in the preparation of the financial statements.
- A strong understanding of your internal control environment.
- A well planned and delivered audit that raises findings early with those charged with governance.

I have pleasure in presenting our final report to the Commissioner for the year ending 31 March 2022 audit of the Scottish Information Commissioner ('the Commissioner'). The scope of our audit was set out within our planning report presented to the Advisory Audit Board (AAB) in February 2022.

This report summarises our findings and conclusions in relation to:

- The audit of the **financial statements**; and
- Consideration of the wider scope requirements of public sector audit. As set out in our plan, in line with previous years, we have concluded that the full application of the wider scope is not appropriate and have applied the "small body" clause set out in the Code which allows narrower scope work to be carried out. We have updated our risk assessment during the audit and confirm that the judgement made in our audit plan has not changed. Our work in this area was restricted to concluding on:
 - The appropriateness of the disclosures in **the governance statement**; and
 - The **financial sustainability** of the Commissioner and the services that it delivers over the medium to longer term. As part of this work, we have followed up on progress with the recommendations made in our previous years audit report.

Conclusions from our testing

Based on our audit work completed to date we expect to issue an unmodified audit opinion.

The Performance Report and Accountability Report comply with the statutory guidance and proper practice and are consistent with the financial statements and our knowledge of the Commissioner

The auditable parts of the Remuneration and Staff Report have been prepared in accordance with the relevant regulations.

A summary of our work on the significant risks is provided in the dashboard on page 8.

Introduction (continued)

The key messages in this report (continued)

Status of the Annual Report and Accounts audit

Outstanding matters to conclude the audit include:

- Internal quality procedures
- Receipt of signed management representation letter; and
- Our review of events since 31 March 2022

Conclusions on audit dimensions.

Governance statement – The disclosures are appropriate and address the minimum requirements of the Scottish Public Finance Manual (“SPFM”) and the Government Financial Reporting Manual (“FReM”).

Financial sustainability – The Commissioner achieved short term financial balance in 2021/22 and a balanced budget has been set for 2022/23. The budget setting process could be expanded to incorporate efficiencies.

There is a risk that robust medium to long term planning arrangements are not in place to ensure that the Commissioner can manage its finances and deliver services, we continue to recommend implementing a Medium to Long term financial plan (MTFP).

The Commissioner should develop a formalised Workforce Plan which extends to the medium term to plan for any changes in the staff mix, talent pool and succession planning. This is important given the high proportion of staff costs to total costs and the overall importance of staff in performing the duties of the body.

Our detailed findings and conclusions are included on pages 23 of this report.

Next steps

An agreed Action Plan is included on page 23 of this report, including a follow-up of progress against prior year actions.

Added value.

Our aim is to add value to the Commissioner by providing insight into, and offering foresight on, financial sustainability, risk and performance by identifying areas for improvement and recommending and encouraging good practice. In so doing, we aim to help the Commissioner promote improved standards of governance, better management and decision making, and more effective use of resources.

Managing transition to 2022/23 audits.

2021/22 is the final year of the current audit appointments. We will minimise disruption to all parties, and maximise the transfer of knowledge of the Commissioner, by working in partnership with Audit Scotland and the incoming auditors.

We would like to put on record our thanks to the Commissioner, management and staff for the good working relationship over the period of our appointment.






















Financial statements audit



Quality indicators

Impact on the execution of our audit

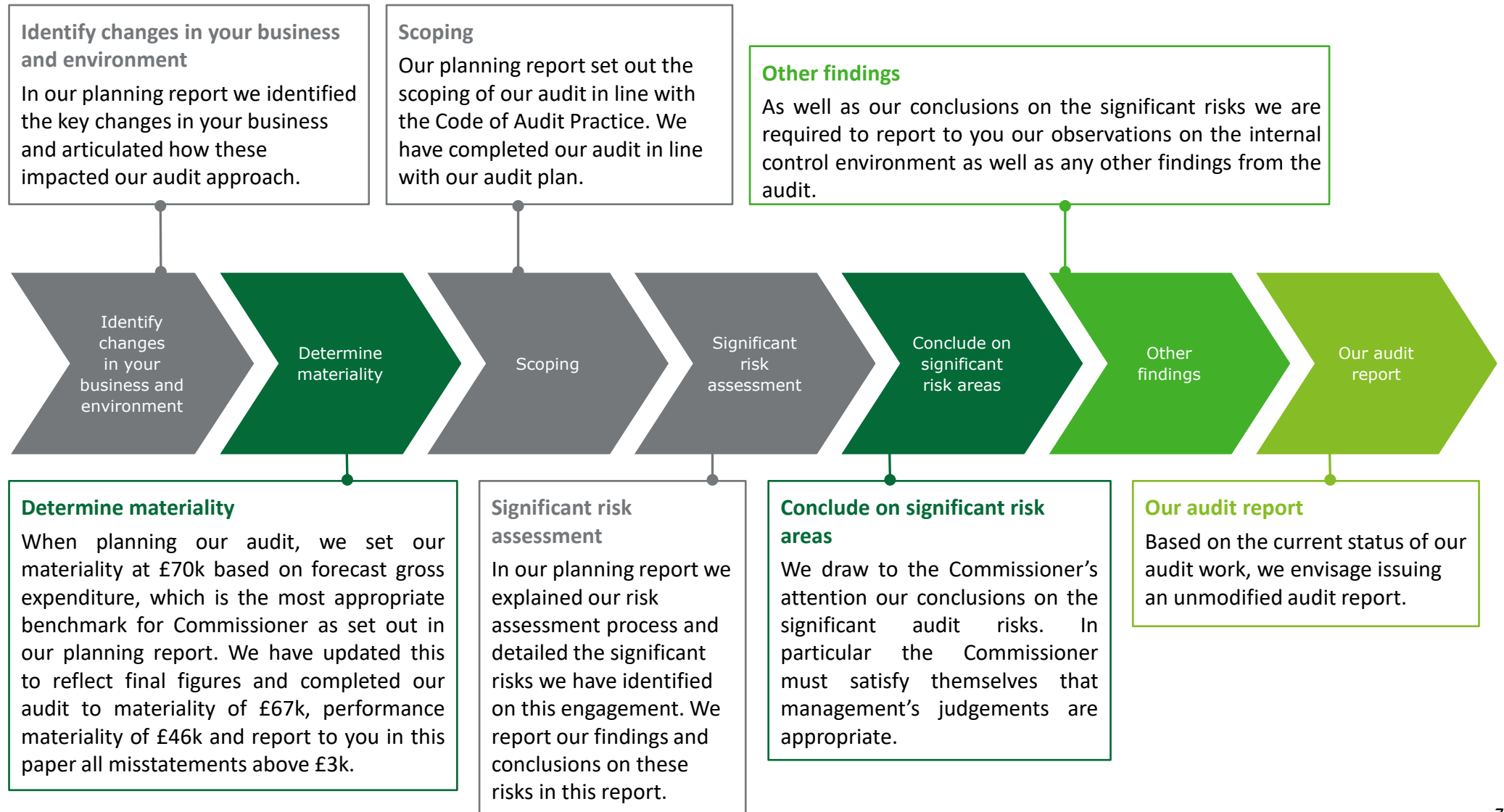
Management and those charged with governance are in a position to influence the effectiveness of our audit, through timely formulation of judgements, provision of accurate information, and responsiveness to issues identified in the course of the audit. This slide summarises some key metrics related to your control environment which can significantly impact the execution of the audit. We consider these metrics important in assessing the reliability of your financial reporting and provide context for other messages in this report.

Area	Grading			Reason
	FY22	FY21	FY20	
Timing of key accounting judgements				All information and supporting documentation for judgements made was available on request.
Adherence to deliverables timetable				Management provided all evidence in a timely manner, in advance of agreed timelines. Any follow-up requests during the audit were quickly actioned.
Access to finance team and other key personnel				Deloitte and the Commissioner have worked together to facilitate remote communication during the audit which has been successful. There have been no issues with access to the finance team or other key personnel.
Quality and accuracy of management accounting papers				Documentation provided has generally been of a high standard, which enabled an efficient audit. The majority of working papers were clear and reconcilable to the Annual Report and Accounts. An incorrect trial balance was provided which led to delays and rework during the audit fieldwork.
Quality of draft financial statements				A full draft of the Annual Report and Accounts was received for audit on 14 th of September 2022. Minimal changes to the accounts were required.
Response to control deficiencies identified				We did not identify any control deficiencies during our audit.
Volume and magnitude of identified errors				Misstatements relating to accruals and fixed disposals were identified. This has been highlighted in page 21.







 Lagging
  Developing
  Mature

Our audit explained

We tailor our audit to your business and your strategy



Significant risks Dashboard

Risk	Material	Fraud risk	Planned approach to controls testing	Controls testing conclusion	Consistency of judgements with Deloitte's expectations	Comments	Page no.
Operating within the expenditure resource limits			D+I	Satisfactory		Satisfactory	9
Management override of controls			D+I	Satisfactory		Satisfactory	10

Overly prudent, likely to lead to future credit      Overly optimistic, likely to lead to future debit.

D+I: Testing of the design and implementation of key controls

Significant risks (continued)

Operating within the expenditure resource limits



Risk identified and key judgements

Under Auditing Standards there is a rebuttable presumption that the fraud risk from revenue recognition is a significant risk. In line with previous years, we do not consider this to be a significant risk for the Commissioner as there is little incentive to manipulate revenue recognition with the majority of revenue being from the Scottish Parliamentary Corporate Body ('SPCB') which can be agreed to confirmations supplied.

We therefore considered the fraud risk to be focused on how management operate within the expenditure resource limits set by the SPCB. There is a risk in that the Commissioner could materially misstate expenditure in relation to year end transactions, in an attempt to align with its tolerance target or achieve a breakeven position.

The significant risk is therefore pinpointed to the completeness of accruals and the existence of prepayments made by management at the year end and invoices processed around the year end as this is the area where there is scope to manipulate the final results. Given the financial pressures across the whole of the public sector, there is an inherent fraud risk associated with the recording of accruals and prepayments around year end.



Deloitte response and challenge

We have evaluated the results of our audit testing in the context of the achievement of the target set by the SPCB. Our work in this area included the following:

- Evaluating the design and implementation of controls around monthly monitoring of financial performance and year end accruals;
- Performed focused testing of accruals and prepayments made at the year end; and;
- We tested a sample of post year end payments to assess the accuracy of the year end accruals.

Deloitte view

We have concluded that expenditure and receipts were incurred or applied in accordance with the applicable enactments and guidance issued by the Scottish Ministers.

Based on our testing to date, we confirm that the Commissioner has performed within the limits set by SPCB and has achieved an overall underspend in the year.

Significant risks (continued)

Management override of controls



Risk identified.

Management is in a unique position to perpetrate fraud because of their ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively.

Although management is responsible for safeguarding the assets of the entity, we planned our audit so that we had a reasonable expectation of detecting material misstatements to the annual report and accounts and accounting records.



Deloitte response and challenge

In considering the risk of management override, we have performed the following audit procedures that directly address this risk:

Journals

We have tested the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the annual report and accounts. In designing and performing audit procedures for such tests, we have:

- Tested the design and implementation of controls over journal entry processing;
- Made inquiries of individuals involved in the financial reporting process about inappropriate or unusual activity relating to the processing of journal entries and other adjustments;
- Selected journal entries and other adjustments made at the end of a reporting period; and
- Considered the need to test journal entries and other adjustments throughout the period.

Accounting estimates and judgements.

We have reviewed accounting estimates for biases and evaluated whether the circumstances producing the bias, if any, represent a risk of material misstatement due to fraud. In performing this review, we have:

- Evaluated whether the judgments and decisions made by management in making the accounting estimates included in the annual report and accounts, even if they are individually reasonable, indicate a possible bias on the part of the entity's management that may represent a risk of material misstatement due to fraud. From our testing we did not identify any indications of bias. Estimates include prepayments and accruals.
- Performed a retrospective review of management judgements and estimates related to significant accounting estimates reflected in the annual report and accounts of the prior year.

Significant and unusual transactions

We did not identify any significant transactions outside the normal course of business or any transactions where the business rationale was not clear.

Deloitte view

We have not identified any significant bias in the key judgements and estimates made by management.

We have not identified any instances of management override of controls in relation to the specific transactions tested.

Other significant findings

Financial reporting findings

Below are the findings from our audit surrounding your financial reporting process.

Qualitative aspects of your accounting practices:

Following updates made by management, the Commissioner's Annual Report and Accounts have been prepared in accordance with the Government Financial Reporting Manual (FRoM).

Significant matters discussed with management:

Significant matters discussed with management related primarily to the impact of COVID-19 on the organisation, the basis of assessment relation to the going concern assumption, and the new fair pay requirements.

Regulatory change

IFRS 16, Leases, comes into effect on 1 April 2022, therefore will be first implemented in financial year 2022/23. This will require adjustments to recognise on balance sheet arrangements currently treated as operating leases. We have considered the preparatory work carried out by management and the disclosures made in the 2021/22 Annual Report and Accounts and satisfied that the new standard has been appropriately considered.

Other matters relevant to financial reporting:

We have not identified other matters arising from the audit that, in the auditor's professional judgement, are significant to the oversight of the financial reporting process.

We will obtain written representations from the Commissioner on matters material to the financial statements when other sufficient appropriate audit evidence cannot reasonably be expected to exist. A copy of the draft representations letter has been circulated separately.

Our audit report

Other matters relating to the form and content of our report

Here we discuss how the results of the audit impact on other significant sections of our audit report.



Our opinion on the financial statements

Our opinion on the financial statements is anticipated to be unmodified.



Material uncertainty related to going concern

We have not identified a material uncertainty related to going concern and will report by exception regarding the appropriateness of the use of the going concern basis of accounting.

Practice Note 10 provides guidance on applying ISA (UK) 570 Going Concern to the audit of public sector bodies. The anticipated continued provision of the service is more relevant to the assessment than the continued existence of a particular body.



Emphasis of matter and other matter paragraphs

There are no matters we judge to be of fundamental importance in the financial statements that we consider it necessary to draw attention to in an emphasis of matter paragraph.

There are no matters relevant to users' understanding of the audit that we consider necessary to communicate in an other matter paragraph.



Other reporting responsibilities

The Annual Report is reviewed in its entirety for material consistency with the financial statements and the audit work performance and to ensure that they are fair, balanced and reasonable.

Opinion on regularity

In our opinion in all material respects the expenditure and income in the financial statements were incurred or applied in accordance with any applicable enactments and guidance issued by the Scottish Ministers.

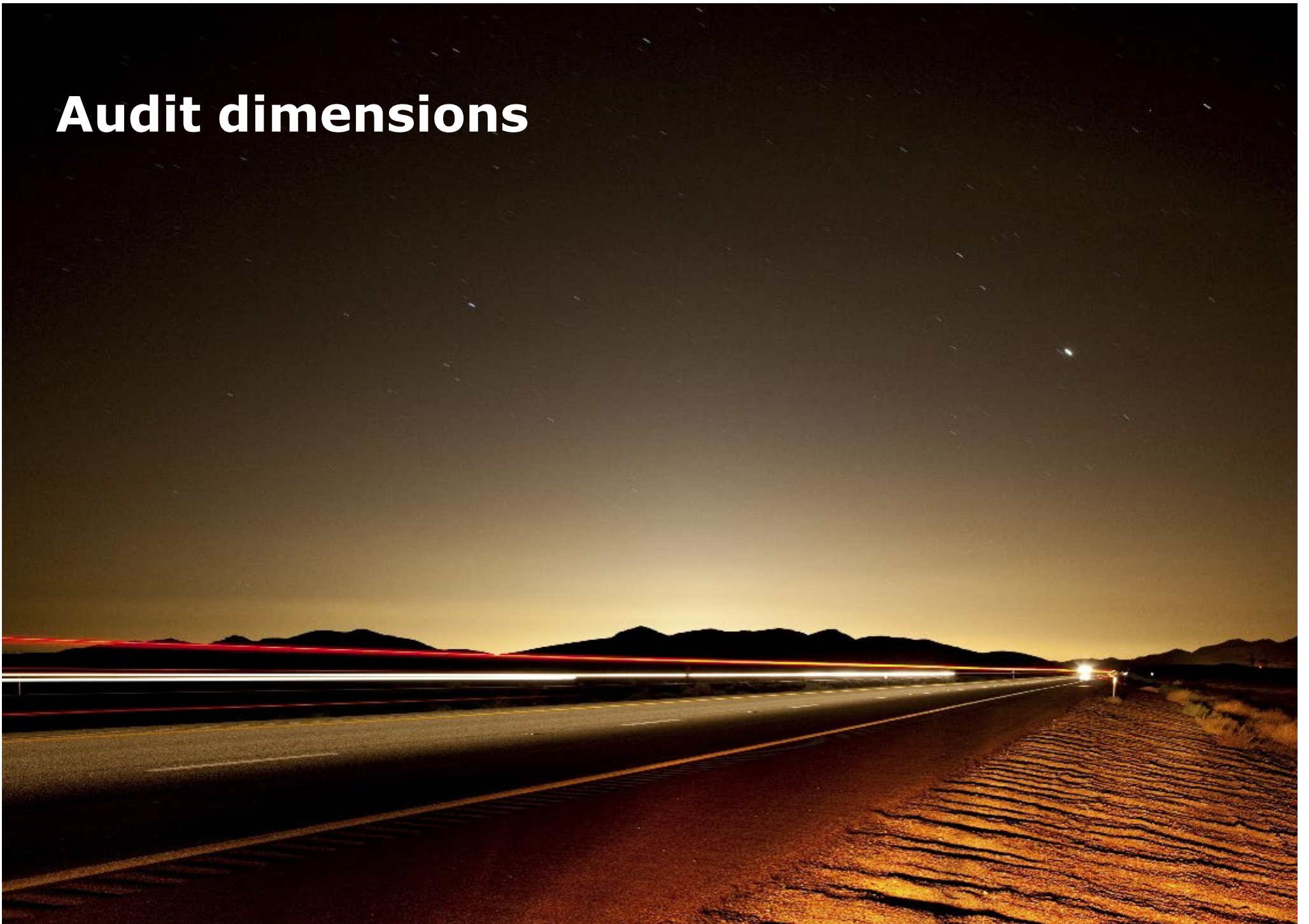
Our opinion on matters prescribed by the Auditor General for Scotland are discussed further on page 13.

Your Annual Report

We are required to provide an opinion on the auditable parts of the Remuneration and Staff Report, the Annual Governance Statement and whether the Performance Report is consistent with the disclosures in the accounts.

	Requirement	Deloitte response
The Performance Report	The report outlines the Commissioner's performance, both financial and non-financial. It also sets out the key risks and uncertainties faced by the Commissioner.	<p>We have assessed whether the performance report has been prepared in accordance with the accounts direction. No exceptions noted.</p> <p>We have also read the performance report and confirmed that the information contained within is materially correct and consistent with our knowledge acquired during the course of performing the audit, and is not otherwise misleading. We provided management with comments and suggested changes and have received an updated version reflecting these changes.</p>
The Accountability Report	Management have ensured that the Accountability Report meets the requirements of the FReM, comprising the governance statement, Remuneration and Staff Report and the Parliamentary Accountability Report.	<p>We have assessed whether the information given in the Annual Governance Statement is consistent with the Annual Report and Accounts, has been prepared in accordance with the Accounts Direction and is consistent with our knowledge of the entity. No exceptions have been noted.</p> <p>We have also read the Accountability Report and confirmed that the information contained within is materially correct and consistent with our knowledge acquired during the course of performing the audit, and is not otherwise misleading. We provided management with comments and suggested changes and have received an updated version reflecting these changes.</p> <p>We have also audited the auditable parts of the Remuneration and Staff Report and confirmed that it has been prepared in accordance with the Accounts Direction. The entity complied with new requirements relating to the Fair Pay Disclosure.</p>

Audit dimensions



Audit dimensions

Overview

As set out in our Audit Plan, the Code of Audit Practice sets out four **audit dimensions** that frame the wider scope of the audit of the accounts. The audit dimensions provide a common framework for all the audit work conducted for the Auditor General and for the Accounts Commission.



In line with previous years, we have concluded that the full application of the wider scope is not appropriate and applied the “small body” clause set out in the Code which allows narrower scope work to be carried out. We have updated our risk assessment during the audit and confirm that the judgement made in our Audit Plan has not changed. Our work in this area was restricted to concluding on:

- The appropriateness of the disclosures in the annual governance statement (which is discussed on page 13); and
- The financial sustainability of the Commissioner and the services that it delivers over the medium to longer term. As part of this work, we have followed up on progress with the recommendations made in our previous years audit report.

In addition to the above, we have reviewed the arrangements for the prevention and detection of fraud and irregularities. Overall we found the Commissioner’s arrangements to be effectively designed and appropriately implemented.

The internal audit function has independent responsibility for examining, evaluating and reporting on the adequacy of internal controls. During the year, we have completed an assessment of the independence and competence of the internal audit team and reviewed their work and findings. The conclusions have helped inform our audit work, although no specific reliance has been placed on the work of internal audit.

Financial sustainability

Can short term (current and next year) financial balance be achieved?



Is there a long term (5-10 years) financial strategy?



Is investment effective?



Financial Sustainability

Short term financial planning

The Commissioner performed within the limits set by the SPCB and therefore achieved short term financial balance in 2021/22. A balanced budget has been set for 2022/23 and robust financial reporting procedures are in place.

The Commissioner's net operating costs totalled £1,926,000 (2020/21: £1,945,000. Cash funding from the SPCB of £1,942,000 (2020/21: £1,961,000) was within the agreed cash budget for the financial year of £2,030,000 (2020/21: £1,965,000). The commissioner met their target of achieving no more than a 5% variance in spend against budget. We are therefore satisfied that the Commissioner has achieved short term financial balance in 2021/22.

The SPCB approved a budget of £2,120k on 3rd March 2022 for 2022/23. In addition, the SPCB has approved the contingency funding of up to £100k for phase II of the Commissioner's new and accessible website and lease obligations. As the increase in expected costs in the next year is matched by an increase in funding provided, we anticipate that Commissioner will continue to achieve financial balance moving forward.

There are no efficiency targets built into the budget, nor into the 2020-24 strategic plan. Commissioner should consider if there are any possible cost or other efficiencies which could be harnessed including goals for productivity, process efficiency, economic efficiency and resource efficiency.

The ongoing impact of uncertainties arising from the cost of living crisis remain a key risk to the Commissioner achieving financial balance. The risks of COVID-19, the cost of living crisis, and other key risks should be quantified in the budget as far as possible.

The 2022/23 budget setting process has captured the key drivers of movement since 2021/22 although it could be expanded to incorporate efficiencies. The level of leadership and management involvement in the budgeting process is deemed appropriate as the budget is reviewed and approved by the SMT.

Financial sustainability (continued)

Medium to long term financial planning

As the Commissioner only receives funding confirmation from the SPCB for one year, they have not prepared a medium- or long term financial strategy.

While there is some financial information in the 2020-24 strategic plan, there remains a risk that robust medium to long term planning arrangements are not in place. This is especially important given the ongoing effects of the COVID-19 pandemic and uncertainty associated with the Russian-Ukraine War.

In response to the recommendation, a project relating to this has been included in the Operational Plan 2022-23.

While the Commissioner cannot expect to know what funding they will receive in the medium to long term, they could use historic information to predict likely scenarios and use these as a basis to perform medium to long term financial planning. Our view is that although the Commissioner receives annual funding it is possible to prepare a MTFP. Other public sector bodies have this in place.

Workforce Planning

The Commissioner currently does not have a formalised workforce plan. Given that staff costs account for 77% of its total administration cost, it is critical that the Commissioner can plan for any changes in the staff mix, talent pool and perform succession planning.

As noted, the Commissioner does not have a written Workforce Plan, instead they have a Human Resources Strategy which they monitor. The main metrics reported are headcount and the ratio of gender (Male and Female). These metrics allow the Commissioner to report on their equality mix. Succession planning is performed separately to the HR Strategy. The resources section of the strategy currently focuses on a short term view and does not define any future workforce in the medium to longer term.

Deloitte view – Financial sustainability

The Commissioner achieved short term financial balance in 2021/22 within 5% of the target and a balanced budget has been set for 2022/23. The budget setting process could be expanded to incorporate efficiencies. There is a risk that robust medium to long term planning arrangements are not in place to ensure that the Commissioner can manage its finances and deliver services, we continue to recommend implementing a MTFP. The Commissioner should develop a formalised Workforce Plan which extends to the medium term to plan for any changes in the staff mix, talent pool and succession planning. This is important given the high proportion of staff costs to total costs and the overall importance of staff in performing the duties of the body.

Purpose of our report and responsibility statement

Our report is designed to help you meet your governance duties

What we report

Our report is designed to help the Commissioner discharge their governance duties. It also represents one way in which we fulfil our obligations under ISA (UK) 260 to communicate with you regarding your oversight of the financial reporting process and your governance requirements. Our report includes:

- Results of our work on key audit judgements and our observations on the quality of your Annual Report;
- Our internal control observations; and.
- Other insights we have identified from our audit.

The scope of our work

Our observations are developed in the context of our audit of the financial statements.

We described the scope of our work in our audit plan.

Use of this report

This report has been prepared for the Commissioner, as a body, and we therefore accept responsibility to you alone for its contents. We accept no duty, responsibility or liability to any other parties, since this report has not been prepared, and is not intended, for any other purpose.

What we don't report

As you will be aware, our audit was not designed to identify all matters that may be relevant to the Commissioner.

Also, there will be further information you need to discharge your governance responsibilities, such as matters reported on by management or by other specialist advisers.

Finally, our views on internal controls and business risk assessment should not be taken as comprehensive or as an opinion on effectiveness since they have been based solely on the audit procedures performed in the procedures performed in fulfilling our audit plan.

We welcome the opportunity to discuss our report with you and receive your feedback.



Pat Kenny, CPFA

For and on behalf of Deloitte LLP

Glasgow | 18 November 2022

Appendices



Action Plan

Follow-up 2020/21 action plan

We have followed up the recommendations made in our previous years audits.

Recommendation	Management Response	Priority	Management update 2021/22
<p>1. Financial Planning</p> <p>The Commissioner should develop a Medium Term Financial Plan (MTFP) to ensure that the Commissioner can manage its finance sustainability effectively over the medium to long term.</p>	<p>It has not been possible to put a MTFP due to the impact of the COVID-19 pandemic and, limited resource. Subject to these matters, a MTFP will be considered for future financial years and the target for this is 2023-24.</p> <p>Responsible Person: Head of Corporate Services (HOCS)</p> <p>Target Date: 2023-2024</p>	<p>Medium</p>	<p>A project relating to this has been included in the Operational Plan 2022-23 – see Resource Management, Project 9.</p> <p>The HOCS is working on this project and hopes to be able to seek approval of a MTFP by 2022-23.</p> <p>Partially Implemented</p>
<p>2. Workforce Planning</p> <p>The Commissioner should develop a workforce plan to ensure the Commissioner can identify necessary resources to enable them to deliver their functions over the medium to long term.</p>	<p>The Human Resources Strategy provides for workforce planning although we do not have a stand-alone document entitled “Workforce Plan”.</p> <p>There is also an effective management reporting system to enable the SMT to monitor and review key workforce statistics.</p> <p>Subject to sufficient resource, a workforce plan will be considered and developed in accordance with the Human Resources Strategy.</p> <p>Responsible Person: HOCS</p> <p>Target Date: 2023-2024</p>	<p>Medium</p>	<p>Subject to sufficient resource being available, a “Workforce Plan” will be considered and developed in 2022-23, in conjunction with a review of the Human Resources Strategy (HRS) with the aim of this being put in place in 2023-24.</p> <p>The HOCS is currently reviewing the HRS and is aiming to submit a report to the SMT by the end of January 2023.</p> <p>Partially implemented</p>

Audit adjustments

Corrected misstatements

The following misstatements have been identified up to the date of this report which have been corrected by management. We nonetheless communicate them to you to assist you in fulfilling your governance responsibilities, including reviewing the effectiveness of the system of internal control.

		Debit/(credit) Comprehensive Net Expenditure £k	Debit/(credit) in net assets £k	Debit/(credit) prior year taxpayers equity £k	Debit/(credit) taxpayers equity £k
Accruals	[1]	-	-	-	-
PPE	[2]	-	-	-	-
Total		-	-	-	-

[1] An amount of £3,570 was accrued for headsets where an invoice had not been received by year end. The invoice received in June 2022 was dated March 2022 which meant that the liability should have been classified as a trade payable. Management have adjusted for this classification error.

[2] Note 8 in the annual report and accounts, which provides a breakdown of tangible assets, has not included a number of disposals relating to fully depreciated assets. This has a nil impact on the net assets position and has been adjusted by management.

Our other responsibilities explained

Fraud responsibilities and representations



Responsibilities:

The primary responsibility for the prevention and detection of fraud rests with management and those charged with governance, including establishing and maintaining internal controls over the reliability of financial reporting, effectiveness and efficiency of operations and compliance with applicable laws and regulations.

As auditors, we obtain reasonable, but not absolute, assurance that the financial statements are, as a whole, free from material misstatement, whether caused by fraud or error.



Required representations:

We have asked the Commissioner to confirm in writing that you have disclosed to us the results of your own assessment of the risk that the financial statements may be materially misstated as a result of fraud and that you have disclosed to us all information in relation to fraud or suspected fraud that you are aware of and that affects the entity.

We have also asked the Commissioner to confirm in writing their responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud and error.



Audit work performed:

In our planning we identified the risk of fraud in relation to operating within the expenditure resource limit and management override of controls as a key audit risk for your organisation.

During course of our audit, we have had discussions with management and those charged with governance.

In addition, we have reviewed management's own documented procedures regarding fraud and error in the financial statements.

Independence and fees

As part of our obligations under International Standards on Auditing (UK), we are required to report to you on the matters listed below:

Independence confirmation

We confirm the audit engagement team, and others in the firm as appropriate, Deloitte LLP and, where applicable, all Deloitte network firms are independent of the Commissioner and our objectivity is not compromised.

Fees

The audit fee for 2021/22, in line with the expected fee range provided by Audit Scotland, is £17,240, as analysed below:

	£
Auditor remuneration	13,480
Audit Scotland fixed charges:	
Pooled costs	3,120
Audit support costs	640
Total fee	17,240

No non-audit services fees have been charged for the period.

Non-audit services

In our opinion there are no inconsistencies between the FRC's Ethical Standard and the company's policy for the supply of non-audit services or any apparent breach of that policy. We continue to review our independence and ensure that appropriate safeguards are in place including, but not limited to, the rotation of senior partners and professional staff and the involvement of additional partners and professional staff to carry out reviews of the work performed and to otherwise advise as necessary.

Relationships

We are required to provide written details of all relationships (including the provision of non-audit services) between us and the organisation, and senior management and its affiliates, including all services provided by us and the DTTL network to the audited entity, and senior management and its affiliates, and other services provided to other known connected parties that we consider may reasonably be thought to bear on our objectivity and independence.

We are not aware of any relationships which are required to be disclosed.



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