

statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### CONCLUSIONS RELATING TO GOING CONCERN

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the members of the executive's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the members of the executive have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Association's ability to continue to adopt the going concern basis of

accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Trade Union and Labour Relations (Consolidation) Act 1992 requires us to report to you if, in our opinion:

- proper accounting records have not been kept;
- a satisfactory system of control over its accounting records, cash holdings and receipts and remittances has not been maintained; or
- the financial statements are not in agreement with the accounting records or returns.

#### RESPONSIBILITIES OF THE EXECUTIVE AND COUNCIL

As described in the Statement of 31 August 2021

Executive and Council's Responsibilities, the Executive and Council are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as its members determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, its members are responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless its members intend to cease operations, or have no realistic alternative but to do so.

#### BROWN, SCOTT & MAIN

Chartered Accountants and Statutory Auditor, Kirkcaldy.

## A welcome to 62 new members!

We have 62 new members since the last edition across 23 local authorities – 12 PTs, 25 DHTs, 23 HTs & 2 based out of schools (not all are listed here due to GDPR).



Name	School	Local Authority
Scott Calder	Lumphanan School	Aberdeenshire
Campbell Airey	Tyrie School	Aberdeenshire
Pauline Walsh	Colgrain Primary	Argyll & Bute
Paula Murphy	Tarbert Academy	Argyll & Bute
Susan Wright	Applegarth & Nethermill Primaries	Dumfries & Galloway
Gail Burns	Inclusion Support Hub - St Teresa's	Dumfries & Galloway
Shaun Morley	Carrick Knowe Primary	Edinburgh
Hayley Addy	Inclusion and Well-being Service	Falkirk
Catrina Bathie	Calaiswood School	Fife
Sharon Clark	Foulford Primary	Fife
Fiona Wallace	Broomlea Primary	Glasgow
Julie Moore	Sandaig Primary	Glasgow
Alison McGill	Saracen Primary	Glasgow
Catrina McDowall	Ben Wyvis Primary	Highland
Samantha Muir	Dunvegan Primary	Highland
Elizabeth Doyle	Spean Bridge Primary	Highland
Pam Bradley	Inverkip Primary	Inverclyde
Carn Peaston	Broughton and Newlands Primaries	Scottish Borders
Gary Fryer	Eyemouth Primary	Scottish Borders
Catherine Douglas	Morebattle and Yetholm Primaries	Scottish Borders
Lynsey Hopper	Heathfield Primary	South Ayrshire
Claire Calder	Newton Farm Primary	South Lanarkshire