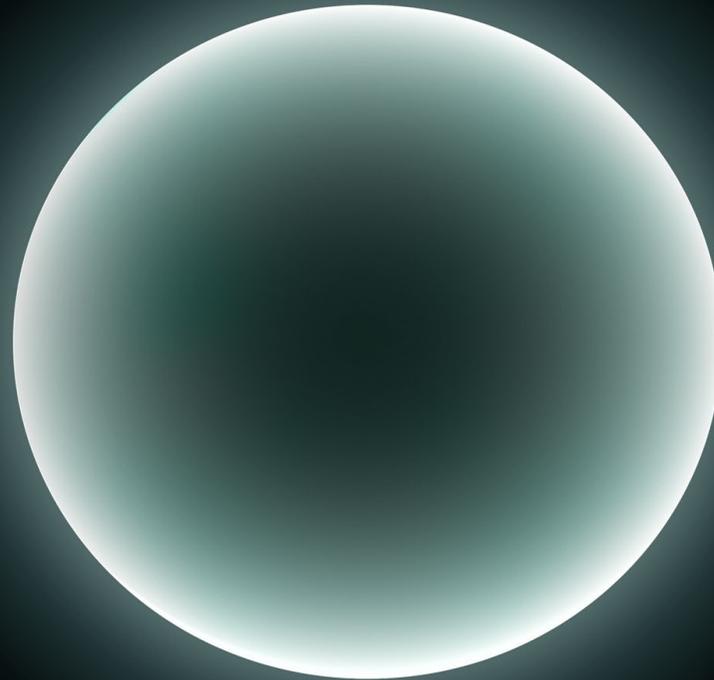


Deloitte.

ilf Independent
Living Fund
Scotland



Independent Living Fund Scotland

Report to the Audit and Risk Committee and the Auditor General for Scotland
on the 2021/22 audit

Issued on 31 May 2022 for the meeting on 13 June 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 Annual Report and Accounts.
- 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 Audit and Risk Committee (“the Committee”) of the Independent Living Fund Scotland (“ILF”) for the year ending 31 March 2022 audit. The scope of our audit was set out within our planning report presented to the Committee in April 2022.

This report summarises our findings and conclusions in relation to:

- The audit of the **annual report and accounts**; 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 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**; and
 - The **financial sustainability** of ILF 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

Our final audit opinion will be determined once we have received the confirmation of grant income from the Scottish Government.

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 ILF.

Following updates made by management, 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)

Conclusions on audit dimensions

Annual 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 – ILF has achieved an underspend in 2021/22 and has set a balanced budget for 2022/23. ILF also has a MTFP which is clearly linked to the business strategy and workforce plan. We conclude that ILF is financially sustainable in the short-medium term. However, we conclude that in the long-term, it is unsustainable for ILF to place reliance on its reserves.

Our detailed findings and conclusions are included on pages 16 - 18 of this report.

Next steps

An agreed Action Plan is included on page 25 of this report, including a follow-up of progress against prior year actions.

Added value

Our aim is to add value to ILF 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 ILF promote improved standards of governance, better management and decision making, and more effective use of resources. This is provided throughout the report.

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 ILF, by working in partnership with Audit Scotland and the incoming auditors.

Pat Kenny
Audit Director

Annual Report and Accounts audit



Quality indicators

Impact on the execution of our audit

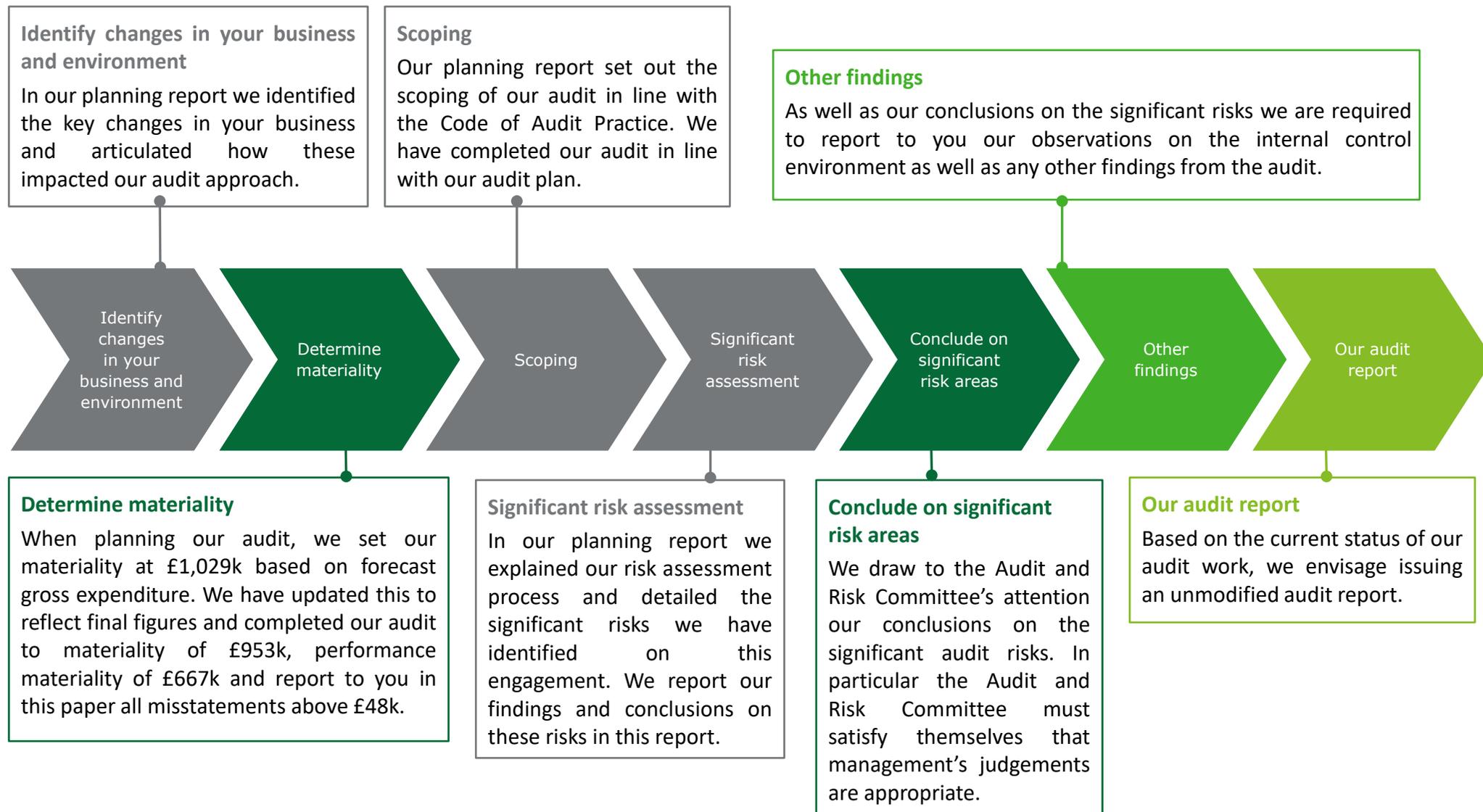
Management and those charged with governance are in a position to influence the effectiveness of our audit, through timely formulation of judgements, provision of accurate information, and responsiveness to issues identified in the course of the audit. This slide summarises some key metrics related to 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				Key judgements for ILF relate primarily to the recognition of accruals. Management demonstrated a clear understanding of these areas, were able to explain them clearly and provide sufficient and appropriate evidence to support these judgements at an early stage in the audit.
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 ILF 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 been of a high standard, which enabled an efficient audit. Working papers were clear and reconcilable to the Annual Report and Accounts. This is borne out by the resubmission rate on requests for the audit being low, at 3% (PY: 6%).
Quality of draft financial statements				A full draft of the Annual Report and Accounts was received for audit on 22 April 2022. We identified 20 changes which were required.
Response to control deficiencies identified				We did not identify any control deficiencies during our audit.
Volume and magnitude of identified errors				We have not identified any financial adjustments during our audit.

 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.
Grants to individuals – year end liabilities			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)

Grants to individuals – year end liabilities



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 ILF as there is little incentive to manipulate revenue recognition with the majority of revenue being from the Scottish Government which can be agreed to confirmations supplied.

We therefore consider the fraud risk to be focused on the year end accounting treatment of grants to individuals where a constructive obligation exists but payment is not made until after the year-end as there is an element of management judgement in determining when the constructive obligation exists and the estimated value of the obligation. Further insight into this significant risk can be seen on page 11.

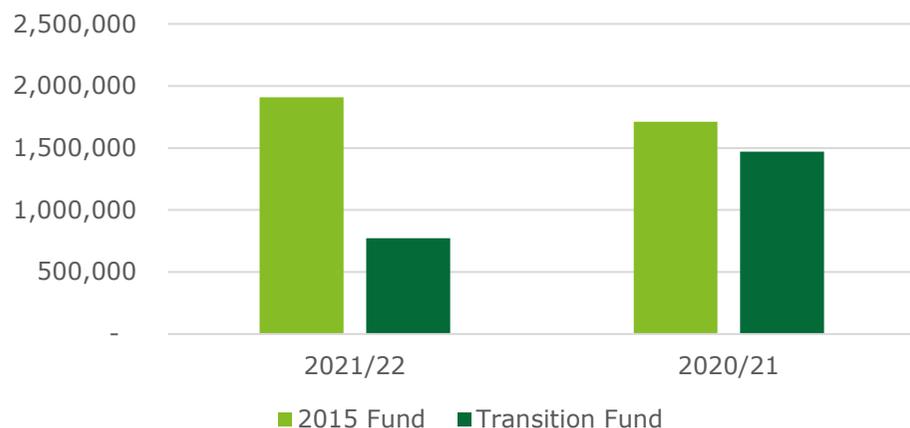


Deloitte response and challenge

We have evaluated the results of our audit testing in the context of the achievement of the target set by the Scottish Government. 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 made at the year end in respect of grants to individuals; and
- We tested a sample of post year-end payments to assess the accuracy of the year-end accrual.

Grants to Individuals - Year-end Accruals



Deloitte view

We identified no issues through the testing performed.

As shown in the graph to the right, there has been a significant decrease in the year-end accruals for the 'Transition Fund', due to a fall in the quality of applications during 2021/22.

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 and accounting estimates;
- 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; and
- Tested a sample of journal entries made throughout the reporting period.

Accounting estimates and judgements

We have reviewed accounting estimates for biases and evaluated whether the circumstances produced bias, and represented 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. A summary of the key estimates and judgements considered is provided on the next page; and
- Performed a retrospective review of management judgements and assumptions 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 made by management.

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

Significant risks (continued)

Management override of controls (continued)

Key estimates and judgements The key judgement in the Annual Report and Accounts is that which we have selected to be the significant audit risk around the recognition of grant liabilities. This is inherently the area in which management has the potential to use their judgement to influence the financial statements. As part of our work on this risk, we reviewed and challenge management’s key estimates and judgements including:

Estimate / judgement	Details of management’s position	Deloitte Challenge and conclusions
<p>Accruals – grants to individuals</p>	<p>Management accrue for the ‘2015 Fund’ based on the previous month’s payment information, as amounts are paid four weekly in arrears. Management are satisfied that this is a reliable measure.</p> <p>With regards to the ‘Transition Fund’, management accrue based on the applications approved by management before the year-end which have not been paid by that date.</p>	<p>We have assessed this estimate through the performance of detailed testing, sample testing accruals as a significant risk, with further sample testing on potential unrecorded liabilities performed at a significant risk level to assess the completeness of the amount recorded.</p> <p>For the ‘2015 Fund’, we reviewed a sample of payments made following the year-end, noting that the difference between the amount paid and the accrual was trivial. This provides assurance that management’s approach to determining the year-end accrual is reasonable.</p> <p>For the ‘Transition Fund’, we reviewed a sample of approved applications and the date when the funds were paid, noting trivial differences between the accrual and the amounts paid. This provides assurance that management’s approach to determining the year-end accrual is reasonable.</p> <p>Based on the procedures performed, we are satisfied that the amount recorded is reasonable.</p>

Other significant findings

Financial reporting findings

Below, we set out the findings from our audit surrounding your financial reporting process.

Qualitative aspects of your accounting practices:

ILF has prepared its Annual Report and Accounts in line with the FReM. Overall, we are satisfied that ILF's accounting practices are appropriate.

Significant matters discussed with management:

Significant matters discussed with management related primarily to the impact of COVID-19 on the organization and the impact of the Russia/Ukraine War.

COVID-19 continues to have an impact on ILF, in line with many other public sector bodies. It was concluded that the conflict in Ukraine has an immaterial impact on the organization.

Regulatory change

IFRS 16, Leases, came into effect on 1 April 2022, therefore will be first implemented in financial year 2022/23. This requires adjustments to be recognised on the balance sheet, which previously were 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 we are 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 Board on matters material to the Annual Report and Accounts 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 expected 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 relevant to the assessment of 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 and Accounts are 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 14.

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 ILF's performance, both financial and non-financial. It also sets out the key risks and uncertainties faced by ILF.	We have assessed whether the Performance Report has been prepared in accordance with the Accounts Direction. 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.
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 have provided management with comments and suggested 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.</p> <p>However, the initial draft Annual Report and Accounts did not comply with the new Fair Pay Disclosure requirements (FReM, sections 6.5.19 – 6.5.24). This has since been corrected by management. Further insight is available on page 22.</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 14) and
- The financial sustainability of ILF 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 Board’s arrangements for the prevention and detection of fraud and irregularities. Overall we found ILF’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?

Short term financial planning

The 2021/22 budget of £55,200k was approved by the Board in February 2021. Throughout the year, the Senior Management Team and Board regularly review progress against budget. From review of the reporting throughout the year, variances are clearly reported and explained.

2021-22:

ILF have achieved a surplus position of £5,084k. The surplus position was primarily due to a fall in funds being released to the Transition Fund due to the fall in quality of applications received in 2021-22. Since the prior year, this surplus has increased by 93%.

2022-23:

In 2022-23, ILF are forecasting a balanced financial position. To achieve this position, ILF intend to use their reserves for the Transition Fund. Overall, the budgeted total income is £56,250k and the grant payments are budgeted as £56,250k with administrative expenses totalling £587k. This is a total deficit of £587k. The deficit is budgeted as “additional authorised expenditure” from the Scottish Government.

The budget includes various assumptions such as: the uplift to living wage (5% increase), a business-as-usual approach to the Transition Fund and Grant in Aid funding of £45,800k. Furthermore, there is clear linkage between the budget and the Medium-Term Financial Plan (“MTFP”) as well as best/worse case scenarios and risk identification. We are pleased to note the improvements made to the budget following our prior year recommendation.

In April 2022, the total funding from the Scottish Government 2022/23 has been agreed and equates to £60,020k. This comprises a resource element of £59,920k and a non-cash element of £100k for depreciation.

Based on the above, we are satisfied that ILF can achieve short term financial balance.

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

Is investment effective?

Financial Sustainability

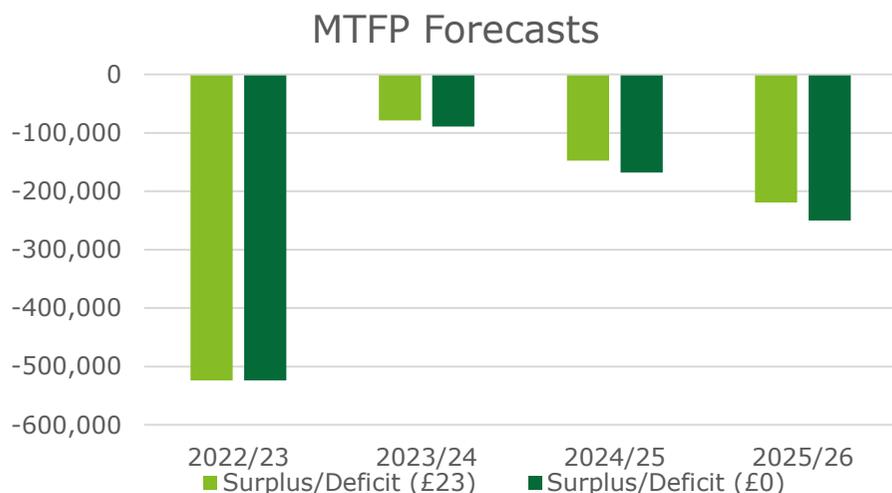
Financial sustainability (continued)

Medium-to long-term financial planning

ILF have a MTFP in place which covering periods 2020-2023.

The MTFP complements the yearly business plan and the key objectives embedded within the overall plan. Additionally, from 2021/22, ILF integrate the MTFP within their annual business plan projections. We are pleased to note that this is an improvement on last year's recommendation.

The MTFP includes both best and worst-case scenarios based on funding uplifts of either £23 per week or £nil. Projections of this are below, highlighting that in both, ILF will be in a deficit position:



ILF intend to use their reserves to fund the deficits. Fortunately, as at 2021/22, ILF have available reserves of £5,084k. Therefore, we conclude that under both circumstances, ILF are sustainable in the medium term.

Deloitte view – Financial sustainability

ILF has achieved an underspend in 2021/22 and has set a balanced budget for 2022/23. ILF also has a MTFP which is clearly linked to the business strategy and workforce plan. We conclude that ILF is financially sustainable in the short-medium term. However, we conclude that in the long-term, it is unsustainable for ILF to place reliance on its reserves.

However, we conclude that in the long-term, it is unsustainable for ILF to place reliance on its reserves.

Furthermore, analysing the MTFP's assumptions, ILF have considered increases to living wage, available income, Northern Ireland activities and unspent monies. Although these assumptions are robust and do consider staffing to an extent, we note that there could be more emphasis on the workforce itself, i.e., staff development, potential training costs and recruitment.

Considering the above, we are satisfied that ILF are in a financially sustainable position over the medium-term.

Effective investment

From the disclosures within the Performance Report, ILF have achieved 83.3% of its KPIs which is positive. For example:

- ILF have successfully developed the evidence base and proposals to re-open the 2015 Fund and developed the Transformation Fund; and
- ILF have shared their knowledge of independent living with the public.

ILF achieved an amber for the operation of a high-quality service due to delays in implementing an integrated/digitalised model.

To date, ILF have completed extensive work within this KPI, but, the outcome is currently determinant on the Scottish Government's Sponsor Team's approval of the business case.

Based on the above, we are satisfied that ILF are achieving its objectives as set out within its Strategic Plan and have clear plans in place to address areas of lower performance.

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 Audit and Risk Committee 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 and Accounts;
- 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 ILF, 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 Audit and Risk Committee.

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.

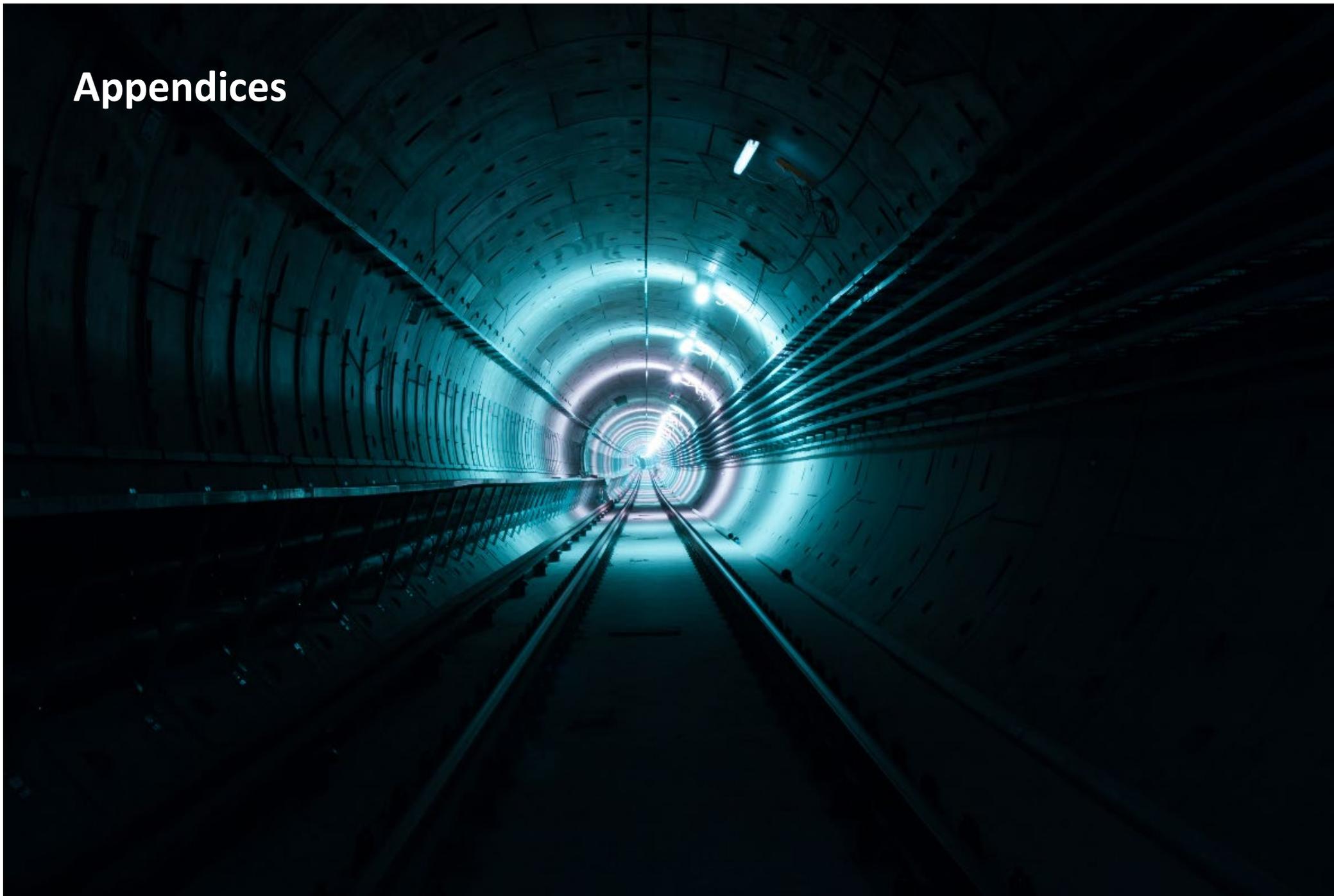


Pat Kenny, CPFA

For and on behalf of Deloitte LLP

Glasgow | 31st May 2022

Appendices



Audit adjustments

Disclosures

Disclosure misstatements

The following uncorrected disclosure misstatements have been identified up to the date of this report which we request that you ask management to correct as required by ISAs (UK).

Disclosure	Summary of disclosure requirement	Quantitative or qualitative consideration
Agency Payment (Note 3)	<p>ILF initially disclosed a change in accounting treatment on a separate line in Note 3.</p> <p>This is not being disclosed as a prior period adjustment given that it is not material to the organisation.</p> <p>Although this accounting treatment is correct, for consistency and presentation, we recommended that ILF disclose this amount within the payments to individuals line.</p> <p>Management have adjusted for this.</p>	<p>The disclosure adjustment was quantitatively immaterial but was above our reporting threshold.</p>

Audit adjustments (continued)

Disclosures

Disclosure misstatements

The following uncorrected disclosure misstatements have been identified up to the date of this report which we request that you ask management to correct as required by ISAs (UK).

Disclosure	Summary of disclosure requirement	Quantitative or qualitative consideration
Remuneration Report – Fair Pay Disclosure	<p>The first draft of the Annual Report and Accounts did not meet the Fair Pay Disclosure requirements as per the FReM (sections 6.5.19 – 6.5.24).</p> <p>This is a new requirement for 2021/22 and requires ILF to disclose pay information for the 25th, median and 75th percentile.</p> <p>This was raised with management and corrected with no issues.</p>	<p>The misstatement was qualitatively material given that the disclosure did not comply with section 6.5.19 – 6.5.24 of the FReM.</p>

Action Plan

We have followed up the recommendations made in our previous years audits. We are pleased to note that two recommendations have been fully implemented.

Recommendation	Management Response	Priority	Management update 2021/22
<p>1.1. The MTFP should be reviewed to include:</p> <ul style="list-style-type: none"> • A ‘reasonable worst case’ and ‘reasonable best case’ scenario; • A quantified funding gap (if any) in the period covered using reasonable best case and reasonable worst case scenarios; • Clear links to the Strategic Plan and how the resources and workforce of the organisation will be used over the medium-term to drive progress against the Board’s priorities; and • Improved links with the budget and Workforce Plan. 	<p>Responsible Person: Director of Finance</p> <p>Target Date: 31/03/2022</p>	Medium	<p>Fully implemented:</p> <p>ILF now have two scenarios detailed in the plan and have made clearer links to all plans (both workforce and the business plan). Additionally, the Budget has been lifted from year 1 of the MTFP.</p>
<p>2.1 Improvements to the budget should be made, including setting out specific savings targets, outlining where the key risks in the budget lie (for example, with particular assumptions), and making clearer links to the MTFP, Workforce Plan and Strategic Plan.</p>	<p>Responsible Person: Director of Finance</p> <p>Target Date: 31/03/2022</p>	Medium	<p>Fully implemented</p>

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



Required representations:

We have asked ILF 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 ILF 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 grants to individuals – year end liabilities 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 ILF 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 £21,120, as analysed below:

	£
Auditor remuneration	16,250
Audit Scotland fixed charges:	
Pooled costs	3,820
Audit support costs	780
Total fee	21,120

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, its board and senior management and its affiliates, including all services provided by us and the DTTL network to the audited entity, its board 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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