

## AMENDED 2023/24 ANNUAL ACCOUNTS

The 2023/24 annual accounts were issued to members with the Board Papers for the 27 September 2024, since publication of the papers Audit Scotland have requested a late change to the accounts which has no impact on the reported position.

The changes requested by Audit Scotland affect

- the Comprehensive Income & Expenditure Statement (page 12) increase to both income and expenditure, net nil impact,
- Balance sheet (page 14) increase to short term debtors and short-term creditors, net nil impact
- Notes 12 & 13 (page 22), Scottish Government Grant income and related parties' disclosure
- and Note 16 (page 23) Financial Instrument Balances