

**Sp. Shetland Islands Council – 21 November 2023**  
[Shetland Islands Council Committee Information - Meetings](#)

Item	Subject	Decision
1	Annual Audit Report on the 2022/23 Audit - Shetland Islands Council and Zetland Educational Trust	<p>The Council RESOLVED to:</p> <ul style="list-style-type: none"> <li>• NOTE the findings of the 2022/23 audit; the auditor’s covering letter which includes the audit opinion and Letter of Representation for both Shetland Islands Council and Zetland Educational Trust (Appendix 1); and the external auditor's Annual Audit Report (Appendix 2);</li> <li>• APPROVE the audited Annual Accounts for 2022/23 for Shetland Islands Council, for signature (Appendix 3);and</li> <li>• APPROVE the Trustees’ Annual Report and Audited Financial Statements 2022/23 for Zetland Educational Trust, for signature (Appendix 4).</li> </ul>
2	Medium-Term Financial Plan 2023-2028 and Approach to Budget-Setting	<p>The Council RESOLVED to:</p> <ul style="list-style-type: none"> <li>• APPROVE the Medium Term Financial Plan, attached as Appendix 1, and</li> <li>• ENDORSE the approach to setting the 2024/25 budget outlined in section 5 of Appendix 1,</li> </ul>

END