

David McGill
Chief Executive
The Scottish Parliament
Edinburgh
EH99 1SP

28 July 2023

INDEPENDENT AUDITORS' CERTIFICATE TO THE SCOTTISH LIBERAL DEMOCRATS PARTY 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 Democrats Party has received financial assistance in the year to 31 March 2023 which amounted to £35,972.75.

Respective responsibilities of the Scottish Liberal Democrats Party and the Auditor

The Scottish Liberal Democrats 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.

DocuSigned by:



B6F16A8EF9FD4ED...

BDO LLP

Edinburgh, UK