

Audit Committee Update
Midlothian Council

January 2015



Introduction

This paper provides the Audit Committee with a report on progress in delivering our responsibilities as your external auditors. The paper also includes a summary of emerging national issues and key accounting and auditing developments that may be relevant to the Audit Committee. We outline each section of the report below:

Developing our audit plan

We will present our audit plan to the Committee in March 2015. Our work is focused on updating our understanding of the risks facing the Council, including the impact of prior year issues and the approach to Integrated Health and Social Care. This section of the report provides an update of our progress to date relating to:

- our work with the Local Area Network, in producing the Assurance and Improvement Plan for 2015-16
- the National Fraud Initiative

Our summary of Audit Scotland reports from May to December 2014

During the period, Audit Scotland published three reports in the local government sector as follows:

- Community Planning: Turning ambition into action in November 2014
- School Education in June 2014
- Self Directed Support in June 2014.

Relevant Grant Thornton research and publications from May to December 2014

During the period, we published the following reports:

- A Department of Communities and Local Government Publication, *Good Practice in Local Government Savings*, in December 2014
- Rising to the Challenge, our annual review of local authority financial health, February 2014
- 2020 Vision, a discussion paper on potential future scenarios for local government in England, in October 2014.

Emerging accounting and audit developments

We use this section to provide an update on accounting guidelines that may have an impact on our audit approach, or on the Council's financial statements. This section includes:

- changes to the Local Authority Accounts (Scotland) Regulations 2014, which came into force on 10 October 2014
- accounting for infrastructure assets.

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Developing our audit plan



Progress to date

Work	Stage of completion	Issues arising
<p>2014-15 Annual Audit Plan We are required to issue a detailed accounts audit plan to the Council setting out our proposed approach in order to give an opinion on the Council's 2014-15 financial statements.</p>	<p>Ongoing</p>	<p>We have commenced our annual planning process, which includes an assessment of the risks facing the Council, changes to accounting requirements and the impact from prior year findings. The draft external audit plan will be presented to the Committee on 17th March 2015.</p>
<p>Assurance and Improvement Plan Each year, we participate in the shared risk assessment and publication of Assurance and Improvement Plan as part of our work on the Local Area Network with other scrutiny partners.</p>	<p>Ongoing</p>	<p>We anticipate that the Assurance and Improvement Plan will be published in April – May 2015. The update reflects recent work carried out by local scrutiny partners, including our external audit and best value follow-up work in 2014, engagement by Education Scotland, the Scottish Housing Regulator and the Care Inspectorate and national work carried out by Audit Scotland.</p>
<p>National Fraud Initiative In December 2014, we were asked to complete a questionnaire on the progress of Council Tax to Electoral Register matching to Audit Scotland.</p>	<p>A further questionnaire is due for submission in June 2015</p>	<p>We reported to Audit Scotland that both datasets for the 2013-14 Council Tax to Electoral Register matching exercise were submitted in March 2014.</p> <p>A total of 915 matches were recorded during the exercise. Of these, 329 cases had been fully investigated by 31 December 2014.</p>

Audit Scotland Reports
May – December 2014



Community Planning: Turning ambition into action

In November 2014, Audit Scotland published its most recent review of Community Planning arrangements. The report noted significant improvements since *Improving Community Planning in Scotland* was published in March 2013. All Community Planning Partnerships (CPPs) developed new Single Outcome Agreements (SOAs) during summer 2013, based on the Statement of Ambition published by the Scottish Government and CoSLA. We summarise the key findings below:

1

Partners are demonstrating more collective ownership of community planning and participation has improved

The report highlights that there is a strong sense of renewed energy nationally and locally to improving community planning.

Audit Scotland found that aspects of community planning are improving, but that leadership, scrutiny and challenge are still inconsistent. There is little evidence that CPP boards are demonstrating the levels of leadership and challenge set out in the Statement of Ambition.

The practical links between the Scottish Government's public service reform programmes and community planning are not clear. Many CPPs are unsure about what their specific role in these programmes should be, including in the integration of health and social care services.

2

Many CPPs are still not clear about what they are expected to achieve and the added value that can be brought through working in partnership

The report found that although SOAs have improved, many are still not clear about the specific improvements CPPs are aiming to achieve and lack a focus on how community planning will improve outcomes for specific communities. Audit Scotland note in the report that this reflects a wider ambiguity both nationally and locally about the extent to which the focus of community planning should be on local needs or about delivering national priorities.

Most CPPs use data at a CPP level, but Audit Scotland found that the more well-developed SOAs use data at a neighbourhood level. They recommend that CPPs use local data to help set relevant, targeted priorities for improvement that will address inequalities within specific communities.

3

The way public services are delivered must change to manage financial and service demand pressures and to address the significant variations in outcomes experienced by different communities

Community planning partners increasingly recognise that they need to work together in different ways to help public bodies deal with these complex long-term challenges.

This approach is generally being pioneered through relatively small-scale projects. Audit Scotland therefore believe the current scale of activity is unlikely to deliver the radical change in the design and delivery of public services called for by the Christie Commission.



4

Performance management continues to be a weakness in CPPs

Audit Scotland found that CPPs need to strengthen their performance management arrangements by routinely gathering information to monitor and report progress in improving outcomes for local communities. This is challenging due to difficulties in identifying appropriate indicators and available data and the different performance management arrangements of partners.

The Scottish Government is not yet consistently holding central government bodies or the NHS to account for their performance within CPPs. There is no coherent national framework for assessing the performance and pace of improvement of CPPs.

As a result, there is no overall picture of how individual CPPs are performing and what progress is being made towards the effective implementation of the Statement of Ambition.

Questions for your CPP to consider:

- Is the CPP a true leadership board, setting an ambitious programme for change?
- Do partners demonstrate collective ownership of priorities within the SOA?
- Are local partnership working arrangements streamlined and aligned with local improvement priorities?
- How will you work with the new health and social care integration joint boards to develop services that meet the needs of local people and support SOA priorities?
- Do you use local data to set relevant, targeted priorities for improvement?

School Education

Education is fundamental in shaping a child’s life. Getting a good education improves a child's likelihood of earning a higher income, enjoying better health and a longer life. This report, published in June 2014, noted that an effective school education system is an important factor in supporting the Scottish Government’s strategic objectives to be a ‘Smarter Scotland’ and a ‘Wealthier and Fairer Scotland’. School education also accounts for a significant proportion of local government spending, and a number of important education policy developments have taken place in recent years, such as the introduction of Curriculum for Excellence (CfE).

The report includes a [self-assessment checklist](#) for councillors to consider key issues affecting education. We summarise the key findings below:

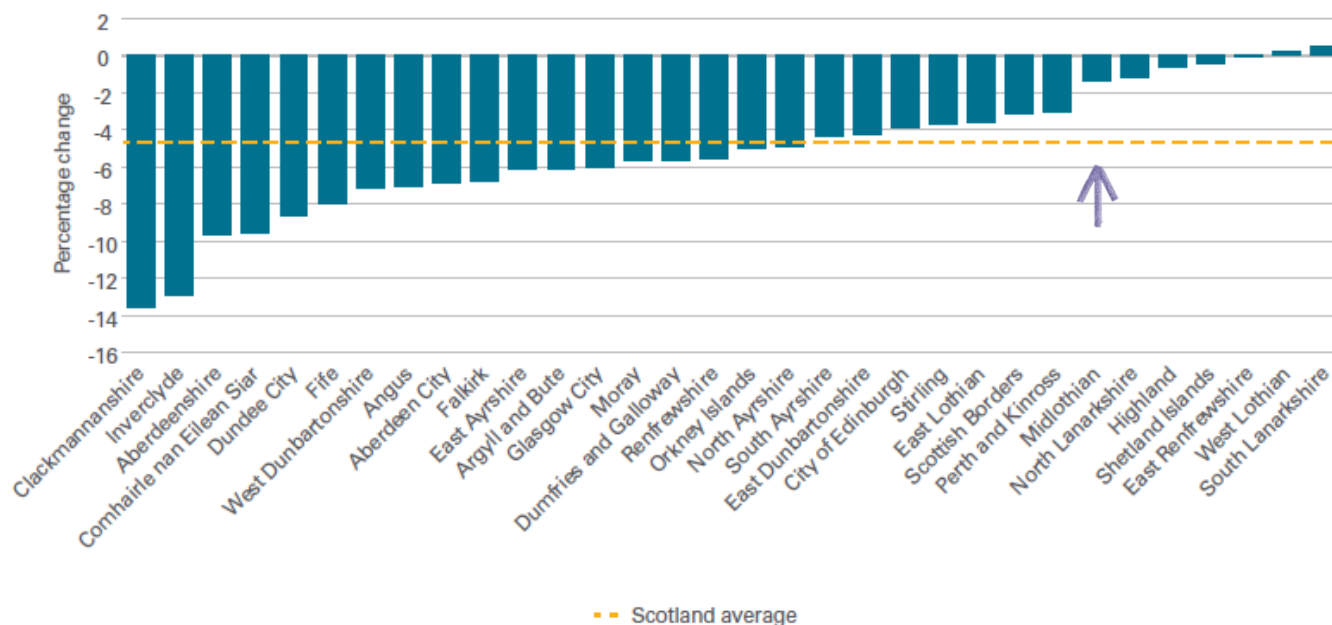
1

Councils’ spending on education fell by five per cent in real terms between 2010-11 and 2012-13, largely as a result of employing fewer staff

In 2012-13, Scottish councils spent £4.8 billion on education services, of which £3.8 billion was spent on primary and secondary education. Midlothian Council spends around £70.5 million on Education services, that accounts for 38% of net expenditure. Figure 1 highlights that Midlothian's spend fell by around 1.8% in the period between 2010-11 and 2012-13, compared to the Scottish average of 4.8%.

Around two-thirds of education expenditure is on staff costs. Midlothian spent around £5,440 educating each child in 2012-13, just below the Scottish average, at £5,468.

Figure 1: Changes in school revenue expenditure in real terms, 2010-11 to 2012-13



2

Attainment has improved over the last decade but there is significant variation between councils and pupils

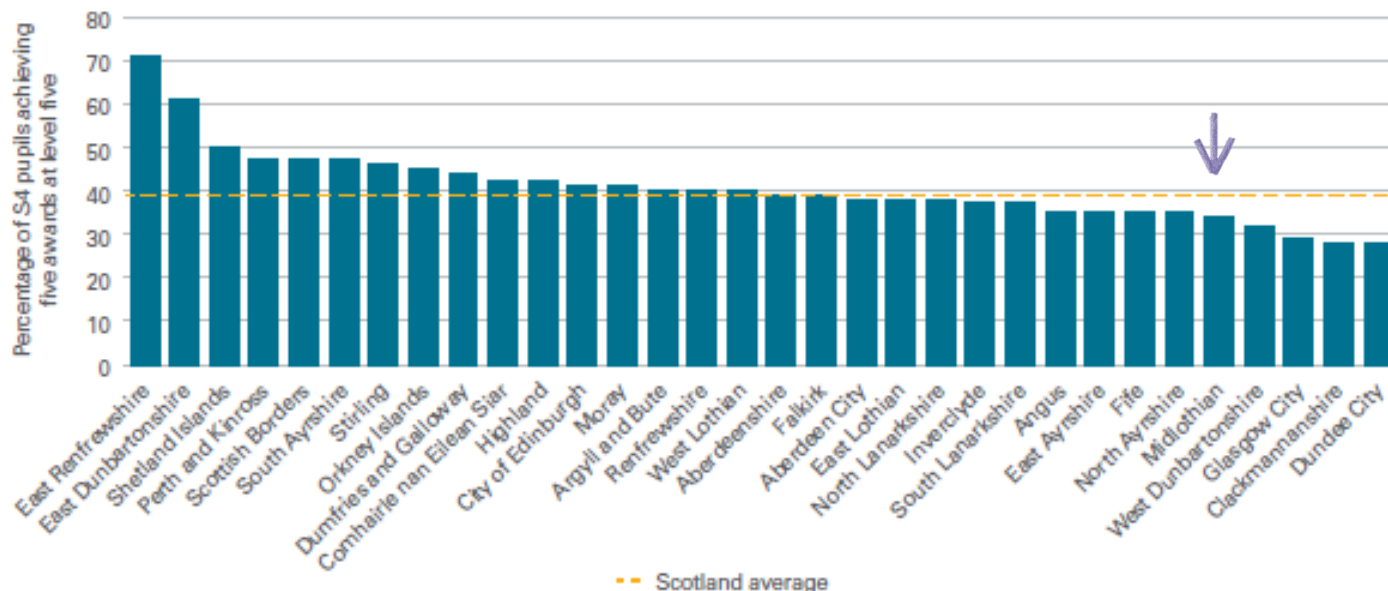
Nationally, attainment has improved across all of the attainment measures that Audit Scotland selected for analysis across the last decade, although the level of improvement has been mixed. The vast majority of the improvements in attainment have been made in the past five years.

The attainment gap between the highest and lowest-performing pupils in secondary education has closed slightly over the past five years. However, there is a disparity between Scotland and top performing countries. International comparisons show that the academic performance of Scotland’s pupils in recent years is static, after a period of relative decline.

There are also wide differences in attainment levels between councils in Scotland across almost all of the ten measures used in the report. Figure 2 highlights that Midlothian's performance in 2013 was in the bottom quartile for S4 pupils achieving more than 5 awards at level 5. We understand that in 2014 pre-appeal data suggests that the Council's improvement target has been exceeded.



Figure 2: Percentage of S4 pupils achieving 5 awards at level 5



3

Councils that have made the most improvements have focused on areas such as leadership, improving both teacher quality and the systems for monitoring and tracking pupil data

Deprivation continues to have a large influence on attainment. There are significant differences in attainment between pupils from deprived areas and those from more affluent areas but Audit Scotland note that some schools have achieved better attainment results than their levels of deprivation would indicate. This suggests that the gap between the lowest and highest performing schools cannot be wholly attributed to different levels of deprivation.

Audit Scotland found that a number of interlinked factors play a role in improving attainment. Aside from deprivation, these include:

- improving teacher quality
- developing leadership
- improving systems for monitoring and tracking pupil data
- increasing parental involvement
- developing pupil motivation and engagement.

Audit Scotland found that strategic planning could be strengthened so that plans better identify the most important priorities for improvement. They also noted that there is scope to strengthen elected members' role in scrutinising and challenging education performance around both attainment and wider achievement. In particular, elected members could do more to challenge attainment performance to improve consistency between schools. They should also scrutinise measures to narrow the gap between the lowest and highest-performing pupils.

Questions for elected members:

- Does the council have a clear education strategy and improvement plan which set out the most important priorities for improvement, specific actions to be taken to raise attainment levels and the intended outcomes for pupils and other stakeholders?
- What is the impact of deprivation on educational attainment within the council?
- What other factors affect pupil performance in the council area and what the council is doing to address these?



Self Directed Support

Self-directed support (SDS) is a major change to the way people with social care needs are supported. SDS is based on the human rights principles of fairness, respect, equality, dignity and autonomy for all. This means that people should be equal partners with relevant professionals in determining their social care needs and controlling how their needs are met. This means that individuals are not limited to choosing from existing services such as day centres, respite care or home care, but may still choose them if that will best meet their needs. As well as changes for people who need support, SDS therefore brings significant challenges for councils and third and private sector social care providers to plan and adapt for individual needs.

This [report](#), published in June 2014, examines what progress councils and the Scottish Government have made in implementing SDS. The report includes a [self-assessment checklist](#) for councillors to consider the key issues facing the Council. We summarise the key findings below:

1

Councils still have a substantial amount of work to do to fully implement SDS

The SDS strategy is a ten-year strategy, running from 2010 to 2020. The way councils plan and deliver social care is not expected to change immediately and it will be challenging to manage this change. Some people may still want to use services that are no longer financially viable.

Audit Scotland found that in January 2014, the majority of councils had planned for SDS implementation but that not all councils demonstrated a clear commitment to all aspects. For example, some councils' plans did not set out what actions they would take, or by when; some referred to providing information for people, but not seeking their views or contributions to developing SDS and many did not mention joint working with the NHS.

2

Councils have adopted different methods of allocating the money they spend on social care to support individuals

Although SDS is not necessarily about delivering services more cheaply, councils are implementing SDS while managing pressures from declining budgets and increasing demand. Given the scale of the changes involved, there are financial risks to the council involved in moving to this new way of working.

Long-term planning and regular monitoring of social care spending and activity are therefore crucial because of pressures on budgets and demand for services. Councils need to develop scenario planning so that they are prepared for events which could have a significant impact on expenditure, such as an unexpected rise in the number of people asking for a direct payment while money is still committed to paying for existing services.

3

Councils should work more closely with people who need support and with their carers to develop the choices that will improve people's lives

Implementing SDS involves changing the way councils support people with care needs. People may choose new and different types of support that staff have not considered before. This cultural change is at the heart of implementing SDS.

Audit Scotland's review of councils' plans suggests that several have underestimated the scale of the changes required. Staff training has been built into plans but there is less evidence of other areas that matter, including:

- having a clear, shared vision across the whole service
- giving managers and front-line staff opportunities to examine their procedures and contribute to changes
- ensuring leadership from councillors, managers, team leaders and front-line staff.

Grant Thornton research
and publications May –
December 2014



Good practice in Local Government Savings

In October 2012, the Department for Communities and Local Government (DCLG) commissioned Grant Thornton and Shared Intelligence to conduct research into good practice in how local authorities in England are making savings which do not adversely impact frontline services. DCLG published the findings of the research in December 2014.

The DCLG report, available at https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/388519/Good_Practice_in_LG_Savings_-_Final_Report_-_17_Dec.pdf summarises the findings of research into good practice in delivering savings.

An online survey was sent to all local councils and fire & rescue authorities in England. Survey data was collected from 107 authorities. Case studies were selected to:

- provide an understanding of success factors
- establish drivers for action and change
- set out the challenges and inhibitors, and how they have been addressed.

The case studies covered five approaches to securing savings:

- the introduction of new policy goals to improve outcomes and reduce costs
- new models of service delivery with the private and not-for-profit sectors
- the use of new technology
- the role of preventative activity and early intervention
- collaboration between different organisations.

We summarise two of the case studies, from Kirklees and Barnet, on the following page. The research highlighted that councils are increasingly moving away from traditional savings, focussing on a single service or function, towards transformational reform. This generally requires a more collaborative approach and has the potential to deliver better for less.

The research identified five attributes that contribute to the delivery of effective local government savings and efficiency programmes:

1. High-quality, sustained leadership - both political and managerial which is attuned to the particular place and circumstances
2. Close partner engagement - including co-design with local communities and business partners
3. Effective governance and programme management - including clarity about the scope of the project and mechanisms to avoid mission creep
4. Paying attention to culture and ways of working - reflecting the scope and scale of changes which many service redesign programmes require
5. Community responsiveness - including developing and building on the capacity and enthusiasm of the community to meet local needs.



Case Study 1: Summary of Kirklees: ‘One Council’ approach

Kirklees’ ‘One Council’ approach was designed to secure savings through centralising human resources and business support services and developing a customer-facing contact centre. The programme, which was embarked on in early 2010 was intended to put the council ‘ahead of the curve’ in responding to the government funding reductions and reflected an understanding that it could not continue to be a ‘collection of services run independently’.

A key feature of the approach was an Innovation and Efficiency Programme comprising three strands:

- a reduction in the number of senior managers
- the creation of a single central support unit and the automation of human resources and payroll functions
- a review of back office functions across the council.

The Innovation and Efficiency Programme has delivered £20 million of savings over three years, contributing approximately half of the total savings the council needed to make over this period.

Securing all-party support for the programme was critically important to ensure its sustainability, including full discussion at Council. Good governance and project management, with active member scrutiny, has also been important.

“The One Council approach is getting it right first time for staff and customers.”
(Elected Member)

Case Study 2: Summary of One Barnet Programme

The outsourcing of Barnet’s Customer and Support Group is part of a long-term programme of transformation and cost-reduction at the council. The ambition of this programme was set out in a report on the ‘Future Shape’ of the council which was agreed by Barnet’s cabinet in 2009. A more focused set of propositions – the One Barnet programme - was agreed by the council in 2010.

The council has introduced a commissioning council structure and is pursuing an ambition to become a citizen-centred council with a goal to develop:

- a new relationship with citizens
- a one public sector approach
- a relentless drive for efficiency.

“The scale of change we are seeking is on a par with that between Blockbuster and Netflix, between a high street presence to an on-line service.” (Chief Executive)

The main elements of One Barnet are:

- the outsourcing of the Customer and Support Group
- the creation of the Barnet Group, a Local Authority Trading Company, to deliver its housing and some social care services
- the agreement of shared services arrangements, including a joint Director of Public Health and a shared legal service with Harrow
- the creation of a joint venture company to provide developmental and regulatory services.

The council is now focused on its financial position beyond 2015/16 and is carrying out a comprehensive Priorities and Spending Review.

Source: DCLG Best Practice in Local Government Savings, December 2014

Rising to the Challenge: The evolution of local government

Local authorities are navigating austerity well, but significant challenges remain which will continue to drive the evolutionary process.

Introduction

Our national report, Rising to the Challenge, the Evolution of Local Government, was published in December and is available at: <http://www.grant-thornton.co.uk/en/Publications/2014/Rising-to-the-challenge---The-evolution-of-local-government/>

This is the fourth in our series of annual reports on the financial health of local government in England. It covers key indicators of financial performance, strategic financial planning, financial governance and financial control. It also includes case studies of best practice and a comparison to the NHS. This year it has been extended to use benchmarking information on savings plans and budget performance.

Background

In the wake of the financial crisis and the government spending review, the report looks at how English local authorities have risen to the huge financial challenges they face.

We consider the findings, and their implications for Scottish local authorities.

Our Findings

Our overall message is a positive one. What stands out is how well local authorities have navigated the first period of austerity in the face of ever increasing funding, demographic and other challenges. Many authorities are forecasting financial resilience confidently in their medium term financial strategy.

Most local authorities have continued to rise to the challenge posed by government funding reductions, supported by an evolution in financial management arrangements over the past four years. However, with austerity challenges facing local government over the medium-term set to continue, authorities must continue to evolve.

Financial governance continues to strengthen, but only 32% of authorities believe that they have managed to improve the financial culture of the organisation successfully.

Case Study 1: London Borough of Sutton

London Borough of Sutton has demonstrated how integrated reporting can improve members' understanding of the whole picture of delivery.

Their Strategy & Resources Committee reviews the financial performance report with integrated KPIs including customer service and workforce information on a quarterly basis.

Members therefore review service performance in the context of the financial envelope and the progress of the major change programmes, including savings delivery against targets. The balanced scorecard includes customer feedback and workforce KPIs in a summarised accessible format.



Case Study 2: Surrey County Council

Surrey County Council has introduced regular all member seminars as part of the MTFP planning process, to keep members informed and engaged in financial monitoring.

The seminars are jointly led by the Director of Finance and the Chief Executive, and allow for detailed discussion of the main financial risks facing the Council in the medium term.

As a result, the interested parties within the Council have a sound understanding of these risks – which at present mainly relate to the erosion of major sources of funding, delivery of the major change programmes and associated efficiencies, delivery of the waste infrastructure and changes to health commissioning.

Surrey is also progressing a cultural shift so that all budgetholding managers have clear ownership of their financial responsibilities and understand how the wider financial environment impacts upon their service.

Key lessons for Scottish Councils

The report contains a checklist for members and officers. We recommend that councils should consider if their:

- medium- to long-term strategy redefines the role of the authority
- operational environment will adapt, working in partnership with other authorities and local organisations
- strategy looks beyond the traditional two- to three-year resource planning horizon
- organisational culture is aligned to where the authority needs to be in the medium to long term
- senior leadership teams – both officers and members – have the necessary skills and capacity to ensure delivery against the medium-term challenges
- corporate governance arrangements ensure effective oversight and scrutiny of the organisation as it adapts to the challenges it faces.

2020 Vision

Produced in collaboration with the University of Birmingham's Institute for Local Government Studies (INLOGOV), our report suggests that fundamental changes to local government are both operationally necessary and constitutionally inevitable, for the sector to remain relevant by 2020.

Introduction

Our national report '2020 Vision' is available at:

<http://www.grant-thornton.co.uk/en/Publications/2014/2020-Vision-Exploring-finance-and-policy-futures-for-English-local-government-as-a-starting-point-for-discussion/>

In a time of unprecedented challenge for English local government, how can the sector develop towards 2020 if it is to have a sustainable future? Our report provides a thorough analysis of the current political and economic context, explores a range of potential policies and outcomes and suggests several scenarios to facilitate an open debate on the future for the sector.

Background

In the context of enhanced devolution, following the Scottish independence referendum, 2020 Vision considers the likely 2015-16 Spending Round and looks ahead to the life time of the next government.

It highlights that the economic and financial situation remains increasingly untenable, with an expanding North/South divide arising from the pattern of funding reductions and economic growth.

The report highlights that English local authorities continue to face unprecedented challenges, relating to the pressures of austerity and central government funding reductions and demographic and technological change.

It highlights the vital role of a successful local government sector and encourages it to think hard about how it will cope in the future.

Future scenarios for local government

So far, local government has continued to deliver and withstand these challenges, but there are growing concerns that the current approach may not ensure the long-term sustainability of some local authorities. The Local Government Association (LGA) anticipates a £14.4 billion shortfall in the funding required in 2019-20 and it estimates that 60% of councils in England will no longer be able to meet the budget challenge through efficiency improvements.

With some kind of reset of the system in England looking increasingly likely, local authorities would do well to grasp control of this for the benefit of their communities and their locality.

To facilitate discussion, we have developed five scenarios (with a sixth arising during our research) to help local government consider where they are now and how they might respond to the changes ahead. Each of the scenarios were tested with council leaders, chief executives and other sector stakeholders and reviewed against international case studies. They are covered in greater detail within the 2020 Vision report.

The five scenarios:

1. Adaptive innovation

Councils creatively redefine their role and are able actively to affect their operating environment, often working in close partnership with other authorities.

2. Running to stand still

Councils are led and managed well and can see a positive future, provided that they can keep up the current pace and that there are no major shocks.

The five scenarios continued

3. Nostril above the waterline

Councils are only able to act with a short-term view, their existence is hand to mouth and even a small external change might seriously challenge their viability.

4. Wither on the vine

Councils have moved from action to reaction. Their finances and capacity are not sufficient to the task and they are retreating into statutory services run at the minimum.

5. Just local administration?

Councils have lost the capacity to deliver services, either because they have 'handed back the keys' or because responsibility for significant services has been taken from them.

A sixth scenario – 'imposed disruption'

During the development of this report, it became clear that there are limitations to the five scenarios, and how much councils can accomplish on their own.

There is an increasing sense that local government in England is already at a decisive point. However, local government's constitutional position and the diversity within the sector is too broad to enable it to take decisive action on its own.

So while the five scenarios have been developed bearing in mind what local government itself can do, significant, externally imposed change has increasingly been part of our conversations.





Accounting and audit guidance

Local Government Regulations

Background

The Local Authority Accounts (Scotland) Regulations 2014 were laid before the Scottish Parliament on 7 July 2014 and came into force on 10 October 2014. Sections 96 to 104 of the Local Government (Scotland) Act 1973 set out the statutory arrangements for local authority accounts and audit. Section 105 provides Scottish Ministers with power to make provision, by regulations, as necessary or appropriate to ensure section 96 to 104 of the Act have full effect.

Key changes

The abstract of accounts required under the 1973 Act is to be known as the annual accounts, rather than the Statement of Accounts and must comprise the financial statements, a management commentary, a statement of responsibilities prepared in accordance with the Code as adapted by paragraph 5 of finance circular 7/2014, an annual governance statement and a remuneration report.

Unaudited accounts

- Regulation 8(6) requires the proper officer to certify the above by signing and dating the statement of responsibilities and the balance sheet, and then submit the annual accounts to the appointed external auditor no later than 30 June.
- Regulation 8(8) introduces a new requirement to publish the unaudited annual accounts on the website of the authority until the date on which the audited annual accounts are published.
- Regulation 8(9) introduces a requirement for the authority (or a committee whose remit includes audit or governance, e.g. an audit committee) to consider the unaudited annual accounts at a meeting by 31 August.

Approval of accounts

Regulation 10 sets out the process for the consideration and signing of the audited annual accounts as follows:

- the local authority (or a committee whose remit includes audit or governance) is required to meet to consider whether to approve the audited annual accounts for signature
- in making this consideration, the regulations require elected members to have regard to any report made, or advice provided, on the annual accounts by the proper officer or auditor
- the local authority (or relevant committee) is required to aim to approve the audited annual accounts for signature no later 30 September.

Immediately following approval, the statements which form part of the annual accounts require to be signed and dated as follows:

- the management commentary by the proper officer, the Chief Executive and the Leader of the Council
- the statement of responsibilities by the Leader of the Council and the proper officer, who must also certify the matters referred to in paragraphs (5) and (6) respectively
- the annual governance statement by the Chief Executive and the Leader of the Council
- the remuneration report by the Chief Executive and the Leader of the Council
- the balance sheets by the proper officer, to authorise publication of the financial statements.

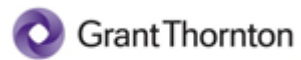
Accounting for Infrastructure Assets

It is expected that the 2016-17 accounting Code will adopt the measurement requirements of the Code of practice on transport infrastructure assets (the transport code) for transport infrastructure assets, i.e. measurement on a depreciated replacement cost basis. This will have a significant impact on the value of local authority balance sheets.

This will represent a change in accounting policy from 1 April 2016 and will require full retrospective restatement including a restated balance sheet at 1 April 2015. It is essential that finance staff, asset management practitioners and engineering professionals work together to develop and action a project plan as soon as possible in order to achieve successful implementation.

A robust project plan should be built on authority-specific information provided through an impact assessment which is designed to identify gaps in current data, systems and processes. Failure by the Council to begin preparations in 2014-15 increases the risk that the necessary information may not be available in the required timescale.





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