



Sheriff Principal
Gordon Nicholson, QC

PERSONAL

Mr Ian Balfour SSC
Messrs Balfour and Manson, Nightingale and Bell
58 Frederick Street
EDINBURGH EH2

SHERIFFS' CHAMBERS,
SHERIFF COURT HOUSE,
LAWNMARKET,
EDINBURGH EH1 2NS

Telephone: 031-226 7181
Fax: 031-226 2029

1 May 1991

Dear Mr Balfour,

EDINBURGH SHERIFF COURT: JOINT AUDITOR OF COURT

As I think you are aware, there is currently a ^A vacancy in the office of joint auditor of Edinburgh Sheriff Court ^B following on the translation of Haldane Tait to the Court of Session.

I am led to understand that you might be willing to accept this office, and it would give me great pleasure if you were able to do so. Given your considerable experience and your standing in the profession, I feel sure that, were you to become joint auditor, the duties of that office would be in very safe hands.

Accordingly, I shall be grateful if you will let me know if you are indeed willing to accept appointment. If you are, I shall have a commission in your favour prepared, and thereafter I shall have to ask you to come here at a mutually convenient time to receive your commission and to take ^C the oath de fidei administratione officii. ^D

I look forward to hearing from you.

Yours sincerely,

Gordon Nicholson

SHERIFF PRINCIPAL GORDON NICHOLSON, QC

Sheriff Principal Gordon Nicholson, Q.C.
Sheriffs' Chambers
Sheriff Court House
R.E. Box ED 308
EDINBURGH

Our ref. IB/IDB

3 May, 1991

Dear Sheriff Principal,

EDINBURGH SHERIFF COURT: JOINT AUDITOR OF COURT

I was greatly honoured by your letter of 1st inst., inviting me to fill vacancy in the office of joint auditor of Edinburgh Sheriff Court from the 1st of May. I am happy to accept your kind invitation.

As to receiving the commission and taking the oath de fideli administratione officii, I will be away from Edinburgh from close of business on Friday, 10th May until Monday, 27th May. If it is not possible to attend on you before Friday of next week, I regret it would have to be after Monday, 27th May, but I look forward to hearing from your Clerk.

Yours sincerely,

Ian L.S. Balfour



Sheriff Principal
Gordon Nicholson, QC

SHERIFFS' CHAMBERS,
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Ian L S Balfour Esq SSC
Messrs Balfour & Manson, Nightingale & Bell
58 Frederick Street
EDINBURGH
EH2 1LS

7 May 1991

Dear Sir

EDINBURGH SHERIFF COURT: JOINT AUDITOR OF COURT

I write acknowledging receipt of your letter of 3 May. The Sheriff Principal is away from the office until Tuesday 14 May and will not be available to deal with your Commission and Oath de fideli administratione until after 27 May as you are not available until then. On the Sheriff Principal's return to the office I will place your letter before him.

Yours faithfully

PP

Jean Scott
acting Personal Secretary
Jennifer Scott
Personal Secretary



Sheriff Principal
Gordon Nicholson, QC

Ian L S Balfour Esq SSC
Messrs Balfour and Manson, Nightingale & Bell
58 Frederick Street
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SHERIFFS' CHAMBERS,
SHERIFF COURT HOUSE,
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EDINBURGH EH1 2NS

Telephone: 031-226 7181
Fax: 031-226 2029

30 May 1991

Dear Mr Balfour

EDINBURGH SHERIFF COURT: JOINT AUDITOR OF COURT

I spoke to your secretary this morning regarding the above and now write to confirm that the date and time for the taking of the Oath and signing of your Commission has been arranged for Thursday 6 June 1991 at 9.30am within the Sheriff Principal's Chambers.

Yours sincerely

Jennifer Scott

MISS JENNIFER SCOTT
Personal Secretary



I, GORDON NICHOLSON, QC, Sheriff Principal of the Sheriffdom of Lothian and Borders, considering that a vacancy has occurred in the office of Auditor of the Sheriff Court of the Sheriff Court District of Edinburgh, by the resignation of J Haldane Tait, Do Hereby Appoint IAN LESLIE SHAW BALFOUR, Solicitor in the Supreme Courts, 58 Frederick Street, Edinburgh, EH2 1LS, to be Joint Auditor of the Sheriff Court of said Sheriff Court District from 6 June 1991, along with DAVID A LAMB, Solicitor in the Supreme Courts, 24 York Place, Edinburgh, but that only during my pleasure, with full power and authority to him to exercise all the powers, privileges and functions appertaining to the said office of Joint Auditor foresaid: And I appoint this Commission to be entered in the Act Book of said Court for publication to the lieges and consent to registration hereof for preservation.

Given under my hand at Edinburgh this Sixth day of June One thousand nine hundred and ninety one.

Gordon Nicholson
.....

EDINBURGH, 6 June 1991. Compeared the said IAN LESLIE SHAW BALFOUR who declared his acceptance of the appointment above written and to whom the oath de fideli administratione officii was administered.

Ian Leslie Shaw Balfour
.....

Gordon Nicholson
.....

EDINBURGH, 6 June 1991. Recorded in the Act Book of Court.

[Signature]
.....
Assistant Sheriff Clerk



Sheriff Principal
Gordon Nicholson, QC

Mr I L S Balfour SSC
Messrs Balfour & Manson Nightingale & Bell
58 Frederick Street
EDINBURGH EH2

SHERIFFS' CHAMBERS,
SHERIFF COURT HOUSE,
LAWNMARKET,
EDINBURGH EH1 2NS

Telephone: 031-226 7181
Fax: 031-226 2029

6 June 1991

Dear Mr Balfour

**COMMISSION - JOINT AUDITOR OF COURT - SHERIFF COURT DISTRICT OF
EDINBURGH**

I herewith enclose your Commission regarding the above, duly signed by the Assistant Sheriff Clerk, Mr J McLean who has recorded it in the Act Book of Court.

Yours sincerely

Jennifer Scott

MISS JENNIFER SCOTT
Personal Secretary

Encl

AUDITOR OF THE COURT OF SESSION

PARLIAMENT HOUSE, EDINBURGH, EH1 1RQ

RUTLAND EXCHANGE No. 304

031 225 2595 Extn. 309

7^o June 1991

Dear Ian,

I hasten to send you my
congratulations on your appointment
as Joint Auditor, Glensburgh Sheriff
Court. I am delighted that you
have been appointed and I wish
you every enjoyment in the work
which I certainly found to be most
interesting.

Needless to say I will always be
happy to discuss any taxation 'problems'
with you.

Kindest Regards

Haldane

Miss Jennifer Scott
Personal Secretary to Sheriff Principal
Gordon Nicholson QC
Sheriffs' Chambers
Sheriff Court House
Lawnmarket
EDINBURGH EH1 2NS

Our Ref: IB/JW

10th June 1991

Dear Miss Scott

Commission - Joint Auditor of Court - Sheriff Court District of Edinburgh

I thank you for your letter of 6th inst and am obliged to you for the Commission to act as above. Thank you for your assistance in arranging for me to call last Friday to take the Oath.

Yours sincerely,

Ian L S Balfour Esq., SSC.,
Messrs Balfour & Manson
Nightingale & Bell, SSC.,
Box No ED4,
Rutland Exchange,
EDINBURGH.

**2a Picardy Place,
Edinburgh EH1 3JT
Telephone 031-558 1101**

Rutland Exchange Box No. ED 14 Edinburgh
Fax No. 031-556 7677 Telex No. 727038
Our Ref. DL/A89/LC
Your Ref.

14th June 1991

Dear Ian,

**JOINT AUDITERS
EDINBURGH SHERIFF COURT**

I refer to our meeting the other day and look forward to working with you over the next few years. As arranged, I send herewith our photocopy of the table of fees from which I work which incorporates the various charges from 12th April 1989 and the increase in April 1990 and April 1991 which I trust you may find of assistance.

I confirm that I will proceed taxing during this month and in July, we can ensure that all incoming accounts come to you for audit. We can then proceed month about after that.

Kind regards,
Yours sincerely



David A Lamb

Enc
14.10

J. Haldane Tait, Esq., S.S.C.,
Auditor of the Court of Session,
R.E. BOX NO. ED304,
EDINBURGH.

Our Ref. IB/PG

17 June 1991

Dear Haldane,

It was most kind of you to write on 7th June, with your congratulations on my appointment to the post recently vacated by yourself.

Thank you also for the very kind offer to discuss problems, which I will be happy to take up.

I had a useful working lunch with David Lamb, and we look forward to a similar occasion which we might host, if you care to have such an occasion to share ideas.

The Professional Conduct Committee for the Nurses has meetings in Scotland in July, August and November and I will miss the opportunity of exchanging views with you on these occasions.

I hope you are settling in to your new and challenging post and obviously I wish you every success in it.

With best wishes.

Yours sincerely,

Sheriffdom of Lothian and Borders



Mr I L S Balfour
Joint Auditor Edinburgh Sheriff Court
54-66 Frederick Street
Edinburgh
EH2 1LS

**Personal Secretary to the
Sheriff Principal of Lothian & Borders
Sheriff Court House
27 Chambers Street
Edinburgh
EH1 1LB**

Sent by DX: to ED4 Edinburgh 1

**DX 550 308 Edinburgh 37
LP2 Edinburgh 10**

Our Ref: AOC/J&D/14/JAS

21 July 2014

Your Ref: ILSB

Dear Mr Balfour

AUDITOR OF COURT – SHERIFF COURT DISTRICT OF JEDBURGH & DUNS COMMISSION

I understand from Mr Shand, the Sheriffdom Business Manager that you are happy to be appointed as an Auditor of Court at Jedburgh/Duns.

Sheriff Principal Stephen has signed a Commission appointing you as the Auditor of Court for the Sheriff Court District of Jedburgh and Duns.

Please find your Commission enclosed herewith.

I would be grateful if you would confirm receipt of the Commission either by e-mail or telephone would be fine.

Yours sincerely

**MISS JENNIFER SCOTT
Personal Secretary**

**Tel: 0131 247 2561
E-mail: JScott@scotcourts.gov.uk**

SHERIFFDOM OF LoTHIAN AND BORDERS

I, MHAIRI MARGARET STEPHEN, Sheriff Principal of the Sheriffdom of Lothian and Borders do hereby, in virtue of the powers contained in my Commission as Sheriff Principal foresaid, NOMINATE, CONSTITUTE and APPOINT IAN LESLIE SHAW BALFOUR, Auditor of Court for the Sheriffdom of Lothian and Borders at Edinburgh to be Auditor of the Sheriff Court Districts of Jedburgh and Duns but that only during my pleasure with full power and authority to him to exercise all the powers, privileges and functions appertaining to the said office of Auditor, without restriction:

And I APPOINT this Commission to be recorded in the Act Book of Court at Jedburgh and Duns for publication to the lieges.

EDINBURGH, 18 July 2014


.....

JEDBURGH AND DUNS, 18th July 2014. Recorded in the Act Book of Court as of this date.


.....

DAVID SHAND
Sheriff Clerk, Edinburgh
Sheriffdom Business Manager
Lothian and Borders

Sheriffdom of Lothian and Borders



Mr I L S Balfour
Auditor Sheriff Court
54-66 Frederick Street
Edinburgh
EH2 1LS

**Personal Secretary to the
Sheriff Principal of Lothian & Borders
Sheriff Court House
27 Chambers Street
Edinburgh
EH1 1LB**

Sent by DX: to ED4 Edinburgh 1

**DX 550 308 Edinburgh 37
LP2 Edinburgh 10**

Our Ref: AOC/LIV/15/JAS

15 April 2015

Your Ref: ILSB

Dear Mr Balfour

**AUDITOR OF COURT COMMISSION
SHERIFF COURT DISTRICT OF LIVINGSTON**

I understand from Ms McFarlane, the Sheriffdom Business Manager that you are happy to be appointed as an Auditor of Court at Livingston.

Sheriff Principal Stephen has signed a Commission appointing you as the Auditor of Court for the Sheriff Court District of Livingston.

Please find your Commission enclosed herewith.

I would be grateful if you would confirm receipt of the Commission either by e-mail or telephone would be fine.

Yours sincerely

**MISS JENNIFER SCOTT
Personal Secretary**

**Tel: 0131 247 2561
E-mail: JScott@scotcourts.gov.uk**

SHERIFFDOM OF LoTHIAN AND BORDERS

I, MHAIRI MARGARET STEPHEN, Sheriff Principal of the Sheriffdom of Lothian and Borders do hereby, in virtue of the powers contained in my Commission as Sheriff Principal foresaid, NOMINATE, CONSTITUTE and APPOINT IAN LESLIE SHAW BALFOUR, Auditor of Court for the Sheriffdom of Lothian and Borders at Edinburgh to be Auditor of the Sheriff Court District of Livingston but that only during my pleasure with full power and authority to him to exercise all the powers, privileges and functions appertaining to the said office of Auditor, without restriction:

And I APPOINT this Commission to be recorded in the Act Book of Court at Livingston for publication to the lieges.

EDINBURGH, 8 April 2015

Mhairi M. Stephen
.....
—

LIVINGSTON, 10th April 2015. Recorded in the Act Book of Court as of this date.

David Fyfe
.....
DAVID FYFE
Sheriff Clerk for the Sheriff Court
District of Livingston.



SHERIFF PRINCIPAL'S CHAMBERS
SHERIFF COURT HOUSE
27 CHAMBERS STREET
EDINBURGH EH1 1LB

Telephone: 0131 247 2561

Sheriff Principal
Mhairi M Stephen QC
Mr I L S Balfour
Joint Sheriff Court Auditor
54-64 Frederick Street
Edinburgh
EH2 1LS

Our Ref: SP/AoC/JAS

6 August 2021

Dear Mr Balfour

Joint Auditor of Court for Lothian and Borders.

As you may be aware, your colleague, Frank McConnell, has advised me that he will be resigning from the office of Joint Auditor at the end of October this year. The arrangements for the auditing of judicial accounts of expenses are currently under review and, of course, traditionally Edinburgh and Glasgow were the only Sheriff Courts where Auditors were appointed by the Sheriff Principal and were respected members of the legal profession. Otherwise, judicial auditing was conducted by the Sheriff Clerks. Clearly, the Sheriff Clerks in Lothian and Borders have not required to develop auditing skills and it will be necessary to consider how auditing will be conducted in the future.

SCTS are in the course of training Sheriff Clerks in the skill and art of auditing with a view to putting in place certain reforms which the Scottish Government wish to implement.

In these circumstances, I am mindful that you have given the administration of justice the benefit of your significant experience as Joint Auditor for more than 30 years this may be a timely opportunity to consider how the process of taxing accounts of expenses occurred in judicial proceedings should be conducted. The recent difficulties with the pandemic have undoubtedly put on ice the reforms to our system of taxation as proposed by the Scottish Government and to be implemented by SCTS. It will be impossible to replicate the vast experience held by the current Auditors of Court and you, in particular. I value greatly the contribution you personally have made to the justice system since 1991.

However, this may be the right time to consider a transition to the new system perhaps by the end of this year.

As ever I would be grateful for your observations.

Yours sincerely

MHAIRI M STEPHEN QC
Sheriff Principal

IAN L. S. BALFOUR
JOINT AUDITOR, EDINBURGH SHERIFF COURT

54-66 Frederick Street
Edinburgh EH2 1LS
Telephone: 0131-200 1200
Fax: 0131-200 1300
DX: ED4 Edinburgh-1

Mhairi M Stephen, QC,
Sheriff Principal,
Sheriff Principal's Chambers,
Sheriff Court House,
27 Chambers Street,
EDINBURGH 1 1LB.

Direct Line: 0131-337 2880
(working from home)

My Ref:ILSB

Your ref. SP/AoC/JAS

20 August 2021

Dear Sheriff Principal,

Joint Auditor of Court for Lothian and Borders

Thank you for your very kind letter of 6 August, advising that Frank McConnell will be resigning from the office of Joint Auditor at the end of October, and asking about my own position.

My apologies for the delay in responding, but I was in the Western General for 10 days with Covid, from which I am now thankfully recovering.

The Covid has left me without my usual energy for the Auditing, and while I will complete the half dozen or so taxations already sent to me by the Courts at Edinburgh and Livingston, perhaps the time has come for me not to accept any new Remits. As long as Frank is available to deal with them, that should not be a problem for the Courts.

If it is easier for the succession planning for me to resign at the same time as Frank, at the end of October, I will be happy to continue to tie up loose ends until then, but I am equally happy to offer my resignation from, say, the end of this month, or whenever is convenient for the administration.

Yours faithfully

Ian L. S. Balfour
Joint Auditor, Edinburgh Sheriff Court

If phoning, please contact me at home, 0131 337 2880, but mail should go to DX ED 4, Edinburgh 1, from where I will collect it twice a week.

IAN L. S. BALFOUR
JOINT AUDITOR, EDINBURGH SHERIFF COURT

54-66 Frederick Street
Edinburgh EH2 1LS
Telephone: 0131-200 1200
Fax: 0131-200 1300
DX: ED4 Edinburgh-1

Elaine Motion,
Chair,
Balfour+Manson.

Direct Line: 0131-337 2880
(working from home)

My Ref: ILSB

24 August 2021

Dear Elaine,

Joint Auditor of Court for Lothian and Borders

As mentioned briefly on the phone, I believe that the time has come for me to resign from the position of Joint Auditor, and I have written to the Sheriff Principal accordingly. The present arrangement was formalized as far as the firm was concerned by a letter to me from Kenneth McGowan, then Managing Partner, dated 18 August 1997, by which I was to continue to introduce new business to the firm, following retirement on 31 October of that year, and in exchange I could use the firm's facilities with the Document Exchange and have the occasional use of the Boardroom for oral taxations.

This has worked splendidly as far as I am concerned, and I am very grateful.

There are half-a dozen Court cases in the pipeline – I have returned all the files for the private work. I suggest that I retain 'the box at reception' (as Kenneth described it) until the end of September for odds and ends that will come in.

Raymond in the Cash Room has processed invoices very efficiently over the years, but nothing should come in after the end of September, so the Ledger could be closed then, unless you prefer to leave it to the end of the firm's financial year on 31 October.

Francis McConnell, the other Joint Auditor, will continue until the end of October, and then he too will retire. Anything that I would have dealt with can from now on go to him.

Thank you again for own support over the years.

Yours faithfully

Ian L. S. Balfour
Joint Auditor, Edinburgh Sheriff Court

t: 0131 200 1254
f: 0131 608 1004
e: elaine.motion@balfour-manson.co.uk
DX: ED4 Edinburgh

Mr Ian Balfour
32/1 Murrayfield Avenue
EDINBURGH
EH12 6EX

Our Ref: EM/JN

Your Ref:

25 August 2021

Dear Ian

Many thanks indeed for your call and your letter of 24 August. We are obviously sad to hear that you are resigning from your position of Joint Auditor and I note the arrangements that you have put in place. I know that reception have been sending papers back to firms that had come through either just before or just after your call.

I am more than happy for the box at reception to be kept open for odds and ends until the end of September. I understand that you have popped in but if need be I can always contact Jeremy in relation to the collection of those – unless you have somebody else that you would want to nominate.

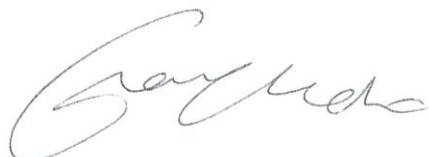
It really is the end of a work era and thank you for all of your input over the years, not only in your role in the firm but as a Joint Auditor.

Can I also take this opportunity of passing on my own very best to you and yours, as well as from all of the partners here.

Take care.

Kindest regards

Yours sincerely



Elaine Motion
Partner
Balfour+Manson LLP



SHERIFF PRINCIPAL'S CHAMBERS
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Sheriff Principal
Mhairi M Stephen QC

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Balfour & Manson
54-56 Frederick Street
Edinburgh EH2 1LS
DX ED4 EDINBURGH 1

Our Ref: SP/AoC/JAS

Your Ref: ILSB

2 September 2021

Dear Mr. Balfour

JOINT AUDITOR OF COURT FOR LOTHIAN AND BORDERS

Thank you for your letter of 20 August 2021. I am happy and relieved to hear that you are now at home and recovering from your period in the Western General with Covid. I hope you continue to make a good recovery.

The virus will undoubtedly have had an impact on your wellbeing and energy and I fully understand that you should not accept any further remits and focus if you can, on "tying up loose ends" as you put it. In particular, I notice that you still have some taxations to schedule. I certainly would not want you to feel under pressure to deal with these taxations if you are still feeling under par. I will leave it to you to decide whether you wish to complete these taxations. However, I think, it is important that you know that there are other options, and if you feel that, you cannot complete these taxations, I would suggest firstly, that you contact your colleague Frank McConnell, in case he can fit them in, failing which, any accounts and any associated papers should be returned to the Sheriff Court and arrangements will be made locally to have these taxed perhaps by SCTS personnel who have already been appointed as Auditors in other Sheriffdoms. I would not want you to be struggling to fulfil these obligations if you are unwell.

I am extremely grateful to you for the service you have given to the justice system and having regard to what you say in your letter I think it may be appropriate to agree that I will accept your resignation as Joint Auditor effective from the end of October 2021 coinciding with Frank's resignation.

With all my best wishes.

Mhairi M. Stephen

**MHAIRI M STEPHEN QC
SHERIFF PRINCIPAL
LOTHIAN AND BORDERS**