

4 Northfield Park
Largs
Ayrshire KA30 8NZ

9 July 2009

Alasdair J Herbert
Assistant Chief Executive (Finance)
North Ayrshire Council
Cunninghame House
Irvine KA12 8EE

Dear Mr Herbert,

Local Government (Scotland) Act 1973 – Unaudited Accounts year to 31 March 2009

Further to your notice in the Largs and Millport Weekly News of 8 July 2009, I hereby inform you that I shall attend Cunninghame House on Tuesday 28 July 2009 at 10 am to inspect the Unaudited Accounts for North Ayrshire Council for the year ended 31 March 2009.

I shall require to inspect the books, deeds, contracts, bills, vouchers and receipts specifically in relation to, but not necessarily limited to, the following:

1. Income and expenditure of the Largs Common Good Fund;
2. Income and expenditure of the Largs seafront carpark, irrespective of where credited or debited;
3. All expenditure allocated, assigned or attributed to the net (ring-fenced) income from the Largs seafront carpark irrespective of where otherwise debited;
4. In accordance with the letter to you from Mr David Milne, Head of Best Value and Performance Team, on behalf of Mr G Lyon, Deputy Minister for Finance, of February 2007, a copy of the 'accurate asset registers which identify common good assets as such, distinct from the general body of assets under council control' and which were due for implementation by 31 March 2009 in accordance with "Accounting for the Common Good Fund: A Guidance Note for Practitioners" at Appendix 2, issued by LASAAC in December 2007;

5. A list of the specific criteria, and such statutory and legal references on which you have relied, which have been applied to identify those common good assets, if not in accordance with the definition of Common Good provided by the Scottish Parliament in a written answer on 17 November 2006 and also as restated in paragraph 2.3 of “Accounting for the Common Good Fund: A Guidance Note for Practitioners” issued by LASAAC in December 2007, both of which are in accordance with the opinion of Lord Wark in a case heard within the Inner House of the Court of Session (1944 SC 36);
6. Details of the cost, book value and revaluations of all assets of the Largs Common Good Fund and, if not included within the above, Anderson Park, Scott Park and the former Mansfield House and grounds (Barrfields) and all fixtures attached thereto, including the separate identification of the valuations of the solum and of the fixtures for the purposes of the calculation of depreciation, as required by FRS 15.
7. Details of the cost, book value and revaluations of the cost of initial construction, all improvements to and fixtures attached to the solum forming the Largs seafront carpark, including the separate identification of the valuations of the solum and of the fixtures for the purposes of the calculation of depreciation, as required by FRS 15.
8. Details of any lease, tack or alienation, including any sub-lease of any assets of the Largs Common Good Fund and, if not included in the above, of the former Mansfield House and grounds, to any other body, corporate or otherwise, and the contracts relating thereto;
9. Income and expenditure and capital and revenue balances of all Trust Funds which the Council administers, specifically those which may potentially benefit an inhabitant of Largs, and all of the trust deeds relating thereto;
10. The title deeds to Anderson Park, Scott Park the former Mansfield House and Grounds (Barrfields), and of Moorburn House, Greenock Road, Largs,
11. A list of all moveable assets forming part of the Largs Common Good Fund if not included or identified within the asset registers identified within 4, above.

I trust that this will be convenient.

Yours sincerely

James Perman