

INDEPENDENT ASSURANCE REPORT TO THE CONSERVATIVE AND UNIONIST PARTY ON THE EXPENSES IN RESPECT OF WHICH THE ENTITY CLAIMED PAYMENTS FROM THE SCOTTISH PARLIAMENT FOR THE PERIOD 1 APRIL 2021 to 31 MARCH 2022.

We have been engaged by The Conservative and Unionist Party ("the Party") to perform an independent reasonable assurance engagement in respect of the expenses which the Entity has claimed payments from The Scottish Parliament for the period 1 April 2021 to 31 March 2022 ("the Period").

Respective responsibilities of the Entity and CLA Evelyn Partners Limited

The Board are responsible for preparing a claim which properly discloses, the expenses in respect of which the Entity has claimed payments from The Scottish Parliament 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 entity 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 entity claimed payments from The Scottish Parliament.

Our responsibility is to form an independent opinion, based on our assurance procedures, on whether the expenses claimed by the Entity comply with the Scottish Short Money guidance.

This report, including the opinion, has been prepared for the Entity to assist the Board in reporting on whether the expenses in respect of which the Entity claimed from the Scottish Parliament are properly prepared in all material respects. We permit the disclosure of this report by the Board to the Scottish Parliament to enable the Board to demonstrate they have discharged their governance responsibilities by commissioning an independent assurance report on the expenses in respect of which the Entity claimed payments from The Scottish Parliament. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Board and the Entity for our work or this report.

Assurance work performed

We conducted our reasonable assurance engagement in accordance with International Standard on Assurance Engagements 3000 Assurance Engagements other than Audits or Reviews of Historical Financial Information issued by the International Auditing and Assurance Standards Board.

We apply International Standard on Quality Control 1 and, accordingly, maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We have complied with the independence and other ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants in England and Wales, which is founded on fundamental principles of integrity, objectivity, professional competence and care, confidentiality and professional behaviour.

CLA Evelyn Partners Limited

Registered in England at 45 Gresham Street, London EC2V 7BG. No. 04469576.

Registered to carry on audit work in the UK and regulated by the Institute of Chartered Accountants in England and Wales for a range of investment business activities.

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Our work included examination, on a test basis, of evidence relevant to the expenses claimed from the Scottish Parliament relating to the Scottish Short Money. We planned and performed our work so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence on which to base our opinion in respect of the expenses claimed from the Scottish Parliament relating to the Scottish Short Money.

Our work included the following procedures:

- Confirming the arithmetical accuracy of the claim
- Assessing the appropriateness of the expenses in respect of which the Entity claimed payments from the Scottish Parliament

Conclusion

Based on the results of our procedures, in our opinion, the expenses in respect of which the Entity claimed payments from the Scottish Parliament for 1 April 2021 to 31 March 2022 is fairly stated, in all material respects, in accordance with the Scottish Short Money guidance issued by The Scottish Parliament.

Use of our report

This report is made solely to the Entity in accordance with the terms of our engagement. Our review has been undertaken so that we might state to the Entity those matters we are required to state to it in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Entity for our review work, for this report or for the conclusions we have reached.

A handwritten signature in black ink that reads "CLA Evelyn Partners Limited". The signature is written in a cursive, flowing style.

CLA Evelyn Partners Limited

Portwall Place
Portwall Lane
Bristol
BS1 6NA

Date: 31 August 2022