



**ORKNEY**  
ISLANDS COUNCIL

# **General Charitable Trust**

**Charity Number: SC044607 Trustees'  
Report and Financial Statements for the  
Year Ended 31 March 2015**

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# Trustees' Annual Report

## 1. Introduction

Orkney Islands Council acts as the sole trustee for the new Orkney Islands Council General Charitable Trust SC044607 (OICGCT) which has charitable status and is registered with the Office of the Scottish Charity Regulator (OSCR).

Following approval of a Charity Reorganisation Scheme for the previously registered funds, they have now been struck-off by OSCR and are now incorporated as restricted funds within OICGCT.

The principal address for the OICGCT is:

Orkney Islands Council.

School Place.

Kirkwall.

Orkney .

KW15 1NY.

Orkney Islands Council administers the OICGCT and separately accounts for it. They do not form part of the Council's single entity balance sheet, although under s222 of the Local Government (Scotland) Act 1973, the property of the OICGCT 'vest(s) in' the relevant local authority. They are included in the annual accounts of the Council as a note to the main financial statements. The appointed external auditors are:-

Audit Scotland.

4<sup>th</sup> Floor South Suite.

The Athenaeum Building.

8 Nelson Mandela Place.

Glasgow, G2 1BT.

## Trustees

In terms of the 'Trustees' of OICGCT, the guidance provided by OSCR is that those who have 'general control and management' of the charity are the charity trustees. Decisions regarding the general control and management of the OICGCT are made under delegated powers granted to the Trustees on their appointment by Orkney Islands Council.

The following individuals are the Trustees of the OICGCT in their capacity as senior officers and elected members of Orkney Islands Council:

<b>Name</b>	<b>Capacity</b>
Dr Steven Heddle.	Convener.
Mr James Foubister.	Vice Convener.
Mrs Janice Annal.	Chair – Education, Leisure and Housing Committee.

Mr James Stockan.	Chair – Development and Infrastructure Committee.
Mr Alistair Buchan.	Chief Executive.
Mr Gareth Waterson.	Head of Finance.

## 2. Structure, Governance and Management

### Structure

The individual funds within the OICGCT were originally constituted in the form of bequests by individuals or families who entrusted the predecessors of the Local Authority with the task of managing the funds for charitable purposes. Many of the funds had very restricted and antiquated purposes which the trustees could no longer satisfy, and therefore made application for approval of a Charity Reorganisation Scheme, in order to better enable them to actively manage funds for public benefit. The restrictions on disbursement of funds are as stated in the Deed of Trust as agreed by OSCR when the new charity was formed and are as follows:-

Fund Name	Post-reorganisation purpose
Sheriff Thoms' Bequest.	Upkeep of St Magnus Cathedral.
Baron Stewart Moncrieff's Mortification.	Relief of poverty.
Francis Taylor's Bequest.	Upkeep of St Magnus Cathedral.
James Cumming's Bequest.	Relief of poverty.
Miss M J Peace's Bequest.	Relief of poverty.
William Orkney Reid Bursary Fund.	Advancement of education.
Baikie Bursary.	Advancement of education.
Mrs Flett's Bequest.	Relief of poverty.
County Home Comforts Fund.	Benefit of residents in the home.
St Peter's House Comforts Fund.	Benefit of residents in the home.
Lord Lieutenant Orkney Relief Fund.	Relief of poverty.
Queen's Own Highlanders.	Relief of poverty.
PC Flett's Bequest (Cursiter Collection).	Education by Kirkwall Library.
PC Flett's Bequest (Kirkwall Amenities).	Improvement of amenities in Kirkwall.

### Governance and Management

The trustees are responsible for preparing the Trustees report and financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Charity law requires the trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the income and expenditure, of the

charity for that period. In preparing these financial statements, the trustees are required to:

- Identify suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departure disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees have delegated responsibility for the proper administration of the funds financial affairs to the Head of Finance of Orkney Islands Council. The Head of Finance, through the delegated powers granted by the trustees, manages the affairs of the Trust to secure the economic, efficient and effective use of resources and safeguard the assets of OICGCT.

The Head of Finance has designated responsibility for ensuring an effective system of internal financial control is maintained and operated. The system of internal financial control can only provide reasonable and not an absolute assurance that assets are safeguarded, transactions are recorded and properly authorised, and that material errors or irregularities are either prevented or would be detected within a timely period. The system of internal financial control is based on a framework of regular management information, financial regulations, administrative procedures and a system of delegation and accountability. The Head of Finance has designated responsibility for keeping proper accounting records which are up to date and which ensure that the financial statements comply with the Charities Accounts (Scotland) Regulation 2006.

### **Grant Making Policy**

The Trust considers applications that are within the restrictions of the post re-organisation purpose of monies held, with a focus on applications that promote the common good of the people of Orkney. No further restrictions which are additional to the post-reorganisation purpose of monies are made; thus applications towards capital projects, other projects or core costs are considered. If any grants were to be made in excess of £10,000 the trustees would require follow up documentation proving that monies are spent in accordance with the approved purpose.

### **Risk**

The Trustees have overall responsibility for the OICGCT's system of internal control that is designed by senior management to ensure effective and efficient operations,

including financial reporting and compliance with laws and regulations. The Trustees acknowledge that such a system is designed to manage rather than eliminate the risk of failure to achieve business objectives, and can only provide reasonable and not absolute assurance against material misstatement or loss.

### **3. Objectives and Activities**

Income to the OICGCT funds during 2014/2015 was solely from debtor interest. No donations to the funds are solicited.

Payments are made for charitable purposes for the public benefit of Orkney and its environs.

### **4. Achievements and Performance**

The fund made charitable payments of £36,686 in the year, being just over 34% of the funds value as at the beginning of the year.

During the year a grant of £25,624 was awarded to the Kirkwall City Pipe Band, being a significant contribution towards the Club's fundraising activities for the Purchase and refurbishment of Victoria Hall, Victoria Street, Kirkwall for use as a permanent base for the band.

The fund also provided comforts to County Home and St. Peter's residential care homes of £4,167 and £4,597 respectively.

Other donations were made for the purposes of; advancement of education, the upkeep of St Magnus cathedral and the alleviation of poverty.

OICGCT funds were invested in the Council's Loans Fund.

### **5. Financial Review**

The OICGCT reserves policy is to hold all assets in the form of cash balances within the Council Loans Fund to enable ease of disbursement of funds. In the Approval of Charity Reorganisation Scheme all restrictions on the retention of capital were removed, because of the generally low value of funds and the minimal levels of interest income earned to make any meaningful awards.

No individual fund is in deficit.

### **6. Reserves Policy**

The Charitable Trusts have no explicit reserves policy, but as a general principle maintaining the level of donations made over the next years may lead to a reduction in the value of reserves in the longer term. The transfer of assets into the fund from The Orkney Educational Trust detailed in note 7 is anticipated to be a one off activity.

## 7. Future Plans

The Trustees policy is to maintain the level of charitable payments it makes over the next few years to benefit the common good of the people of Orkney and its environs.

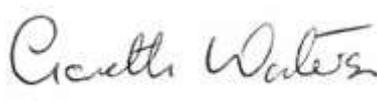
Approval has been granted by the Office of Scottish Charity Regulator for the assets of The Orkney Educational Trust (SC019752) to be transferred into the OICGCT. The trustees anticipate that this will result in assets of approximately £59,000 being transferred into the fund during the 2015/16 financial year.

The Trustees wish to thank the Orkney Islands Council officers involved in the restructuring of the various charity registrations and funds, and in the production of the Report and Financial Statements.



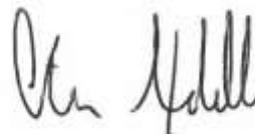
Signed:

Alistair Buchan.  
Chief Executive.  
Orkney Islands Council.  
23 September 2015.



Signed:

Gareth Waterson.  
Head of Finance.  
Orkney Islands Council.  
23 September 2015.



On behalf of the Trustees.

Signed:

Dr Steven Heddle.  
Convener.  
Orkney Islands Council.  
23 September 2015.

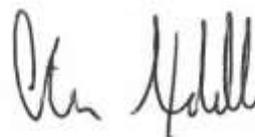
## Statement of the Trustees' responsibilities in Respect of the Accounts

The Trustees are responsible for preparing the Trustees' report and accounts in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (UK GAAP).

Law applicable to charities in Scotland required the Trustees to prepare financial statements for each financial year which gives a true and fair view of the Trust's financial activities during the year and of its financial position at the end of the year. In preparing financial statements, giving a true and fair view, the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the on-going basis unless it is inappropriate to presume that the Trust will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Trust and which enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) regulations 2006 and the provision of the Trust Deed. The Trustees are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention or detection of fraud and other irregularities.



On behalf of the Trustees.

Signed:

Dr Steven Heddle.

Convener.

Orkney Islands Council.

23 September 2015.

## **Trust Accounts Financial Statements Overview**

### **Introduction**

The following pages detail the Financial Activities, Balance Sheet and relevant Notes to Accounts, as required by the Charities Accounts (Scotland) Regulations 2006. A Cash Flow Statement is not required as the fund is classified as a small charity as defined in the Charities SORP and therefore exempt from producing a Cash Flow Statement.

### **Statement of Financial Activities**

The Statement of Financial Activities provides an analysis of the incoming and expended resources for the period. The OICGCT funds show incoming and expended resources analysed between Unrestricted, Restricted and Endowment categories.

If applicable the Statement would also show any cash movements in relation to fixed assets. In the case of the OICGCT funds, there has been no purchase or sale of fixed assets. In addition, there have been no transfers between the respective funds.

### **Balance Sheet**

The Balance Sheet closing balances of the Assets and Liabilities of the fund at the end of the period.

### **Notes to the Accounts**

Notes to the accounts expand on or explain the information contained in the Financial Activities and the Balance Sheet.

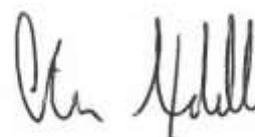
## Statement of Financial Activities for the period ended 31 March 2015

	Note	Restricted 2015 £'s	Restricted 2014 £'s
<b><u>Incoming Resources</u></b>			
<b>Incoming resources from generated funds</b>			
Voluntary income	5	0	107,691
Investment income from Debtor Balance	6	505	1,439
Orkney Islands Council - Donation for services	11	2,500	0
<b><u>Total Incoming Resources</u></b>		<b><u>3,005</u></b>	<b><u>109,130</u></b>
<b><u>Resources Expended</u></b>			
Charitable activities	7	36,686	581
Governance costs	7	2,180	1,890
Administration and facilities	11	2,500	0
<b><u>Total Resources Expended</u></b>		<b><u>41,366</u></b>	<b><u>2,471</u></b>
<b>Net Income / (outgoing) resources before transfers</b>	8	<b><u>(38,361)</u></b>	<b><u>106,659</u></b>
<b>Net movement in funds</b>	8	<b>(38,361)</b>	<b>106,659</b>
<b>Total Funds brought Forward</b>	8	<b>106,659</b>	<b>0</b>
<b>Total Funds carried forward</b>	8	<b><u><u>68,298</u></u></b>	<b><u><u>106,659</u></u></b>

## Balance Sheet for the period ended 31 March 2015

	Note	<u>2015</u> £'s	<u>2014</u> £'s
<b>Current Assets</b>			
Debtors - Short term deposits	9	93,922	106,659
<b>Liabilities</b>			
Creditors: Amounts due within 1 year	10	(25,624)	0
<b>Net Current Assets</b>		<u>68,298</u>	<u>106,659</u>
<b>Net Assets</b>		<u>68,298</u>	<u>106,659</u>
<b>Restricted Funds</b>		68,298	106,659
<b>Total Funds</b>		<u>68,298</u>	<u>106,659</u>

The unaudited accounts were issued on 25 June 2015 and the audited accounts were authorised for issue on 23 September 2015.



On behalf of the Trustees.

Signed:

Dr Steven Heddle.

Convener.

Orkney Islands Council.

23 September 2015.

## **Notes forming part of the financial statements**

### **1. Accounting Policies**

#### **Introduction**

The Financial Statements for the period ended 31 March 2015 have been compiled in accordance with the Charities Statement of Recommended Practice (the SORP), UK Generally Accepted Accounting Principles (UK GAAP) and the Charities Accounts (Scotland) Regulations 2006. They are designed to give a true and fair view of the financial performance and position of OICGCT. There are no significant departures from accounting standards. The accounts are prepared on an accruals basis.

The accounting concepts of 'materiality' and 'going concern' have been considered in the application of accounting policies. In this regard the materiality concept means that information is included where the information is of such significance as to justify its inclusion. The going concern concept assumes that neither the Council nor its trustees will significantly curtail the scale of its operations.

The accounts have been prepared under historic cost convention, other than changes resulting from the revaluation of certain categories of assets. The following accounting policies used in its preparation have been reviewed following the introduction of Financial Reporting Standard 18 'Accounting Policies' (FRS18).

#### **Incoming Resources**

##### **Recognition of incoming resources**

These are analysed between Unrestricted, Restricted and Endowment Funds and included in the Statement of Financial Activity when:

- The charity becomes legally entitled to the resources;
- The trustees are reasonably certain they will receive the resources; and
- The monetary value can be measured with sufficient reliability.

##### **Grants and Donations**

Grants and donations are only included in the Statement of Financial Activity when the charity has unconditional entitlement to the resources.

##### **Gifts in Kind**

Any gifts in kind are not reflected in the Statement of Financial Activity, but are referred to when necessary in the Trustees Annual Report.

##### **Investment Income**

This is included in the accounts on an accruals basis.

### **Investment Gains and Losses**

This would include any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the period.

### **Resources Expended**

#### **Liability Recognition**

Liabilities are recognised on an accruals basis when the liability is incurred.

#### **Charitable Activities**

Decisions regarding the way the OICGCT's resources are expended are taken by the Trustees under delegated powers granted to them by Orkney Islands Council.

#### **Costs of Generating Funds**

The cost of administering the OICGCT is borne entirely by Orkney Islands Council.

#### **Governance Costs**

Governance costs, where applicable, include the:

- Costs of the preparation and audit examination of the annual report and financial statements;
- Cost of any legal advice to trustees on governance or constitutional matters; and
- Cost of advertising the availability of, and administering grants.

#### **Grants Payable Without Performance Conditions**

These are recognised in the accounts when the grant is approved.

### **Assets**

The OICGCT holds no assets other than cash, therefore the requirement to disclose accounting policies in respect of fixed asset valuation, depreciation and impairment is negated.

## **2. Analysis of Payments**

Donations totalling £36,686 were made during the period of account that have been classified as follows: £500 towards the upkeep of St Magnus Cathedral, £1,233 towards the advancement of education, £8,329 towards comforts within residential care homes, £1,000 towards the relief of poverty and £25,624 towards amenities within Kirkwall. Expenditure of £2,000 was incurred on the audit of the accounts and £180 incurred on the cost of advertising.

## **3. Trustees' Remuneration and Expenses**

Neither the trustees of the OICGCT nor any associated person connected with them have received any remuneration for their services. Further, no directly incurred expenses were reimbursed to the trustees during the period.

#### 4. Related Parties

Orkney Islands Council received payment for the provision of a driver for various day trips for residents of care centres of £537.09 during the year.

During the period, the OICGCT balances were invested by Orkney Islands Council who managed the administration of the Funds on behalf of the Trustees. No costs were incurred by OICGCT for this administration. The Council also acts as the banker for OICGCT and all transactions incoming and expended, are made via the Council's accounts. This creates a debtor as detailed in the respective Funds' balance sheets, labelled as short term deposits. There are no outstanding balances due to or from Orkney Islands Council. Interest income of £505, (£1,439 prior period) has been received in the year from Orkney Islands Council in relation to the debtor balance held.

#### 5. Voluntary Income Analysis

	<b>Restricted Funds 2015 £'s</b>	<b>Restricted Funds 2014 £'s</b>
Offerings from reorganised charities	0	107,691
Total voluntary income	<u>0</u>	<u>107,691</u>

#### 6. Investment Income Analysis

	<b>Restricted Funds 2015 £'s</b>	<b>Restricted Funds 2014 £'s</b>
Deposit interest	505	1,439
Total investment income	<u>505</u>	<u>1,439</u>

## 7. Resources Expended Analysis

	<b>Restricted Funds 2015 £'s</b>	<b>Restricted Funds 2014 £'s</b>
<b>Charitable Activities</b>		
Upkeep of St Magnus Cathedral	500	0
Advancement of Education	1,233	100
Residential Care Homes	8,329	481
Relief of Poverty	1,000	0
Kirkwall Amenities	25,624	0
	<u>36,686</u>	<u>581</u>
<b>Governance Costs</b>		
Auditors Fees	2,000	1,890
Advertising	180	
	<u>2,180</u>	<u>1,890</u>
<b>Total</b>	<u><u>38,866</u></u>	<u><u>2,471</u></u>

## 8. Movement in Funds Analysis

	At 1 April 2014 £	Incoming Resources £	Outgoing Resources £	At 31 March 2015 £	Purpose of Fund
<b>Restricted Funds</b>					
Sheriff Thoms' Bequest	19,233	127	218	19,142	Note 1
Francis Taylor Bequest	3,342	23	718	2,647	Note 1
William Orkney Reid Bursary Fund	11,084	73	218	10,939	Note 2
Baikie Bursary	303	2	218	87	Note 2
PC Flett's Bequest (Cursiter Collection)	1,233	0	1,233	0	Note 2
County Home Comforts Fund	14,434	85	4,168	10,351	Note 3
St Peter's House Comforts Fund	20,665	128	4,597	16,196	Note 3
Baron Stewart Moncrieff's Mortification	1,542	11	218	1,335	Note 4
Miss M J Peace's Bequest	58	0	58	0	Note 4
James Cumming's Bequest	844	0	844	0	Note 4
Mrs Flett's Bequest	3,394	23	218	3,199	Note 4
Lord Lieutenant Orkney Relief Fund	3,829	26	218	3,637	Note 4
Queen's Own Highlanders	1,074	7	316	765	Note 4
P C Flett's Bequest (Kirkwall Amenities)	25,624	0	25,624	0	Note 5
<b>Total All Funds</b>	<u><u>106,659</u></u>	<u><u>505</u></u>	<u><u>38,866</u></u>	<u><u>68,298</u></u>	

Note 1 - Upkeep of St Magnus Cathedral, Note 2- Advancement of Education,

Note 3 - Residential care home comforts Note 4 - Relief of Poverty, Note 5 - Kirkwall Amenities

**Purpose of restricted funds**

The Sheriff Thoms' bequest and the Francis Taylor's Bequest are to be used for the upkeep of St Magnus Cathedral.

The William Orkney Reid Bursary Fund, Baikie Bursary and PC Flett's Bequest are to be used for the advancement of education.

The County Home Comforts Fund and the St Peter's House Comforts Fund are to be used for comforts within care home.

The Baron Steward Moncrieff's mortification, Miss M J Peace's Bequest, James Cumming Bequest, Mrs Flett's Bequest, Lord Lieutenant Orkney relief Fund and Queen's Own Highlanders funds are to be used for the relief of poverty.

The P C Flett Bequest is to be used to enhance Kirkwall amenities.

**9. Funds held by Related Parties Analysis**

General Charitable Trust funds held by related parties	<b>2015</b>	<b>2014</b>
Orkney Island Council - Short term loan	93,922	106,659

**10. Creditors**

	<b>2015</b>	<b>2014</b>
	<b>£'s</b>	<b>£'s</b>
Awards approved in current year	25,624	0
Total	25,624	0

**11. Donated Services and Facilities**

The Orkney Islands Council provides accountancy services to the trust, administration services on behalf of the trustees and provides meeting room facilities. The benefit to the Trust during 2014/15, at market rates was £2,500.

**12. Events after the Balance Sheet Date**

The trustees anticipate that the assets of the Orkney Educational Trust (Scottish charity SC019752) will be transferred into the Orkney Islands Council General Charitable Trust in the 2015/16 financial year. Approval for this reorganisation was granted by the Office of the Scottish Charity Regulator on 24 March 2015.

## **Audit Report to the Trustees of the Orkney Islands Council General Charitable Trust and Accounts Commission**

### **Independent auditor's report to the trustees of Orkney Islands Council General Charitable Trust and the Accounts Commission for Scotland**

I certify that I have audited the financial statements of Orkney Islands Council General Charitable Trust for the year ended 31 March 2015 under Part VII of the Local Government (Scotland) Act 1973 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. The financial statements comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the parties to whom it is addressed in accordance with Part VII of the Local Government (Scotland) Act 1973 and for no other purpose. In accordance with paragraph 125 of the Code of Audit Practice approved by the Accounts Commission for Scotland, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

### **Respective responsibilities of the trustees and auditor**

The trustees are responsible for the preparation of the financial statements which give a true and fair view. My responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland) as required by the Code of Audit Practice approved by the Accounts Commission for Scotland. Those standards require me to comply with the Auditing Practices Board's Ethical Standards for Auditors.

### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts or disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, I read all the financial and non-financial information in the Trustees' Report and Financial Statements to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my report.

### **Opinion on financial statements**

In my opinion the financial statements:

- Give a true and fair view of the state of the charity's affairs as at 31 March 2015 and of its incoming resources and application of resources for the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005, and regulation 8 of The Charities Accounts (Scotland) Regulations 2006.

### **Opinion on other prescribed matter**

In my opinion the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

### **Matters on which I am required to report by exception**

I am required by The Charity Accounts (Scotland) Regulations 2006 to report to you if, in my opinion:

- Proper accounting records have not been kept; or
- The financial statements are not in agreement with the accounting records; or
- I have not received all the information and explanations I require for my audit.

I have nothing to report in respect of these matters.

Stephen Boyle CPFA



4th Floor, South Suite.  
The Athenaeum Building.  
8 Nelson Mandela Place  
GLASGOW.  
G2 1BT.

Stephen Boyle is eligible to act as an auditor in terms of Part VII of the Local Government (Scotland) Act 1973.

23 September 2015