

# annual report and financial statements

Bridge Homes LLP

for the year to 31 March 2019

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## MEMBERS' ANNUAL REPORT

The Members present their Annual Report and the Financial Statements for the year ended 31 March 2019.

### Reference and Administrative Information

<b>Company Name</b>	Bridge Homes LLP
<b>Company Registration Number</b>	SO304775
<b>Registered Office</b>	Council HQ Newtown St Boswells Melrose Scottish Borders TD6 0SA

### Designated Members

The members who held office during the year and to the date of these financial statements were as follows:

Scottish Borders Council

Scottish Future Trust Investments Ltd

The members who held office at the date of approval of this members report confirm that, so far as they are each aware, there is no relevant audit information of which Bridge Homes' auditor is unaware; and each member has taken all the steps they ought to have taken as a member to make themselves aware of any relevant audit information and to establish that Bridge Homes' auditor is aware of that information.

<b>Auditor</b>	KPMG LLP 20 Castle Terrace Saltire Court Edinburgh EH1 2EG
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Pursuant to Section 487 of the Companies Act 2006, the auditor will be deemed to be reappointed and KPMG LLP will therefore remain in office.

### Professional support

The Council provides the Administrative, Legal and Financial support and advice to Bridge Homes.

### Principal Activity

The principal activity of Bridge Homes during the year was investment in mid-market residential property for domestic rental to meet an identified social need within the Scottish Borders.

## Members` Annual Report (continued)

### **Policy with respect to members` drawings and subscription and repayments of amounts subscribed or otherwise contributed by members**

1. Cash received by Bridge Homes, excluding property disposal proceeds, will be allocated firstly to pay any operating costs, secondly in payment of any accrued interest charges on loan advances, thirdly to reimburse any amounts paid out under the Scottish Government guarantee (see below) and fourthly to establish and maintain the required Reserve Account balance. Any residual balances after making the above allocations will be held to apply in early repayment of loan advances. Such balances will not be distributed without the unanimous approval of members and where any payment under the Facility Agreement (between Bridge Homes and Scottish Borders Council) has not been made in accordance with its terms.
2. Cash received from property disposals will be allocated firstly to reimburse any amounts paid out under the Scottish Government guarantee, secondly to pay any operating costs relating to the property disposed, thirdly in payment of any accrued interest charges on loan advances, fourthly to establish and maintain the Reserve Account balance, fifthly to repay any loan principal, sixth to pay any residual disposal proceeds to Scottish Borders Council and finally, following disposal of the final property, to repay the initial capital.

## **Business Review**

### **Background**

Scottish Borders Council (the Council) in partnership with Scottish Futures Trust Investments Ltd (SFT) have established a Council Led House Building Programme (National Housing Trust (NHT) Local Authority (LA Variant)) in order to deliver more affordable housing in the Scottish Borders in line with the Local Housing Strategy. This NHT LA Variant, Bridge homes LLP aims to deliver up to 200 homes for mid-market rent.

Bridge Homes is 99.999% owned by the Council and is financed under a Facility Agreement with the Council to borrow up to £18.8m along with a £3.3m contribution from the Councils` Affordable Housing Investment Budget.

The Scottish Government provides a guarantee of rent to cover the loan of up to £3,000 per housing unit delivered subject to a maximum amount of £600,000.

SFT monitors the projects as a result of the Scottish Government guarantee for the loans.

### **Governance**

The Bridge Homes Board has been established with 2 Council Senior Officers and 1 SFT Senior Officer on the Board. The Board meets quarterly and the financial viability of projects require to be signed off by all 3 Directors.

A Project Board, supported through the Council, has been established and meets regularly to oversee the development and delivery of the initiative. A Project Team, consisting of officers from the Council, has also been established to identify properties, secure property management service providers, develop systems and deliver the project.

### **Activity Summary**

Bridge Homes was legally established in 2014/15 as a Limited Liability Partnership between Scottish Borders Council and Scottish Futures Trust in order to provide additional affordable housing for mid-

Members` Annual Report (continued)

market rent via the National Housing Trust / Local Authority Variant initiative. By 31 March 2018 Bridge Homes owned 45 homes at Castle View Ayton, Queen Elizabeth Drive Galashiels, Standalane Way Peebles, Croft Field Court Denholm, Henderson`s Court Kelso, and Waverley Road Innerleithen.

During 2018/19 Bridge Homes acquired an additional 4 flats at Hydro Gardens Peebles and 5 houses at Washington Avenue Kelso. Therefore by year end 31 March 2019 Bridge Homes owned 54 affordable homes across Scottish Borders. These final 9 acquisitions effectively brought an end to the development or acquisition phase of Bridge Homes activity. The 31 March 2019 was also the extended initiative deadline for completed homes delivery agreed between the Council and Scottish Government. In August 2018, Bridge Homes agreed to extend the existing 3 year Managing Agent contract by a further 2 years on the same terms and conditions. This was done on the basis of option conditions set out within the original contract.

Existing response repairs reporting to the Managing Agent and repairs delivery by Borders Property Maintenance, and Key Performance Indicator reporting arrangements continue.

The National Housing Trust / Local Authority Variant model is predicated on the disposal of Bridge Homes properties sometime between their fifth and tenth year anniversaries in order to repay the loan capital to the Council. It is intended that Council Officers will bring forward a report to The Council`s Executive Committee outlining a potential disposal strategy in autumn 2019.

This report was signed on behalf of the Members by

**David Robertson CPFA**  
**Designated Member**  
**Scottish Borders Council**  
**26 September 2019**

## STATEMENT OF MEMBERS' RESPONSIBILITIES IN RESPECT OF THE MEMBERS' REPORT AND FINANCIAL STATEMENTS

The members are responsible for preparing the Members' Report and the financial statements in accordance with applicable law and regulations.

The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 require the members to prepare financial statements for each financial year. Under that law the members have elected to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

Under Regulation 8 of the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 the members must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the LLP and of its profit or loss for that period. In preparing these financial statements, the members are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- assess the LLP's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the LLP or to cease operations, or have no realistic alternative but to do so.

Under Regulation 6 of the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008, the members are responsible for keeping adequate accounting records that are sufficient to show and explain the LLP's transactions and disclose with reasonable accuracy at any time the financial position of the LLP and enable them to ensure that its financial statements comply with those regulations. They are responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the LLP and to prevent and detect fraud and other irregularities.

The members are responsible for the maintenance and integrity of the corporate and financial information included on the LLP's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdiction

## PROFIT AND LOSS ACCOUNT for the year ended 31 March 2019

2017/18 £		2018/19 £	Notes
222,549	Turnover	239,485	1
(47,943)	Cost of Sales	(46,601)	2
<b>174,606</b>	<b>Gross Profit</b>	<b>192,884</b>	
(24,935)	Administrative Expenses	(98,749)	3
(13,686)	Revaluations	(58,686)	5
<b>135,985</b>	<b>Operating Profit</b>	<b>35,449</b>	
(90,733)	Interest Payable & Similar Expenses	(100,639)	4
<b>45,252</b>	<b>Profit /(Loss) For The Financial Year Available For Discretionary Division Among Members</b>	<b>(65,190)</b>	
	<b>Other Comprehensive Income</b>		
315,486	Revaluation Gain/(Loss) on Property	(11,314)	5
<b>360,738</b>	<b>Total Comprehensive Income/(Loss)</b>	<b>(76,504)</b>	

The LLP's turnover and expenses all relate to continuing operations.

The Accounting Policies on pages 10 and 11 and the Notes on pages 12 to 14 form part of these Financial Statements.

## BALANCE SHEET as at 31 March 2019

2017/18		2018/19		Notes
£		£	£	
<b>6,165,609</b>	<b>Fixed Assets</b>			
	Property, Plant and Equipment		<b>7,242,889</b>	5
	<b>Current Assets</b>			
114,185	Debtors	14,512		6
124,413	Cash at Bank	213,448		
<b>238,598</b>		<b>227,960</b>		
	<b>Creditors</b>			
<b>(73,898)</b>	Amounts falling due within 1 year	<b>(70,665)</b>		7
<b>164,700</b>	<b>Net Current Assets</b>		<b>157,295</b>	
<b>6,330,309</b>	<b>Net Assets attributable to Members</b>		<b>7,400,184</b>	
	<b>Represented By:</b>			
4,600,602	Loans and Other Debts due to Members		<b>5,611,982</b>	8
	<b>Members' Other Interests</b>			
759,002	Capital Account	894,002		9
55,955	Profit and Loss Reserve	(9,236)		
914,750	Revaluation Reserve	903,436		
<b>6,330,309</b>	<b>Total Members' Interests</b>		<b>7,400,184</b>	

The Accounting Policies on pages 10 and 11 and the Notes on pages 12 to 14 form part of these Financial Statements.

These financial statements were approved by the members and authorised for issue on 26 September 2019 and are signed on their behalf by:

**David Robertson CPFA**  
Designated Member  
Scottish Borders Council  
26 September 2019

Company Registered Number: SO304775

## CASH FLOW STATEMENT for the year ended 31 March 2019

2017/18		2018/19
£		£
	<b>Reconciliation of Profit to Net Cash Flow from Operating Activities</b>	
45,252	Profit/(Loss) for the Financial Year	(65,190)
104,421	Adjustments to Profit for Non Cash Movements	159,325
(20,772)	(Increase)/Decrease in Debtors	99,673
55,918	Increase/(Decrease) in Creditors due within 1 year	(3,233)
<b>184,819</b>	<b>Net Cash Inflow from Operating Activities</b>	<b>190,575</b>

2017/18		2018/19
£		£
	<b>Cash Flow Statement</b>	
<b>184,819</b>	<b>Net Cash Inflow from Operating Activities</b>	<b>190,575</b>
	<b>Investing Activities</b>	
0	Purchase of PPE	(1,147,281)
<b>0</b>	<b>Net Cash Inflow/(Outflow) from Investing Activities</b>	<b>(1,147,281)</b>
	<b>Financing Activities</b>	
0	Capital Received	135,000
0	Cash received from loans and other borrowing	1,011,380
(90,733)	Interest Payable	(100,639)
<b>(90,733)</b>	<b>Net Cash Inflow/(Outflow) from Financing Activities</b>	<b>1,045,741</b>
<b>94,086</b>	<b>Movement in Cash in Period</b>	<b>89,035</b>

## STATEMENT OF CHANGES IN EQUITY for the year ended 31 March 2019

	Members Capital (Classified As Equity) £	Profit & Loss Reserve £	Revaluation Reserve £	Loans & Other Debts Due To Members £	Total £
Balance at 1 April 2018	759,002	55,955	914,750	4,600,602	6,330,309
Profit For The Year Available for Discretionary Division Among Members	0	(65,190)	0	0	(65,190)
Loan Funding Provided By Members	0	0	0	1,011,380	1,011,380
Revaluations	0	0	(11,314)	0	(11,314)
Capital Introduced By Members	135,000	0	0	0	135,000
<b>Balance at 31 March 2019</b>	<b>894,002</b>	<b>(9,235)</b>	<b>903,436</b>	<b>5,611,982</b>	<b>7,400,184</b>

	Members Capital (Classified As Equity) £	Profit & Loss Reserve £	Revaluation Reserve £	Loans & Other Debts Due To Members £	Total £
Balance at 1 April 2017	759,002	10,703	599,264	4,600,602	5,969,571
Profit For The Year Available for Discretionary Division Among Members	0	45,252	0	0	45,252
Loan Funding Provided By Members	0	0	0	0	0
Revaluations	0	0	315,486	0	315,486
Capital Introduced By Members	0	0	0	0	0
<b>Balance at 31 March 2018</b>	<b>759,002</b>	<b>55,955</b>	<b>914,750</b>	<b>4,600,602</b>	<b>6,330,309</b>

The Accounting Policies on pages 10 and 11 and the Notes on pages 12 to 14 form part of these Financial Statements.

## ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material to the financial statements.

### Basis of Preparation

The financial statements have been prepared under historic cost accounting rules modified for the revaluation of certain fixed assets and in accordance with FRS 102 1A, the Financial Reporting Standard applicable in the UK and Republic of Ireland, and the Statement of Recommended Practice: Accounting by Limited Liability Partnerships (effective 2017) issued by the CCAB (Consultative Committee of Accountancy Bodies).

### Going Concern

The LLP's business activities, together with the factors likely to affect its future development, performance and position, are set out in the Members' report on page 2. Bridge Homes is 99.999% owned by Scottish Borders Council and is financed under a Facility Agreement with the Council to borrow up to £18.8m along with a £3.3m contribution from the Councils' Affordable Housing Investment Budget. As at 31 March 2019 £5.612m has been drawn down. This is due to be repaid within five years from the date the last property was purchased. As such, the Members consider that the LLP has adequate resources to continue in operational existence for the foreseeable future. Thus Members continue to adopt the going concern basis of accounting in preparing the annual financial statements.

### Accruals of Income and Expenditure

Activity is accounted for in the year that it takes place, not simply when cash payments are made or received. In particular:

- Fees, charges and rents due from tenants are accounted for as income at the date the relevant service is provided.
- Supplies are recorded as expenditure when they are consumed – where there is a gap between the date supplies are received and their consumption they are carried as inventories on the Balance Sheet.
- Interest payable on capital advances is accounted for based on the applicable 4<sup>1/2</sup> - 5 year PWLB (Public Works Loan Board) fixed interest rate applicable at the date the borrowing was initially incurred.
- Where income and expenditure have been recognised but cash has not been received or paid, a debtor or creditor for the relevant amount is recorded in the balance sheet.
- Income and expenditure are credited and debited to the revenue account, unless they properly represent capital receipts or capital expenditure.

### Turnover

Turnover represents invoiced rental income from tenanted investment properties. This rental income is exempt from value added tax.

### **Tangible Fixed Assets**

Tangible fixed assets, with a value greater than £1,000, having a value to the business greater than one year, other than those acquired for the purpose of specific projects, are capitalised.

Land and Buildings are shown at most recent valuation. Any aggregate surplus or deficit arising from changes in market value is transferred to a revaluation reserve.

Under the Revaluation Policy, Property, Plant and Equipment are subject to revaluation every year. The fixed assets were revalued as at 31 March 2019 by Shepherd Chartered Surveyors, Independent Valuers.

### **Cash and Liquid Assets**

Cash, for the purposes of the cash flow statement, comprises cash in hand and deposits repayable on demand. Liquid resources are current asset investments which are disposable without curtailing or disrupting the business and are either convertible into known amounts of cash at or close to their carrying values. Liquid resources comprise term deposits of less than one year.

### **Inventories**

Any inventories are included in the Balance Sheet at the lower of cost and net realisable value.

### **Support Services**

The costs of support services provided by Scottish Borders Council are charged to Bridge Homes LLP in accordance with the costing principles of the CIPFA Service Reporting Code of Practice 2016/17 (SeRCOP).

## NOTES TO THE FINANCIAL STATEMENTS

### 1 Turnover

2017/18		2018/19
£		£
213,138	Rental Income	230,074
9,411	Revenue Grant	9,411
<b>222,549</b>		<b>239,485</b>

### 2 Cost of Sales

2017/18		2018/19
£		£
40,636	Management Charges	44,022
5,659	Insurance	2,030
495	Landlord Registration	89
1,153	Utilities	460
<b>47,943</b>		<b>46,601</b>

### 3 Administrative Expenses

2017/18		2018/19
£		£
12,490	Accountancy and Legal	6,249
3000	Professional Fees	600
5,430	Audit	7,900
4,015	Estates and Housing	0
0	Provision for Bad Debt	84,000
<b>24,935</b>		<b>98,749</b>

### 4 Interest Payable & Similar Charges

2017/18		2018/19
£		£
40	Bank Charges	76
90,693	Interest Payable to Member (refer to note 10.)	100,563
<b>90,733</b>		<b>100,639</b>

## 5 Land and Buildings

2017/18		2018/19
£		£
5,863,809	NBV at 31 March 2018	6,165,609
0	Additions at Cost	1,147,280
(13,686)	Revaluation Losses charged to the Profit & Loss Account	(58,686)
315,486	Revaluation Losses charges to the Revaluation Reserve	(11,314)
<b>6,165,609</b>	NBV at 31 March 2019	<b>7,242,889</b>

The historic cost of Land & Buildings as at 31st March 2019 is £6.361m (2017/18 £5.250m).

## 6 Debtors

2017/18		2018/19
£		£
20,772	Unpaid Rental Income	5,059
9,411	Grant for Central Support Costs	9,411
84,002	Other Debtors	42
<b>114,185</b>		<b>14,512</b>

## 7 Creditors: Amounts Falling Due Within One Year

2017/18		2018/19
£		£
0	Rent Prepayment	515
1,620	Management Charges	395
3,000	Professional Fees	0
4,500	Audit	7,000
2,349	Accountancy	2,349
13,044	Legal Fees	3,046
4,163	Miscellaneous	4,015
45,222	Interest Payable to Member (refer to note 10)	53,345
<b>73,898</b>		<b>70,665</b>

## 8 Loans & Other Debts Due To Members

2017/18		2018/19
£		£
4,600,602	Loan from Member (refer to note 10)	5,611,982

## 9 Members' Capital

2017/18		2018/19
£		£
1	Initial Capital - Scottish Borders Council	1
1	Initial Capital – Scottish Futures Trust Investments Ltd	1
759,000	Capital Grant - Scottish Borders Council	894,000
<b>759,002</b>		<b>894,002</b>

## 10 Related Party Transactions

Throughout the year Bridge Homes was controlled by the members. During the year, Bridge Homes entered into the following transactions with Scottish Borders Council:

	Transaction	Debtor/ (Creditor) At 31 March 2019
	£	£
<b>Loan advanced</b>	1,011,380	(5,611,982)
<b>Revenue Grant</b>	9,411	9,411
<b>Service Charge</b>	(9,411)	(9,411)
<b>Loan Interest</b>	100,563	(53,345)

## 11 Taxation

Taxation on all partnership profits is solely the liability of the individual members. Consequently, neither taxation nor related deferred taxation arising in the LLP are accounted for in these financial statements.

## 12 Ultimate Controlling Party

The Bridge Homes is controlled by the Designated Members as detailed on page 2.

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BRIDGE HOMES LLP

### Opinion

We have audited the financial statements of Bridge Homes LLP ("the LLP") for the year ended 31 March 2019 which comprise the Profit and Loss Account, Balance Sheet, Cash Flow Statement, Statement of Changes in Equity and related notes, including the accounting policies.

In our opinion the financial statements:

- give a true and fair view, of the state of affairs of the LLP as at 31 March 2019 and of its loss for the year then ended;
- have been properly prepared in accordance with UK accounting standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*; and
- have been prepared in accordance with the requirements of the Companies Act 2006 as applied to limited liability partnerships by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) ("ISAs (UK)") and applicable law. Our responsibilities are described below. We have fulfilled our ethical responsibilities under, and are independent of the LLP in accordance with, UK ethical requirements including the FRC Ethical Standard. We believe that the audit evidence we have obtained is a sufficient and appropriate basis for our opinion.

### The impact of uncertainties due to the UK exiting the European Union on our audit

Uncertainties related to the effects of Brexit are relevant to understanding our audit of the financial statements. All audits assess and challenge the reasonableness of estimates made by the directors, and related disclosures and the appropriateness of the going concern basis of preparation of the financial statements. All of these depend on assessments of the future economic environment and the LLP's future prospects and performance.

Brexit is one of the most significant economic events for the UK, and at the date of this report its effects are subject to unprecedented levels of uncertainty of outcomes, with the full range of possible effects unknown. We applied a standardised firm-wide approach in response to that uncertainty when assessing the LLP's future prospects and performance. However, no audit should be expected to predict the unknowable factors or all possible future implications for a LLP and this is particularly the case in relation to Brexit.

### Going concern

The members have prepared the financial statements on the going concern basis as they do not intend to liquidate the LLP or to cease its operations, and as they have concluded that the LLP's financial position means that this is realistic. They have also concluded that there are no material uncertainties that could have cast significant doubt over its ability to continue as a going concern for at least a year from the date of approval of the financial statements ("the going concern period").

We are required to report to you if we have concluded that the use of the going concern basis of accounting is inappropriate or there is an undisclosed material uncertainty that may cast significant doubt over the use of that basis for a period of at least a year from the date of approval of the financial statements. In our evaluation of the members' conclusions, we considered the inherent risks to the LLP's business model, including the impact of Brexit, and analysed how those risks might affect the

LLP's financial resources or ability to continue operations over the going concern period. We have nothing to report in these respects.

However, as we cannot predict all future events or conditions and as subsequent events may result in outcomes that are inconsistent with judgements that were reasonable at the time they were made, the absence of reference to a material uncertainty in this auditor's report is not a guarantee that the LLP will continue in operation.

### **Other information**

The members are responsible for the other information, which comprises the members' report. Our opinion on the financial statements does not cover the other information and, accordingly, we do not express an audit opinion or any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether, based on our financial statements audit work, the information therein is materially misstated or inconsistent with the financial statements or our audit knowledge. Based solely on that work, we have not identified material misstatements in the other information.

### **Matters on which we are required to report by exception**

Under the Companies Act 2006 as applied to limited liability partnerships we are required to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

We have nothing to report in these respects.

### **Members' responsibilities**

As explained more fully in their statement set out on page 5, the members are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view; such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; assessing the LLP'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 they either intend to liquidate the LLP or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue our opinion in an auditor's report. Reasonable assurance is a high level of assurance, but does not guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

A fuller description of our responsibilities is provided on the FRC's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities).

### **The purpose of our audit work and to whom we owe our responsibilities**

This report is made solely to the members of the LLP, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, as required by Regulation 39 of the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008. Our audit work has been undertaken so that we might state to the LLP's members those matters we are required to state to them in an auditor's 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 LLP and the LLP's members, as a body, for our audit work, for this report, or for the opinions we have formed.

***Hugh Harvie (Senior Statutory Auditor)***  
***for and on behalf of KPMG LLP, Statutory Auditor***  
***Chartered Accountants***  
***Saltire Court***  
***20 Castle Terrace***  
***Edinburgh***  
***EH1 2EG***  
***27 September 2019***

## CONTACT INFORMATION

For further information on Bridge Homes LLP, please contact

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