

EAST RENFREWSHIRE COUNCIL  
AUDIT AND SCRUTINY COMMITTEE

27 September 2018

Report by Head of Accountancy ( Chief Financial Officer)

2017/18 ANNUAL ACCOUNTS FOR THE COUNCIL'S CHARITABLE TRUSTS AND  
EXTERNAL AUDIT (ISA 260) REPORT

**PURPOSE OF REPORT**

1. The audited 2017/18 Annual Accounts for the seven charitable trusts that the Council acts as trustee for, have been amalgamated into one document and a copy is now submitted for consideration by the Audit and Scrutiny Committee. In addition, the External Auditor has prepared a report in respect of the Trusts, which is in compliance with the International Standard on Auditing (ISA) 260, for consideration.

**RECOMMENDATION**

2. The Committee is invited to: -
- Consider the report by External Audit;
  - Note and comment on the content of the 2017/18 amalgamated Annual Accounts for the seven charitable trusts that the Council acts as trustee for; and
  - Remit the report to the Council for consideration.

**REPORT**

3. The external audit of the 2017/18 Annual Accounts for the seven charitable trusts that the Council acts as trustee for has now been completed and the Council has been awarded an audit certificate for the amalgamated accounts, which has no qualifications. A copy of the Accounts is attached as Appendix 1.

**ANNUAL AUDIT REPORTS**

4. A copy of the Annual Audit Report, which provides an overview of the main issues arising from the 2017/18 Audit of the Trust Accounts has been prepared. The Committee is invited to consider the document. The External Auditors will be attending the Audit and Scrutiny Committee meeting to speak to and discuss the report.

**RECOMMENDATION**

5. The Committee is invited to: -
- Consider the report by External Audit ;
  - Note and comment on the content of the 2017/18 amalgamated Annual Accounts for the seven charitable trusts that the Council acts as trustee for; and
  - Remit the report to the Council for consideration.

## REPORT AUTHOR

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Chief Accountant - Barbara Clark Tel 0141 577 3068  
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## BACKGROUND PAPERS

This report refers to the 2017/18 amalgamated Annual Accounts for the seven charitable trusts that the Council acts as trustee for (Lieutenant Duff Memorial Institute, Newton Mearns Benevolent Association, Janet Hamilton Memorial Fund, John Pattison Memorial Fund, Hugh & Janet Martin Memorial Fund, Netherlee School 1937 Endowment , Endowment for Talented Children and Young People) and the External Auditor's 2017/18 ISA 260 report in respect of the trusts.

## KEY WORDS

Annual Accounts, external audit

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Margaret McCrossan  
Chief Financial Officer  
c/o East Renfrewshire Council  
Accountancy Section  
Rouken Glen Road  
Glasgow  
G46 6UG  
27 September 2018

## East Renfrewshire Council Trust Funds Audit of 2017/18 annual accounts

### Independent auditor's report

1. We are required to audit the financial statements of the following East Renfrewshire Council Trust Funds :
  - Endowment for Talented Children and Young People
  - Netherlee School 1937 Endowment
  - High and Janet Martin Memorial Fund
  - John Pattison Memorial Fund
  - Janet Hamilton Memorial Fund
  - Newton Mearns Benevolent Association
  - Lieutenant Duff Memorial Institute
2. For 2017/18, in accordance with the connected charities provisions under The Charities Accounts (Scotland) Regulations 2006, East Renfrewshire Council have prepared a single set of accounts covering all seven charitable trusts and which show the financial results of each trust on an individual basis.
3. Our audit work on the 2017/18 annual accounts is now complete. We anticipate being able to issue unqualified audit opinions in the independent auditor's report on 27<sup>th</sup> September 2018 (the proposed report is attached at **Appendix A**).

### Annual audit report

4. Under International Standards on Auditing in the UK, we report specific matters arising from the audit of the financial statements to those charged with governance of a body in sufficient time to enable appropriate action. There were no significant findings from the audit which should be brought to your attention. Our audit opinion on the Trust Funds accounts is included as part of our Annual Audit Report on the 2017/18 audit of East Renfrewshire Council.

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5. This report will be issued in final form after the annual accounts have been certified.

### **Unadjusted misstatements**

6. We also report to those charged with governance all unadjusted misstatements which we have identified during our audit, other than those of a trivial nature and request that these misstatements be corrected. There were no misstatements in the Trust Funds Accounts.

### **Fraud, subsequent events and compliance with laws and regulations**

7. In presenting this report to the Audit and Scrutiny Committee we seek confirmation from those charged with governance of any instances of any actual, suspected or alleged fraud; any subsequent events that have occurred since the date of the financial statements; or material non-compliance with laws and regulations affecting the entity that should be brought to our attention.

### **Representations from Section 95 Officer**

8. As part of the completion of our audit, we are seeking written representations from the Section 95 Officer on aspects of the annual accounts, including the judgements and estimates made.
9. A draft letter of representation is attached at [Appendix B](#). This should be signed and returned to us by the Section 95 Officer with the signed annual accounts prior to the independent auditor's report being certified.

## APPENDIX A: Proposed Independent Auditor's Report

### Independent auditor's report to the trustees of East Renfrewshire Council Trust Funds and the Accounts Commission

This report is made solely to the parties to whom it is addressed in accordance with Part VII of the Local Government (Scotland) Act 1973 and for no other purpose. In accordance with paragraph 120 of the Code of Audit Practice approved by the Accounts Commission, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

### Report on the audit of the financial statements

#### Opinion on financial statements

I certify that I have audited the financial statements in the statement of accounts of East Renfrewshire Council Trust Funds for the year ended 31 March 2018 under Part VII of the Local Government (Scotland) Act 1973 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. The financial statements comprise the Statement of Receipts and Payments, the Statement of Balances and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and a receipts and payments basis.

In my opinion the accompanying financial statements:

- properly present the receipts and payments of the charities for the year ended 31 March 2018 and their statement of balances at that date; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005, and regulations 9(1),(2) and (3) of The Charities Accounts (Scotland) Regulations 2006.

#### Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)). My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I am independent of the charities in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

#### Responsibilities of the trustees for the financial statements

The trustees are responsible for the preparation of financial statements which properly present the receipts and payments of the charities, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

#### Auditor's responsibilities for the audit of the financial statements

My objectives are to achieve reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an

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auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of my auditor's report.

### **Other information in the statement of accounts**

The trustees are responsible for the other information in the statement of accounts. The other information comprises the information other than the financial statements and my auditor's report thereon. My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon except on matters prescribed by the Accounts Commission or required by applicable law to the extent explicitly stated later in this report.

In connection with my audit of the financial statements, my responsibility is to read all the other information in the statement of accounts and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

## Report on other requirements

### **Opinion on matter prescribed by the Accounts Commission**

In my opinion, based on the work undertaken in the course of the audit the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with The Charities Accounts (Scotland) Regulations 2006.

### **Matters on which I am required to report by exception**

I am required by The Charity Accounts (Scotland) Regulations 2006 to report to you if, in my opinion:

- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- I have not received all the information and explanations I require for my audit.

I have nothing to report in respect of these matters.

Elaine Barrowman

Senior Audit Manager  
Audit Scotland  
4th Floor  
8 Nelson Mandela Place  
Glasgow  
G2 1BT

27<sup>th</sup> September 2018

Elaine Barrowman is eligible to act as an auditor in terms of Part VII of the Local Government (Scotland) Act 1973.

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## APPENDIX B: Letter of Representation (ISA 580)

Elaine Barrowman, Senior Audit Manager  
Audit Scotland  
4th Floor  
8 Nelson Mandela Place  
Glasgow  
G2 1BT

27 September 2018

Dear Elaine

### **East Renfrewshire Council Trust Funds Annual Accounts 2017/18**

1. This representation letter is provided about your audit of the annual accounts of the East Renfrewshire Council Trust Funds for the year ended 31 March 2018 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view in accordance with the financial reporting framework, and for expressing other opinions on the remuneration report, management commentary and annual governance statement.
2. I confirm to the best of my knowledge and belief, and having made appropriate enquiries of the trustees of the Trust Funds, the following representations given to you in connection with your audit of the East Renfrewshire Council Trust Funds' annual accounts for the year ended 31 March 2018.

### **General**

3. East Renfrewshire Council (as the administering authority) and I have fulfilled our statutory responsibilities for the preparation of the 2017/18 annual accounts. All the accounting records, documentation and other matters which I am aware are relevant to the preparation of the annual accounts have been made available to you for the purposes of your audit. All transactions undertaken by the East Renfrewshire Council Trust Funds have been recorded in the accounting records and are properly reflected in the financial statements.
4. I confirm that the effects of uncorrected misstatements are immaterial, individually and in aggregate, to the financial statements as a whole. I am not aware of any uncorrected misstatements other than those reported by you.

### **Financial Reporting Framework**

5. The financial statements comply with the requirements of the Charities and Trustee Investment (Scotland) Act 2005, and regulations 9(1), (2) and (3) of the Charities Accounts (Scotland) Regulations 2006.

### **Regularity of Financial Transactions**

6. The financial transactions of East Renfrewshire Council Trust Funds are in accordance with the relevant legislation and regulations governing its activities.

**Accounting Policies & Estimates**

7. The significant assumptions used in making accounting estimates are reasonable and properly reflected in the financial statements.

**Going Concern Basis of Accounting**

8. The Trustees have assessed the East Renfrewshire Council Trust Funds' ability to continue to use the going concern basis of accounting and have concluded that it is appropriate. I am not aware of any material uncertainties that may cast significant doubt on East Renfrewshire Council Trust Funds' ability to continue as a going concern.

**Assets**

9. The cash fund and investments shown in the Statement of Balances at 31 March 2018 were owned by the registered charities. Assets are free from any lien, encumbrance or charge except as disclosed in the financial statements. There are no plans or intentions that are likely to affect the carrying value of classification of the assets within the financial statements.

**Fraud**

10. I have considered the risk that the financial statements may be materially misstated as a result of fraud. I have disclosed to the auditor any allegations of fraud or suspected fraud affecting the financial statements. There have been no irregularities involving management or employees who have a significant role in internal control or that could have a material effect on the financial statements.

**Laws and Regulations**

11. I have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.

**Related Party Transactions**

12. There are no transactions with related parties that require to be disclosed in the financial statements.

**Events Subsequent to the Balance Sheet Date**

13. There have been no material events since the date of the Statement of Balances which necessitate revision of the figures in the financial statements or notes thereto including contingent assets and liabilities.

**Corporate Governance**

14. I have disclosed to you all deficiencies in internal control identified from this review or of which I am otherwise aware.

Yours sincerely

Margaret McCrossan  
Head of Accountancy (Chief Financial Officer)



**East Renfrewshire Council Trust Funds  
Trustees' Annual Report and Financial Statements  
For Year Ended 31 March 2018**

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## Trustees' Annual Report for the Year Ended 31 March 2018

### 1. INTRODUCTION

The Trustees present the annual report together with the financial statements and the Auditor's Report for the year ended 31 March 2018.

### ADMINISTRATION INFORMATION

<u>Charity Number</u>	<u>Charity Name</u>	<u>Charity Number</u>	<u>Charity Name</u>
SC005976	Lieutenant Duff Memorial Institute	SC019475	Janet Hamilton Memorial Fund
SC016641	Newton Mearns Benevolent Association	SC037293	Netherlee School 1937 Endowment
SC019473	Hugh & Janet Martin Memorial Fund	SC037925	Endowment for Talented Children & Young People
SC019474	John Pattison Memorial Fund		

**Contact Address**            East Renfrewshire Council  
    Accountancy Section  
    Rouken Glen Road  
    Glasgow G46 6UG

<u>Charity Name</u>	<u>Charity Trustees</u>	<u>Previous Trustees</u>
Lieutenant Duff Memorial Institute	Margaret McCrossan	
Newton Mearns Benevolent Association	Margaret McCrossan	
Hugh & Janet Martin Memorial Fund	Margaret McCrossan	
John Pattison Memorial Fund	Margaret McCrossan	
Janet Hamilton Memorial Fund	Margaret McCrossan	
Netherlee School 1937 Endowment	Margaret McCrossan, Joanne Scott, Julie Roberts and Lynn Sweeny	
Endowment for Talented Children & Young People	Margaret McCrossan, Mhairi Shaw and Fiona Morrison	

**Auditor**

Elain Barrowman  
Senior Audit Manager  
Audit Scotland  
4<sup>th</sup> Floor  
The Athenaeum Building  
8 Nelson Mandela Place  
Glasgow  
G2 1BT

**Trust Deeds**

Copies of Trust Deeds are available for Lieutenant Duff Memorial, Netherlee School and Endowment for Talented Young People and can be obtained from:

East Renfrewshire Council  
Rouken Glen Road  
Glasgow G46 6UG

Deeds for other charitable trusts are unavailable.

## Trustees' Annual Report for the Year Ended 31 March 2018

### 2. STRUCTURE AND GOVERNANCE

East Renfrewshire Council Trust Funds are registered with the Office of the Scottish Charity Regulator (OSCR).

The trustee of all of the charities is the Chief Financial Officer of East Renfrewshire Council. For the Netherlee School 1937 Endowment, the Head, Depute Head and Principal Teachers also assume the role. The Director of Education, Head of Education Services and Chief Financial Officer are trustees for Endowment for Talented Children and Young People.

The Chief Financial Officer is the designated officer within East Renfrewshire Council with responsibility for the proper administration of the charitable trust's financial affairs. The Chief Financial Officer is responsible for keeping proper accounting records that are up to date and which ensure that financial statements comply with the Charities Accounts (Scotland) Regulations 2006.

### 3. MANAGEMENT OF FUNDS AND INVESTMENT POLICY

The trustees rely on the expertise of East Renfrewshire Council to manage the investments to ensure the maximum return at the least risk to each charity. In this way, the income stream for the future benefit of each charity is protected.

The funds of each charity are deposited with East Renfrewshire Council (see note 5).

### 4. OBJECTIVES AND ACTIVITIES

The objectives of each trust are as follows:

<u>Charity Name</u>	<u>Purpose</u>
Lieutenant Duff Memorial Institute	Provision of a building to house the Busby School District library and fund repairs to the building as required.
Newton Mearns Benevolent Association	Provision of comforts for the needy of the parish of Mearns.
Hugh & Janet Martin Memorial Fund	Charitable and Educational purposes for the residents of Barrhead
John Pattison Memorial Fund	Assisting the deserving poor in Barrhead
Janet Hamilton Memorial Fund	Assisting the sick of Barrhead requiring nursing or hospital treatment.
Netherlee School 1937 Endowment	Advance the education of the pupils and former pupils of the school by the provision of financial assistance and support.
Endowment for Talented Children & Young People	For the benefit of exceptionally talented children and young people in the fields of the arts, culture and sport having attended an East Renfrewshire School.

## 5. PERFORMANCE

Income comes from investment returns and any donations. Awards totalling £34,497 were made. During the year to 31 March 2018, awards were disbursed as follows:

<u>Charity Name</u>	<u>Awards Disbursed during the year to 31 March 2017</u>
Lieutenant Duff Memorial Institute	No applications received and no disbursement of funds.
Newton Mearns Benevolent Association	5 applications received. Payments totalling £553 were made
Hugh & Janet Martin Memorial Fund	8 applications received. Payments totalling £1413 were made
John Pattison Memorial Fund	6 applications received. Payments totalling £911 were made
Janet Hamilton Memorial Fund	6 applications received. Payments totalling £658 were made
Netherlee School 1937 Endowment	Payments totalling £30,962 were made.
Endowment for Talented Children & Young People	No applications received and no disbursement of funds.

## 6. FINANCIAL REVIEW

### Overview

In the year to 31 March 2018, Trust funds received income and held cash and bank balances as follows:

<u>Charity Name</u>	<u>Income from Investments</u>	<u>Income from Donations</u>	<u>Cash and Bank Balances</u>
Lieutenant Duff Memorial Institute	51	£0	£11,939
Newton Mearns Benevolent Association	27	£0	£5,744
Hugh & Janet Martin Memorial Fund	78	£0	£16,995
John Pattison Memorial Fund	45	£0	£9,734
Janet Hamilton Memorial Fund	239	£0	£55,451
Netherlee School 1937 Endowment	111	£20,000	£25,078
Endowment for Talented Children & Young People	2	£0	£566

**Reserves Policy**

Reserves are held by East Renfrewshire Council on behalf of each Trust and revenue income, generated from capital that has not been disbursed at 31 March each year, is invested in East Renfrewshire Council's Loans Fund.

**7. DECLARATION**

This report was signed on behalf of the Trustees on 27<sup>th</sup> September 2018 by:

Margaret McCrossan  
Head of Accountancy  
(Chief Financial Officer)  
East Renfrewshire Council

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**Independent Auditor's Report**

**Independent Auditor's Report (cont'd)**

## Statement of Receipts and Payments for the Year Ended 31 March 2018

The Statement of Receipts and Payments, as required by the Charities Accounts (Scotland) Regulations 2006, provides an analysis of the incoming and outgoing cash and bank transactions for the year.

If applicable, this Statement would also show any cash movements in relation to fixed assets. There are no such transactions for the current period.

### Period ended 31 March 2018

	<u>Lieutenant Duff</u>	<u>Newton Mearns Benevolent</u>	<u>Hugh &amp; Janet Martin</u>	<u>John Pattison</u>	<u>Janet Hamilton</u>	<u>Netherlee School</u>	<u>Talented Children/ Young People</u>
Note	Unrestricted	Unrestricted	Unrestricted	Unrestricted	Unrestricted	Unrestricted	Unrestricted
<b>RECEIPTS</b>							
Donations	0	0	0	0	0	20000	0
Income from Investments	51	27	78	45	239	111	2
<b>Total Receipts</b>	<b>51</b>	<b>27</b>	<b>78</b>	<b>45</b>	<b>239</b>	<b>20111</b>	<b>2</b>
<b>PAYMENTS</b>							
Charitable Activities- Grants	0	553	1413	911	658	30962	0
<b>Total Payments</b>	<b>0</b>	<b>553</b>	<b>1413</b>	<b>911</b>	<b>658</b>	<b>30962</b>	<b>0</b>
<b>Surplus/(Deficit) for the Year</b>	<b>51</b>	<b>(526)</b>	<b>(1335)</b>	<b>(866)</b>	<b>(419)</b>	<b>(10851)</b>	<b>2</b>

### Period Ended 31 March 2017

	<u>Lieutenant Duff</u>	<u>Newton Mearns Benevolent</u>	<u>Hugh &amp; Janet Martin</u>	<u>John Pattison</u>	<u>Janet Hamilton</u>	<u>Netherlee School</u>	<u>Talented Children/ Young People</u>
	Unrestricted	Unrestricted	Unrestricted	Unrestricted	Unrestricted	Unrestricted	Unrestricted
<b>RECEIPTS</b>							
Donations	-	-	-	-	-	20000	
Income from Investments	66	40	110	65	312	160	3
<b>Total Receipts</b>	<b>66</b>	<b>40</b>	<b>110</b>	<b>65</b>	<b>312</b>	<b>20160</b>	<b>3</b>
<b>PAYMENTS</b>							
Charitable Activities- Grants	-	1023	1503	1107	574	23000	0
<b>Total Payments</b>	<b>-</b>	<b>1023</b>	<b>1503</b>	<b>1107</b>	<b>574</b>	<b>23000</b>	<b>0</b>
<b>Surplus/(Deficit) for the Year</b>	<b>66</b>	<b>(983)</b>	<b>(1393)</b>	<b>(1042)</b>	<b>(262)</b>	<b>(2840)</b>	<b>3</b>

## Statement of Balances as at 31 March 2018

The Statement of Balances, as required by the Charities Accounts (Scotland) Regulations 2006, reconciles the cash and bank balances at the start and end of the financial year, with any surpluses shown in the Statement of Receipts and Payments.

The Statement of Balances also shows the final closing balances at the end of the year.

	<u>Lieutenant Duff</u>	<u>Newton Mearns Benevolent</u>	<u>Hugh &amp; Janet Martin</u>	<u>John Pattison</u>	<u>Janet Hamilton</u>	<u>Netherlee School</u>	<u>Talented Children/ Young People</u>
Note	Unrestricted Funds	Unrestricted Funds	Unrestricted Funds	Unrestricted Funds	Unrestricted Funds	Unrestricted Funds	Unrestricted Funds
<b>Bank and Cash in Hand</b>							
Opening Balance	11,888	6,269	18,330	10,600	55,871	25,929	564
Surplus/(Deficit for the year)	51	(526)	(1335)	(866)	(419)	(10851)	2
<b>Closing Balance</b>	<b>11939</b>	<b>5743</b>	<b>16995</b>	<b>9734</b>	<b>55452</b>	<b>15078</b>	<b>566</b>
<b>Investments</b>							
Market Value at 31 March 2018	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

The unaudited accounts were issued on 21st June 2018. The audited accounts were authorised for issue on 27<sup>th</sup> September 2018.

Margaret McCrossan  
Head of Accountancy (Chief Financial Officer)  
East Renfrewshire Council

## Notes to the Accounts

### 1. Basis of Accounting

The financial statements have been prepared in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are designed to give a true and fair view of the financial performance and position of each Trust for the financial year.

### 2. Taxation

East Renfrewshire Council Trusts are not liable to income or capital gains tax on its activities. Irrecoverable VAT is included in the expense to which it relates.

### 3. Trustee Remuneration, Expenses and Related Party Transactions

- a) No remuneration or expenses were paid to the trustees or any connected persons during the year 2017/18;
- b) The Trusts received interest totalling £553 from East Renfrewshire Council at 31 March 2018 and all transactions incoming and outgoing are made via the Council's bank accounts;
- c) The Council has not charged the charity any fees for legal, financial or administrative services provided during the year.

### 4. Grants

There were grants awarded totalling £ 34,497 during 2017/18.

### 5. Cash and Bank Balances

During the year the trust's balances were held by East Renfrewshire Council, which manages the administration of the funds on behalf of the Trustees. No costs were incurred by the trust for this administration. The Council also acts as the banker for the charity and, as detailed above, all transactions incoming and outgoing are made via the Council's accounts. The balances are repayable on demand. Interest is paid on balances.

### 6. Investments

No investments are held.

### 7. Audit Fee

The audit fee of £1,000 for the year was borne by East Renfrewshire Council.

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