

EAST RENFREWSHIRE COUNCIL
AUDIT AND SCRUTINY COMMITTEE

25 November 2021

Report by Head of Accountancy (Chief Financial Officer)

2020/21 ANNUAL ACCOUNTS FOR THE COUNCIL'S CHARITABLE TRUSTS AND
EXTERNAL AUDIT (ISA 260) REPORT

PURPOSE OF REPORT

1. The audited 2020/21 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 2020/21 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 2020/21 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 2020/21 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 2020/21 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

Head of Accountancy - Margaret McCrossan
Chief Accountant - Barbara Clark Tel 0141 577 3068
E-mail. Barbara.Clark@EastRenfrewshire.gov.uk
Report Date - 28 October 2021

BACKGROUND PAPERS

This report refers to the 2020/21 amalgamated Annual Accounts for the seven charitable trusts that the Council acts as trustee for (Lieutenants 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 2020/21 ISA 260 report in respect of the trusts.

Audit and Scrutiny Committee

25 November 2021

East Renfrewshire Council Trust Funds Audit of 2020/21 annual accounts

Independent auditor's report

1. The East Renfrewshire Council Trust Funds consist of the following charities:

- Lieutenants Duff Memorial Institute
- Newton Mearns Benevolent Association
- Hugh & Janet Martin Memorial Fund
- John Pattison Memorial Fund
- Janet Hamilton Memorial Fund
- Netherlee School 1937 Endowment
- Endowment for Talented Children & Young People.

2. Our audit work on the 2020/21 annual accounts is now complete. Subject to receipt of a revised set of annual accounts for final review, we anticipate being able to issue unqualified audit opinions in the independent auditor's report on 25 November 2021 (the proposed report is attached at [Appendix A](#)).

Annual audit report

3. 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. We present for the Audit and Scrutiny Committee's consideration our draft annual report on the 2020/21 audit.

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

Unadjusted misstatements

5. 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.

6. We have no unadjusted misstatements to be corrected.

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.

Significant findings from the audit

10. In our view, the following issues require to be brought to your attention regarding the appropriateness of accounting policies or accounting estimates and judgements, the timing of transactions, the existence of material unusual transactions or the potential effect on the financial statements of any uncertainties.

11. **Dormant Trusts:** There are two Trust Funds that have not incurred any expenditure in 2020/21. Therefore, the trusts could be considered dormant as neither have incurred expenditure in recent years. The trusts considered to be dormant are as follows:

- Lieutenants Duff Memorial Institute
- Endowment for Talented Children & Young People

Resolutions: Duff Memorial – Refurbishment works are ongoing at the hall and we are considering a contribution from the fund towards these costs in the current year.

Talented Young People – This fund has a very low balance remaining. Mark Ratter (Director of Education) is a new joint trustee. He will liaise with school staff and seek to identify appropriate pupils who might benefit from the remaining funds. The fund will then be closed.

Appendix A: Proposed Independent Auditor's Report

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

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 2021 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 2021 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)), as required by the [Code of Audit Practice](#) approved by the Accounts Commission for Scotland. 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 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 an 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities outlined above to detect material misstatements in respect of irregularities, including fraud. Procedures include:

- obtaining an understanding of the applicable legal and regulatory framework and how the charities are complying with that framework;
- identifying which laws and regulations are significant in the context of the charities;
- assessing the susceptibility of the financial statements to material misstatement, including how fraud might occur; and
- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the charities' controls, and the nature, timing and extent of the audit procedures performed.

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such as the skilfulness of the perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved.

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. This description forms part of my auditor's report.

Reporting on other requirements

Statutory other information

The trustees are responsible for the statutory other information in the statement of accounts. The statutory other information comprises the Trustees' Annual Report.

My responsibility is to read all the statutory other information and, in doing so, consider whether the statutory 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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this statutory other information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the statutory other information and I do not express any form of assurance conclusion thereon except to the extent explicitly stated in the following opinion prescribed by the Accounts Commission.

Opinion 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.

Use of my report

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, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

Louisa Yule CPFA
Audit Scotland
4th Floor, 8 Nelson Mandela Place
Glasgow, G2 1BT

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

Appendix B: Letter of Representation (ISA 580)

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

Dear Louisa

East Renfrewshire Council Trust Funds Annual Accounts 2020/21

1. This representation letter is provided about your audit of the annual accounts of East Renfrewshire Council Trust Funds for the year ended 31 March 2021 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.

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 East Renfrewshire Council Trust Funds' annual accounts for the year ended 31 March 2021.

General

3. East Renfrewshire Council (as the administering authority) and I have fulfilled our statutory responsibilities for the preparation of the 2020/21 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 East Renfrewshire Council Trust Funds have been recorded in the accounting records and are properly reflected in the financial statements.

4. I am not aware of any uncorrected misstatements.

Financial Reporting Framework

5. The annual accounts have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005, and regulations 9(1), (2) and (3) of the Charities Accounts (Scotland) Regulations 2006.

Accounting Policies & Estimates

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

Going Concern Basis of Accounting

7. I have assessed 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

8. The cash fund and investments shown in the Statement of Balances at 31 March 2021 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 intention that are likely to affect the carrying value of classification of the assets within the financial statements.

Fraud

9. I have provided you with all information in relation to:

- my assessment of the risk that the financial statements may be materially misstated because of fraud
- any allegations of fraud or suspected fraud affecting the financial statements
- fraud or suspected fraud that I am aware of involving management, employees who have a significant role in internal control, or others that could have a material effect on the financial statements.

Laws and Regulations

10. 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

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

Corporate Governance

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

Events Subsequent to the Date of the Balance Sheet

13. All events subsequent to 31 March 2021 for which the 2020/21 accounting code requires adjustment or disclosure have been adjusted or disclosed.

14. This letter was considered by the Audit and Scrutiny Committee at the meeting held on 25 November 2021.

Yours sincerely

Margaret McCrossan
Head of Accountancy (Chief Financial Officer)



East Renfrewshire Council Trusts

Trustees' Annual Report and Financial Statements

For Year Ended 31 March 2021

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East Renfrewshire Council

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Trustees' Annual Report for the Year Ended 31 March 2021

1. INTRODUCTION

The Trustees present the annual report together with the financial statements and the Auditor's Report for the year ended 31 March 2021.

ADMINISTRATION INFORMATION

<u>Charity Number</u>	<u>Charity Name</u>	<u>Charity Number</u>	<u>Charity Name</u>
SC005976	Lieutenants 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>
Lieutenants 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, Yvonne Donaldson Julie Roberts Lynn Sweeny	
Endowment for Talented Children & Young People	Margaret McCrossan, Mark Ratter Fiona Morrison	Mhairi Shaw

Auditor

Louisa Yule
Senior Audit Manager
Audit Scotland
4th Floor
The Athenaeum Building
8 Nelson Mandela Place
Glasgow
G2 1BT

Trust Deeds

Copies of Trust Deeds are available for Lieutenants 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 2021

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:

Charity Name	Purpose
Lieutenants 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 £1,725 were made during the year to 31 March 2021, awards were disbursed as follows:

<u>Charity Name</u>	<u>Awards Disbursed during the year to 31 March 2021</u>
Lieutenants Duff Memorial Institute	No applications received and no disbursement of funds.
Newton Mearns Benevolent Association	2 Applications received. Payments totalling £300 were made
Hugh & Janet Martin Memorial Fund	2 Applications received. Payments totalling £286 were made
John Pattison Memorial Fund	1 Applications received. Payments totalling £80 were made
Janet Hamilton Memorial Fund	3 Applications received. Payments totalling £1059 were made
Netherlee School 1937 Endowment	No applications received and no disbursement of funds.
Endowment for Talented Children & Young People	No applications received and no disbursement of funds.

6. FINANCIAL REVIEW

Overview

In the year to 31 March 2021, 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> £
Lieutenants Duff Memorial Institute	56	0	12,161
Newton Mearns Benevolent Association	18	0	3,947
Hugh & Janet Martin Memorial Fund	77	0	16,526
John Pattison Memorial Fund	45	0	9,698
Janet Hamilton Memorial Fund	249	0	53,021
Netherlee School 1937 Endowment	78	0	17,011
Endowment for Talented Children & Young People	3	0	577

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 25 November 2021 by:

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

Independent Auditor's Report

Statement of Receipts and Payments for the Year Ended 31 March 2021

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 2021

Note	<u>Lieutenants Duff</u>	<u>Newton Mearns Benevolent</u>	<u>Hugh & 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
RECEIPTS							
Donations	0	0	0	0	0	0	0
Income from Investments	56	18	77	45	249	78	3
Total Receipts	56	18	77	45	249	78	3
PAYMENTS							
Charitable Activities- Grants	0	300	286	80	1059	0	0
Total Payments	0	300	286	80	1059	0	0
Surplus/(Deficit) for the Year	56	(282)	(209)	(35)	(810)	78	3

Period Ended 31 March 2020

	<u>Lieutenants Duff</u>	<u>Newton Mearns Benevolent</u>	<u>Hugh & 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
RECEIPTS							
Donations	0	0	0	0	0	21565	0
Income from Investments	65	22	89	52	286	164	3
Total Receipts	65	22	89	52	286	21729	3
PAYMENTS							
Charitable Activities- Grants	0	710	0	135	1194	20000	0
Total Payments	0	710	0	135	1194	20000	0
Surplus/(Deficit) for the Year	65	(688)	89	(83)	(908)	1,729	3

Statement of Balances as at 31 March 2021

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>Lieutenants Duff</u>	<u>Newton Mearns Benevolent</u>	<u>Hugh & 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
Bank and Cash in Hand							
Opening Balance	12105	4229	16735	9733	53831	16933	574
Surplus/(Deficit for the year)	56	(282)	(209)	(35)	(810)	78	3
Closing Balance	12161	3947	16526	9698	53021	17011	577
Investments							
Market Value at 31 March 2021	-	-	-	-	-	-	-
Total Assets	-	-	-	-	-	-	-

The unaudited accounts were issued on 6 May 2021. The audited accounts were authorised for issue on 25 November 2021

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 2020/21;
- b) The Trusts received interest totalling £526 from East Renfrewshire Council at 31 March 2021 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 £1725 during 2020/21.

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 £1,050 for the year was borne by East Renfrewshire Council.

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