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Private and Confidential

The Board of The Scottish Conservative and Unionist Party
The Scottish Conservative and Unionist Party
67 Northumberland Street
Edinburgh
EH3 6JG

25 August 2020

NCP/AA/C2937

Dear Sirs/Madams,

Independent Reasonable Assurance Report to The Scottish Conservative and Unionist Party ("the Party") on the expenses in respect of which the Party claimed payments from The Scottish Parliament

We were engaged by the Party to report on the Party's expenses in respect of which the Party claimed payments from The Scottish Parliament for the year ended 31 March 2020 in the form of an independent reasonable assurance conclusion about whether the Party's assertion that the expenses in respect of which the Party claimed payments from The Scottish Parliament is properly disclosed, in all material respects, based on the Scottish Parliament (Assistance for Registered Political Parties) Order 1999.

Party's Responsibilities

The Board of the Party are responsible for preparing a claim which properly disclosed in all material respects the expenses in respect of which the Party claimed payments from The Scottish Parliament and which is free from material misstatement in accordance with the Scottish Parliament (Assistance for Registered Political Parties) Order 1999 and for the information contained therein.

This responsibility includes: designing, implementing and maintaining internal control relevant to the presentation of expenses in respect of which the Party claimed payments from The Scottish Parliament that are free from material misstatement, whether due to fraud or error. It also includes maintaining adequate records in relation to the expenses in respect of which the Party claimed payments from The Scottish Parliament.

Our Responsibilities

Our responsibility is to examine the expenses in respect of which the Party claimed payments from The Scottish Parliament prepared by the Party and to report thereon in the form of an independent reasonable assurance conclusion based on the evidence obtained. We conducted our engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 Revised, Assurance Engagements Other Than Audits or Reviews of Historical Financial Information issued by the International Auditing and Assurance Standards Board. That standard requires that we comply with ethical requirements, including independence requirements, and plan and perform our procedures to obtain reasonable assurance about whether the expenses in respect of which the Party claimed payments from The Scottish Parliament are properly prepared, in all material respects.

Scope of the Assurance Engagement

The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the expenses in respect of which the Party claimed payments from The Electoral Commission whether due to fraud or error.

Our engagement also included: assessing the appropriateness of the expenses in respect of which the Party claimed payments from The Scottish Parliament and the suitability of the criteria used by the Party in preparing the expenses in respect of which the Party claimed payments from The Scottish Parliament in the circumstances of the engagement. Reasonable assurance is less than absolute assurance.

- 1) We checked the arithmetical accuracy of the claim;
- 2) We sample tested the expenses and overheads claimed as financial assistance to supporting documentation; and
- 3) We checked whether the expenses tested in 2) above were incurred by the Party for the purpose of Parliamentary business in accordance with the requirements of Section 4 (4) of the Scottish Parliament (Assistance for Registered Political Parties) Order 1999.
- 4) We have tested 100% of the payroll expenses claimed as financial assistance by agreeing to payroll reports and employee contracts.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Conclusion

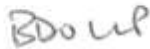
Our conclusion has been formed on the basis of, and is subject to, the matters outlined in this report.

- In our opinion, the expenses in respect of which the Party claimed payments from The Scottish Parliament are properly prepared, in all material respects, based on the Scottish Parliament (Assistance for Registered Political Parties) Order 1999.

Restriction of Use of Our Report

Our report should not be regarded as suitable to be used or relied on by any party wishing to acquire rights against us other than the Party for any purpose or in any context. Any party other than the Party who obtains access to our report or a copy thereof and chooses to rely on our report (or any part thereof) will do so at its own risk. A copy of our report may be provided, for information purposes only, to The Scottish Parliament to whom we have no liability and owe no duty of care. We accept or assume no responsibility and deny any liability to any party other than the Party for our work, for this independent reasonable assurance report, or for the conclusions we have reached.

Our report is released to the Party on the basis that it shall not be copied, referred to or disclosed, in whole (save for the Party's own internal purposes) or in part, without our prior written consent.



BDO LLP
Chartered Accountants
Location
United Kingdom

25 August 2020

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To: The Clerk of the Scottish Parliament
Edinburgh EH99 1SP

Independent Auditor's Certificate to the Clerk of the Scottish Parliament in respect of financial assistance received by an Opposition Party

We have carried out an audit of the expenses, for which the Scottish Green Party has received financial assistance for the year ended 31 March 2020, in order to provide the certificate required under section 4(4) of The Scottish Parliament (Assistance for Registered Political Parties) Order 1999.

Our report is made solely to the Clerk of the Scottish Parliament, in accordance with section 4(4) of The Scottish Parliament (Assistance for Registered Political Parties) Order 1999. Our audit work has been undertaken so that we might state to the Clerk of the Scottish Parliament those matters we are required to state in connection with the certificate and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Clerk of the Scottish Parliament and the Treasurer of the Scottish Green Party, for our audit work, for this certificate, or for the opinions we have formed.

Respective responsibilities of the Scottish Green Party and the Auditor

The Treasurer of the Scottish Green Party is responsible for ensuring that the expenses have been incurred exclusively for the purpose of assisting members of the Parliament who are connected with the Party to perform their Parliamentary duties in accordance with the applicable law set out in The Scottish Parliament (Assistance for Registered Political Parties) Order 1999.

Our responsibility is to audit the expenses claimed in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK)(ISAs (UK)), as far as applicable, and to report our opinion to you.

Basis of Opinion

We conducted our audit work in accordance with International Standards on Auditing (UK)(ISAs (UK)) and applicable law, issued by the Auditing Practices Board, as far as is applicable. We planned and performed our audit work so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the expenses for which the Scottish Green Party have claimed financial assistance have been incurred for the purposes intended by Parliament as set out in the legislation.

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In our opinion, in all material respects, all expenses for which the Scottish Green Party has claimed financial assistance, amounting to £51,994.42 in total for the year ended 31 March 2020, were incurred exclusively for the purpose of assisting members of the Parliament who are connected with the Party to perform their Parliamentary duties in accordance with Section 4(3)(b) of The Scottish Parliament (Assistance for Registered Political Parties) Order 1999.

Azets Audit Services
Chartered Accountants & Statutory Auditor
Date: 23 November 2020

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To:

The Clerk of the Scottish Parliament
EDINBURGH
EH99 1SP

**REPORTING ACCOUNTANTS' CERTIFICATE IN RESPECT OF FINANCIAL
ASSISTANCE RECEIVED BY AN OPPOSITION PARTY**

Certificate of the Reporting Accountants to the Clerk of the Scottish Parliament

In accordance with the requirements of the Scottish Parliament (Assistance for Registered Political Parties) Order 1999, we have audited the expenses for which the Scottish Labour Party has received financial assistance.

Respective responsibilities of the Scottish Labour Party and the Reporting Accountants

The Scottish Labour Party is responsible for ensuring that the expenses have been incurred exclusively in relation to the Party's parliamentary business. It is our responsibility to form an independent opinion on the expenses received and to report our opinion to you.

Basis of Opinion

We planned and performed our work to obtain all the information and explanations which we considered necessary to provide us with sufficient evidence to give reasonable assurance that the expenses for which the Scottish Labour Party have received financial assistance have been applied to the purposes intended by Parliament.

Opinion

In our opinion, in all material respects, all expenses for which the Scottish Labour Party received financial assistance amounting to £208,760.89 for the year ended 31 March 2020 were incurred exclusively in relation to the Party's Parliamentary business in accordance with the requirements of Section 4 of the Scottish Parliament (Assistance for Registered Political Parties) Order 1999.

ALEXANDER SLOAN
Accountants and Business Advisers
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28 January 2021



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Sir Paul Grice
Chief Executive
The Scottish Parliament
Edinburgh
EH99 1SP

15 June 2020

AUDITORS' CERTIFICATE IN RESPECT OF FINANCIAL ASSISTANCE RECEIVED BY AN OPPOSITION PARTY

In accordance with the requirements of the Scottish Parliament (Assistance for Registered Political Parties) Order 1999, we have reviewed the expenses for which the Scottish Liberal Democrat Party has received financial assistance in the year to 31 March 2020 which amounted to £43,415.05.

Respective responsibilities of the Scottish Liberal Democrat Party and the Auditor

The Scottish Liberal Democrat Party is responsible for ensuring that the expenses have been incurred exclusively in relation to the Party's parliamentary business.

Our work consisted of the following procedures:

1. We checked the arithmetical accuracy of the claim;
2. We agreed the costs to supporting documentation;
3. We considered whether the costs incurred were in relation to the Parliamentary business in accordance with the requirements of Section 4 (4) of the Scottish Parliament (Assistance for Registered Political Parties) Order 1999.

Based solely on the work described above:

1. With respect to item 1, we found the claim to be arithmetically accurate;
2. With respect to item 2, we agreed the costs included in the claim to supporting documentation;
3. With respect to item 3, we found the costs incurred to be in accordance with the requirements of Section 4 (4) of the Scottish Parliament (Assistance for Registered Political Parties) Order 1999.

Our work was restricted to the procedures set out above and was not directed to the discovery of errors or misstatements which we consider to be immaterial. The procedures we performed did not constitute a statutory audit or a review of any kind. Had we performed additional procedures or had we performed an audit or review of the supplementary information, other matters might have come to our attention that would have been reported to you.

We do not accept any responsibility for any reports previously given on any financial information used in the preparation of this report (including any audit reports on the financial statements or tax advice provided) beyond that owed to those to whom those reports were addressed by us at the date of their issue. This provision shall also apply to any reports (including audit reports and tax advice) issued in the future.

BDO LLP
Edinburgh, UK

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