

Glasgow Kelvin College

Staff Development

Internal Audit report No: 2024/05

Draft issued: 30 January 2024

Final issued: 7 February 2024



Contents

		Page
Section 1	Management Summary	
	• Overall Level of Assurance	1
	• Risk Assessment	1
	• Background	1
	• Scope, Objectives and Overall Findings	2
	• Audit Approach	3
	• Summary of Main Findings	3 - 4
	• Acknowledgements	4
Section 2	Main Findings and Action Plan	5 - 15

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 Risk 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

Good	System meets control objectives.
-------------	----------------------------------

Risk Assessment

A review of the Glasgow Kelvin College ('the College') risk register, identified the following specific risks relating to Staff Development (as at October 2023):

- Risk 3 – People: Not having agile, motivated, well-informed, or appropriately skilled workforce (Residual Risk Score – 16 Very High).

Background

As part of the Internal Audit programme at the College for 2023/24 we carried out a review of the systems in place in relation to Staff Development. The ANA identified this as an area where risk can arise and where Internal Audit can assist in providing assurances that the related control environment is operating effectively, ensuring risk is maintained at an acceptable level.

Oversight of the staff development processes at the College is the responsibility of all management staff across both the teaching and support areas of the College. Operational management of the resourcing and training needs of staff is held by the Vice Principal Operations, supported by the Director of People and Culture, who oversees the Organisational Development (OD) and Human Resources (HR) teams. The OD and HR teams work in conjunction with the line managers across the College to determine any learning and development opportunities, and to ensure that the College has sufficient resourcing going forward.

The College has in place a People Strategy 2021-2026, which defines the objectives for developing its staff and ensuring that they are provided with the required resources to deliver high quality provision to students and staff. In addition to this, the College has a Professional Learning and Development Policy in place, which details the mechanisms in place for ensuring that staff are supported in their continuous professional development during their employment with the College, and are consistently seeking to improve their skills to embrace best practice and any relevant new technologies.

The College has an annual Professional Development Review (PDR) process in place, which is completed for all staff. This process captures areas of development need to inform future training provision. The College also undertakes Staff Development Days, where any College wide training needs are addressed through protected time for training provision, in addition to themed training weeks / months where courses are offered to all staff to improve and develop their skills in a specific area.

Scope, Objectives and Overall Findings

This audit considered whether the College is making best use of its staff and incorporated a review of workforce planning; training; the personal development plan system; and succession planning.

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

Objective	Findings				
The objective of the audit was to obtain reasonable assurance that:		1	2	3	Actions already planned
		No. of Agreed Actions			
1. The College has a systematic approach for ensuring that its staff resources match need in order to deliver planned commitments. Where gaps are identified, timely action is taken to close these.	Good	-	-	-	
2. The College’s approach to training, including induction training, is clearly informed by an assessment of where there are skills / knowledge / performance gaps.	Satisfactory	-	-	2	
3. The College has a systematic approach to the evaluation of its training to ensure that it is achieving the desired impact.	Good	-	-	-	
4. There is a systematic approach for translating business objectives into actions / tasks for members of staff and a systematic approach is used for communicating objectives and performance expectations to staff.	Good	-	-	-	
5. A systematic process is used for providing feedback to staff on performance and agreeing action to improve performance.	Good	-	-	-	
6. Appropriate succession planning strategies, action plans and monitoring arrangements are in place within the College.	Satisfactory	-	-	-	✓
Overall Level of Assurance	Good	-	-	2	
		System meets control objectives.			

Audit Approach

The Director of People and Culture, Vice Principal Operations, Vice Principal Curriculum and Quality, Senior Curriculum Manager (Faculty of Business & Creative Industries) and Director of Digital and Information Services were interviewed, and the College's policies, procedures and structure were reviewed, to assess compliance with the above objectives.

Summary of Main Findings

Strengths

- The College has a People Strategy in place, which sets out the staff related objectives for the College from 2021 to 2026;
- The College has a Professional Learning and Development Policy in place, which covers the period 2021 to 2024;
- Induction training is in place for all College staff, which is monitored for completion by both the HR / OD teams and the staff member's line manager;
- Training is offered to all staff, both for support with formal qualifications, as well as upskilling training;
- A PDR process is undertaken by all staff across the College on an annual basis, which is used to identify any areas for development;
- Staff Development Days are in place to allow for any College wide training to be delivered, as well as the provision of training to large groups of staff on new IT systems, regulations, and changes to ways of working / adoption of best practices;
- Line managers communicate formally with their staff on a weekly basis, and monitor the completion of any actions to allow for timely feedback;
- Actions to support the delivery of the strategic objectives, which are set out in the College's operational plans, are incorporated into the development objectives for relevant staff across the College;
- For teaching staff, succession planning is considered for all new roles, with existing staff encouraged to apply for the roles by managers who are independent of the recruitment process;
- The College has a Training Growth and Improvement Forum in place, which meets monthly and includes staff from all levels of seniority. This forum provides an opportunity for staff to share best practice and to identify variations in working practices across the College; and
- At the time of our review, the College had created a Professional Development Forum for staff across the College, including Senior Management and Trade Union representatives, to determine areas of focus for learning and development.

Opportunities for Improvement

- The training records for training arranged by HR and OD for all employees is held on a standalone training records spreadsheet, with a separate spreadsheet in place for mandatory and compliance training. Additional training is held on the employees' Professional Learning Logs and CPD Logs which are maintained by the staff members and their line managers. From inspection of a sample of training documentation, some mandatory training was also identified as having been recorded on the Professional Learning Logs, in addition to being recorded on the mandatory training spreadsheet held by HR and OD, resulting in duplication of effort.
- The induction training process at the College is monitored for completion of compliance training, however responsibility for this is shared between HR and the line managers, with formal timelines for completion of key tasks not established.

Summary of Main Findings (Continued)

Actions In Progress

- At the time of this review, the College was in the process of developing a future management programme to allow for non-management staff to develop the necessary skills they will require to operate effectively at a more senior level. We were advised that the College is seeking to make this option available to aspiring managers, in addition to those who have already been promoted.

Acknowledgments

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

Main Findings and Action Plan

Objective 1 – The College has a systematic approach for ensuring that its staff resources match need in order to deliver planned commitments. Where gaps are identified, timely action is taken to close these.

The College has a raft of policies and procedures in place to ensure that the staff are adequately supported, through the provision of training opportunities, and are continuously developed. Responsibility for ensuring that staff are provided with the resources to develop their skills rests with their line manager. All line managers are supported by the Human Resources (HR) and Organisational Development (OD) teams, who arrange the training and help identify any gaps or opportunities for further development, as well as recording the training completed and the qualifications attained by all staff.

People Strategy

The College has a formal People Strategy in place, which sets out the College's resourcing objectives from 2021 to 2026. The Strategy is comprised of five key strategic priorities, three of which contain objectives directly relating to staff development. These priorities, together with the associated objectives, are as follows:

Strategic Priority 1: Nurture a culture that helps individuals thrive.

- *Ensure our recruitment approach attracts the best talent and reflects equality and diversity within our workforce.*
- *Ensure staff are clear about what is expected of their roles(s).*
- *Promote a healthy working and learning environment and help our staff to achieve a work life balance.*
- *Achieve an agile and flexible workforce which meets the needs of the College and the individual.*
- *Invest in an individual's personal and professional development.*
- *Promote a culture of inclusion, health and safety and wellbeing to ensure staff take individual responsibility for their conduct.*
- *Recruit and promote staff in a fair, robust, transparent and consistent manner.*

Strategic Priority 2: Nurture a culture that facilitates organisational growth.

- *Develop future leaders delivering effective succession planning.*
- *Empower our staff to become influential in their specialist field and encourage them to share their knowledge externally and internally through our staff development day.*



Objective 1 – The College has a systematic approach for ensuring that its staff resources match need in order to deliver planned commitments. Where gaps are identified, timely action is taken to close these (Continued).

Strategic Priority 3: Nurture a culture of professionalism and continuous development.

- *Equip our staff with the confidence to contribute to the development of the College, their department and their own career development.*
- *Develop and encourage our staff to become leaders and build, develop and nurture a multi-skill workforce and culture.*
- *Create a staffing structure and systems that provide resources to enable staff to embrace digital technologies and new innovations for enhanced service delivery and effective working practices.*
- *Enable our staff to manage effectively their own continuous professional development utilising the benefits of a digital environment.*
- *Integrate the Professional Standards for Lecturers (PSL) in Scotland's Colleges into our Human Resources and Organisational Development systems and processes.*
- *Deliver efficient, effective, high performing and impactful services for our students, employers and communities.*

Through our discussions with the Vice Principal Curriculum and Quality it was noted that the College's Senior Management Team (SMT) engage regularly with the Directors and the Heads of Department who they line manage. The need for alignment of staff Professional Development Review (PDR) objectives to the College's wider business focus and strategy is cascaded down through each management level, to help fulfil the strategic priorities noted above.

Professional Learning and Development Policy

The College has a Professional Learning and Development Policy, which describes the professional learning process in place; the compliance training provision; and the funding process for development activity. The College manages its staff development primarily through a PDR process, which is undertaken on an annual basis and involves the setting of objectives to further the individual staff member's professional development. It was noted from the approved Policy, that the premise behind the PDR process is as follows:

- *The ethos around professional learning and development at the College gives individuals the power to identify development opportunities through the Professional Development Review framework on an ongoing basis, or to create opportunities, focusing on what is right for the individual in relation to their role, needs and aspirations. Professional learning is not necessarily attending a training course, it can be any kind of professional learning and / or development, formal or informal.*

Within the Policy, the expectations of the Line Manager, Staff member, and College are outlined, and describe how the process should be undertaken and the role which specific parties should fulfil. Throughout the year line managers should then assess the staff member's progress against their objectives, engaging with the OD team, where relevant, to arrange for appropriate training to be arranged, and to conduct a final review at the year end, setting new personal objectives to be achieved.

Objective 2 – The College’s approach to training, including induction training, is clearly informed by an assessment of where there are skills / knowledge / performance gaps.

Through our discussions with the Director of People and Culture, it was established that the HR and OD teams record the training which they have arranged for all staff centrally, with these records maintained by the HR and OD teams, however additional logs are also maintained by the staff members themselves with their progress monitored by the staff member and their line manager.

Induction Training

The new starts are all recorded in a HR Induction booklet which details the tasks to be undertaken (training to be completed, adding the staff member to the payroll system, issue of policies for reading etc.), with each department currently working towards creating their own booklet. It is the staff member’s line manager’s responsibility to make sure the new staff member has a strong understanding of the role, their department and their expectations. At the time of this review, the induction process from a training perspective requires all new staff to complete their mandatory training within the first three months, which will be incorporated into the sign off of their probation by their line manager, as well as being monitored by HR who run reports from the Workrite system to identify any instances of non-compliance. For any other training however, the College is considering ways to incorporate additional development training, or training specific to their area, into this review and monitoring process, as there are currently no timelines for completion of any non-mandatory training. Follow up on any instances of incomplete training sits with HR at the time of this review, however responsibility for ensuring training is completed requires effective monitoring by the staff member and their line manager.

Training Records

Professional Learning Logs are in place at the College, which are updated and maintained by each staff member, with details of both formal and informal training recorded to provide a full picture of the staff member’s training. At the time of this review, professional learning logs were held by the line managers and the member of staff, so HR and OD did not have immediate oversight of this, and therefore had to request the documentation from the staff member or their line manager. Continuous Professional Development (CPD) Logs are also in place for teaching staff to record any professional development, which is incorporated into their submissions to the General Teaching Council for Scotland (GTCS).

A sample of training logs were obtained and examined, with the following aspects noted:

- A mixture of CPD Logs and Professional Learning Logs were reviewed, with training modules completed and follow up works noted;
- Mandatory training was not recorded on the CPD Logs per expectations;
- Some mandatory training was recorded on the Professional Learning Logs;
- The employees had provided additional narrative on learnings and gaps in the Professional Learning Logs; and
- Areas for improvement were identified, where relevant.

Objective 2 – The College’s approach to training, including induction training, is clearly informed by an assessment of where there are skills / knowledge / performance gaps (Continued).

The training records spreadsheet retained and updated by HR and OD was also reviewed, and it was noted that this is compiled from the training requests which are put through the Organisational Development Fund and the Professional Development Fund, which are both set at the beginning of each academic year. This log is maintained by recording all training arranged by the HR and OD teams, and OD can therefore take the training information and PDR information to run themes and identify training gaps for centrally organised training.

Mandatory and Refresher Training

As a result of the wide range of industries for which the College provides courses, certain teaching staff require accreditation and certifications, for which training can be required, and this is monitored on a separate mandatory and compliance training spreadsheet with the names of the staff and the appropriate certification expiry date. For mandatory / compliance refresher training, the OD team reviews this spreadsheet on an annual basis and highlights any training which is due to expire for the forthcoming session, and the OD team then contacts the manager and the member of staff to notify them of the training being required. This is then organised by the OD team who update the spreadsheet for the new expiry date. This process is also undertaken for refresher training courses across the College such as first aid training and manual handling training.

In addition to the central recording on the spreadsheet, the HR and OD teams also obtain CPD Requirement documents from the Senior Curriculum Managers (SCMs) and Curriculum Managers (CMs) across the College, on which the SCM / CM document the certifications / verifications which the staff working under them are undertaking, and this allows the HR and OD teams to update the central spreadsheet and monitor this accordingly. In order to establish the nature of the information on the records provided to the HR and OD team by operational managers, we obtained and inspected the CPD requirements for the teaching staff within Building Services, Engineering and Plumbing, and noted areas such as SQA verifications, Gas Certifications, Electric Vehicle Charging qualifications, Heat Pump Installation qualifications, as well as professional development areas, included. The previous OD Lead, who left the College in December 2023, met with managers across the College to obtain this information in the first instance, with regular meetings between HR and the managers in place which provide an opportunity to note any additions / changes to these requirements.

At the time of this review, the College is in the process of implementing a new platform within its existing HR system, and the mandatory training and relevant expiry dates will be recorded on the HR system within the dedicated compliance section of the system.

Objective 2 – The College’s approach to training, including induction training, is clearly informed by an assessment of where there are skills / knowledge / performance gaps (Continued).

Observation	Risk	Recommendation	Management Response
The training records for training arranged by HR and OD for all employees is held on a standalone training records spreadsheet, with a separate spreadsheet in place for mandatory and compliance training. Staff maintain their own Professional Learning Log (if they choose to do so) for their own learning and reflection. This is not mandatory, but is encouraged. From inspection of a sample of training documentation, some mandatory training was also identified as having been recorded on the Professional Learning Logs by staff, in addition to being recorded on the mandatory training spreadsheet held by HR and OD, resulting in duplication of effort.	There is a risk that there is a duplication of effort for training undertaken due to the multiple platforms in place for recording the training, and shared responsibility for updating these.	R1 - It is recommended that the College develops a centralised comprehensive training record to ensure that all formal training information is recorded in a single place and to allow for more efficient management oversight.	The College is in the process of further developing its HR platform to support its OD function. This will enable the recording of formal training and mandatory training to be held in a central location. It will be accessible by the staff member and the line manager. In addition, the site will link the staff member to the Professional Learning Log pro format which is voluntary, and staff will be encouraged to utilise this for their own self-reflection and professional development. To be actioned by: Director of People and Culture and Head of HR and OD No later than: 31 December 2024
			Grade 3

Objective 2 – The College’s approach to training, including induction training, is clearly informed by an assessment of where there are skills / knowledge / performance gaps (Continued).

Observation	Risk	Recommendation	Management Response	
The induction training process at the College is monitored for completion of compliance training. However, responsibility for monitoring compliance training completion levels is currently shared between HR and the relevant line managers, with formal timelines for completion of key tasks not yet established.	There is a risk that key induction training is not completed in a timely manner.	R2 - It is recommended that the requirements for training during inductions and probationary periods is refined to explicitly define the timescales for completing the compliance training elements, to ensure consistency in the approach adopted across the College.	The induction process is currently under review. Timescales for completion will be incorporated as part of the review process. To be actioned by: Director of People and Culture and Head of HR and OD No later than: 31 December 2024	
			Grade	3

Objective 3 – The College has a systematic approach to the evaluation of its training to ensure that it is achieving the desired impact.

From discussions with the Director of People and Culture and other College senior managers, it was noted that the College's OD team is responsible for reviewing training, in conjunction with the management staff overseeing their direct reports.

The Director of People and Culture noted the responsibility for maintaining the review and evaluation process will be shared with the new Head of HR and OD when they join the organisation in April 2024. As part of this process, the People and Culture team meet weekly to help ensure that challenges identified from their individual discussions with managers are addressed and all areas are working towards the College's strategy. In addition to this, the HR Business Partners meet with the College Directors monthly, with an element of these discussions focused around the identification of training gaps within their departments.

The HR team within the College also meet with Trade Union colleagues to obtain feedback on staff development needs, with formal meetings undertaken monthly with the recognised Trade Unions.

The College undertakes a survey with all staff following the Staff Development Days, the findings of which are collated by HR and OD and are presented to SMT for review and consideration for the next Development Day and to identify any specific College wide training needs. Through inspection of the most recent report, it was established that the focus was on the participation rates and how many staff attended the training; how many were onsite / online; what staff found most beneficial; and any suggestions for future Development Days. The minutes from the report being presented by HR to SMT highlighted a clear desire to enhance the overall experience going forward.

In addition to this, there was regular dialogue between the previous OD Lead (who will be replaced by the new Head of HR and OD) the HR Business Partners and managers to identify any areas for further consideration.

Pulse surveys are also issued to staff to obtain feedback from individual members of staff on what activities they feel were productive / beneficial to their development, and also what the College could improve on. Through the regular meetings with the College's Trade Union colleagues, the HR team can also gain feedback on staff development needs, as some staff may be more comfortable communicating this to their Trade Union representative rather than directly to the HR and OD staff.

There is also a short Training Evaluation Form for completion by staff after attendance at a training and development event. This is used to gather feedback about how staff found the session, what they enjoyed or thought could be improved, and how they would apply anything that they learnt moving forward.

Objective 3 – The College has a systematic approach to the evaluation of its training to ensure that it is achieving the desired impact (Continued).

Professional Development Forum

At the time of our audit fieldwork, the College had recently established a Professional Development Forum, which will act as a sounding board / steering mechanism for professional development across the College. The group is comprised of teaching and support staff from across the College (including non-promoted teaching and support staff, CMs, SCMs, Directors and Vice Principals). This approach will allow a more grounded approach for the identification of CPD needs, as staff will have the opportunity to communicate their needs directly to more senior members of College management. In addition to this, previous training exercises can be discussed and analysed to ensure that the expected outcomes are being achieved, and potential amendments to future training provision can also be discussed. The Trade Unions within the College are also involved in this Forum. We were advised that the intended frequency for this new Forum will be around three to four meetings per year.



Objective 4 – There is a systematic approach for translating business objectives into actions / tasks for members of staff and a systematic approach is used for communicating objectives and performance expectations to staff.

Through discussions with the Director of People and Culture, Director of Digital and Information Services, Vice Principal Curriculum and Quality and the Senior Curriculum Manager (Faculty of Business & Creative Industries), it was identified that the PDR process involves a direct translation from the College's operational plans, which set out actions to support the delivery of the strategic objectives.

The PDR process involves an operational plan signed off each September, and this then links back to the College strategy. The dialogue during the PDR is therefore linked to the operational plan, as well as containing discussion focussed specifically to the member of staff's personal professional development.

The College has a guidance document for both line managers and staff to define the process to be undertaken, and the overarching process being recorded on the PDR Action Plan document. From inspection of the PDR Action Plan 2023 document, the following was noted as being included:

- Background information for the process;
- Recap of previous 12 months;
- Personal action plan for the year ahead; and
- Feedback on professional learning and development opportunities.

The form is then completed by the staff member to highlight any areas of good performance in the year, and then this is signed off by their line manager and passed to HR and OD to review the information for any emerging trends and training gaps. The process then commences again for the following year, with the PDR form updated to note any changes to the operational plan within the relevant department, to ensure the College's strategic objectives are consistently reflected in the PDR process.

Objective 5 – A systematic process is used for providing feedback to staff on performance and agreeing action to improve performance.

As noted under Objective 4, above, the College has a formal PDR process in place, which is completed annually, with ongoing monitoring throughout the year. Objectives are set for each member of staff and are agreed between them and their line manager. The objectives are connected to the College's operational plans, which in turn link back to the strategic objectives, and also to the identified professional development needs specific to the individual member of staff. Progress on these objectives is monitored throughout the year during the regular one-to-one meetings between the staff member and their line manager, with proactive steps taken to help the staff member achieve their objectives, such as arranging training through the OD team.

The categories of the PDR form for teaching staff, are structured using the GTCS standards to shape the development needs. There is no assessment of staff members' 'performance', but instead a review and identification of areas of further professional development.

As the PDR process is operated on an annual cycle, including a review of objectives from the previous year and goal setting for the coming year, opportunities for both formal and informal feedback are utilised by managers to communicate any areas to be addressed by the member of staff. An example of this, as noted above, is the informal one-to-one meetings between the member of staff and their line manager, which provides an opportunity for discussions around current events within the staff member's area of the College, but also for the line manager to obtain updates on the progress of the staff member's achievement of their PDR objectives. From discussions with management staff across the College, it was established that this process is consistently applied, and that any areas of focus can also be elevated through the hierarchy within each department via one-to-one meetings held between staff and their line managers.

From discussions with the Vice Principal of Curriculum and Quality, it was established that the PDR process for SMT is different from that undertaken for Curriculum staff, as College wide objectives are also incorporated into the review, where they otherwise could not be for non-Executive staff, with examples of these being strategic areas (such as improving student success rates and / or increasing the College's commercial provision), which would then be documented alongside their personal professional development objectives.



Objective 6 – Appropriate succession planning strategies, action plans and monitoring arrangements are in place within the College.

Through our discussions with the Director of People and Culture, and the Vice Principal Curriculum and Quality it was established that there is no formal succession planning document in place, however there are several processes which feed into succession planning. The Board of Management is committed to equality and diversity therefore the College needs to advertise all vacancies externally. The College links its succession planning processes into its recruitment and other internal processes to help ensure suitable candidates within the College are encouraged and equipped to apply. It was noted that as part of this, the College incorporates a culture of encouraging growth and development within, and as such it aims to upskill and support people even if it means them moving on to new opportunities out with the College.

It was noted that the College has processes in place for encouraging staff to seek promotion in line with the linear structure (i.e. from lecturer, to CM, to SCM, to Director). However, it was noted that for Director / Vice Principal level roles then the field of candidates is likely to broaden out to involve external applications. From discussions it was identified that the College supports staff to progress internally, as part of its culture, with the motivation being the retention of quality staff. However, we did establish that the requirement to publicly advertise roles and follow an open and fair recruitment process is followed to ensure that the most suitable candidate, either internal or external, will be selected.

It was noted that for recruitment exercises, that the recruiting manager would take advice and guidance from HR on the approach to advertising the role and ensuring the job descriptions are accurate. As part of the internal development processes, staff with aspirations for progression are invited to more senior meetings to gain an understanding of the decision-making processes above them, to better prepare them for a senior role. On the teaching side, an additional benefit is that CMs have an in depth understanding of the activities at teaching level and can apply their perspective to senior management decision making.

Succession planning is also built into the PDR process as all staff are required to note their goals (career progression, retirement, happy in their current role), and line managers review the training for those who aspire for career progression. The structure of the form is also aligned to GTCS standards and the College's operational priorities.

At the time of this review, the College was in the process of developing a future management programme to allow the opportunity for non-management staff to develop the necessary skills required to operate successfully at a more senior level. The College is seeking to make this programme available to aspiring management staff, in addition to those who have already been promoted. As such, an action in progress has been noted.



Aberdeen 45 Queen's Road AB15 4ZN
Dundee The Vision Building, 20 Greenmarket DD1 4QB
Edinburgh Ground Floor, 11-15 Thistle Street EH2 1DF
Glasgow 100 West George Street, G2 1PP

T: 01224 322 100 **F:** 01224 327 911
T: 01382 200 055 **F:** 01382 221 240
T: 0131 226 0200 **F:** 0131 220 3269
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 and on behalf of Henderson Loggie LLP. Reference to a 'partner' is to a member of Henderson Loggie LLP. A list of members' names is available for inspection at each of these addresses.

