

Audit & Assurance Committee

Date of Meeting	3 June 2025
Paper No.	AAC4-M
Agenda Item	5.10.3
Subject of Paper	Internal Audit Report – Strategic Partnerships
FOISA Status	Disclosable
Primary Contact	David Archibald, Henderson Loggie
Date of production	19 May 2025
Action	For Discussion

1. Recommendations

- 1.1.** The Committee is asked to consider and discuss the report and the management responses to the Internal Audit Recommendations.

2. Consultation

- 2.1.** The Lead Auditor has consulted with the Executive Owner, the College Lead, and the Compliance Auditor.

3. Key Insights

- 3.1.** The Internal Audit for Strategic Partnerships was graded overall as Satisfactory, 'System meets control objectives with some weaknesses present.'
- 3.2.** There is one Priority 3 recommendation arising from the fieldwork, which have management responses.

4. Impact and Implications

- 4.1.** Internal Audit provides an objective insight into the efficiency of operations, evaluation of risks, and organisational controls.

Appendix 1: Internal Audit Report – Strategic Partnerships

City of Glasgow College

Strategic Partnerships

Internal Audit report No: 2025/06

Draft issued: 16 May 2025

Final issued: 19 May 2025



Contents

		Page
Section 1	Management Summary	
	• Overall Level of Assurance	1
	• Risk Assessment	1
	• Background	1
	• Scope, Objectives and Overall Findings	1 - 2
	• Audit Approach	3
	• Summary of Main Findings	3 - 4
	• Acknowledgements	4
Section 2	Main Findings and Action Plan	5 - 11

Level of Assurance

In addition to the grading of individual recommendations in the action plan, audit findings are assessed and graded on an overall basis to denote the level of assurance that can be taken from the report. Risk and materiality levels are considered in the assessment and grading process as well as the general quality of the procedures in place.

Gradings are defined as follows:

Good	System meets control objectives.
Satisfactory	System meets control objectives with some weaknesses present.
Requires improvement	System has weaknesses that could prevent it achieving control objectives.
Unacceptable	System cannot meet control objectives.

Action Grades

Priority 1	Issue subjecting the organisation to material risk and which requires to be brought to the attention of management and the Audit and Assurance Committee.
Priority 2	Issue subjecting the organisation to significant risk and which should be addressed by management.
Priority 3	Matters subjecting the organisation to minor risk or which, if addressed, will enhance efficiency and effectiveness.



Management Summary

Overall Level of Assurance

Satisfactory	System meets control objectives with some weaknesses present.
---------------------	---

Risk Assessment

This review focused on the controls in place to mitigate the following risks on the City of Glasgow College ('the College') Risk Register as at March 2025:

- SR1 – Failure to support successful student outcomes and progression (Net Score – 10, Medium);
- SR5 – Failure to realise planned benefits of Regionalisation (Net Score – 9, Medium);
- SR7 – Failure to achieve improved business development with stakeholders (Net Score – 9, Medium);
- SR9 – Failure to manage performance and achieve improved performance (Net Score – 15, High);
- SR19 – Failure to achieve operating surplus (Net Score – 16, High); and
- SR20 – Failure to maximise income via diversification (Net Score – 12, Medium).

Background

As part of the Internal Audit programme at the College for 2024/25, we carried out a review of Strategic Partnerships. The Annual Plan, agreed with management and the Audit and Assurance Committee on 27 November 2024, identified this as an area where risk can arise and where Internal Audit can assist in providing assurances to management and the Audit and Assurance Committee that the related control environment is operating effectively, ensuring risk is maintained at an acceptable level.

Scope, Objectives and Overall Findings

The scope of this audit was to carry out a high-level review of the effectiveness of the College's partnership working arrangements, including how the College works with strategic partners (such as Skills Development Scotland), forms strategic alliances (including international partnerships) and provides systematic leadership around partnership working.

The overall objective of the audit was to establish whether the College's arrangements for partnership working are effective.

Scope, Objectives and Overall Findings (Continued)

The table below notes each separate objective for this review and records the results:

Objective					
The specific objectives of the audit were to gain reasonable assurance that:		1	2	3	Actions already planned
		No. of Agreed Actions			
1. Senior management and Board members have demonstrated a strategic commitment to partnership working and the formation of strategic alliances which lead the way for other tertiary education bodies in Scotland.	Good	0	0	0	
2. For established relationships with key partners, including internal partnerships, there are: <ul style="list-style-type: none">♦ appropriate arrangements in place including, where appropriate, agreements, priorities, strategies, operating plans and working structures;♦ effective governance arrangements, including adequate reporting against agreed performance measures and targets and monitoring of this information;♦ robust communication channels, including processes to escalate issues;♦ ongoing monitoring of the effectiveness of partnership working and consideration of possible improvements; and♦ adequate resources (funding, assets and staffing) to enable effective working.	Satisfactory	0	0	1	✓
3. The College has mapped out the key strategic partnerships and has assessed the importance of maintaining and strengthening these relationships in the context of the strategic priorities of the College.	Satisfactory	0	0	0	✓
Overall Level of Assurance	Satisfactory	0	0	1	
		System meets control objectives with some weaknesses present.			

Audit Approach

We reviewed the partnership working arrangements in place through discussion with the Interim Vice Principal Corporate Development & Innovation, Head of Business and International Development, a sample of Deans and other relevant managers and staff, and through review of supporting information. We formed conclusions based on the evidence obtained on the effectiveness of the College's partnership working arrangements and any plans to expand or strengthen these arrangements.

Summary of Main Findings

Strengths

- It was evident from our review that the College is committed to partnership working and a wide range of partnership working takes place within the Business Development (BD) Team and across faculties to enhance the student experience, enrich the skills and knowledge of learners to ensure they remain in line with industry demands, increase the College's global reach and reputation, meet the expectations of regulatory and governing bodies and generate sustainable income for the College;
- The strategic commitment to partnership working of senior management and the Board is formally documented across the Strategic Plan (2021 – 2030), the Corporate Development Strategy (2021 – 2030) and the Student Academic Experience Strategy (2021 – 2030);
- The priorities set out in these strategic documents are translated into actionable steps within the Business and International Operational Plan and faculty operational plans, and the progress of these is discussed and reported on a regular basis;
- There is a dedicated Board Sub-Committee, the Development Committee, in place with responsibility to review the College's commercial and international activities and ensure alignment with the Strategic Plan;
- A Partnership Agreement Hub has recently been developed which will act as a central record of all Partnership Agreements in place across all faculties and the BD Team;
- The Partnership Agreement Hub will automatically prompt responsible individuals when Partnership Agreements are due for renewal. It will also provide independent oversight from the Performance Team to ensure these are in place and kept up to date;
- Work has been ongoing recently within faculties and the BD Team to ensure they have complete and up to date records of all active partnerships and their respective key documentation. This has been essential to feed into the Partnership Agreement Hub;
- The requirements for setting up a new partnership are clearly documented throughout the Business Development Opportunity process, International Partnership Process, International Partnership Approval Form and Due Diligence checklist;
- We noted that the Faculty of Education and Humanities had successfully built reporting functionality from its database of all partnerships and stakeholders to assign them with a numerical value which captures the level of engagement and impact they are having in terms of contributing to the objectives of the faculty, Student Academic Experience Strategy and overall Strategic Plan; and
- The new international partnership process requires the purpose of the partnership to be explicitly described, including the strategic fit and how the partnership fits with the strategic direction of the College / faculty / section and will allow greater emphasis on defining what is a strategic partnership and what strategic priorities each partner contributes to.

Summary of Main Findings (Continued)

Actions already planned

- The BD Team is planning to develop a flow chart to compliment the recently enhanced due diligence process;
- We noted that a Working Group is in place to consider the wider roll out of the CRM Hubspot across all faculties and the BD Team and discussions around this have been ongoing for some time. At the time of the audit, it was only being fully utilised for domestic commercial activity within BD and the team was in the initial stages of using for international activity;
- The BD Team was in the final stages of compiling a Memorandums of Understanding Register and consideration was being given to whether this could be further developed to capture more detail on the type of activity being delivered which would further enhance reporting; and
- It was noted during discussion with staff within the BD Team that there has been a lack of formal criteria in place for monitoring the effectiveness of partnerships or the ongoing impact of these in relation to departmental objectives and overall College strategic aims. The new International Partnership Process involves defining criteria for assessing the impact and success of a partnership and this will be rolled out across the College.

Opportunities for Improvement

- We noted that there was some variation in the format of the databases or registers maintained across the faculties and within the BD Team to track all active partnerships and subsequently the reporting functionality available. It may be useful to document a timeline for the wider roll out of Hubspot for managing partnership activity across the whole College so that progress can be monitored.

Acknowledgments

We would like to take this opportunity to thank the staff at City of Glasgow College who helped us during the course of our audit visit.

Main Findings and Action Plan

Objective 1 – Senior management and Board members have demonstrated a strategic commitment to partnership working and the formation of strategic alliances which lead the way for other tertiary education bodies in Scotland

From discussion with staff across the four College faculties and within the Business Development (BD) Team, it was evident that a wide range of both domestic and international partnerships are in place, and a large volume of partnership activity is undertaken across the College both to enhance the knowledge and experience of staff and learners and to generate sustainable income for the college through delivering training and courses to external customers. The College's strategic commitment to partnership working is formally documented across the Strategic Plan (2021 – 2030), the Corporate Development Strategy (2021 – 2030) and the Student Academic Experience Strategy (2021 – 2030).

Strategic Plan

The commitment of senior management and the Board to partnership working is reflected throughout the College Strategic Plan (2021 – 2030). 'Partnership' is one of the College's six core values as set out in the Strategy and two of the College's strategic priorities set out its ambitions for forming strategic alliances which lead the way for other tertiary education bodies in Scotland, under the 'Growth and Development' theme; 'To live our values, value our people, and innovate in partnership' and 'To be a valued partner of the city region, supporting the national economy, and the international learning community'. Also relevant are the 'Finance' priorities 'To maintain long-term financial stability' and 'To secure diversity of income and sustainable development'. A number of specific strategic aims are detailed within the Strategic Plan under these priorities and delivering for both the region and the Tertiary Sector is considered.

Corporate Development Strategy

The College's Corporate Development Strategy (2021 – 2030) 'supports the College to directly contribute to Scotland's social and economic success, by building a skills pipeline through better equipping individuals for the workforce, diversifying the corporate offering and providing a more financially sustainable future for the College as a whole'. At the core of the Strategy is a set of Employer Engagement Principles and a refreshed faculty-led approach to working with industry. The Vision of the Strategy sets out the College's ambition to further cement its global reputation and position as one of the leading UK institutions engaged in Professional and Technical education. A number of specific aims and objectives around developing and enhancing partnership working across the College are documented which will drive the achievement of the strategy.

A dedicated Board Sub-Committee, the Development Committee, is in place to provide oversight of the delivery of the Corporate Development Strategy and the Interim Vice Principal Corporate Development & Innovation reports to the Committee three times per Academic Year.

We noted that the Glasgow Region is documented as a Key Driver behind the Corporate Development Strategy. We confirmed from discussion with the Interim Vice Principal Corporate Development & Innovation that the dissolution of the Glasgow Colleges' Regional Board in 2025 may provide an opportunity for closer direct working between the three Glasgow colleges which will be helpful in continuing to strengthen the partnerships. A Principals Group has been formed with the Principals from the regional colleges and the Chairs of the Boards and will allow close joint working to continue.



Objective 1 – Senior management and Board members have demonstrated a strategic commitment to partnership working and the formation of strategic alliances which lead the way for other tertiary education bodies in Scotland (Continued)

Student Academic Experience Strategy

At the heart of all partnerships is the College's purpose to 'Let Learning Flourish' and the Student Academic Experience Strategy (2021 – 2030). The partnership activity undertaken across the faculties has a focus on enhancing the employability of students and providing real world work experience, subsequently also supporting the needs of partner industries. In addition to work experience, industry partners can also offer sponsorship, guest talks, seminars or workshops. The College's close partnerships within the local and regional economies, allows it to be aware of current market trends and the information from partner industries is fed back into the curriculum to ensure students are equipped with the skills and knowledge to 'hit the ground running' within their chosen sector on completion of their qualification. We noted that the College was one of the first 'STEM Assured' education providers in the UK, which benchmarks their capability to design and deliver STEM courses that keep pace with emerging technology and the evolving needs of employers. This evidences the commitment to ensuring students have the skills and knowledge that employers are looking for and employers have access to the skills and knowledge needed by their workforce.

As well as close working with industry, there is ongoing collaboration with awarding and governing bodies, including Scotland's Tertiary Quality Enhancement Framework. This new approach to quality assurance and enhancement for colleges and universities emphasises partnership among the Scottish Funding Council (SFC), educational institutions, and students to ensure that quality assurance is a shared responsibility.

The College's global reach and reputation attracts a large number of international students from around the world and is renowned across the globe for its work in the Maritime and Food and Hospitality industries and recognised for its award-winning activity in Procurement and Creative Industries. This international focus enhances the College learning and working environment for both students and staff and the opportunities offered to learners ultimately enhances the overall student experience.

Operational Plans

Annual operational and implementation plans are in place across the BD Team (the Business and International Operational Plan) and each directorate within the faculties, setting out actions that support the achievement of the priorities as set out in the Strategic Plan, Corporate Development Strategy and Student Academic Experience Strategy. These are in the process of being reviewed and updated for 2025/26. All actions have assigned responsible individuals and target timescales and regular departmental meetings take place to discuss progress of the actions within operational plans. This progress is then reported up to senior management and the appropriate Committee of the Board.

Objective 2 – For established relationships with key partners, including internal partnerships, there are:

- ♦ **appropriate arrangements in place including, where appropriate, agreements, priorities, strategies, operating plans and working structures;**
- ♦ **effective governance arrangements, including adequate reporting against agreed performance measures and targets and monitoring of this information;**
- ♦ **robust communication channels, including processes to escalate issues;**
- ♦ **ongoing monitoring of the effectiveness of partnership working and consideration of possible improvements; and**
- ♦ **adequate resources (funding, assets and staffing) to enable effective working**

Appropriate arrangements in place including, where appropriate, agreements, priorities, strategies, operating plans and working structures

A Business Development Opportunity process is in place outlining the key stages involved in setting up a new partnership, in flowchart format. A new International Partnership Process has also just been developed, outlining the appropriate documentation to be completed for all partnerships, including Memorandums of Understanding (MOUs) and Partnership Agreements. This is complimented by an International Partnership Approval Form which provides an opportunity to document the purpose of the proposed partnership, type of partnership activity, funding and resource requirements and initial due diligence checks for obtaining relevant approvals. A Due Diligence checklist is also in place and has recently been enhanced to add additional initial background checking, at MoU stage, utilising means such as the social media accounts of prospective partners. A flow chart for this process is currently being put together to ensure the key stages are easily understood across the College.

Maintaining complete and accurate records of all partnership activity is important for ensuring the correct documentation is in place and up to date on an ongoing basis. It is also vital for monitoring the level of engagement with partners and reporting on activity, both to external bodies as required, and internally to monitor the impact of partnership activity and evaluate whether the partnerships in place are contributing to the achievement of the departmental and overall College priorities. Complete records also provide up to date information for business continuity purposes following any potential future staff changes.

Faculties maintain their own databases of all partnership activity managed by faculty staff and responsibility for recording and updating this is shared across faculty staff and Client Liaison Officers for the Nautical and STEM faculty. These records enable faculties to track the partnerships that are active and ensure appropriate documentation is in place.

Within the BD Team, the CRM 'Hubspot' is utilised to record and monitor the domestic commercial partnership activity, although it was noted that this is not yet being fully utilised for international partnerships. This is in the initial stages of being rolled out across international partnerships, and the facilitation of this will be enhanced as Business Development Officers (BDOs) who have experience of using Hubspot across commercial activity are also now working on international partnerships. An 'International MoU Register' has recently been compiled within the BD Team to ensure there is a single record of all MoU's in place for International Partnerships, detailing renewal dates and where the documentation can be located. This was in the final stages of completion during our audit fieldwork. Rag rating will be used to allow at-a-glance identification of the stage the partnership is at and it was being discussed within the BD Team how this register could be further enhanced to capture more detail on the type of activity being delivered which would further enhance reporting.

Strategic Partnerships

Objective 2 – For established relationships with key partners, including internal partnerships, there are:

- ♦ appropriate arrangements in place including, where appropriate, agreements, priorities, strategies, operating plans and working structures;
- ♦ effective governance arrangements, including adequate reporting against agreed performance measures and targets and monitoring of this information;
- ♦ robust communication channels, including processes to escalate issues;
- ♦ ongoing monitoring of the effectiveness of partnership working and consideration of possible improvements; and
- ♦ adequate resources (funding, assets and staffing) to enable effective working (Continued)

Observation	Risk	Recommendation	Management Response
<p>We noted that there was some variation in the format of the databases (or registers) maintained across the faculties and within the BD Team to track all active partnerships and subsequently the level of information available for reporting. Our review noted that some of this information is held on Excel spreadsheets and other information is held on Microsoft Lists. Some are also starting to make use of Power BI to enhance the presentation of the data and its usability for managing partnership activity. It was also apparent however that a significant amount of work has been ongoing recently within some faculties to ensure these independently maintained registers on Excel or Microsoft Lists are complete and up to date. The commercial team within BD is currently the only team actively utilising the CRM Hubspot, with international activity in the initial stages of being migrated onto the CRM.</p> <p>We noted through discussion that wider roll out of Hubspot across all activities within BD (and across all four faculties) was being considered, and a Working Group is in place specifically to consider this and move things forward. Managing partnerships through a CRM system would allow for consistent management of stakeholder relationships, record keeping, reporting and mapping of the key strategic partnerships.</p>	<p>A lack of central or standardised records of partnership activity could lead to duplication, inefficiencies or inconsistent data availability and reporting functionality.</p>	<p>R1 The plan and timeline for the roll out of the CRM 'Hubspot' across all international partnership activities within the BD Team (and across all faculties) should be documented and progress monitored.</p>	<p>We accept this recommendation. A CRM Implementation Working Group is in place and is overseeing the phased rollout of Hubspot across Business Development and all faculties. The commercial team is already using the system, and international activity is being migrated in stages. A detailed plan and timeline will be finalised and monitored through quarterly updates to the Executive Team.</p> <p>To be actioned by: Scott Renton, Director of IT, Jacqui Massie, Associate Director Business & International</p> <p>No later than: 28 November 2025</p>
			<p>Grade</p> <p>3</p>

Objective 2 – For established relationships with key partners, including internal partnerships, there are:

- ♦ **appropriate arrangements in place including, where appropriate, agreements, priorities, strategies, operating plans and working structures;**
- ♦ **effective governance arrangements, including adequate reporting against agreed performance measures and targets and monitoring of this information;**
- ♦ **robust communication channels, including processes to escalate issues;**
- ♦ **ongoing monitoring of the effectiveness of partnership working and consideration of possible improvements; and**
- ♦ **adequate resources (funding, assets and staffing) to enable effective working (Continued)**

Appropriate arrangements in place including, where appropriate, agreements, priorities, strategies, operating plans and working structures (Continued)

In addition to the records maintained by faculties and the BD Team, a 'Partnership Agreement Hub' has recently been created by the Performance Team with a focus on centrally tracking all Partnership Agreements in place across the whole College. This aims to ensure Agreements are in place where required and remain up to date on an ongoing basis. This is a Sharepoint List which will be held by the Performance Team and therefore will allow a central record of all Partnership Agreements to be maintained in addition to the registers held individually by faculties and the BD Team. This List will also have the functionality to send automatic prompts and reminders when Agreements are due for renewal. This had just been launched during our audit fieldwork and was still in the process of being fully populated. A Partnership Agreement Hub Working Group had been in place with representation across the College to ensure the launch was successful.

Effective governance arrangements, including adequate reporting against agreed performance measures and targets and monitoring of this information

Performance measures and targets with respect to partnership working are documented within faculty operational plans and the Business and International Operational Plan. The Development Committee receives and reviews progress reports on all of the College's commercial and international activities from the Interim Vice Principal Corporate Development & Innovation and the Faculty Deans as part of its standing agenda. It also has oversight of income reports to monitor the financial aspects of partnership working. The Finance Committee also receives these reports.

Monthly managers meetings are held within the BD Team and the Interim Vice Principal Corporate Development & Innovation provides updates off the back of these to the Senior Management Team (SMT) and Executive Leadership Team (ELT) as well as to the Principal which then informs the Principal's updates to the Chair of the Board. Faculties produce mid-year and end of year quality reports which are disseminated to SMT and ELT and these include performance updates on partnership activity. Externally, progress on partnership activity within faculties is reported to the SFC through Self-Evaluation and Action Plan (SEAP) reporting.

Robust communication channels, including processes to escalate issues

A number of communication channels are deployed to maintain effective relationships with partners and to escalate issues should these arise. These vary based on the nature of the partnership and communication is handled sensitively in many cases, acknowledging that trust and effective working with many partners has been gradually built over time and staff across faculties and the BD Team has a lot of organisational intelligence allowing it to handle this appropriately. Feedback from customers and partners is highly valued and regularly sought out.

Objective 2 – For established relationships with key partners, including internal partnerships, there are:

- ♦ **appropriate arrangements in place including, where appropriate, agreements, priorities, strategies, operating plans and working structures;**
- ♦ **effective governance arrangements, including adequate reporting against agreed performance measures and targets and monitoring of this information;**
- ♦ **robust communication channels, including processes to escalate issues;**
- ♦ **ongoing monitoring of the effectiveness of partnership working and consideration of possible improvements; and**
- ♦ **adequate resources (funding, assets and staffing) to enable effective working (Continued)**

Ongoing monitoring of the effectiveness of partnership working and consideration of possible improvements

Faculties aim to capture the impact of each partnership within their various partnership registers and measure this based on the impact for the student learning experience. It was noted during discussion with faculty Deans that where the registers of all partnerships have recently been enhanced and updated, this will allow for closer monitoring of the effectiveness of each partnership.

It was confirmed that the Faculty of Education and Humanities maintains a '*stakeholder mapping tool*' within Microsoft Lists and the key criterion monitored were: who; why; frequency of engagement; the impact and benefits of the partnership; and how it aligned with the College's strategic priorities. A numerical rating has been built into this database, which aims to indicate the level of activity that is undertaken with each partner and how active the relationship is, considering elements such as whether placements have led to internships or employment. The list can be filtered and ordered to allow easy identification of those partnerships having the biggest impact and also any potential partners who are no longer actively engaging with the College. Reporting functionality in dashboard format has been created which provides valuable insights to faculty management for decision making around partnerships. It was noted that the partnership database held for the Faculty of Creative Industries was enhanced at the time of our audit to include a specific field for linking the partnership to a strategic priority of the College.

It was noted during discussion with staff within the BD Team that there has been a lack of formal criteria in place for monitoring the effectiveness of partnerships or the ongoing impact of these in relation to departmental objectives and overall College strategic aims. A significant amount of organisational knowledge is held within the team that would allow staff to identify where partnership working has been effective or ineffective but this is not formalised or documented. It was felt that clear and defined feedback would be helpful when assessing whether it would be beneficial and worthwhile to the College to continue working with a partner, or whether the relationship it is no longer adding value. It would also inform International MoU register and allow decisions to be objectively made when deciding whether to renew MoUs when these lapse. It was however confirmed that identifying this criteria is part of the new International Partnership Process which will be rolled out across the College in due course.

Adequate resources (funding, assets and staffing) to enable effective working

No particular resource issues were identified during discussion with faculty and BD staff. It was noted from discussion with faculty staff that support from the BD Team is very good during key stages of setting up a new partnership such as due diligence checks. A BDO is assigned to each faculty and they attend regular faculty meetings to ensure ongoing support with partnership working.

Objective 3 – The College has mapped out the key strategic partnerships and has assessed the importance of maintaining and strengthening these relationships in the context of the strategic priorities of the College

All new partnerships within the BD Team or faculties are approved by the Development Committee, in addition to other relevant bodies, and they ensure ongoing alignment of partnerships with the College's strategic priorities. The exception to this arrangement occurs where there is no cross curriculum or College-wide involvement, in which case the Dean of each faculty has devolved responsibility to approve a new partnership.

The reworked International Partnership Process will involve greater emphasis on defining what is a strategic partnership and what strategic priorities each partner contributes to. The International Partnership Approval Form requires the purpose of the partnership to be explicitly described, including the strategic fit and how the partnership fits with the strategic direction of the College / Faculty / Section.

We noted that strategic alignment is formally mapped out to varying degrees across faculties, due to the variation in records held, as mentioned above – see recommendation **R1**. The wider roll out of the CRM would assist in having central oversight of the partnerships which are strategically important to the College and the associated relationship management.

Aberdeen: 1 Marischal Square, Broad Street, AB10 1BL
Dundee: The Vision Building, 20 Greenmarket, DD1 4QB
Edinburgh: Level 5, Stamp Office, 10-14 Waterloo Place, EH1 3EG
Glasgow: 100 West George Street, G2 1PP

T: 01224 322 100
T: 01382 200 055
T: 0131 225 0200
T: 0141 471 9870

Henderson Loggie LLP is a limited liability partnership registered in Scotland with registered number SO301630 and is a member of PrimeGlobal, a global association of independent accounting firms, the members of which are separate and independent legal entities. Registered office is: The Vision Building, 20 Greenmarket, Dundee, DD1 4QB. All correspondence signed by an individual is signed for on behalf of Henderson Loggie LLP. Reference to a 'partner' is a member of Henderson Loggie LLP. A list of members' names is available for inspection at each of these addresses.

