



# BRISTOL CITY COUNCIL

PLANNING REPORT TO THE AUDIT COMMITTEE  
Audit for the year ending 31 March 2017

Date of issue: 16 March 2017

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# INTRODUCTION

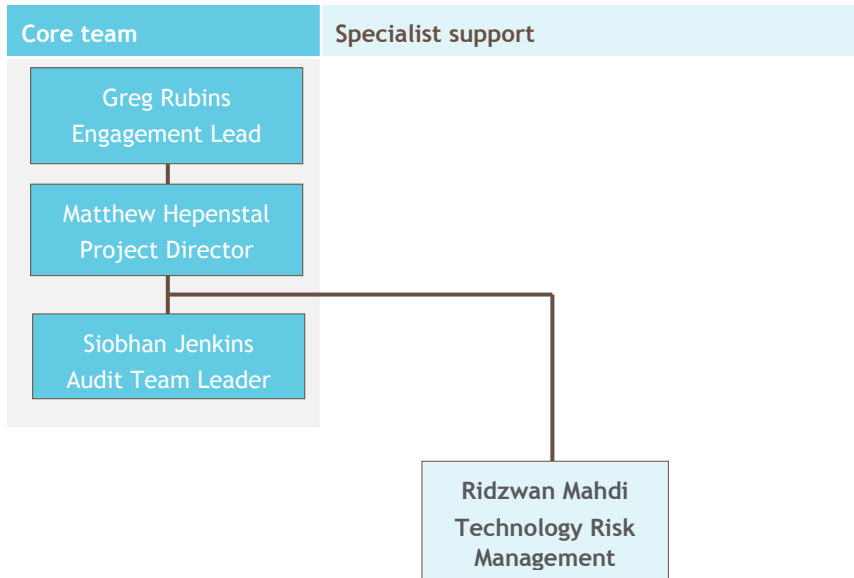
## PURPOSE AND USE OF OUR REPORT

The purpose of this report is to highlight and explain the key issues which we believe to be relevant to the audit of the financial statements and use of resources of the Council for the year ending 31 March 2017. It forms a key part of our communication strategy with you, a strategy which is designed to promote effective two-way communication throughout the audit process. Planning is an iterative process and our plans, reflected in this report, will be reviewed and updated as our audit progresses.

This report has been prepared solely for the use of the Bristol City Council Audit Committee.

In preparing this report, we do not accept or assume responsibility for any other purpose, or to any other person to whom it is shown or into whose hands it may come, except when expressly agreed by our prior written consent. If others choose to rely on the contents of this report, they do so entirely at their own risk.

# YOUR BDO TEAM



Name	Contact details	Key responsibilities
<b>Greg Rubins</b> Engagement Lead	Tel: 0238 088 1892 <a href="mailto:greg.rubins@bdo.co.uk">greg.rubins@bdo.co.uk</a>	Oversee the audit and sign the audit report
<b>Matthew Hepenstal</b> Project Director	Tel: 0238 088 1888 <a href="mailto:matthew.x.hepenstal@bdo.co.uk">matthew.x.hepenstal@bdo.co.uk</a>	Overall management of the audit and delivery of the use of resources work
<b>Siobhan Jenkins</b> Audit Team Leader	Tel: 0117 930 1616 <a href="mailto:Siobhan.jenkins@bdo.co.uk">Siobhan.jenkins@bdo.co.uk</a>	Day to day management and supervision of the audit of the financial statements
<b>Ridzwan Mahdi</b> Technology Risk Manager	Tel: 0207 893 3126 <a href="mailto:Ridzwan.X.Mahdi@bdo.co.uk">Ridzwan.X.Mahdi@bdo.co.uk</a>	Manage IT review for audit purposes

Greg Rubins is the engagement lead and has the primary responsibility to ensure that the appropriate audit opinion is given on the financial statements.

In meeting this responsibility, he will ensure that the audit has resulted in obtaining sufficient and appropriate evidence to provide reasonable, but not absolute, assurance that:

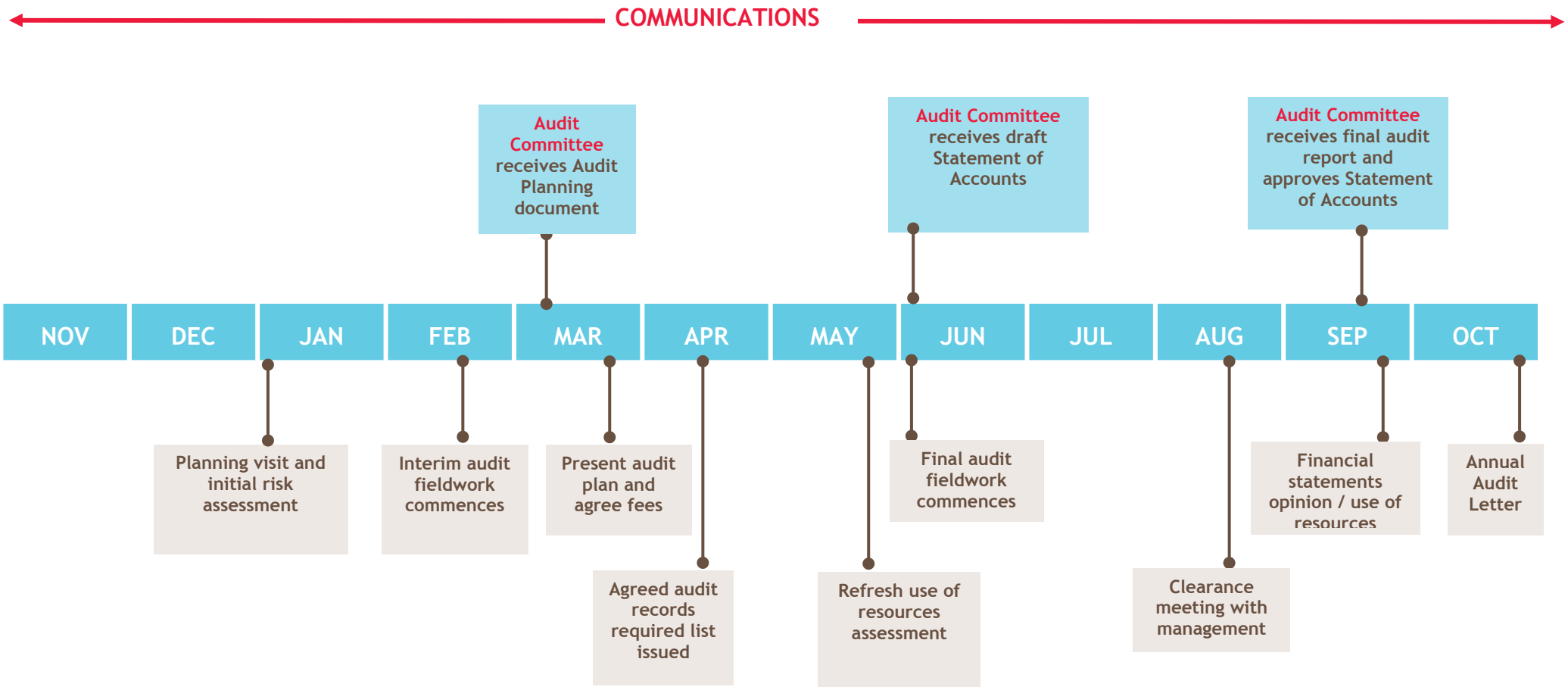
- the financial statements are free from material misstatement, whether due to fraud or error
- the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

Greg Rubins is responsible for the overall quality of the engagement.

# ENGAGEMENT TIMETABLE

## TIMETABLE

The timeline below identifies the key dates and anticipated meetings for the production and approval of the audited financial statements and completion of the use of resources audit.



# AUDIT SCOPE AND OBJECTIVES

## SCOPE AND OBJECTIVES

Our audit scope covers the audit in accordance with the NAO Code of Audit Practice, International Standards on Auditing (UK and Ireland) and other guidance issued by the NAO.

To form an opinion on whether:

FINANCIAL STATEMENTS		OTHER INFORMATION	WGA CONSOLIDATION	USE OF RESOURCES
<p><b>1</b> The financial statements give a true and fair view of the financial position of the authority and its expenditure and income for the period in question.</p>	<p><b>2</b> The financial statements have been prepared properly in accordance with the relevant accounting and reporting framework as set out in legislation, applicable accounting standards or other direction.</p>	<p><b>3</b> Other information published together with the audited financial statements is consistent with the financial statements (including the governance statement).</p>	<p><b>4</b> The return required to facilitate the preparation of WGA consolidated accounts is consistent with the audited financial statements.</p>	<p><b>5</b> The Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.</p>

## ADDITIONAL POWERS AND DUTIES

**6** To consider the issue of a report in the public interest.  
To make a written recommendation to the authority.

**7** To allow electors to raise questions about the accounts and consider objections.  
To apply to the court for a declaration that an item of account is contrary to law.  
To consider whether to issue an advisory notice or to make an application for judicial review.

# MATERIALITY

## AUTHORITY MATERIALITY

	MATERIALITY	CLEARLY TRIVIAL THRESHOLD
Bristol City Council	£19.1 million	£382,000

Please see Appendix I for detailed definitions of materiality and triviality.

Materiality for the Council has been based on 1.75% of the Council's budgeted gross expenditure for 2016/17.

At this stage, the figure is based on the forecast outturn at month 9 (nine months to 31 December 2016). This will be reconsidered when the draft financial statements for the full year are received for audit.

The clearly trivial amount is based on 2% of materiality.

# OVERALL AUDIT STRATEGY

## **We will perform a risk based audit on the authority's financial statements and use of resources**

This enables us to focus our work on key audit areas.

Our starting point is to document our understanding of the authority's business and the specific risks it faces. We discussed the changes to the business and management's own view of potential audit risk during our planning visit in order to gain an understanding of the authority's activities and to determine which risks impact on our audit. We will continue to update this assessment throughout the audit.

For the financial statements audit, we also confirm our understanding of the accounting systems in order to ensure their adequacy as a basis for the preparation of the financial statements and that proper accounting records have been maintained.

For the use of resources audit, we consider the significance of business and operational risks insofar as they relate to 'proper arrangements', including risks at both sector and authority-specific level, and draw on relevant cost and performance information as appropriate.

We then carry out our audit procedures in response to risks.

## **Risks and planned audit responses**

For the financial statements audit, under International Standard on Auditing 315 "Identifying and assessing the risks of material misstatement through understanding the entity and its environment", we are required to consider significant risks that require special audit attention.

In assessing a risk as significant, we exclude the effects of identified controls related to the risk. The ISA requires us at least to consider:

- Whether the risk is a risk of fraud
- Whether the risk is related to recent significant economic, accounting or other developments and, therefore, requires specific attention
- The complexity of transactions
- Whether the risk involves significant transactions with related parties

- The degree of subjectivity in the measurement of financial information related to the risk, especially those measurements involving a wide range of measurement uncertainty
- Whether the risk involves significant transactions that are outside the normal course of business for the entity, or that otherwise appear to be unusual.

For the use of resources audit, the NAO has provided information on potential significant risks such as:

- Organisational change and transformation
- Significant funding gaps in financial planning
- Legislative or policy changes
- Repeated financial difficulties or persistently poor performance
- Information from other inspectorates and review agencies suggesting governance issues or poor service performance.

We consider the relevance of these risks to the authority in forming our risk assessment and audit strategy.

## **Internal audit**

We will ensure that we maximise the benefit of the overall audit effort carried out by internal audit and ourselves, whilst retaining the necessary independence of view.

We understand that internal audit reviews have been undertaken across a range of accounting systems and governance subjects. We will consider these reports as part of our audit planning and consider whether we are able to place any reliance on internal audit work as evidence of the soundness of the control environment.



# KEY AUDIT RISKS AND OTHER MATTERS

Key: ■ Significant risk ■ Normal risk ■ Significant estimates

## AUDIT RISK AREAS - FINANCIAL STATEMENTS

RISK	DESCRIPTION	PLANNED AUDIT RESPONSE	EXTERNAL DATA TO BE USED TO CORROBORATE AUDIT EVIDENCE
Management override	The primary responsibility for the detection of fraud rests with management. Their role in the detection of fraud is an extension of their role in preventing fraudulent activity. They are responsible for establishing a sound system of internal control designed to support the achievement of departmental policies, aims and objectives and to manage the risks facing the organisation; this includes the risk of fraud. Under International Standards on Auditing (UK and Ireland) 240, there is a presumed significant risk of management override of the system of internal controls.	We will: Test a sample of journal entries and other adjustments made in the ledger to prepare the financial statements for appropriateness. Review accounting estimates for biases and evaluate whether the circumstances producing the bias, if any, represent a risk of material misstatement due to fraud. Obtain an understanding of the business rationale for significant transactions that are outside the normal course of business or unusual.	Not applicable.
Revenue recognition	Under auditing Standards there is a presumption that income recognition presents a fraud risk. For local authorities, the risks can be identified as affecting the completeness, accuracy and existence of income. In particular, we consider there to be a significant risk in respect of the existence (recognition) and accuracy of the revenue and capital grants that are subject to performance and / or conditions before these may be recognised as revenue in the comprehensive income and expenditure statement (CIES).	We will test a sample of grants subject to performance and / or conditions to confirm that conditions of the grant have been met before the income is recognised. We will test a sample of fees and charges and investment rental income to ensure income has been recorded in the correct period and that all income that should have been recorded has been recorded. We will compare income recognised for different revenue streams against the prior year comparative and also against the 2016/17 budget and investigate material differences.	Government grant funding will be agreed to information issued by the sponsoring Department.
Financial Pressures	The Council is experiencing a very difficult financial position due to budget pressures and difficulty in achieving its previous savings plans. It is forecasting a deficit for 2016/17. The Council has approved a revision to its Minimum Revenue Provision (MRP) calculation and in 2016/17 will calculate the MRP using a different basis from that used in 2015/16. Councils do have discretion in selecting the basis for calculating its MRP with an overriding requirement to ensure a prudent approach.	We will focus on the significant estimates and judgements that could influence the Council's financial position at year end. In particular, estimates and judgements that impact materially upon the Council's general fund balance, such as use of provisions, will be subject to increased scepticism. We will review and challenge the basis for calculating the MRP and consider assess the approach adopted by the Council.	Guidance from NAO.

# KEY AUDIT RISKS AND OTHER MATTERS

## Continued

### AUDIT RISK AREAS - FINANCIAL STATEMENTS

RISK	DESCRIPTION	PLANNED AUDIT RESPONSE	EXTERNAL DATA TO BE USED TO CORROBORATE AUDIT EVIDENCE
Property, plant and equipment valuations	<p>Local authorities are required to ensure that the carrying value of property, plant and equipment (PPE) is not materially different to the fair value at the balance sheet date.</p> <p>The Council operates a rolling valuation programme to ensure that all properties are valued at least every five years.</p>	<p>We will review the instructions provided to the valuer and review the valuer's skills and expertise in order to determine if we can rely on the management expert.</p> <p>We will review the valuation performed and test a sample of assets to confirm the valuation has been correctly accounted for.</p>	We will review independent data that shows indices and price movements for classes of assets against the percentage movement applied by the Council.
Changes in presentation of the financial statements	<p>The Code requires a change to the presentation of some areas of the financial statements. This includes:</p> <ul style="list-style-type: none"> <li>• Change to the format of the Comprehensive Income and Expenditure Statement (CIES)</li> <li>• Change to the format of the Movement in Reserves Statement (MIRS)</li> <li>• New Expenditure and Funding Analysis (EFA) note</li> <li>• Change to the Segmental Reporting note</li> <li>• New Expenditure and Income analysis note.</li> </ul> <p>These changes will require a restatement to the 2015/16 CIES. There is a risk that these presentational changes are not correctly applied in the financial statements.</p>	We will review the draft financial statements and check these against the CIPFA Disclosure Checklist to ensure that all of the required presentational changes have been correctly reflected within the financial statements.	Not applicable.
Consideration of related party transactions	We need to consider if the disclosures in the financial statements concerning related party transactions are complete and adequate and in line with the requirements of the accounting standards.	We will document the related party transactions identification procedures in place and review relevant information concerning any such identified transactions. We will discuss with management and review councillors and Senior Management declarations to ensure there are no potential related party transactions which have not been disclosed. This is something we will require you to include in your management representation letter to us.	Review of Council's Register of Interests and Companies House searches for undisclosed interests.

**AUDIT RISK AREAS - FINANCIAL STATEMENTS**

RISK	DESCRIPTION	PLANNED AUDIT RESPONSE	EXTERNAL DATA TO BE USED TO CORROBORATE AUDIT EVIDENCE
Group Accounts	<p>The Council has interests in a range of different external organisations including some wholly owned subsidiaries. In 2015/16 these were not sufficiently material to require the Council to prepare Group Accounts. If these interests do increase in scale, the Council may need to prepare Group Accounts and consolidate the accounts of its subsidiaries.</p>	<p>We will review and challenge the paper that is prepared by management to support the approach for accounting for the Council’s subsidiaries.</p>	<p>The accounts of the companies where the Council has an interest.</p>
Pension liability assumptions	<p>The pension liability comprises the Council’s share of the market value of assets held in the Avon Pension Fund (also referred to as the Local Government Pension Scheme or LGPS) and the estimated future liability to pay pensions. An actuarial estimate of the pension fund liability is calculated by an independent firm of actuaries with specialist knowledge and experience. The estimate is based on the most up to date membership data held by the pension fund and has regard to local factors such as mortality rates and expected pay rises along with other assumptions around inflation when calculating the liability. There is a risk the valuation is not based on accurate membership data or uses inappropriate assumptions to value the liability.</p>	<p>We will agree the disclosures to the information provided by the pension fund actuary.</p> <p>We will contact the auditor of the Avon Pension Fund and request confirmation of the controls in place for providing accurate membership data to the actuary. We will review the reasonableness of the assumptions used in the calculation against other local government actuaries and other observable data.</p>	<p>We will agree the disclosures to the report received from the actuary. We will use the NAO commissioned consulting actuary report for the review of the methodology of the actuary and reasonableness of the assumptions. We will obtain a Pension Fund auditor letter to BDO.</p>
Non-domestic rates appeals provision	<p>Billing authorities are required to estimate the value of potential refund of business rates arising from rate appeals, including backdated appeals. The Valuation Office Agency (VOA) provides information regarding the appeals currently being assessed and settled. Management use this information to calculate a success rate for specific business types for settled appeals, and applies an appropriate rate to each type of business appeal still outstanding at year end.</p> <p>We consider there to be a risk in relation to the estimation of the provision due to potential incomplete data and assumptions used in calculating the likely success rate of appeals. We are aware that some NHS organisations are also appealing their business rate charge and are seeking to obtain charitable status to claim mandatory rate relief.</p>	<p>We will review the accuracy of the appeals data to confirm that it is complete based on the VAO list, and that settled appeals are removed.</p> <p>We will review the assumptions used in the preparation of the estimate including the historic success rates to confirm if the rates applied are appropriate.</p> <p>We will monitor progress with the potential rate relief claims from NHS organisations and the potential impact on the collection fund account.</p>	<p>We will compare the listing of current appeals to listings from the VOA.</p>

# KEY AUDIT RISKS AND OTHER MATTERS

## Continued

### AUDIT RISK AREAS - FINANCIAL STATEMENTS

RISK	DESCRIPTION	PLANNED AUDIT RESPONSE	EXTERNAL DATA TO BE USED TO CORROBORATE AUDIT EVIDENCE
Allowances for non-collection of receivables	The estimate is based on the aged debtors listing for each type of debtor. The provisions are calculated based on a percentage of debt by age for each kind of debt. However recovery percentages are based on past collection rates and other experience i.e. those debts which are traditionally very difficult to collect are assigned a higher provision. If recovery rates go down, then provision may not be high enough.	We will review the provision model for significant income streams and debtor balances to assess whether it appropriately reflects historical collection rates by age of debt or arrears.	Not applicable.

# KEY AUDIT RISKS AND OTHER MATTERS

## Continued

AUDIT RISK AREAS - USE OF RESOURCES			
RISK	DESCRIPTION	PLANNED AUDIT RESPONSE	EXTERNAL DATA TO BE USED TO CORROBORATE AUDIT EVIDENCE
Sustainable finances	<p>For 2016/17, the Council set a budget with a net spend (i.e. expenditure net of income) of approximately £346 million. The budget implied significant reductions in costs in many areas as part of a Corporate Plan designed to ensure that costs are managed within forecast reductions in grant income and demand pressures.</p> <p>At the date of preparing this planning document, the Council has not been able to achieve the level of savings that were implied by its budget and the S151 officer reported to the Cabinet in January that (based on performance to 31 October 2016), the Council is forecasting an adverse variance against budget of approximately £17.8 million.</p> <p>The Council has also received an independent report on its financial position, which has highlighted weaknesses in the development, management and reporting of its savings programmes.</p>	<p>We will monitor the delivery of the budgeted savings in 2016/17. We will also discuss with management the proposals for ensuring that the Council sets out clearly how it will prepare for further funding reductions scheduled for future years.</p> <p>We will review the Council's response to the Bundred report and ascertain whether appropriate action has been taken to address the weaknesses identified.</p>	Not applicable.
The Council's interests in companies	<p>The Council has recently created a wholly owned holding company which itself has two wholly owned subsidiaries. We considered the scale of the companies for the purposes of preparing Group Accounts as part of our 2015/16 audit and also considered the disclosure from a related party transactions disclosure perspective.</p> <p>The scale of the companies is planned to increase and therefore the performance of the companies will increase in importance.</p>	We will review the proposed governance arrangements as well as the financial commitments and risk to the Council.	Accounts and financial information about the companies.
Partnership arrangements	The Council continues to work with external partners and works closely with several including NHS Bristol CCG. As with any partnership arrangements there are risks around governance and control and value for money.	We will assess the arrangements the Council has developed for joint working.	Not applicable

# INDEPENDENCE

## INDEPENDENCE

Under Auditing and Ethical Standards, we are required as auditors to confirm our independence to ‘those charged with governance’. In our opinion, and as confirmed by you, we consider that for these purposes it is appropriate to designate the Audit Committee as those charged with governance.

Our internal procedures are designed to ensure that all partners and professional staff are aware of relationships that may be considered to have a bearing on our objectivity and independence as auditors. The principal statements of policies are set out in our firm-wide guidance. In addition, we have embedded the requirements of the Standards in our methodologies, tools and internal training programmes. The procedures require that engagement leads are made aware of any matters which may reasonably be thought to bear on the firm’s independence and the objectivity of the engagement lead and the audit staff. This document considers such matters in the context of our audit for the period ended 31 March 2017.

On the following page, we have recorded details of any non-audit services and we anticipate needing to undertake specific procedures on the Council’s Housing Benefit Subsidy claim and the return to the Teachers Pensions’ Agency in respect of pension contributions.

It may be that other work is required. For example, in 2015/16 we performed work in connection with the Ashton Vale to Temple Meads major transport scheme and also work in connection with the Local Enterprise Partnership (LEP) also involving Bath and North East Somerset Council. Should work in other areas be required, we will report this to the Audit Committee.

We confirm that the firm complies with the Financial Reporting Council’s Ethical Standards for Auditors and, in our professional judgement, is independent and objective within the meaning of those Standards.

In our professional judgement the policies and safeguards in place ensure that we are independent within the meaning of all regulatory and professional requirements and that the objectivity of the audit engagement partner and audit staff is not impaired. These policies include partner and manager rotation. The table in appendix II sets out the length of involvement of key members of the audit team.

Should you have any comments or queries regarding this confirmation we would welcome their discussion in more detail.

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# FEES

## FEES SUMMARY

Our proposed fees, excluding VAT, for the year ending 31 March 2017 are:

	£
Audit fee	203,687
Certification fee (Housing benefits subsidy)	TBC
<b>Total audit and certification fees:</b>	<b>203,687</b>
Fees for non audit services - audit related (see below)	7,650
Fees for non audit services - other (see below)	Nil
<b>TOTAL FEES</b>	<b>211,337</b>

## NON AUDIT SERVICES FEES ANALYSIS

### Audit related services:

Teachers Pensions certification fee	7,650
<b>Total</b>	<b>7,650</b>

### Non audit services:

Not applicable	Nil
<b>Total</b>	<b>Nil</b>

### Our fee is based on the following assumptions

The complete draft financial statements and supporting work papers will be prepared to a standard suitable for audit. All balances will be reconciled to underlying accounting records.

Key dates will be met, including receipt of draft accounts and working papers prior to commencement of the final audit fieldwork.

We will receive only one draft of the Statement of Accounts prior to receiving the final versions for signing.

Within reason, personnel we require to hold discussions with will be available during the period of our on-site work (we will set up meetings with key staff in advance).

### Certification Fee

The fees are set by PSAA and currently they have not yet determined the appropriate for our work in connection with the Housing Benefit Subsidy Return for 2016/17.

# APPENDIX I: MATERIALITY

## CONCEPT AND DEFINITION

- The concept of materiality is fundamental to the preparation of the financial statements and the audit process and applies not only to monetary misstatements but also to disclosure requirements and adherence to appropriate accounting principles and statutory requirements.
- We apply the concept of materiality both in planning and performing our audit, and in evaluating the effect of misstatements. For planning, we consider materiality to be the magnitude by which misstatements, including omissions, could influence the economic decisions of reasonable users that are taken on the basis of the financial statements. In order to reduce to an appropriately low level the probability that any misstatements exceed materiality, we use a lower materiality level, performance materiality, to determine the extent of testing needed. Importantly, misstatements below these levels will not necessarily be evaluated as immaterial as we also take account of the nature of identified misstatements, and the particular circumstances of their occurrence, when evaluating their effect on the financial statements as a whole.
- Materiality therefore has qualitative as well as quantitative aspects and an item may be considered material, irrespective of its size, if it has an impact on (for example):
  - Narrative disclosure e.g. accounting policies, going concern
  - Instances when greater precision is required (e.g. senior management remuneration disclosures).
- International Standards on Auditing (UK & Ireland) also allow the auditor to set a lower level of materiality for particular classes of transaction, account balances or disclosures for which misstatements of lesser amounts than materiality for the financial statements as a whole could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

## CALCULATION AND DETERMINATION

- We have determined materiality based on professional judgement in the context of our knowledge of the Council, including consideration of factors such as sector developments, financial stability and reporting requirements for the financial statements.
- We determine materiality in order to:
  - Assist in establishing the scope of our audit engagement and audit tests
  - Calculate sample sizes
  - Assist in evaluating the effect of known and likely misstatements on the financial statements.



# APPENDIX I: MATERIALITY

## Continued

### REASSESSMENT OF MATERIALITY


- We will reconsider materiality if, during the course of our audit engagement, we become aware of facts and circumstances that would have caused us to make a different determination of planning materiality if we had been aware.
- Further, when we have performed all our tests and are ready to evaluate the results of those tests (including any misstatements we detected) we will reconsider whether materiality combined with the nature, timing and extent of our auditing procedures, provided a sufficient audit scope. If we conclude that our audit scope was sufficient, we will use materiality to evaluate whether uncorrected misstatements (individually or in aggregate) are material.
- You should be aware that any misstatements that we identify during our audit, both corrected and uncorrected errors, might result in additional audit procedures being necessary.

### UNADJUSTED ERRORS

- In accordance with auditing standards, we will communicate to the Audit Committee all uncorrected misstatements identified during our audit, other than those which we believe are 'clearly trivial'.
  - Clearly trivial is defined as matters which will be of a wholly different (smaller) order of magnitude than the materiality thresholds used in the audit, and will be matters that are clearly inconsequential, whether taken individually or in aggregate.
  - We will obtain written representations from the Audit Committee confirming that in their opinion these uncorrected misstatements are immaterial, both individually and in aggregate and that, in the context of the financial statements taken as a whole, no adjustments are required.
  - We would request any misstatements identified during the audit process to be adjusted in a range of circumstances including:
    - Clear cut errors where correction would cause non-compliance with statutory requirements, management remuneration, other contractual obligations or governmental regulations that we consider are significant.
    - Other misstatements that we believe are material or clearly wrong.
-

## APPENDIX II: INDEPENDENCE

INDEPENDENCE - ENGAGEMENT TEAM ROTATION	
SENIOR TEAM MEMBERS	NUMBER OF YEARS INVOLVED
Greg Rubins - Engagement lead	2 <sup>nd</sup>
Matthew Hepenstal - Project director	2 <sup>nd</sup>
Siobhan Jenkins - Audit Team Leader	2 <sup>nd</sup>



The matters raised in our report prepared in connection with the audit are those we believe should be brought to your attention. They do not purport to be a complete record of all matters arising. This report is prepared solely for the use of the organisation and may not be quoted nor copied without our prior written consent. No responsibility to any third party is accepted.

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