

2011/12	Sum of amount
AB ASSOCIATES LTD	£5,502.60
Dev Man Ext Consultant	£2,387.60
Other Research Ext Consultant	£3,115.00
ABERLOUR CHILD CARE TRUST	£5,306.36
Family Support Ext Consultant	£5,306.36
ACTIVE PLAY GROUND MANAGEMENT LTD	£4,175.00
Play Areas Gen Ext Consultant	£4,175.00
AES LTD	£6,496.00
EducMnt Sch BldExt Consultant	£6,496.00
AF CONSULTANTS LTD	£4,350.00
Mis Support Ext Consultant	£4,350.00
ALAN MCKAY	£2,263.00
Profess Fees Ext Consultant	£2,263.00
ALDER LODGE GUEST HOUSE	£237.50
Management Ext Consultant	£112.50
YouthMusic Ext Consultant	£125.00
ALERE TOXICOLOGY PLC	£910.00
Psnl-Staff WelfExt Consultant	£910.00
ALICE MULLAY SHETLAND MUSIC THERAPY	£3,240.00
Sp Ed-General Ext Consultant	£3,240.00
ANDERSON STRATHERN WS	£2,437.50
CorpImpS/Save Ext Consultant	£2,062.50
Personnel P/A/S Ext Consultant	£375.00
ANDREA SIM	£100.00
Management Ext Consultant	£100.00
ANIMAL MAGIC	£4,174.20
Sc&Tech Fair Ext Consultant	£4,174.20
ANN SUTTON	£450.00
Family Support Ext Consultant	£450.00
ARCH HENDERSON & PARTNERS	£3,750.40
Customer Svcs Ext Consultant	£132.40
Tugs for Sella Ext Consultant	£3,618.00
AURORA GUEST HOUSE	£540.00
CorpImpS/Save Ext Consultant	£540.00
BLUEMULL DEVELOPMENT COMPANY	£4,050.00
Fairer Scotland Ext Consultant	£4,050.00
BOLTS CAR HIRE LTD	£118.98
Port-Ops Mgt Ext Consultant	£118.98
BRAE GARAGE (SHETLAND) LTD	£25.20
SVT Jetty Maintenance	£25.20
BREIVIEW GUEST HOUSE	£76.00
CorpImpS/Save Ext Consultant	£76.00
BRENTHAM HOUSE HOTEL	£270.83
Managmnt Acc Ext Consultant	£270.83
BUSTA HOUSE HOTEL	£840.50
Tug-Sellaness Ext Consultant	£840.50
CAPITA SECURE INFORMATION SOLUTIONS	£8,639.85
Integra ProjectExt Consultant	£2,710.00
Managmnt Acc Ext Consultant	£5,929.85
CAROLINE LEASK	£420.00
Psnl-Staff WelfExt Consultant	£420.00

CENTRE FOR SCOTTISH PUBLIC POLICY	£200.00
Management Ext Consultant	£200.00
CHRIS BUNYAN	£13,697.28
Nclear Free Lc Ext Consultant	£13,697.28
CIPFA BUSINESS LIMITED	£55,330.00
CorpImpS/Save Ext Consultant	£46,930.00
Fin AccountancyExt Consultant	£8,400.00
CLEARSKIES SOFTWARE	£1,800.00
Burial Grd Oper Ext Consultant	£1,800.00
COPE LTD	£95.00
CorpImpS/Save Ext Consultant	£95.00
COSLA	£220.00
Personnel P/A/S Ext Consultant	£220.00
CREDIT CARD CHARGES	£12,316.56
Fin AccountancyExt Consultant	£1,082.01
Management Ext Consultant	£5,008.77
Managmnt Acc Ext Consultant	£5,876.17
Psnl-Staff WelfExt Consultant	£349.61
CROSSREACH	£16,168.36
PreventSrvs Ext Consultant	£16,168.36
DAVID WAGSTAFF	£900.00
Olympic Torch Ext Consultant	£600.00
Summer Activit Ext Consultant	£300.00
DELTINGPHARM LTD	£960.00
Psnl-Staff WelfExt Consultant	£960.00
DENNY MOULDS	£5,308.62
O/Educ&Activ Ext Consultant	£5,308.62
DIGITAL IMAGINEERING	£250.00
Creative Links Ext Consultant	£250.00
DONNA HENRY - PETTY CASH	£5.12
Management Ext Consultant	£5.12
DOWLE SMITH & RUTHERFORD	£566.67
Towage Man Ext Consultant	£566.67
DRAEGER SAFETY UK LIMITED	£212.30
Psnl-Staff WelfExt Consultant	£212.30
DRUMJAMM	£480.00
YouthMusic Ext Consultant	£480.00
DRUMQUIN GUEST HOUSE LTD	£560.00
SVT Jetty Maintenance	£560.00
DUN EIDEANN SEA KAYAKING	£390.00
O/Educ&Activ Ext Consultant	£390.00
EBBA CONSULTANTS LTD	£4,592.43
College Phse 3 Ext Consultant	£4,592.43
EUROPCAR UK LTD	£144.61
SVT Jetty Maintenance	£144.61
FIONA REID	£966.99
Music SpecialstExt Consultant	£966.99
FORENSIC ACCOUNTING SERVICES (EDINBURGH)	£5,025.00
Air Serv Gen Ext Consultant	£4,600.00
Bus Serv Gen Ext Consultant	£425.00
FRANCES BROWNE	£1,200.00
Creative Links Ext Consultant	£1,200.00

FRANKIES FISH AND CHIPS	£14.40
CorpImpS/Save Ext Consultant	£14.40
FRASER MOUAT	£4,096.50
Sp Ed-General Ext Consultant	£140.00
YouthMusic Ext Consultant	£3,956.50
GEORGE HENDERSON	£7,109.25
Psnl-Job Eval Ext Consultant	£5,241.75
Psnl-Staff WelfExt Consultant	£1,867.50
GILL HESSION	£3,720.00
Psnl-Staff WelfExt Consultant	£3,720.00
GLASGOW CITY COUNCIL	£637.00
Finance EM Ext Consultant	£112.00
Sp Ed-General Ext Consultant	£525.00
GLEN ORCHY HOUSE SHETLAND LIMITED	£775.00
Managmnt Acc Ext Consultant	£775.00
GLOBALYELL LTD	£1,070.00
Creative Links Ext Consultant	£1,000.00
Skills for Work Consultant	£70.00
GORDON GREENHILL	£11,954.11
CorpImpS/Save Ext Consultant	£3,344.91
LPA Claim Ext Consultant	£8,609.20
HANNE IRVINE	£3,852.00
Active Futures Ext Consultant	£2,892.00
Active Schools Ext Consultant	£960.00
HARLEY HADDOW LLP	£31,270.50
College Phse 3 Ext Consultant	£31,270.50
HARPER MACLEOD LLP	£200.00
Towage Man Ext Consultant	£200.00
HARRY STEEDMAN	£8,500.00
Managmnt Acc Ext Consultant	£8,500.00
HAVAS PEOPLE	£241.54
CorpImpS/Save Ext Consultant	£241.54
HELEN ROBERTSON	£100.00
Creative Links Ext Consultant	£100.00
HENDERSON LOGGIE	£365.00
Renew EnergProj Ext Consultant	£365.00
HJALTLAND TRADING LTD	£12,440.65
Profess Fees Ext Consultant	£12,440.65
HYMANS ROBERTSON LLP	£10,650.00
Recov:SICPenFd Ext Consultant	£600.00
Sullom Voe Ext Consultant	£9,150.00
Treasury Ext Consultant	£900.00
INTEGRATED RADIOLOGICAL SERV LTD	£175.00
Laboratory Ext Consultant	£175.00
IRVINE CONTRACTORS LTD	£43,058.14
Tingwall Airport Ext Consultant	£43,058.14
JACQUELINE CLARK	£200.00
IslesbYouthClubExt Consultant	£200.00
JIM HALCROW	£110.00
Music Instr Ext Consultant	£55.00
Music SpecialstExt Consultant	£55.00
JISSEN BUDOKAI	£630.00

Active Schools Ext Consultant	£630.00
JOHN LEASK & SON	£2,507.49
CorpImpS/Save Ext Consultant	£1,720.27
Port-Ops Mgt Ext Consultant	£787.22
JOHN TROWER CONSULTANTS LTD	£10,000.00
Shetland Telcom Ext Consultant	£10,000.00
JON MACROBERT	£6,129.64
O/Educ&Activ Ext Consultant	£6,129.64
JONATHON DAVID BULTER	£750.00
Creative Links Ext Consultant	£750.00
JONO SANDILANDS	£100.00
Creative Links Ext Consultant	£100.00
JORDAN OGG	£545.70
Corporate Comms Ext Consultant	£545.70
JOY DUNCAN	£16,880.00
Skills for Work Consultant	£200.00
YouthMusic Ext Consultant	£16,680.00
KATHLEEN KETTLES	£6,800.00
Psnl-Staff WelfExt Consultant	£6,800.00
KATHRYN SPENCE	£2,250.00
Active Schools Ext Consultant	£2,000.00
Summer Activit Ext Consultant	£250.00
KING HARALD APARTMENTS	£660.00
Management Ext Consultant	£660.00
KVELDSRO HOUSE HOTEL	£1,428.07
CorpImpS/Save Ext Consultant	£76.67
Management Ext Consultant	£153.32
Managmnt Acc Ext Consultant	£1,198.08
LAND USE CONSULTANTS	£9,830.48
Devt Plans Ext Consultant	£9,830.48
LEIGHANNE CARRACHER	£100.00
Active Schools Ext Consultant	£100.00
LESLEY GOLLAN	£3,000.00
Personnel P/A/S Ext Consultant	£3,000.00
LOY SURVEYS LTD	£953.00
Feasibility St Ext Consultant	£953.00
M&CO MACKAYS LTD	£12.50
Management Ext Consultant	£12.50
MACAULAY LAND USE RESEARCH INSTITUTE	£15,000.00
Other Research Ext Consultant	£15,000.00
MACROBERTS LLP	£114.58
CorpImpS/Save Ext Consultant	£114.58
MALACHY TALLACK	£1,400.00
Scenario Planning	£1,400.00
MALAKOFF LIMITED	£65,885.25
SVT Jetty Maintenance	£65,885.25
MARIA BARCLAY	£1,239.00
YouthMusic Ext Consultant	£1,239.00
MARK GIBSON	£5,830.00
Investment Man Ext Consultant	£3,520.00
InvestmntManageExt Consultant	£2,310.00
MARYFIELD HOUSE HOTEL	£1,503.08

Fin AccountancyExt Consultant	£792.50
Managmnt Acc Ext Consultant	£710.58
MCDOWALL CONSULTING LIMITED	£4,816.65
Business Sup Ext Consultant	£4,816.65
MCGRIGORS	£440.00
Exec Dir E&SC Ext Consultant	£440.00
MCGRIGORS LLP	£613.00
Equal Pay Consultant	£351.00
Youth Dev Ext Consultant	£147.00
Youth Workers Ext Consultant	£115.00
MESSRS DUNDAS & WILSON CS	£9,950.00
Inf Directorte Ext Consultant	£9,950.00
MIMER ENERGY LTD	£2,500.00
Brae New Housing Ext Consultant	£2,500.00
MISS HANNAH UTTLEY	£500.00
Creative Links Ext Consultant	£500.00
MOTT MACDONALD LTD	£144,654.67
B9074 EVoe-SbkExt Consultant	£2,000.00
Brae New Housing Ext Consultant	£3,731.50
Env ImprovementExt Consultant	£34,087.93
Hfield GrndwrksExt Consultant	£66,771.74
Landfill Disp Ext Consultant	£1,002.00
Lerwick Crudns Ext Consultant	£7,389.00
Lndwrd Crdn V&WExt Consultant	£23,566.15
Plannd Srv HRA Ext Consultant	£1,871.50
Re-Vndr Prog Ext Consultant	£1,280.00
Tingwall Airport Ext Consultant	£1,970.70
Tingwall Airst Ext Consultant	£984.15
MR KEVIN VALENTE	£1,050.00
Family Support Ext Consultant	£1,050.00
MR NEIL KERR	£499.00
O/Educ&Activ Ext Consultant	£499.00
MRS ALVIS MARY GILL-MERRALL	£1,235.00
Psnl-Staff WelfExt Consultant	£1,235.00
MS EMMA PERRING	£5,315.00
Dev Plans Ext Consultant	£4,000.00
Psnl-Staff WelfExt Consultant	£1,315.00
NAFC MARINE CENTRE	£27,216.00
Skills for Work Consultant	£27,216.00
NATURAL CAPITAL LTD	£27,698.17
Cont to Zettran Ext Consultant	£2,053.00
Fetlar b/water Ext Consultant	£862.50
STP Admin Costs Ext Consultant	£5,921.55
Sullom Voe Ext Consultant	£15,179.00
Transport Plan Ext Consultant	£3,682.12
NB COMMUNICATION LTD	£1,780.00
CommPlan & Dev Ext Consultant	£1,780.00
NEIL RISK	£400.00
Port-Ops Mgt Ext Consultant	£200.00
Towage Man Ext Consultant	£200.00
NEWSQUEST (HERALD & TIMES) LTD	£250.00
CorpImpS/Save Ext Consultant	£250.00

NHS SHETLAND	£151,229.60
AHS ASN Ext Consultant	£94.51
CorpImpS/Save Ext Consultant	£476.00
Psnl-Staff WelfExt Consultant	£58,659.05
Sp Ed-General Ext Consultant	£92,000.04
NIFES CONSULTING GROUP	£516.46
Wate Prevntion Ext Consultant	£516.46
NIRAS FRAENKEL LTD	£263,865.17
Sella Ness Tug Jetty	£6,478.38
SVT Jetty Maintenance	£257,386.79
NORSE CABS	£46.60
Youth Dev Ext Consultant	£46.60
NORTH MAINLAND LEISURE CENTRE	£105.68
Active Schools Ext Consultant	£105.68
NORTHERN DESIGN COLLECTIVE	£15,593.00
CorpImpS/Save Ext Consultant	£15,593.00
NORTHERN TRUST	£50,000.00
InRS: Capital Ext Consultant	£1,834.22
InRS: Gen R&R Ext Consultant	£6,266.87
InRs: Insurance Ext Consultant	£37.86
InRs: Res Fund Ext Consultant	£3,953.11
InRs:HR&R Ext Consultant	£699.75
InRs:Mar Pnsn Ext Consultant	£1.08
Recov:SICPenFd Ext Consultant	£37,207.11
ORKNEY ISLANDS COUNCIL	£5,885.00
Management Ext Consultant	£5,885.00
PATRICK HAYNES	£10,000.00
Shetland Telcom Ext Consultant	£10,000.00
PAUL JOHNSTON ARCHITECT & DESIGNER	£24,250.00
Lerwick Crudns Ext Consultant	£2,850.00
Lndwrđ Crdn V&WExt Consultant	£21,400.00
PETER BARDELL	£1,524.60
Lndwrđ Crdn V&WExt Consultant	£1,524.60
PHILIP TAYLOR-THE MUSIC ROOM RECORDS	£100.00
Creative Links Ext Consultant	£100.00
PJP ARCHITECTS LLP	£4,106.00
Hsng Quality StExt Consultant	£1,716.00
Profess Fees Ext Consultant	£2,390.00
PRICE WATERHOUSE COOPERS LLP (PWC)	£98,775.75
CorpImpS/Save Ext Consultant	£98,775.75
PSYCHOLOGY SERVICES SCOTLAND	£4,300.00
PreventSrvs Ext Consultant	£4,300.00
PURE ENERGY CENTRE LTD	£4,352.92
Carbon Mgmt Ext Consultant	£4,352.92
QUEENS HOTEL	£518.58
Management Ext Consultant	£232.91
Port-Ops Mgt Ext Consultant	£285.67
R G JAMIESON	£23,504.10
Ferry Terminal Struc Ext Consultant	£23,504.10
REBECCA INKSTER CHALET ACCOUNT	£540.00
Management Ext Consultant	£540.00
REFERENCE ECONOMIC CONSULTANTS	£35,367.61

Island Transport Links Ext Consultant	£35,367.61
RHIANNE JOHNSTON	£120.00
Cash bk fr CommExt Consultant	£120.00
ROSIE DOCHERTY HR CONSULTING	£62,946.69
CorplmpS/Save Ext Consultant	£42,433.37
Management Ext Consultant	£20,498.32
Psnl-Job Eval Ext Consultant	£15.00
RURAL ANALYSIS ASSOCIATES	£10,125.00
Other Research Ext Consultant	£10,125.00
SCALLOWAY SWIMMING POOL	£140.40
Cash bk fr CommExt Consultant	£140.40
SCOTINFORM LTD	£5,100.00
Shet Prom Socsts Ext Consultant	£5,100.00
SCOTTISH ENVIRONMENT PROTECTION AGENCY	£104.00
Cap Program SrvExt Consultant	£104.00
SCOTTISH GOVERNMENT	£1,400.00
Skerries Imprvm Est Consultant	£1,400.00
SCOTTISH OPERA	£550.00
YouthMusic Ext Consultant	£550.00
SGS UK LTD	£10,134.26
Cleansing Srv Ext Consultant	£789.11
Int Audit Ext Consultant	£1,475.13
Landfill Disp Ext Consultant	£846.90
Metrology Ext Consultant	£846.91
Supervsn&Man Ext Consultant	£3,413.09
Tch/Mn Sup-BSvs Ext Consultant	£1,866.22
WastetoEnergy Ext Consultant	£896.90
SHETLAND ARTS DEVELOPMENT AGENCY-MAREEL	£450.00
Creative Links Ext Consultant	£450.00
SHETLAND CLAY TARGET CLUB	£837.00
Active Schools Ext Consultant	£837.00
SHETLAND FOOTBALL ASSOCIATION	£427.50
Cash bk fr CommExt Consultant	£427.50
SHETLAND GRASSCUTTING SERVICES	£11.06
Halls Residenc Ext Consultant	£11.06
SHETLAND HEATWISE LTD	£360.00
Lerwick Crudns Ext Consultant	£360.00
SHETLAND JUNIOR FOOTBALL ASSOC	£427.50
Cash bk fr CommExt Consultant	£427.50
SHETLAND JUNIOR WINDSURFING CLUB	£288.00
Active Schools Ext Consultant	£288.00
SHETLAND RECREATIONAL TRUST	£2,524.27
Active Futures Ext Consultant	£2,438.17
Active Schools Ext Consultant	£86.10
SINCLAIR'S TAXIS LIMITED	£2,310.21
Fin AccountancyExt Consultant	£330.03
Management Ext Consultant	£440.04
Managmnt Acc Ext Consultant	£1,540.14
SLEEPING BEAUTY LIMITED	£85.10
Active Schools Ext Consultant	£85.10
SLR CONSULTING	£12,803.75
Landfill Phs 2 Ext Consultant	£1,600.00

WastetoEnergy Ext Consultant	£11,203.75
SOCITM LIMITED	£4,600.00
ICT EM Ext Consultant	£4,600.00
SODEXO HEALTHCARE SERVICES	£104.42
Management Ext Consultant	£104.42
SOLACE IN BUSINESS LTD	£66,088.28
CorpImpS/Save Ext Consultant	£66,088.28
SSQC LTD	£171.00
Wate Prevntion Ext Consultant	£171.00
STAR RENT-A-CAR	£541.68
CorpImpS/Save Ext Consultant	£342.60
Tugs for Sella Ext Consultant	£199.08
STEVE WESTBROOK	£21,720.00
Other Research Ext Consultant	£21,720.00
STUDIO 4	£83.33
Active Schools Ext Consultant	£83.33
SUMBURGH HOTEL	£189.10
CorpImpS/Save Ext Consultant	£189.10
SUNDRY BY BACS	£229,008.61
Active Schools Ext Consultant	£414.10
Bell & Payne Consultancy - Youth-Led Research Project	£372.93
Cap Program SrvExt Consultant	£38,359.05
Child Svs Dir t Consultant	£12,500.00
College Phse 3 Ext Consultant	£2,150.75
CorpImpS/Save Ext Consultant	£29,410.18
Creative Links Ext Consultant	£1,362.56
FairerScotFund Ext Consultant	£13,265.00
ICT EM Ext Consultant	£660.00
Island Transport Links Ext Consultant	£46,000.00
Isleshavn ReplcExt Consultant	£3,580.60
Management Ext Consultant	£30,000.00
Metrology Ext Consultant	£225.00
NRSWA FunctionsExt Consultant	£450.00
Olympic Torch Ext Consultant	£600.00
Other Research Ext Consultant	£7,500.00
Port-Ops Mgt Ext Consultant	£14,451.99
Psnl-Staff WelfExt Consultant	£465.00
Skerries Imprvm Est Consultant	£18,404.62
Sullom Voe Ext Consultant	£6,812.33
Towage Man Ext Consultant	£1,394.50
WCWC Ext Consultant	£50.00
Youth Workers Ext Consultant	£580.00
SUNDRY BY CHQ	£26,878.21
Active Schools Ext Consultant	£36.00
Bridges Projct Ext Consultant	£77.00
Children & Fam Ext Consultant	£875.00
CorpImpS/Save Ext Consultant	£16,859.09
Creative Links Ext Consultant	£440.93
Family Support Ext Consultant	£80.00
Management Ext Consultant	£283.02
Managmnt Acc Ext Consultant	£400.00
Mis Support Ext Consultant	£50.00

Olympic Torch Ext Consultant	£500.00
Psnl-Job Eval Ext Consultant	£648.21
Psnl-Staff WelfExt Consultant	£2,495.00
Sp Ed-General Ext Consultant	£640.09
StrategyForEduc Ext Consultant	£98.50
Tugs for Sella Ext Consultant	£2,308.37
Youth Dev Ext Consultant	£420.00
YouthMusic Ext Consultant	£667.00
TAIT & PETERSON	£200.00
Towage Man Ext Consultant	£200.00
TELLEMACHUS LTD	£3,890.00
ICT EM Ext Consultant	£3,890.00
THE CROWN ESTATE	£115.00
Landfill Disp Ext Consultant	£115.00
THE LERWICK HOTEL	£670.58
Managmnt Acc Ext Consultant	£217.50
Towage Man Ext Consultant	£453.08
THE METEOROLOGICAL OFFICE	£24,489.00
Winter Service Ext Consultant	£24,489.00
THE SHETLAND HOTEL	£109.79
CorpImpS/Save Ext Consultant	£109.79
THE TAPESTRY PARTNERSHIP	£447.15
Staff Develop Ext Consultant	£447.15
THE WM COMPANY	£35,674.00
InRS: Gen R&R Ext Consultant	£35,674.00
THORDALE ICELANDIC EQUESTRIAN &	£200.00
Creative Links Ext Consultant	£200.00
TODS MURRAY LLP	£200.00
Towage Man Ext Consultant	£200.00
TOM MORTON	£7,625.00
Comms Contract	£5,350.00
Corporate Comms Ext Consultant	£2,275.00
VAISALA LTD	£25,352.87
Winter Service Ext Consultant	£25,352.87
VAL BRODIE	£1,020.00
YouthMusic Ext Consultant	£1,020.00
VEER NORTH	£450.00
Creative Links Ext Consultant	£450.00
WEST LOTHIAN COUNCIL	£152,902.55
CorpImpS/Save Ext Consultant	£142,072.85
Management Ext Consultant	£10,829.70
WEST MAINLAND LEISURE CENTRE	£609.69
Active Futures Ext Consultant	£213.60
Active Schools Ext Consultant	£264.47
Cash bk fr CommExt Consultant	£131.62
WHALSAY COMMUNITY COUNSELLING	£1,245.00
Psnl-Staff WelfExt Consultant	£1,245.00
WOBBLYGANG PRODUCTIONS	£14,595.00
YouthMusic Ext Consultant	£14,595.00
YELL LEISURE CENTRE	£223.57
Active Schools Ext Consultant	£223.57
Grand Total	£2,127,897.87

2012/13	Sum of amount
AB ASSOCIATES LTD	£8,197.60
AgriGenAssist Ext Consultant	£8,197.60
ABERLOUR CHILD CARE TRUST	£5,465.69
Family Support Ext Consultant	£5,465.69
ACTIVE PLAY GROUND MANAGEMENT LTD	£4,175.00
Play Areas Gen Ext Consultant	£4,175.00
AECOM LIMITED	£14,430.44
II TransLinks Ext Consultant	£14,430.44
AF CONSULTANTS LTD	£3,950.00
Mis Support Ext Consultant	£3,950.00
ALASTAIR R HAMILTON	£2,103.75
Central Suppor Ext Consultant	£2,103.75
ALCODIGITAL LTD	£109.71
Psnl-Staff WelfExt Consultant	£109.71
ALERE TOXICOLOGY PLC	£135.00
Psnl-Staff WelfExt Consultant	£135.00
ALICE MULLAY SHETLAND MUSIC THERAPY	£930.00
Sensory Impair Ext Consultant	£60.00
Sp Ed-General Ext Consultant	£870.00
ANDERSON SOLUTIONS	£7,250.00
Out of SchICare Ext Consultant	£7,250.00
ANDY LONG	£227.50
Active Schools Ext Consultant	£17.50
O/Educ&Activ Ext Consultant	£210.00
ARCH HENDERSON & PARTNERS	£399.10
Symbister Pier Maintenance	£399.10
ATLANTIC EDGE MUSIC SERVICES	£1,250.00
Olympic Torch Ext Consultant	£600.00
YouthMusic Ext Consultant	£650.00
AURORA GUEST HOUSE	£104.00
CorplmpS/Save Ext Consultant	£104.00
BAILLIE GIFFORD & CO	£532,293.10
Corp M/ment Ext Consultant	£505,678.45
Corp Management Ext Consultant	£26,614.65
BLACKROCK LIFE LIMITED	£43,801.84
Recov:SICPenFd Ext Consultant	£43,801.84
BLYTH & BLYTH CONSULTING ENGINEERS LTD	£4,003.07
Structures(B&C)Ext Consultant	£4,003.07
BRAE GARAGE (SHETLAND) LTD	£891.50
SVT Jetty Maintenance	£891.50
BRODIES LLP	£8,814.50
Sullom Voe Ext Consultant	£590.00
Tug-Sellaness Ext Consultant	£8,224.50
CAPITA SECURE INFORMATION SOLUTIONS	£4,638.36
Integra ProjectExt Consultant	£4,638.36
CAROLINE LEASK	£990.00
Psnl-Staff WelfExt Consultant	£990.00
CEDUM LLP	£8,923.80
AgriGenAssist Ext Consultant	£6,069.05
Shetland TelcomExt Consultant	£2,854.75
CHRIS BUNYAN	£14,150.38
Nuclear Policy Ext Consultant	£14,150.38
CLAIRMONT ENTERPRISES LTD	£1,250.00

Port-Ops Mgt Ext Consultant	£1,250.00
CLEARSKIES SOFTWARE	£1,800.00
Burial Ground Ext Consultant	£1,800.00
COPE LTD	£205.50
Transport Plan Ext Consultant	£205.50
COSLA	£750.00
Psnl-Job Eval Ext Consultant	£750.00
CREDIT CARD CHARGES	£2,007.72
CorpImpS/Save Ext Consultant	£1,580.83
Psnl-Staff WelfExt Consultant	£426.89
CROSSREACH	£15,946.65
PreventSrvs Ext Consultant	£15,946.65
DAVID ADAMSON & PARTNERS	£300.00
AgriGenAssist Ext Consultant	£150.00
Estates Mangmnt Ext Consultant	£150.00
DAVID NARRO ASSOCIATES	£28,938.90
ET & Taing Ext Ext Consultant	£28,938.90
DAVID WAGSTAFF	£3,337.00
Olympic Torch Ext Consultant	£3,337.00
DENNY MOULDS	£13,918.55
O/Educ&Activ Ext Consultant	£13,918.55
DRAEGER SAFETY UK LIMITED	£514.40
Psnl-Staff WelfExt Consultant	£514.40
DRUMQUIN GUEST HOUSE LTD	£6,927.50
SVT Jetty Maintenance	£6,927.50
EBBA CONSULTANTS LTD	£5,527.52
College Phse 3 Ext Consultant	£5,527.52
EDDLEWOOD GUESTHOUSE	£120.00
CorpImpS/Save Ext Consultant	£120.00
FAIR ISLE ELECTRICITY COMPANY LTD	£512.50
Cap Program SrvExt Consultant	£512.50
FENCING FUN	£418.20
Active Schools Ext Consultant	£418.20
FIONA REID	£310.00
Music SpecialstExt Consultant	£220.00
Science Tech Ext Consultant	£90.00
FORENSIC ACCOUNTING SERVICES (EDINBURGH)	£2,000.00
Air Serv Gen Ext Consultant	£2,000.00
FRASER MOUAT	£340.00
Sp Ed-General Ext Consultant	£340.00
FREIGHT TRANSPORT ASSOCIATION	£1,951.93
Fleet Man Unit Ext Consultant	£1,951.93
GILL HESSION	£3,000.00
Psnl-Staff WelfExt Consultant	£3,000.00
GORDON GREENHILL	£19,810.26
CorpImpS/Save Ext Consultant	£1,014.72
LPA Claim Ext Consultant	£18,795.54
GTS CENTRAL LTD	£29.50
SVT Jetty Maintenance	£29.50
H JAMES NISBET	£9,747.76
Heatng Rep ProgExt Consultant	£3,120.00
Muckle Roe Bur Ext Consultant	£605.00
Plannd Srv HRA Ext Consultant	£4,135.50
Play Areas Gen Ext Consultant	£1,887.26

HANNE IRVINE	£1,752.00
Active Futures Ext Consultant	£1,752.00
HARLEY HADDOW LLP	£24,614.40
College Phse 3 Ext Consultant	£24,614.40
HUW MACBRIDE	£880.00
O/Educ&Activ Ext Consultant	£880.00
HYMANS ROBERTSON LLP	£1,800.00
Fin AccountancyExt Consultant	£900.00
Joint Costs Ext Consultant	£900.00
IDOX SOFTWARE LTD	£4,750.00
ICT EM Ext Consultant	£4,750.00
INKSTERS SOLICITORS	£200.00
Finance EM Ext Consultant	£200.00
INSIGHT INVESTMENT MANAGEMENT LIMITED	£247,774.72
Corp M/ment Ext Consultant	£235,385.98
Corp Management Ext Consultant	£12,388.74
INTEGRATED RADIOLOGICAL SERV LTD	£175.00
Laboratory Ext Consultant	£175.00
JACQUELINE CLARK	£2,500.00
Olympic Torch Ext Consultant	£2,500.00
JANE MCLAREN	£1,620.00
Active Schools Ext Consultant	£120.00
Games for Scotl Ext Consultant	£1,500.00
JOHN MORRIS	£200.00
Active Schools Ext Consultant	£200.00
JOHN TROWER CONSULTANTS LTD	£10,707.52
Shetland TelcomExt Consultant	£10,707.52
JOY DUNCAN	£16,630.00
YouthMusic Ext Consultant	£16,630.00
KATE CONNOR OPD LTD	£971.95
Personnel P/A/S Ext Consultant	£971.95
KATHLEEN KETTLES	£1,300.00
Psnl-Staff WelfExt Consultant	£1,300.00
LANGUAGE LINE SOLUTIONS	£89.00
Il TransLinks Ext Consultant	£89.00
MACROBERTS LLP	£91.66
CorplmpS/Save Ext Consultant	£91.66
MADDRIM MEDIA	£495.00
Games for Scotl Ext Consultant	£495.00
MALCOLM HANDOLL	£672.94
O/Educ&Activ Ext Consultant	£672.94
MARGARET ANN WILLIAMSON	£475.00
Children & Fam Ext Consultant	£475.00
MARIA BARCLAY	£1,911.00
YouthMusic Ext Consultant	£1,911.00
MARK GIBSON	£7,590.00
InvestmntManageExt Consultant	£7,590.00
MCCONVILLE WELLBURN LTD	£420.00
ShetPromoCosts Ext Consultant	£420.00
MCDOWALL CONSULTING LIMITED	£19,138.28
Business Sup Ext Consultant	£9,500.00
Equl Py Cmp Pym Ext Consultant	£9,638.28
MICHELLE WISHART - TRAVEL COUNSELLORS	£1,089.65
PreventSrvs Ext Consultant	£1,089.65

MOTT MACDONALD LTD	£80,264.15
Brae New Housing Ext Consultant	£28,630.45
Carbon Mgmt Ext Consultant	£200.00
College Phse 3 Ext Consultant	£2,100.00
Hfield GrndwrksExt Consultant	£16,261.85
Hsng Quality StExt Consultant	£1,702.50
Landfill Disp Ext Consultant	£3,719.20
Lnd-Prop AcqustExt Consultant	£1,492.00
Lndwrdr Crdn V&WExt Consultant	£8,055.55
Minor Works Ext Consultant	£6,947.50
Plannd Srv HRA Ext Consultant	£1,699.50
Re-Vndr Prog Ext Consultant	£9,455.60
MRS ALVIS MARY GILL-MERRALL	£480.00
Psnl-Staff WelfExt Consultant	£480.00
MS EMMA PERRING	£10,060.00
PlanExecManagerExt Consultant	£8,000.00
Psnl-Staff WelfExt Consultant	£2,060.00
NAFC MARINE CENTRE	£39,998.20
Renew EnergProj Ext Consultant	£8,500.00
Skills for Work Consultant	£31,498.20
NATIONAL YOUTH CHOIR OF SCOTLAND	£857.00
YouthMusic Ext Consultant	£857.00
NEIL RISK	£200.00
Catering Supp Ext Consultant	£200.00
NHS SHETLAND	£155,173.98
Psnl-Staff WelfExt Consultant	£63,173.94
Sp Ed-General Ext Consultant	£92,000.04
NIRAS FRAENKEL LTD	£346,850.80
SVT Jetty Maintenance	£346,850.80
NORTHERN TRUST	£40,000.00
Corp M/ment Ext Consultant	£5,462.86
Corp Management Ext Consultant	£287.52
Recov:SICPenFd Ext Consultant	£34,249.62
PATRICK HAYNES	£11,785.33
Shetland TelcomExt Consultant	£11,785.33
PERFORMANCE SWIMMING	£200.00
Sports Devt Ext Consultant	£200.00
PJP ARCHITECTS LLP	£5,044.00
Hsng Quality StExt Consultant	£1,144.00
Plannd Srv HRA Ext Consultant	£3,900.00
PRECIOUS ASSOCIATES LTD	£5,200.00
Sullom Voe Ext Consultant	£5,200.00
PRICE WATERHOUSE COOPERS LLP (PWC)	£22,850.00
Fin AccountancyExt Consultant	£20,000.00
Finance EM Ext Consultant	£2,850.00
PURVIN & GERTZ INC	£4,271.28
Sullom Voe Ext Consultant	£4,271.28
REFERENCE ECONOMIC CONSULTANTS	£19,567.30
II TransLinks Ext Consultant	£19,567.30
ROSIE DOCHERTY HR CONSULTING	£26,085.53
CorpImpS/Save Ext Consultant	£26,085.53
RPS HEALTH, SAFETY AND ENVIRONMENT	£855.00
Re-Vndr Prog Ext Consultant	£855.00
SCOTTISH OPERA	£150.00

YouthMusic Ext Consultant	£150.00
SGS UK LTD	£8,233.64
Cleansing Srv Ext Consultant	£1,213.39
Landfill Disp Ext Consultant	£262.14
Metrology Ext Consultant	£633.27
Supervsn&Man Ext Consultant	£2,348.23
Tch/Mn Sup-BSvs Ext Consultant	£2,772.20
WastetoEnergy Ext Consultant	£371.14
Wate Prevntion Ext Consultant	£633.27
SHEPHERD + WEDDERBURN LLP	£1,487.20
LPA Claim Ext Consultant	£1,487.20
SHETLAND ARTS DEVELOPMENT AGENCY-MAREEL	£650.00
YouthMusic Ext Consultant	£650.00
SHETLAND FOLK FESTIVAL SOCIETY	£150.00
YouthMusic Ext Consultant	£150.00
SHETLAND JUNIOR WINDSURFING CLUB	£336.00
Active Schools Ext Consultant	£336.00
SHETLAND PRE SCHOOL PLAY LTD	£76.50
Early Years - General Ext Consultant	£76.50
SHETLAND RECREATIONAL TRUST	£1,137.50
Active Schools Ext Consultant	£87.50
Games for Scotl Ext Consultant	£1,050.00
SHETLAND RUGBY FOOTBALL CLUB	£160.00
Games for Scotl Ext Consultant	£160.00
SHOWSEC INTERNATIONAL LTD	£4,561.50
Olympic Torch Ext Consultant	£4,561.50
SINCLAIR'S TAXIS LIMITED	£183.35
CorpImpS/Save Ext Consultant	£110.01
Inf Directorte Ext Consultant	£73.34
SLR CONSULTING	£5,538.89
WastetoEnergy Ext Consultant	£5,538.89
SOLACE IN BUSINESS LTD	£18,795.11
CorpImpS/Save Ext Consultant	£1,313.58
Management Ext Consultant	£17,481.53
SOUND COMMUNITY ASSOCIATION	£275.00
Transport Plan Ext Consultant	£275.00
SPREEFIX	£500.00
Olympic Torch Ext Consultant	£500.00
STAR RENT-A-CAR	£188.14
Management Ext Consultant	£188.14
STEVE WESTBROOK	£5,000.00
CW Socio/Econo Ext Consultant	£5,000.00
SUMBURGH HOTEL	£75.00
Management Ext Consultant	£75.00
SUNDRY BY BACS	£372,242.83
Active Schools Ext Consultant	£240.00
Central Suppor Ext Consultant	£4,000.00
Corp M/ment Ext Consultant	£60,731.06
Corp Management Ext Consultant	£3,196.37
ET & Taing Ext Ext Consultant	£39,003.80
Famly/Centre/S Ext Consultant	£120.00
Fostering Ext Consultant	£250.00
II TransLinks Ext Consultant	£26,422.85
Mis Support Ext Consultant	£1,200.00

Olympic Torch Ext Consultant	£650.00
Port-Ops Mgt Ext Consultant	£13,513.09
Psnl-Staff WelfExt Consultant	£1,166.29
Recov:SICPenFd Ext Consultant	£200,118.12
Skerries S/Mth Ext Consultant	£2,275.00
Treasury Ext Consultant	£17,500.00
Tug-Sellaness Ext Consultant	£1,856.25
SUNDRY BY CHQ	£39,140.28
A/Child P/ Coord Ext Consultant	£1,626.45
Active Schools Ext Consultant	£20.00
AHS Lwr S Hill Ext Consultant	£15,000.00
Children & Fam Ext Consultant	£800.00
CorpImpS/Save Ext Consultant	£536.67
ET & Taing Ext Ext Consultant	£1,540.00
Fostering Ext Consultant	£1,192.95
Olympic Torch Ext Consultant	£1,920.00
Psnl-Staff WelfExt Consultant	£10,600.00
Sp Ed-General Ext Consultant	£5,904.21
SURECLOUD LIMITED	£9,044.48
ICT EM Ext Consultant	£9,044.48
SYSTEMSLINK 2000 LIMITED	£10,575.00
Carbon Mgmt Ext Consultant	£10,575.00
THE CROWN ESTATE	£115.00
Landfill Disp Ext Consultant	£115.00
THE LERWICK HOTEL	£742.77
Inf Directorte Ext Consultant	£74.16
Management Ext Consultant	£668.61
THE VINYLS	£250.00
Olympic Torch Ext Consultant	£250.00
THE WM COMPANY	£28,540.00
Corp M/ment Ext Consultant	£18,886.50
Corp Management Ext Consultant	£463.50
Recov:SICPenFd Ext Consultant	£9,190.00
VOLUNTARY SERVICES ABERDEEN	£34,830.00
PreventSrvs Ext Consultant	£34,830.00
WEAVE CONSULT	£17,800.00
Other Research Ext Consultant	£17,800.00
WEST LOTHIAN COUNCIL	£84,760.10
CorpImpS/Save Ext Consultant	£82,712.40
Management Ext Consultant	£2,047.70
WHALSAY COMMUNITY COUNSELLING	£955.00
Psnl-Staff WelfExt Consultant	£955.00
WOBBLYGANG PRODUCTIONS	£14,154.00
YouthMusic Ext Consultant	£14,154.00
Grand Total	£2,565,136.21

2013/14	Sum of amount
Chief Executive	£69,291.26
ANONA MICHAEL	£150.00
Management Ext Consultant	£150.00
BOLTS CAR HIRE LTD	£151.82
Management Ext Consultant	£151.82
CREDIT CARD CHARGES	£315.20
Management Ext Consultant	£315.20
MS EMMA PERRING	£220.00
Management Ext Consultant	£220.00
SOLACE IN BUSINESS LTD	£4,512.54
Management Ext Consultant	£4,512.54
SUNDRY BY BACS	£8,428.00
CorplmpS/Save Ext Consultant	£7,544.25
Management Ext Consultant	£883.75
WEST LOTHIAN COUNCIL	£55,513.70
CorplmpS/Save Ext Consultant	£55,513.70
Childrens	£545,971.55
ABERLOUR CHILD CARE TRUST	£37,581.26
Family Support Ext Consultant	£37,085.83
PreventSrvs Ext Consultant	£495.43
ACTIVE PLAY GROUND MANAGEMENT LTD	£4,175.00
Play Areas Gen Ext Consultant	£4,175.00
ALDER LODGE GUEST HOUSE	£208.33
StrategyForEduc Ext Consultant	£208.33
ANDERSON SOLUTIONS	£1,125.00
Out of SchlCare Ext Consultant	£1,125.00
ARMITAGE CONSTRUCTION CONSULTANCY LTD	£41,553.41
AHS Lwr S Hill Ext Consultant	£41,553.41
BOLTS CAR HIRE LTD	£71.21
StrategyForEduc Ext Consultant	£71.21
BRITISH RED CROSS SOCIETY	£245.00
Active Schools Ext Consultant	£225.00
Games for Scotl Ext Consultant	£20.00
CALUM TOOGOOD	£640.00
O/Educ&Activ Ext Consultant	£640.00
CHILDREN IN SCOTLAND	£305.00
Psychologi Ser Ext Consultant	£305.00
DANIEL MEADOWS	£2,675.40
Active Schools Ext Consultant	£2,675.40
EASE ARCHAEOLOGY	£4,550.00
AHS Lwr S Hill Ext Consultant	£4,550.00
EDDLEWOOD GUESTHOUSE	£320.00
Games for Scotl Ext Consultant	£320.00
FILSKET RIDING CLUB	£106.00
Active Schools Ext Consultant	£106.00
FIONA REID	£650.00
Music SpecialstExt Consultant	£650.00
FISCHY MUSIC	£3,085.00
YouthMusic Ext Consultant	£3,085.00
GLEN ORCHY HOUSE SHETLAND LIMITED	£125.00
Games for Scotl Ext Consultant	£125.00
GLOBALYELL LTD	£3,960.00
YouthMusic Ext Consultant	£3,960.00
H JAMES NISBET	£420.00

EducMnt Sch BldExt Consultant	£420.00
HANNE IRVINE	£768.00
Active Futures Ext Consultant	£768.00
HUB NORTH SCOTLAND LIMITED	£41,534.85
AHS Lwr S Hill Ext Consultant	£41,534.85
INDIGENOUS PEOPLE	£7,944.00
YouthMusic Ext Consultant	£7,944.00
ISLESBURGH COMMUNITY CENTRE	£1,082.00
YouthMusic Ext Consultant	£1,082.00
JANE MCLAREN	£1,560.00
Active Futures Ext Consultant	£210.00
Games for Scotl Ext Consultant	£1,350.00
JOHN MOXHAM	£5,323.00
O/Educ&Activ Ext Consultant	£5,323.00
JOY DUNCAN	£23,545.00
YouthMusic Ext Consultant	£23,545.00
LEIGHANNE CARRACHER	£180.00
Active Schools Ext Consultant	£180.00
MARGARET ANN WILLIAMSON	£1,325.00
Children & Fam Ext Consultant	£1,325.00
MARIA BARCLAY	£4,867.00
YouthMusic Ext Consultant	£4,867.00
MATTHEW BARLEY	£150.00
YouthMusic Ext Consultant	£150.00
MAURICE SMITH	£177.00
YouthMusic Ext Consultant	£177.00
MRS ALVIS MARY GILL-MERRALL	£210.00
Central Suppor Ext Consultant	£210.00
NAFC MARINE CENTRE	£38,052.00
Skills for Work Consultant	£38,052.00
NATURAL CAPITAL LTD	£47,747.18
AHS Lwr S Hill Ext Consultant	£47,747.18
NEWTON HARPER	£150.00
O/Educ&Activ Ext Consultant	£150.00
NHS SHETLAND	£77,073.90
Family Support Ext Consultant	£407.20
Sp Ed-General Ext Consultant	£76,666.70
NIKI THOMSON	£320.00
Active Futures Ext Consultant	£320.00
NORTHERN LIGHTS HOLISTIC SPA	£150.00
StrategyForEduc Ext Consultant	£150.00
OUTDOOR ACTIVITIES ADVISORY SERVICE	£4,232.36
O/Educ&Activ Ext Consultant	£4,232.36
PHILIP TAYLOR-THE MUSIC ROOM RECORDS	£380.00
YouthMusic Ext Consultant	£380.00
RED SKY MANAGEMENT LTD	£1,800.00
Games for Scotl Ext Consultant	£1,800.00
RHIANNE JOHNSTON	£40.00
Active Schools Ext Consultant	£40.00
RUBY PRICE	£200.00
O/Educ&Activ Ext Consultant	£200.00
SANDRA J LAURENSEN	£31,950.00
StrategyForEduc Ext Consultant	£31,950.00
SERCO SHARED SERVICE CENTRE	£1,162.86
YouthMusic Ext Consultant	£1,162.86

SEVEN SOCIAL CARE LTD	£4,684.30
Family Support Ext Consultant	£4,684.30
SHETLAND AMENITY TRUST	£1,330.00
AHS Lwr S Hill Ext Consultant	£1,330.00
SHETLAND ARTS DEVELOPMENT AGENCY-MAREEL	£1,950.00
YouthMusic Ext Consultant	£1,950.00
SHETLAND JUNIOR WINDSURFING CLUB	£400.00
Active Schools Ext Consultant	£400.00
SHETLAND RECREATIONAL TRUST	£3,516.60
Active Schools Ext Consultant	£16.60
AHS Lwr S Hill Ext Consultant	£3,500.00
SINCLAIR'S TAXIS LIMITED	£36.67
StrategyForEduc Ext Consultant	£36.67
SOLACE IN BUSINESS LTD	£6,265.14
Child Svs Dir t Consultant	£6,265.14
SPIGGIE HOTEL	£83.34
StrategyForEduc Ext Consultant	£83.34
STEVE GRICE	£3,536.22
O/Educ&Activ Ext Consultant	£3,536.22
SUNDRY BY BACS	£44,480.77
Central Suppor Ext Consultant	£1,222.00
Children & Fam Ext Consultant	£2,370.05
Family Support Ext Consultant	£7,962.30
PreventSrvs Ext Consultant	£385.00
StrategyForEduc Ext Consultant	£32,541.42
SUNDRY BY CHQ	£21,787.65
A/Child P/ Coord Ext Consultant	£2,811.45
Anderson HS Ext Consultant	£600.00
Central Suppor Ext Consultant	£280.00
Family Support Ext Consultant	£3,450.20
Sp Ed-General Ext Consultant	£14,646.00
THE LERWICK HOTEL	£108.37
Games for Scotl Ext Consultant	£108.37
THE MORAY COUNCIL	£13,891.64
AHS Lwr S Hill Ext Consultant	£13,891.64
TP - SHETLAND LTD	£685.00
StrategyForEduc Ext Consultant	£685.00
UNIVERSITY OF EDINBURGH	£6,236.19
Sp Ed-General Ext Consultant	£6,236.19
VOLUNTARY SERVICES ABERDEEN	£19,350.00
Chld Off Isl AcExt Consultant	£5,850.00
PreventSrvs Ext Consultant	£13,500.00
WILLIAM MURRAY	£158.90
Games for Scotl Ext Consultant	£158.90
WOBBLYGANG PRODUCTIONS	£23,751.00
YouthMusic Ext Consultant	£23,751.00
Corporate	£1,283,147.41
ALERE TOXICOLOGY PLC	£835.00
Psnl-Staff WelfExt Consultant	£835.00
BAILLIE GIFFORD & CO	£415,534.63
Corp M/ment Ext Consultant	£100,979.91
Fund Man Fees Ext Consultant	£314,554.72
BLACKROCK LIFE LIMITED	£140,131.21
Recov:SICPenFd Ext Consultant	£140,131.21
CAPITA SECURE INFORMATION SOLUTIONS	£2,600.00

ICT EM Ext Consultant	£900.00
Integra ProjectExt Consultant	£1,700.00
CONFLICT MANAGEMENT PLUS LTD	£7,096.50
Personnel P/A/S Ext Consultant	£7,096.50
CREDIT CARD CHARGES	£315.84
Personnel P/A/S Ext Consultant	£315.84
DAVID ADAMSON & PARTNERS	£300.00
Brra&Trndra Est Ext Consultant	£80.00
Nss of Snd Farm Ext Consultant	£120.00
OthProp Maint Ext Consultant	£100.00
DRAEGER SAFETY UK LIMITED	£539.25
Psnl-Staff WelfExt Consultant	£539.25
GILL HESSION	£720.00
Psnl-Staff WelfExt Consultant	£720.00
GLASGOW CITY COUNCIL	£560.00
Finance EM Ext Consultant	£560.00
GWEN WILLIAMSON	£780.00
Psnl-Staff WelfExt Consultant	£780.00
HYMANS ROBERTSON LLP	£32,810.00
Fin AccountancyExt Consultant	£1,430.00
Joint Costs Ext Consultant	£930.00
Recov:SICPenFd Ext Consultant	£30,450.00
IDOX SOFTWARE LTD	£2,850.00
ICT EM Ext Consultant	£950.00
ICT MaintenanceExt Consultant	£1,900.00
INSIGHT INVESTMENT MANAGEMENT LIMITED	£211,097.37
Corp M/ment Ext Consultant	£58,131.18
Fund Man Fees Ext Consultant	£152,966.19
KATHLEEN KETTLES	£200.00
Psnl-Staff WelfExt Consultant	£200.00
MCDOWALL CONSULTING LIMITED	£2,017.97
Corp Contingency Ext Consultant	£2,017.97
MICHAEL THOMSON F.R.I.C.S.	£147.50
AssHld forAddtn Ext Consultant	£147.50
MOTT MACDONALD LTD	£737.00
Cap Program SrvExt Consultant	£737.00
MRS ALVIS MARY GILL-MERRALL	£180.00
Psnl-Staff WelfExt Consultant	£180.00
MS EMMA PERRING	£955.00
Psnl-Staff WelfExt Consultant	£955.00
NHS SHETLAND	£42,416.96
Psnl-Staff WelfExt Consultant	£42,416.96
NORTHERN TRUST	£39,773.35
Fund Man Fees Ext Consultant	£4,306.39
Recov:SICPenFd Ext Consultant	£35,466.96
PRICE WATERHOUSE COOPERS LLP (PWC)	£26,879.83
Finance EM Ext Consultant	£26,879.83
SOCITM LIMITED	£6,040.00
ICT EM Ext Consultant	£6,040.00
SUNDRY BY BACS	£259,995.36
Corp M/ment Ext Consultant	£65,587.64
Fund Man Fees Ext Consultant	£137,580.88
Recov:SICPenFd Ext Consultant	£36,576.84
Treasury Ext Consultant	£20,250.00
SUNDRY BY CHQ	£8,970.00

Psnl-Staff WelfExt Consultant	£8,970.00
SURECLOUD LIMITED	£9,300.00
ICT EM Ext Consultant	£9,300.00
THE NETWORKING PEOPLE (NORTHWEST) LTD	£38,418.64
ICT EM Ext Consultant	£38,418.64
THE WM COMPANY	£30,251.00
Corp M/ment Ext Consultant	£6,772.60
Fund Man Fees Ext Consultant	£11,886.40
Recov:SICCT Ext Consultant	£836.00
Recov:SICPenFd Ext Consultant	£10,756.00
WOLTERS KLUWER (UK) LIMITED	£695.00
Fin AccountancyExt Consultant	£695.00
Development	£477,900.99
ANDERSON SOLUTIONS	£21,750.00
Dev/mnt Service Ext Consultant	£21,750.00
BAILLIE GIFFORD & CO	£21,870.24
Corp Management Ext Consultant	£10,669.59
Corporate Management Ext Consultant	£11,200.65
BODDAM CABS	£33.32
Bus Service Review - SpndToSav Ext Consultant	£33.32
CHRIS BUNYAN	£11,000.00
Dev/mnt Service Ext Consultant	£11,000.00
DAVID ADAMSON & PARTNERS	£20,160.00
Brae New Housing Ext Consultant	£20,160.00
EBBA CONSULTANTS LTD	£3,087.95
College Phse 3 Ext Consultant	£3,087.95
Ekosgen	£14,600.00
Shetland TelcomExt Consultant	£14,600.00
FORENSIC ACCOUNTING SERVICES (EDINBURGH)	£2,250.47
Air Serv Gen Ext Consultant	£2,250.47
H JAMES NISBET	£55,544.66
Heatng Rep ProgExt Consultant	£7,205.00
Hsng Quality StExt Consultant	£46,204.66
Plannd Srv HRA Ext Consultant	£2,135.00
HARLEY HADDOW LLP	£2,959.95
College Phse 3 Ext Consultant	£2,959.95
INSIGHT INVESTMENT MANAGEMENT LIMITED	£11,110.39
Corp Management Ext Consultant	£6,180.67
Corporate Management Ext Consultant	£4,929.72
JOHN TROWER CONSULTANTS LTD	£10,601.68
Shetland TelcomExt Consultant	£10,601.68
MARK GIBSON	£880.00
InvestmntManageExt Consultant	£880.00
MCDOWALL CONSULTING LIMITED	£5,943.44
Plannd Srv HRA Ext Consultant	£1,008.99
Supervsn&Man Ext Consultant	£4,934.45
MOTT MACDONALD LTD	£44,757.70
Brae New Housing Ext Consultant	£20,390.85
Hfield GrndwrksExt Consultant	£2,739.50
Hsng Quality StExt Consultant	£20,540.50
Lndwrdr Crdn V&WExt Consultant	£336.00
Plannd Srv HRA Ext Consultant	£750.85
NATURAL CAPITAL LTD	£1,900.00
Dev/mnt Service Ext Consultant	£1,900.00
NESS ENGINEERING LTD	£1,550.50

Plannd Srv HRA Ext Consultant	£1,550.50
NORTHERN TRUST	£226.65
Corp Management Ext Consultant	£226.65
PATRICK HAYNES	£10,090.45
Shetland TelcomExt Consultant	£10,090.45
RPS HEALTH, SAFETY AND ENVIRONMENT	£3,345.00
Hsng Quality StExt Consultant	£3,345.00
SGS UK LTD	£2,361.63
Supervsn&Man Ext Consultant	£2,361.63
SOLACE IN BUSINESS LTD	£3,701.92
Dev/mnt Service Ext Consultant	£3,701.92
STEVE WESTBROOK	£18,310.80
Other Research Ext Consultant	£18,310.80
SUNDRY BY BACS	£60,994.14
Corp Management Ext Consultant	£7,042.54
Corporate Management Ext Consultant	£3,650.54
Dev/mnt Service Ext Consultant	£966.30
Other Research Ext Consultant	£24,921.00
Skerries S/Mth Ext Consultant	£16,232.58
STERT Review Ext Consultant	£8,181.18
THE PROGRAMME MANAGEMENT OFFICE LTD	£55,000.00
Dev/mnt Service Ext Consultant	£55,000.00
THE TAS PARTNERSHIP LIMITED	£92,127.10
Bus Service Review - SpndToSav Ext Consultant	£92,127.10
THE WM COMPANY	£493.00
Corp Management Ext Consultant	£295.50
Corporate Management Ext Consultant	£197.50
VALUATION OFFICE AGENCY	£1,250.00
College Phse 3 Ext Consultant	£1,250.00
Health & Social Care	£156,087.66
DAVID NARRO ASSOCIATES	£3,000.00
ET & Taing Ext Ext Consultant	£3,000.00
GLEN ORCHY HOUSE SHETLAND LIMITED	£550.00
Comm Care Dir t Consultant	£550.00
NHS GRAMPIAN	£12,000.00
Reshaping Care Ext Consultant	£12,000.00
NHS SHETLAND	£88,425.12
NHS Conv-SCY SS Ext Consultant	£80,386.00
University of Stirling - Deep Dive Dementia Services Review	£3,750.00
University of Stirling, Deep Dive Dementia Services	£4,289.12
SEVEN SOCIAL CARE LTD	£21,727.24
MH Service Review	£21,727.24
SOLACE IN BUSINESS LTD	£10,845.30
Comm Care Dir t Consultant	£10,845.30
SUNDRY BY BACS	£19,540.00
MH Service Review	£9,240.00
Comm Care Dir t Consultant	£3,950.00
ET & Taing Ext Ext Consultant	£5,350.00
Reshaping Care Ext Consultant	£1,000.00
Infrastructure	£612,613.14
BRAE GARAGE (SHETLAND) LTD	£189.44
SV JSB -Jetty 1 Ext Consultant	£17.94
SV JSB -Jetty 2 Ext Consultant	£48.66
SV JSB -Jetty 3 Ext Consultant	£60.94
SV JSB -Jetty 4 Ext Consultant	£17.93

SVT Jetty Maintenance	£43.97
CAROLE SMITH	£2,000.00
Port-Ops Mgt Ext Consultant	£2,000.00
CLAIRMONT ENTERPRISES LTD	£840.00
Port-Ops Mgt Ext Consultant	£840.00
CLEARSKIES SOFTWARE	£1,800.00
Burial Ground Ext Consultant	£1,800.00
DRUMQUIN GUEST HOUSE LTD	£640.50
Port-Ops Mgt Ext Consultant	£96.00
SV JSB -Jetty 1 Ext Consultant	£30.25
SV JSB -Jetty 2 Ext Consultant	£105.88
SV JSB -Jetty 3 Ext Consultant	£136.13
SV JSB -Jetty 4 Ext Consultant	£30.24
SVT Jetty Maintenance	£242.00
GRAND HOTEL	£4,052.28
SV JSB -Jetty 1 Ext Consultant	£211.84
SV JSB -Jetty 2 Ext Consultant	£741.45
SV JSB -Jetty 3 Ext Consultant	£953.29
SV JSB -Jetty 4 Ext Consultant	£211.85
SVT Jetty Maintenance	£1,933.85
INTEGRATED RADIOLOGICAL SERV LTD	£175.00
Laboratory Ext Consultant	£175.00
MOTT MACDONALD LTD	£4,543.50
Landfill Disp Ext Consultant	£4,543.50
N DAVIS	£180.00
Port-Ops Mgt Ext Consultant	£180.00
NIRAS FRAENKEL LTD	£504,666.23
SV JSB -Jetty 1 Ext Consultant	£43,892.23
SV JSB -Jetty 2 Ext Consultant	£130,287.13
SV JSB -Jetty 3 Ext Consultant	£164,845.06
SV JSB -Jetty 4 Ext Consultant	£43,892.22
SVT Jetty Maintenance	£121,749.59
PETERSON (UNITED KINGDOM) LTD	£92.70
CarbonMngmntSup Ext Consultant	£92.70
QUEENS HOTEL	£390.85
Port-Ops Mgt Ext Consultant	£390.85
R G JAMIESON	£828.75
Sella Ness Tug Jetty	£828.75
SCOTTISH HYDRO-ELECTRIC	£149.52
CarbonMngmntSup Ext Consultant	£149.52
SGS UK LTD	£3,682.49
Cleansing Srv Ext Consultant	£798.65
Tch/Mn Sup-BSvs Ext Consultant	£1,550.62
WastetoEnergy Ext Consultant	£1,333.22
SUNDRY BY BACS	£46,320.97
Blacksness Ext Consultant	£15,049.00
Sullom Voe Ext Consultant	£27,843.58
Tug-Sellaness Ext Consultant	£3,428.39
SUNDRY BY CHQ	£36,825.00
Blacksness Ext Consultant	£28,300.00
Sullom Voe Ext Consultant	£8,525.00
SYSTEMSLINK 2000 LIMITED	£195.00
Carbon Mgmt Ext Consultant	£195.00
THE SCALLOWAY HOTEL	£4,363.46
SV JSB -Jetty 1 Ext Consultant	£262.18

SV JSB -Jetty 2 Ext Consultant	£917.62
SV JSB -Jetty 3 Ext Consultant	£1,179.81
SV JSB -Jetty 4 Ext Consultant	£262.18
SVT Jetty Maintenance	£1,741.67
THE SHETLAND HOTEL	£677.45
Port-Ops Mgt Ext Consultant	£677.45
Grand Total	£3,145,012.01

2014/15	Sum of amount
4 QL LIMITED	£275.00
Pblc Sec Ntwrk Ext Consultant	£275.00
AB ASSOCIATES LTD	£11,360.00
Other Research Ext Consultant	£11,360.00
ACTIVE PLAY GROUND MANAGEMENT LTD	£4,175.00
Play Areas Gen Ext Consultant	£4,175.00
AECOM LIMITED	£43,613.52
AHS Lwr S Hill Ext Consultant	£43,613.52
AF CONSULTANTS LTD	£9,600.00
Mis Support Ext Consultant	£9,600.00
ALDERLEY CONSULTING GROUP EPCHSOH LTD	£9,526.00
Landfill Disp Ext Consultant	£9,526.00
ALERE TOXICOLOGY PLC	£555.00
Psnl-Staff WelfExt Consultant	£555.00
ALLIED TAXIS SHETLAND LTD	£71.67
Staff Develop Ext Consultant	£71.67
ANDERSON SOLUTIONS	£3,575.00
Chld/C/Stratgy Ext Consultant	£3,575.00
ANDREW HARMSWORTH (ESTATE MANAGEMENT)	£9,898.00
Estates Mangmnt Ext Consultant	£9,898.00
ANN SUTTON	£200.00
Family Support Ext Consultant	£200.00
ARMITAGE CONSTRUCTION CONSULTANCY LTD	£97,777.88
AHS Lwr S Hill Ext Consultant	£97,777.88
BAILLIE GIFFORD & CO	£489,544.74
Corporate Management Ext Consultant	£24,477.23
Fund Man Fees Ext Consultant	£465,067.51
BAMBINO & BEYOND	£140.00
Active Futures Ext Consultant	£140.00
BLACKROCK INVESTMENT MANAGEMENT (UK) LTD	£138,203.30
Corporate Management Ext Consultant	£6,910.17
Fund Man Fees Ext Consultant	£131,293.13
BLACKROCK LIFE LIMITED	£97,258.51
Recov:SICPenFd Ext Consultant	£97,258.51
BLYTH & BLYTH CONSULTING ENGINEERS LTD	£7,500.00
Tron Bridg Bear Ext Consultant	£7,500.00
BOTTOMLINE TECHNOLOGIES	£500.00
ICT EM Ext Consultant	£500.00
BRAE GARAGE (SHETLAND) LTD	£58.73
SV JSB -Jetty 1 Ext Consultant	£5.87
SV JSB -Jetty 2 Ext Consultant	£9.40
SV JSB -Jetty 3 Ext Consultant	£37.59
SV JSB -Jetty 4 Ext Consultant	£5.87
BRITISH RED CROSS SOCIETY	£1,070.00
Games for Scotl Ext Consultant	£1,070.00
CAPITA SECURE INFORMATION SOLUTIONS	£3,550.00
ICT EM Ext Consultant	£2,650.00
Integra ProjectExt Consultant	£900.00
CAROLE SMITH	£350.00
Port-Ops Mgt Ext Consultant	£350.00
CAROLINE LEASK	£1,680.00
Personnel P/A/S Ext Consultant	£190.00
Psnl-Staff WelfExt Consultant	£1,490.00

CHILDRENS HOSPICE ASSOCIATION SCOTLAND	£3,021.00
Commissond Serv Ext Consultant	£3,021.00
CITY OF EDINBURGH COUNCIL	£401.28
Sp Ed-General Ext Consultant	£401.28
CIVICA UK LIMITED	£2,025.00
ICT EM Ext Consultant	£2,025.00
CLEARSKIES SOFTWARE	£1,800.00
Burial Ground Ext Consultant	£1,800.00
D HENDRY (ACTIVE AUDIO SHETLAND)	£920.00
StrategyForEduc Ext Consultant	£920.00
DAVID ADAMSON & PARTNERS	£13,780.00
AHS Lwr S Hill Ext Consultant	£100.00
Brae New Housing Ext Consultant	£13,440.00
Brra&Trndra Est Ext Consultant	£240.00
DRAEGER SAFETY UK LIMITED	£437.02
Psnl-Staff WelfExt Consultant	£437.02
EASE ARCHAEOLOGY	£30,900.00
AHS Lwr S Hill Ext Consultant	£30,900.00
EDDLEWOOD GUESTHOUSE	£100.00
Air Serv Gen Ext Consultant	£100.00
ELITE TRAINING AND CONSULTANCY (SCOTLAND)	£734.16
ICT EM Ext Consultant	£734.16
ERNST AND YOUNG LLP	£33,445.00
Finance EM Ext Consultant	£33,445.00
ETHITEC	£1,200.00
ICT EM Ext Consultant	£1,200.00
EUNICE HENDERSON	£600.00
Islesburgh Ext Consultant	£600.00
FERRIER PUMPS (ABERDEEN) LTD	£1,786.35
Lfill Capp Ph 1 Ext Consultant	£1,786.35
FIONA REID	£180.00
Music SpecialstExt Consultant	£180.00
FORENSIC ACCOUNTING SERVICES (EDINBURGH)	£6,288.77
Air Serv Gen Ext Consultant	£6,288.77
FRONTIER SOFTWARE PLC	£1,050.00
ICT EM Ext Consultant	£1,050.00
GEOPLACE LLP	£450.00
NRSWA FunctionsExt Consultant	£450.00
GILL HESSION	£1,680.00
Psnl-Staff WelfExt Consultant	£1,680.00
GLASGOW CITY COUNCIL	£2,632.00
Sp Ed-General Ext Consultant	£2,632.00
GLEN ORCHY HOUSE SHETLAND LIMITED	£425.50
Child Svs Dir t Consultant	£425.50
GLOBALYELL LTD	£2,205.00
YouthMusic Ext Consultant	£2,205.00
GWEN WILLIAMSON	£1,710.00
Psnl-Staff WelfExt Consultant	£1,710.00
H JAMES NISBET	£87,410.87
Heatng Rep ProgExt Consultant	£600.00
Hsng Quality StExt Consultant	£82,296.87
Plannd Srv HRA Ext Consultant	£4,514.00
HARPER MACLEOD LLP	£601.80
PlanExecManagerExt Consultant	£601.80

HELEN JOHNSON - PETTY CASH	£34.75
Active Schools Ext Consultant	£25.00
PreventSrvs Ext Consultant	£9.75
HUB NORTH SCOTLAND LIMITED	£1,024,863.19
AHS Lwr S Hill Ext Consultant	£1,024,863.19
HYMANS ROBERTSON LLP	£89,680.00
Fin AccountancyExt Consultant	£1,405.00
Joint Costs Ext Consultant	£955.00
Recov:SICPenFd Ext Consultant	£83,570.00
STERT Review Ext Consultant	£250.00
Sullom Voe Ext Consultant	£3,500.00
IDOX SOFTWARE LTD	£2,850.00
ICT EM Ext Consultant	£2,850.00
IHS GLOBAL LIMITED	£15,000.00
Port-Ops Mgt Ext Consultant	£15,000.00
INKSTERS SOLICITORS	£160.55
Family Support Ext Consultant	£160.55
INSIGHT DIRECT (UK) LIMITED	£2,603.53
ICT EM Ext Consultant	£2,603.53
INSIGHT INVESTMENT MANAGEMENT LIMITED	£131,445.24
Corporate Management Ext Consultant	£6,572.26
Fund Man Fees Ext Consultant	£124,872.98
ITHEALTH U.K. LTD	£1,390.00
ICT EM Ext Consultant	£1,390.00
JANE MCLAREN	£1,300.00
Games for Scotl Ext Consultant	£1,300.00
JC APPLICATIONS DEVELOPMENT LTD	£1,540.00
ICT EM Ext Consultant	£1,540.00
JOAN POLESON	£2,000.00
Skills for Work Consultant	£2,000.00
JOHN MOXHAM	£6,029.50
O/Educ&Activ Ext Consultant	£6,029.50
JOY DUNCAN	£24,670.00
Games for Scotl Ext Consultant	£100.00
YouthMusic Ext Consultant	£24,570.00
KATHLEEN KETTLES	£1,100.00
Child Svs Dir t Consultant	£400.00
Finance EM Ext Consultant	£600.00
Psnl-Staff WelfExt Consultant	£100.00
KLEINWORT BENSON	£19,031.60
Recov:SICPenFd Ext Consultant	£19,031.60
KVELDSRO HOUSE HOTEL	£207.49
PE SpecialiistsExt Consultant	£207.49
LANGUAGE LINE SOLUTIONS	£298.40
Anderson HS Ext Consultant	£50.00
PreventSrvs Ext Consultant	£248.40
LERWICK RANGERS JUNIOR FOOTBAL CLUB	£425.00
Cash bk fr CommExt Consultant	£425.00
LORENSBERGS LTD	£700.00
ICT EM Ext Consultant	£700.00
MADE MEDIA LTD	£1,023.00
ICT EM Ext Consultant	£1,023.00
MANDY LINDSAY	£220.00
Active Schools Ext Consultant	£120.00

Games for Scotl Ext Consultant	£100.00
MARGARET ANN WILLIAMSON	£1,650.00
Children & Fam Ext Consultant	£1,650.00
MARIA BARCLAY	£3,431.00
YouthMusic Ext Consultant	£3,431.00
MARK GIBSON	£2,530.00
InvestmntManageExt Consultant	£2,530.00
MCDOWALL CONSULTING LIMITED	£12,055.26
Corp Contingency Ext Consultant	£12,055.26
MOBIL8	£800.00
ICT EM Ext Consultant	£800.00
MOTT MACDONALD LTD	£77,628.10
Brae New Housing Ext Consultant	£7,323.40
Hfield GrndwrksExt Consultant	£87.50
Hsng Quality StExt Consultant	£25,089.46
Lfill Capp Ph 1 Ext Consultant	£8,240.22
Plannd Srv HRA Ext Consultant	£36,887.52
MR NEIL RIDDELL	£250.00
YouthMusic Ext Consultant	£250.00
MRS ALVIS MARY GILL-MERRALL	£190.00
Administration Ext Consultant	£190.00
MS CHRIS ROGERS	£9,240.00
Personnel P/A/S Ext Consultant	£240.00
Reshaping Care Ext Consultant	£9,000.00
MS EMMA PERRING	£4,650.00
PlanExecManagerExt Consultant	£3,750.00
Psnl-Staff WelfExt Consultant	£900.00
MURRAY MARTIN SERVICES LTD	£2,447.00
ICT EM Ext Consultant	£2,447.00
NAFC MARINE CENTRE	£33,264.00
Skills for Work Consultant	£33,264.00
NATURAL CAPITAL LTD	£40,247.78
AHS Lwr S Hill Ext Consultant	£40,247.78
NB COMMUNICATION LTD	£425.25
A/Child P/ Coord Ext Consultant	£425.25
NHS GRAMPIAN	£12,000.00
Reshaping Care Ext Consultant	£12,000.00
NHS SHETLAND	£186,282.76
NHS Conv-SCY SS Ext Consultant	£39,706.05
Psnl-Staff WelfExt Consultant	£46,910.00
Sp Ed-General Ext Consultant	£99,666.71
NIRAS FRAENKEL LTD	£349,512.73
SV JSB -Jetty 1 Ext Consultant	£33,473.23
SV JSB -Jetty 2 Ext Consultant	£76,532.58
SV JSB -Jetty 3 Ext Consultant	£199,833.94
SV JSB -Jetty 4 Ext Consultant	£33,473.21
SV JSB-Cons Jet Ext Consultant	£6,199.77
NORTHERN ISLES FREIGHTWAYS LTD	£43.30
Psnl-Staff WelfExt Consultant	£43.30
NORTHERN TRUST	£40,000.00
Corporate Management Ext Consultant	£662.89
Fund Man Fees Ext Consultant	£12,595.17
Recov:SICPenFd Ext Consultant	£26,741.94
O2	£85.00

ICT EM Ext Consultant	£85.00
OLM SYSTEMS	£20,474.30
Child Svs Dir t Consultant	£20,474.30
ORKNEY ISLANDS COUNCIL	£400.08
Children & Fam Ext Consultant	£400.08
OUTDOOR ACTIVITIES ADVISORY SERVICE	£4,890.50
O/Educ&Activ Ext Consultant	£4,890.50
PATRICK HAYNES	£1,329.74
Shetland TelcomExt Consultant	£1,329.74
QUEENS HOTEL	£165.80
Staff Develop Ext Consultant	£165.80
R G JAMIESON	£40,295.85
Belm Term Life Ext Consultant	£8,059.16
Gutc Term Life Ext Consultant	£8,059.16
Laxo Term Life Ext Consultant	£8,059.16
Symb Term Life Ext Consultant	£8,059.16
Tug Jetty Ext Consultant	£154.50
Vidlin Term Life Ext Consultant	£7,904.71
RPS HEALTH, SAFETY AND ENVIRONMENT	£15,632.88
Hsng Quality StExt Consultant	£15,632.88
SANDRA J LAURENSON	£61,857.00
Learning Partne Ext Consultant	£61,857.00
SANDY RICHARDSON	£100.00
Sports Devt Ext Consultant	£100.00
SCOTTISH GOVERNMENT	£6,115.61
PlanExecManagerExt Consultant	£6,115.61
SCOTTISH GYMNASTICS	£750.00
Active Schools Ext Consultant	£750.00
SELF CATERING SHETLAND	£88.50
Port-Ops Mgt Ext Consultant	£88.50
SEVEN SOCIAL CARE LTD	£43,502.81
Family Support Ext Consultant	£43,502.81
SGS UK LTD	£7,857.01
Landfill Disp Ext Consultant	£851.16
Supervsn&Man Ext Consultant	£3,727.52
Tch/Mn Sup-BSvs Ext Consultant	£2,100.18
WastetoEnergy Ext Consultant	£1,178.15
SHETLAND AMENITY TRUST	£600.00
AHS Lwr S Hill Ext Consultant	£600.00
SHETLAND ARTS DEVELOPMENT AGENCY-MAREEL	£950.00
YouthMusic Ext Consultant	£950.00
SHETLAND CHARITABLE TRUST	£22,454.99
WastetoEnergy Ext Consultant	£22,454.99
SHETLAND FOOTBALL ASSOCIATION	£250.00
Cash bk fr CommExt Consultant	£250.00
SHETLAND JUNIOR FOOTBALL ASSOC	£550.00
Cash bk fr CommExt Consultant	£550.00
SHETLAND RECREATIONAL TRUST	£5,656.25
Active Schools Ext Consultant	£75.51
Cash bk fr CommExt Consultant	£90.67
Games for Scotl Ext Consultant	£5,398.38
Sports Devt Ext Consultant	£91.69
SHETLAND TOURISM ASSOCIATION	£3,000.00
Other Research Ext Consultant	£3,000.00

SIC PURCHASING CARDS	£223.12
Risk Management Ext Consultant	£223.12
SOLACE IN BUSINESS LTD	£30,234.62
Child Svs Dir t Consultant	£5,531.51
Dev/mnt Service Ext Consultant	£15,529.11
Finance EM Ext Consultant	£9,174.00
STEVE GRICE	£5,824.13
O/Educ&Activ Ext Consultant	£5,824.13
STEVE WESTBROOK	£23,417.80
Other Research Ext Consultant	£23,417.80
SUNDRY BY BACS	£223,609.43
AHS Lwr S Hill Ext Consultant	£8,220.00
Bus Service Review - SpndToSav Ext Consultant	£10,564.01
Chld Off Isl AcExt Consultant	£1,022.70
ET & Taing Ext Ext Consultant	£3,696.00
Family Support Ext Consultant	£1,814.09
Finance EM Ext Consultant	£550.00
Hsng Quality StExt Consultant	£21,600.00
Learning Partne Ext Consultant	£5,745.00
PE SpecialiistsExt Consultant	£1,062.40
Plannd Srv HRA Ext Consultant	£49,875.00
Psnl-Staff WelfExt Consultant	£1,395.00
Recov:SICPenFd Ext Consultant	£91,109.86
Risk Management Ext Consultant	£7,284.06
Sports Devt Ext Consultant	£473.25
StrategyForEduc Ext Consultant	£478.06
Sullom Voe Ext Consultant	£5,800.00
Treasury Ext Consultant	£12,500.00
Youth Workers Ext Consultant	£420.00
SUNDRY BY CHQ	£43,322.51
A/Child P/ Coord Ext Consultant	£3,818.25
AHS Lwr S Hill Ext Consultant	£4,179.82
Bridges Projct Ext Consultant	£85.00
Family Support Ext Consultant	£7,836.82
Finance EM Ext Consultant	£240.00
Opps For All Ext Consultant	£1,250.00
Psnl-Staff WelfExt Consultant	£9,462.62
Sullom Voe Ext Consultant	£16,450.00
SURECLOUD LIMITED	£12,363.92
ICT EM Ext Consultant	£12,363.92
THE CROWN ESTATE	£115.00
Landfill Disp Ext Consultant	£115.00
THE LERWICK HOTEL	£664.34
Child Svs Dir t Consultant	£664.34
THE MORAY COUNCIL	£13,020.41
AHS Lwr S Hill Ext Consultant	£13,020.41
THE NETWORKING PEOPLE (NORTHWEST) LTD	£2,750.00
ICT EM Ext Consultant	£2,750.00
THE PROGRAMME MANAGEMENT OFFICE LTD	£30,000.00
Dev/mnt Service Ext Consultant	£30,000.00
THE SHETLAND HOTEL	£390.80
Child Svs Dir t Consultant	£237.48
Port-Ops Mgt Ext Consultant	£153.32
THE TAS PARTNERSHIP LIMITED	£48,129.22

Bus Service Review - SpndToSav Ext Consultant	£48,129.22
THE TECHNOLOGY FORGE	£850.00
ICT EM Ext Consultant	£850.00
THE WM COMPANY	£32,215.00
Corporate Management Ext Consultant	£517.05
Fund Man Fees Ext Consultant	£20,374.95
Recov:SICPenFd Ext Consultant	£11,323.00
TNEI SERVICES LTD	£8,612.50
Thermal Storage Ext Consultant	£8,612.50
TULLOCH DEVELOPMENTS LTD	£156,718.15
Belm Term Life Ext Consultant	£31,343.63
Gutc Term Life Ext Consultant	£31,343.63
Laxo Term Life Ext Consultant	£31,343.63
Symb Term Life Ext Consultant	£31,343.63
Vidlin Term Life Ext Consultant	£31,343.63
UNIVERSITY OF EDINBURGH	£6,317.43
Sp Ed-General Ext Consultant	£6,317.43
UNIVERSITY OF STIRLING	£1,042.00
A/Child P/ Coord Ext Consultant	£1,042.00
UNIVERSITY OF STRATHCLYDE	£7,524.00
Res Child Care Ext Consultant	£7,524.00
VANGUARD SCOTLAND LTD	£13,793.69
ICT EM Ext Consultant	£13,793.69
VODAFONE CORPORATE LTD	£1,700.00
ICT EM Ext Consultant	£1,700.00
VOLUNTARY SERVICES ABERDEEN	£28,350.00
PreventSrvs Ext Consultant	£28,350.00
WEST COAST CONTROLS LTD	£1,472.00
ICT EM Ext Consultant	£1,472.00
WEST LoTHIAN COUNCIL	£4,600.00
Management Ext Consultant	£4,600.00
WOBBLYGANG PRODUCTIONS	£45,429.00
YouthMusic Ext Consultant	£45,429.00
WOLTERS KLUWER (UK) LIMITED	£715.00
Fin AccountancyExt Consultant	£715.00
WSMD ASSOCIATES LTD	£3,292.70
Port-Ops Mgt Ext Consultant	£3,292.70
WSP UK LTD	£850.00
AHS Lwr S Hill Ext Consultant	£850.00
Grand Total	£4,214,038.62

2015/16	Sum of amount
AB ASSOCIATES LTD	£5,696.75
Blacksness Ext Consultant	£5,696.75
ACAD (APPLIED CARE AND DEVELOPMENT)	£105,525.00
Chld Off Isl AcExt Consultant	£105,525.00
ACTIVE PLAY GROUND MANAGEMENT LTD	£4,175.00
Play Areas Gen Ext Consultant	£4,175.00
AECOM LIMITED	£9,556.62
AHS Lwr S Hill Ext Consultant	£9,556.62
ALDER LODGE GUEST HOUSE	£316.67
Sports Devt Ext Consultant	£316.67
ALERE TOXICOLOGY PLC	£790.25
Psnl-Staff WelfExt Consultant	£790.25
ALICE MULLAY SHETLAND MUSIC THERAPY	£5,660.00
Access to Educ Ext Consultant	£3,625.00
AHS ASN Ext Consultant	£2,035.00
ANDERSON SOLUTIONS	£10,785.00
Other Research Ext Consultant	£10,785.00
ANDERSON STRATHERN WS	£28,460.28
STERT Review Ext Consultant	£28,460.28
ANDREW HARMSWORTH (ESTATE MANAGEMENT)	£19,603.94
Estates Mangmnt Ext Consultant	£19,603.94
ANONA MICHAEL	£60.00
Joint Costs Ext Consultant	£60.00
ARMITAGE CONSTRUCTION CONSULTANCY LTD	£58,482.09
AHS Lwr S Hill Ext Consultant	£58,482.09
BAILLIE GIFFORD & CO	£558,048.40
Corporate Management Ext Consultant	£27,902.42
Fund Man Fees Ext Consultant	£530,145.98
BAMBINO & BEYOND	£200.00
Active Futures Ext Consultant	£200.00
BEN MULLAY PHOTOGRAPHY	£250.00
Management Ext Consultant	£250.00
BLACKROCK INVESTMENT MANAGEMENT (UK) LTD	£140,605.37
Corporate Management Ext Consultant	£7,030.28
Fund Man Fees Ext Consultant	£133,575.09
BLACKROCK LIFE LIMITED	£312,051.64
Recov:SICPenFd Ext Consultant	£312,051.64
BLUEFORT SECURITY LIMITED	£2,500.00
ICT EM Ext Consultant	£2,500.00
BLYTH & BLYTH CONSULTING ENGINEERS LTD	£16,000.00
Bridge Replace Ext Consultant	£11,000.00
Tron Bridg Bear Ext Consultant	£5,000.00
BRUCE NCUBE	£2,400.00
YouthMusic Ext Consultant	£2,400.00
CAPITA SECURE INFORMATION SOLUTIONS	£16,103.64
Integra ProjectExt Consultant	£16,103.64
CAPITA TREASURY SOLUTIONS LTD	£13,000.00
Payments Ext Consultant	£13,000.00
CAROLINE LEASK	£2,610.00
Psnl-Staff WelfExt Consultant	£2,610.00
CIPFA BUSINESS LIMITED	£5,661.45
Blacksness Ext Consultant	£5,661.45
CIVICA UK LIMITED	£4,032.00
ICT EM Ext Consultant	£4,032.00
CLEAN COMMUNICATIONS LTD	£500.00
ICT EM Ext Consultant	£500.00

DAVIE HENRY	£750.00
YouthMusic Ext Consultant	£750.00
DNV GL BUSINESS ASSURANCE UK LIMITED	£5,614.52
Sullom Voe Ext Consultant	£5,614.52
DRAEGER SAFETY UK LIMITED	£492.50
Psnl-Staff WelfExt Consultant	£492.50
EBBA CONSULTANTS LTD	£1,586.64
College Phse 3 Ext Consultant	£1,586.64
ERNST AND YOUNG LLP	£9,400.00
Finance EM Ext Consultant	£9,400.00
FILSKET RIDING CLUB	£125.00
FFG Ext Consultant	£125.00
FIONA REID	£230.00
Music SpecialstExt Consultant	£230.00
FORENSIC ACCOUNTING SERVICES (EDINBURGH)	£35,416.71
Air Serv Gen Ext Consultant	£1,625.00
Transport Plan Ext Consultant	£33,791.71
GEOPLACE LLP	£450.00
NRSWA FunctionsExt Consultant	£450.00
GILL HESSION	£1,110.00
Psnl-Staff WelfExt Consultant	£1,110.00
GLOBAL TOURISM SOLUTIONS (UK) LTD	£2,475.00
Other Research Ext Consultant	£2,475.00
GLOBALYELL LTD	£5,028.75
YouthMusic Ext Consultant	£5,028.75
GWEN WILLIAMSON	£2,695.00
Psnl-Staff WelfExt Consultant	£2,695.00
H JAMES NISBET	£58,601.19
Customer Svcs Ext Consultant	£260.00
Hsng Quality StExt Consultant	£45,990.19
Plannd Srv HRA Ext Consultant	£12,351.00
H WILLIAMSON & SONS (SCALLOWAY) LTD	£2,106.71
ICT EM Ext Consultant	£2,106.71
HARPER MACLEOD LLP	£2,874.67
Sullom Voe Ext Consultant	£2,874.67
HILLHEAD SELF-CATERING	£320.00
Global Classroom Ext Consultant	£320.00
HJALTLAND HOUSING ASSOC LTD	£5,000.00
Res Child Care Ext Consultant	£5,000.00
HUB NORTH SCOTLAND LIMITED	£1,185,812.41
AHS Lwr S Hill Ext Consultant	£1,185,812.41
HYMANS ROBERTSON LLP	£23,936.00
Fin AccountancyExt Consultant	£1,862.00
Joint Costs Ext Consultant	£962.00
Recov:SICPenFd Ext Consultant	£16,612.00
STERT Review Ext Consultant	£4,500.00
IDOX SOFTWARE LTD	£1,900.00
ICT EM Ext Consultant	£1,900.00
IHS GLOBAL LIMITED	£15,000.00
Sullom Voe Ext Consultant	£15,000.00
INSIGHT INVESTMENT MANAGEMENT LIMITED	£139,994.07
Corporate Management Ext Consultant	£6,999.70
Fund Man Fees Ext Consultant	£132,994.37
JC APPLICATIONS DEVELOPMENT LTD	£980.00
ICT EM Ext Consultant	£980.00
JOAN POLESON	£2,000.00
Skills for Work Consultant	£2,000.00

JOY DUNCAN	£24,830.00
YouthMusic Ext Consultant	£24,830.00
KAREN DARKE	£750.00
Sports Devt Ext Consultant	£750.00
KLEINWORT BENSON	£294,486.98
Recov:SICPenFd Ext Consultant	£294,486.98
MADE MEDIA LTD	£279.00
ICT EM Ext Consultant	£279.00
MALAKOFF LIMITED	£6,268.64
SV JSB -Jetty 2 Ext Consultant	£6,268.64
MANDY LINDSAY	£988.00
Active Schools Ext Consultant	£988.00
MARGARET ANN WILLIAMSON	£125.00
Children & Fam Ext Consultant	£125.00
MARIA BARCLAY	£4,550.00
YouthMusic Ext Consultant	£4,550.00
MCDOWALL CONSULTING LIMITED	£9,158.14
Plannd Srv HRA Ext Consultant	£4,000.00
Supervsn&Man Ext Consultant	£5,158.14
MICHAEL JAMIESON (JJ)	£500.00
Sports Devt Ext Consultant	£500.00
MOTT MACDONALD LTD	£41,741.18
Hsng Quality StExt Consultant	£10,416.50
Landfill Disp Ext Consultant	£19,584.89
Plannd Srv HRA Ext Consultant	£5,664.79
WastetoEnergy Ext Consultant	£6,075.00
MS CHRIS ROGERS	£900.00
Psnl-Staff WelfExt Consultant	£900.00
MURRAY MARTIN SERVICES LTD	£2,544.00
ICT EM Ext Consultant	£2,544.00
NAFC MARINE CENTRE	£53,781.00
Learning Partne Ext Consultant	£23,541.00
Skills for Work Consultant	£30,240.00
NB COMMUNICATION LTD	£25.00
A/Child P/ Coord Ext Consultant	£25.00
NEWTON	£393,928.88
Recov:SICPenFd Ext Consultant	£393,928.88
NHS SHETLAND	£196,196.89
Commissond Serv Ext Consultant	£20,000.00
NHS Conv-SCY SS Ext Consultant	£34,580.56
Psnl-Staff WelfExt Consultant	£41,949.62
Sp Ed-General Ext Consultant	£99,666.71
NIKI THOMSON	£60.00
Active Schools Ext Consultant	£60.00
NIRAS FRAENKEL LTD	£476,247.34
SV JSB -Jetty 1 Ext Consultant	£47,624.76
SV JSB -Jetty 2 Ext Consultant	£304,798.43
SV JSB -Jetty 3 Ext Consultant	£76,199.59
SV JSB -Jetty 4 Ext Consultant	£47,624.56
NORTHERN TRUST	£50,000.00
Corporate Management Ext Consultant	£470.55
Fund Man Fees Ext Consultant	£8,940.69
Recov:SICPenFd Ext Consultant	£40,588.76
OUTDOOR ACTIVITIES ADVISORY SERVICE	£5,728.40
O/Educ&Activ Ext Consultant	£5,728.40
PLAIN ENGLISH CAMPAIGN LTD	£925.00
Management Ext Consultant	£925.00

QUEENS HOTEL	£166.68
Sullom Voe Ext Consultant	£166.68
R G JAMIESON	£3,887.55
Belm Term Life Ext Consultant	£777.51
Gutc Term Life Ext Consultant	£777.51
Laxo Term Life Ext Consultant	£777.51
Symb Term Life Ext Consultant	£777.51
Vidlin Term Life Ext Consultant	£777.51
REDMAN & SUTHERLAND	£3,144.45
Early Years - General Ext Consultant	£3,144.45
ROSIE DOCHERTY HR CONSULTING	£3,605.76
Personnel P/A/S Ext Consultant	£3,605.76
SANDRA J LAURENSON	£57,525.80
Learning Partne Ext Consultant	£57,525.80
SCHRODERS	£44,725.61
Recov:SICPenFd Ext Consultant	£44,725.61
SCOTTISH FOOTBALL ASSOCIATION	£495.00
Active Schools Ext Consultant	£495.00
SCOTTISH OPERA	£6,877.00
YouthMusic Ext Consultant	£6,877.00
SCSWIS	£1,250.00
Fostering Ext Consultant	£1,250.00
SEVEN RESOURCING LTD	£27,101.70
Res Child Care Ext Consultant	£27,101.70
SGS UK LTD	£2,415.37
Supervsn&Man Ext Consultant	£1,211.96
WastetoEnergy Ext Consultant	£1,203.41
SHETLAND ARCHERY CLUB	£1,350.00
Active Schools Ext Consultant	£1,350.00
SHETLAND ARTS DEVELOPMENT AGENCY-MAREEL	£1,175.00
YouthMusic Ext Consultant	£1,175.00
SHETLAND CHARITABLE TRUST	£2,944.16
WastetoEnergy Ext Consultant	£2,944.16
SHETLAND CITIZENS ADVICE BUREAU	£900.70
Psnl-Staff WelfExt Consultant	£900.70
SHETLAND RECREATIONAL TRUST	£64.37
Active Schools Ext Consultant	£41.20
Sports Devt Ext Consultant	£23.17
SHETLAND SWIMMING ASSOCIATION	£500.00
Active Schools Ext Consultant	£500.00
SHETLAND WOMEN'S AID	£100.00
Bridges Projct Ext Consultant	£100.00
SHONA GAIR - PETTY CASH	£12.00
Xms Lght/Tree Ext Consultant	£12.00
SHONA MANSON	£360.00
Area Comm Work Ext Consultant	£360.00
SIC PURCHASING CARDS	£449.42
Autism Strategy Ext Consultant	£38.40
Joint Costs Ext Consultant	£411.02
SOLACE IN BUSINESS LTD	£56,624.31
Central Suppor Ext Consultant	£6,610.20
Child Svs Dir t Consultant	£22,533.16
Children & Fam Ext Consultant	£12,980.00
ComCareResExMan Ext Consultant	£7,800.95
Management Ext Consultant	£6,700.00
SOLHEIM GUESTHOUSE	£200.00
Sports Devt Ext Consultant	£200.00

STEVE GRICE	£6,086.76
O/Educ&Activ Ext Consultant	£6,086.76
STEVE WESTBROOK	£6,780.00
StrategyForEduc Ext Consultant	£6,780.00
SUNDRY BY BACS	£634,237.88
AHS Lwr S Hill Ext Consultant	£68,216.95
Chld Off Isl AcExt Consultant	£43,875.00
Community Planning Grnt O/Oth Bod	£1,750.00
Community Safety Ext Consultant	£750.00
DukeOfEdinburgh Ext Consultant	£15.60
ET & Taing Ext Ext Consultant	£2,750.00
Ferry OperationExt Consultant	£2,380.00
Finance EM Ext Consultant	£1,070.00
II Trans Study Ext Consultant	£66,242.50
Joint Costs Ext Consultant	£9,717.22
Personnel P/A/S Ext Consultant	£22,693.52
Plannd Srv HRA Ext Consultant	£4,473.00
PreventSrvs Ext Consultant	£9,411.42
Psnl-Staff WelfExt Consultant	£5,030.00
Psychologi Ser Ext Consultant	£12,062.70
Recov:SICPenFd Ext Consultant	£300,624.07
Res Child Care Ext Consultant	£4,793.60
Sp Ed-General Ext Consultant	£682.30
STERT Review Ext Consultant	£17,000.00
Sullom Voe Ext Consultant	£1,000.00
Transport Plan Ext Consultant	£58,400.00
YouthMusic Ext Consultant	£1,300.00
SUNDRY BY CHQ	£24,842.25
A/Child P/ Coord Ext Consultant	£1,652.06
Adlt/Chld Prot Ext Consultant	£2,606.90
Family Support Ext Consultant	£2,950.30
Finance EM Ext Consultant	£540.00
II Trans Study Ext Consultant	£6,149.00
Personnel P/A/S Ext Consultant	£200.00
Sullom Voe Ext Consultant	£3,190.49
Transport Plan Ext Consultant	£7,553.50
SURECLOUD LIMITED	£8,187.08
ICT EM Ext Consultant	£8,187.08
TENANTS PARTICIPATION ADVIS SERV	£410.00
Plannd Srv HRA Ext Consultant	£410.00
TERRY JOHNSON	£4,020.00
AHS Lwr S Hill Ext Consultant	£4,020.00
THE LERWICK HOTEL	£319.98
Sports Devt Ext Consultant	£319.98
THE MORAY COUNCIL	£5,926.61
AHS Lwr S Hill Ext Consultant	£5,926.61
THE NETWORKING PEOPLE (NORTHWEST) LTD	£4,079.22
ICT EM Ext Consultant	£4,079.22
THE PROGRAMME MANAGEMENT OFFICE LTD	£25,000.00
CorpImpS/Save Ext Consultant	£22,500.00
Management Ext Consultant	£2,500.00
THE WM COMPANY	£37,241.00
Corporate Management Ext Consultant	£625.75
Fund Man Fees Ext Consultant	£23,324.25
Recov:SICPenFd Ext Consultant	£13,291.00
UNIVERSITY OF EDINBURGH	£3,490.29
So Ed-General Ext Consultant	£3,490.29

ICT MaintenanceExt Consultant	£3,403.45
VOLUNTARY SERVICES ABERDEEN	£15,975.00
Chld Off Isl AcExt Consultant	£900.00
PreventSrvs Ext Consultant	£15,075.00
WOBBLYGANG PRODUCTIONS	£35,790.00
YouthMusic Ext Consultant	£35,790.00
WOLTERS KLUWER (UK) LIMITED	£740.00
Fin AccountancyExt Consultant	£740.00
WSP UK LTD	£12,028.00
AHS Lwr S Hill Ext Consultant	£9,928.00
PlanExecManagerExt Consultant	£2,100.00
YOUTHLINK SCOTLAND LIMITED	£106.67
Bridges Projct Ext Consultant	£106.67
Grand Total	£5,502,529.29

2016/17	Sum of amount
ACTIVE PLAY GROUND MANAGEMENT LTD	£4,175.00
Play Areas Gen Ext Consultant	£4,175.00
ADAPT SCOTLAND LTD	£13,647.91
Family Support Ext Consultant	£10,082.01
PreventSrvs Ext Consultant	£3,565.90
ALDER LODGE GUEST HOUSE	£160.00
Joint Costs Ext Consultant	£160.00
ALDERLEY CONSULTING GROUP EPCHSOH LTD	£28,057.00
WastetoEnergy Ext Consultant	£28,057.00
ALERE TOXICOLOGY PLC	£280.00
Psnl-Staff WelfExt Consultant	£280.00
ANDREW HARMSWORTH (ESTATE MANAGEMENT)	£9,350.00
Estates Mangmnt Ext Consultant	£9,350.00
ANDY LONG	£56.00
FFG Ext Consultant	£56.00
ANN SUTTON	£300.00
Fostering Ext Consultant	£300.00
ANONA MICHAEL	£5,103.00
Child Svs Dir t Consultant	£1,540.50
Internal Audit Ext Consultant	£3,562.50
ARCH HENDERSON & PARTNERS	£29,609.00
Scy Fishmkt Rebuild Ext Consultant	£29,609.00
ARMITAGE CONSTRUCTION CONSULTANCY LTD	£27,518.44
AHS Lwr S Hill Ext Consultant	£27,518.44
ARTMACHINE SHETLAND LTD	£120.00
Sports Devt Ext Consultant	£120.00
ASHLEY MCCAFFERTY	£324.00
Cash bk fr CommExt Consultant	£324.00
AUSTIN TAYLOR PHOTOGRAPHY	£60.00
Youth Empower Ext Consultant	£60.00
BADMINTON SCOTLAND	£110.00
Active Schools Ext Consultant	£110.00
BADMINTON SCOTLAND COURT OFFICIALS	£105.00
Comm/Supp Hub Ext Consultant	£105.00
BAILLIE GIFFORD & CO	£603,223.49
Corporate Management Ext Consultant	£30,161.18
Fund Man Fees Ext Consultant	£573,062.31
BLACKROCK INVESTMENT MANAGEMENT (UK) LTD	£170,262.73
Corporate Management Ext Consultant	£8,513.14
Fund Man Fees Ext Consultant	£161,749.59
BLACKROCK LIFE LIMITED	£155,469.32
Recov:SICPenFd Ext Consultant	£155,469.32
CAMERON CHISHOLM DAWSON PARTNSHP	£10,290.00
Market St Store Redevelopment Ext Consultant	£10,290.00
CAPITA SECURE INFORMATION SOLUTIONS	£10,920.00
Integra ProjectExt Consultant	£10,920.00
CAPITA TREASURY SOLUTIONS LTD	£13,000.00
Treasury Ext Consultant	£13,000.00
CAROLINE LEASK	£4,560.00
Personnel P/A/S Ext Consultant	£300.00
Psnl-Staff WelfExt Consultant	£4,260.00
CMS CAMERON MCKENNA NABARRO OLSWANG	£108.79
AHS Lwr S Hill Ext Consultant	£108.79
CONFLICT MANAGEMENT PLUS LTD	£8,448.00
Inf Directorte Ext Consultant	£8,448.00

COPE LTD	£69.00
STERT Review Ext Consultant	£69.00
COSLA	£392.57
Management Ext Consultant	£90.00
Personnel P/A/S Ext Consultant	£302.57
CRAIGIELEA APARTMENT 3	£910.00
Joint Costs Ext Consultant	£910.00
DAVE DONALDSON	£4,000.00
Fairer Scotland Cont/hired/svs	£4,000.00
DAVID NARRO ASSOCIATES	£252.21
ET & Taing Ext Ext Consultant	£252.21
DAVIE HENRY	£450.00
YouthMusic Ext Consultant	£450.00
DNV GL BUSINESS ASSURANCE UK LIMITED	£4,931.34
Sullom Voe Ext Consultant	£4,931.34
DRAEGER SAFETY UK LIMITED	£432.81
Psnl-Staff WelfExt Consultant	£432.81
DRUMMOND INTERNATIONAL LTD	£22,500.00
Child Svs Dir t Consultant	£10,000.00
Quality Assur Ext Consultant	£12,500.00
ERNST AND YOUNG LLP	£21,478.94
Finance EM Ext Consultant	£21,478.94
FIONA REID	£190.00
Music SpecialstExt Consultant	£190.00
FORENSIC ACCOUNTING SERVICES (EDINBURGH)	£2,250.00
Air Serv Gen Ext Consultant	£2,250.00
GEOPLACE LLP	£450.00
NRSWA FunctionsExt Consultant	£450.00
GILL HESSION	£1,830.00
Personnel P/A/S Ext Consultant	£1,080.00
Psnl-Staff WelfExt Consultant	£750.00
GLEN ORCHY HOUSE SHETLAND LIMITED	£392.79
Family Support Ext Consultant	£259.46
Joint Costs Ext Consultant	£133.33
GLOBAL TOURISM SOLUTIONS (UK) LTD	£1,650.00
Other Research Ext Consultant	£1,650.00
GORDON SINCLAIR	£270.00
Family Support Ext Consultant	£270.00
GTS CENTRAL LTD	£324.00
ICT EM Ext Consultant	£324.00
GWEN WILLIAMSON	£2,110.00
Administration Ext Consultant	£520.00
Child Svs Dir t Consultant	£60.00
Psnl-Staff WelfExt Consultant	£1,530.00
GYM GAIR	£80.00
Sports Devt Ext Consultant	£80.00
H JAMES NISBET	£86,169.65
Hsng Quality StExt Consultant	£86,169.65
HARPER MACLEOD LLP	£554.60
Prop Acquisitn Ext Consultant	£554.60
HELEN JOHNSON - PETTY CASH	£8.05
Active Schools Ext Consultant	£8.05
HJALTIBONHOGA	£400.00
YouthMusic Ext Consultant	£400.00
HOMEFRONT	£80.00
Twn HI Cons Prj Ext Consultant	£80.00

HYMANS ROBERTSON LLP	£16,168.00
Ec Dev Projects Ext Consultant	£2,000.00
Fin AccountancyExt Consultant	£984.00
Joint Costs Ext Consultant	£984.00
Recov:SICPenFd Ext Consultant	£12,200.00
IDOX SOFTWARE LTD	£500.00
ICT EM Ext Consultant	£500.00
INSIGHT INVESTMENT MANAGEMENT LIMITED	£109,035.65
Corporate Management Ext Consultant	£5,451.78
Fund Man Fees Ext Consultant	£103,583.87
IPSOS MORI	£28,965.00
Fairer Scotland Cont/hired/svs	£28,965.00
IRVINE ENTERPRISES SHETLAND LIMITED	£550.00
Joint Costs Ext Consultant	£550.00
JOHN MOXHAM	£6,296.60
O/Educ&Activ Ext Consultant	£6,296.60
JOY DUNCAN	£24,380.00
YouthMusic Ext Consultant	£24,380.00
KEVIN A JONES PHOTOGRAPHY	£500.00
Sports Devt Ext Consultant	£500.00
KLEINWORT BENSON	£412,336.91
Recov:SICPenFd Ext Consultant	£412,336.91
KVELDSRO HOUSE HOTEL	£98.33
Child Svs Dir t Consultant	£98.33
LEWS CASTLE COLLEGE OF FE	£2,641.16
STERT Review Ext Consultant	£2,641.16
MALAKOFF LIMITED	£69,391.03
SV JSB -Jetty 1 Ext Consultant	£17,347.76
SV JSB -Jetty 2 Ext Consultant	£17,347.76
SV JSB -Jetty 3 Ext Consultant	£17,347.76
SV JSB -Jetty 4 Ext Consultant	£17,347.75
MANDY LINDSAY	£865.00
Active Schools Ext Consultant	£865.00
MARIA BARCLAY	£1,287.50
YouthMusic Ext Consultant	£1,287.50
MH APPS LTD	£30,240.00
ICT EM Ext Consultant	£30,240.00
MICHAEL JAMIESON (JJ)	£30.00
Sports Devt Ext Consultant	£30.00
MORHAM & BROTCHE	£2,486.75
Twn HI Cons Prj Ext Consultant	£2,486.75
MOTT MACDONALD LTD	£66,502.73
Hsng Quality StExt Consultant	£64,788.90
Landfill Disp Ext Consultant	£1,713.83
MURRAY MARTIN SERVICES LTD	£3,032.00
ICT EM Ext Consultant	£3,032.00
NAFC MARINE CENTRE	£27,792.40
Learning Partne Ext Consultant	£7,692.40
Skills for Work Consultant	£7,500.00
STERT Review Ext Consultant	£12,600.00
NESS ENGINEERING LTD	£172.00
ICT EM Ext Consultant	£172.00
NET PROJECT MANAGEMENT	£7,804.00
AHS Lwr S Hill Ext Consultant	£7,804.00
NEWTON	£390,040.21
Recov:SICPenFd Ext Consultant	£390,040.21

NHS SHETLAND	£197,264.85
NHS Conv-SCY SS Ext Consultant	£60,834.85
Psnl-Staff WelfExt Consultant	£38,799.00
Sp Ed-General Ext Consultant	£97,631.00
NIRAS FRAENKEL LTD	£448,031.12
SV JSB -Jetty 1 Ext Consultant	£138,157.89
SV JSB -Jetty 2 Ext Consultant	£133,916.51
SV JSB -Jetty 3 Ext Consultant	£118,353.99
SV JSB -Jetty 4 Ext Consultant	£57,526.73
Tug Jetty Ext Consultant	£76.00
NORTHERN TRUST	£30,000.00
Corporate Management Ext Consultant	£341.64
Fund Man Fees Ext Consultant	£6,491.13
Recov:SICPenFd Ext Consultant	£23,167.23
NORTHGATE PUBLIC SERVICES (UK) LTD	£3,900.00
ICT EM Ext Consultant	£3,900.00
OUTDOOR ACTIVITIES ADVISORY SERVICE	£8,177.50
O/Educ&Activ Ext Consultant	£8,177.50
PETE RICHARDSON	£700.00
Comm/Supp Hub Ext Consultant	£700.00
PJP ARCHITECTS LLP	£16,875.00
Hsng Quality StExt Consultant	£16,875.00
PRICE WATERHOUSE COOPERS LLP (PWC)	£47,428.77
Sullom Voe Ext Consultant	£47,428.77
PROFESSIONAL SPORTSTURF DESIGN LTD	£22,650.00
AHS-Clkmin Wks Ext Consultant	£22,650.00
PROGRESSIVE PARTNERSHIP LTD	£10,000.00
Other Research Ext Consultant	£10,000.00
RANDSTAD CARE LIMITED	£33,046.77
Res Child Care Ext Consultant	£33,046.77
ROSIE DOCHERTY HR CONSULTING	£5,525.83
Personnel P/A/S Ext Consultant	£4,767.08
STERT Review Ext Consultant	£758.75
SANDRA J LAURENSEN	£19,800.00
Learning Partne Ext Consultant	£19,800.00
SAPPHIRE TECHNOLOGIES LTD	£9,500.00
ICT EM Ext Consultant	£9,500.00
SCHRODERS	£93,954.61
Recov:SICPenFd Ext Consultant	£93,954.61
SCOTTISH ATHLETICS LIMITED	£750.00
Comm/Supp Hub Ext Consultant	£750.00
SEVEN RESOURCING LTD	£142,665.04
ChldsSrvImpOff Ext Consultant	£58,536.91
Fostering Ext Consultant	£17,270.00
Res Child Care Ext Consultant	£66,858.13
SHETLAND AMENITY TRUST	£47,063.56
Bridge Replace Ext Consultant	£212.40
Twn HI Cons Prj Ext Consultant	£46,851.16
SHETLAND ARTS DEVELOPMENT AGENCY-MAREEL	£1,000.00
YouthMusic Ext Consultant	£1,000.00
SHETLAND JUNIOR FOOTBALL ASSOC	£800.00
FFG Ext Consultant	£800.00
SHONA GAIR - PETTY CASH	£12.00
Xms Lght/Tree Ext Consultant	£12.00
SIC PURCHASING CARDS	£2,354.13
Autism Strategy Ext Consultant	£102.00

Joint Costs Ext Consultant	£2,252.13
SOLACE IN BUSINESS LTD	£6,583.74
ComCareResExMan Ext Consultant	£1,422.25
STERT Review Ext Consultant	£5,161.49
SPECSAVERS OPTICAL STORES	£431.20
Personnel P/A/S Ext Consultant	£431.20
SUMBURGH HOTEL	£150.00
Family Support Ext Consultant	£150.00
SUNDRY BY BACS	£323,998.03
Anderson HS Ext Consultant	£100.00
Big Music Ext Consultant	£60.00
Child Svs Dir t Consultant	£5,000.00
CommPlan & Dev Ext Consultant	£1,980.00
Community Justice Ext Consutland	£777.00
Corporate Management Ext Consultant	£105.40
ET & Taing Ext Ext Consultant	£3,000.00
Family Support Ext Consultant	£18,670.51
Finance EM Ext Consultant	£37.67
Fostering Ext Consultant	£17,700.00
Fund Man Fees Ext Consultant	£3,928.60
Il Trans Study Ext Consultant	£73,049.00
Joint Costs Ext Consultant	£33,757.20
Management Ext Consultant	£15,521.50
Music SpecialstExt Consultant	£90.00
Personnel P/A/S Ext Consultant	£3,368.72
PlanExecManagerExt Consultant	£650.00
PreventSrvs Ext Consultant	£7,189.38
Psnl-Staff WelfExt Consultant	£8,062.00
Psychologi Ser Ext Consultant	£10,976.00
Recov:SICPenFd Ext Consultant	£2,222.67
Res Child Care Ext Consultant	£17,420.30
Sp Ed-General Ext Consultant	£1,223.03
STERT Review Ext Consultant	£20,386.40
Sullom Voe Ext Consultant	£49,000.00
SV JSB -Jetty 2 Ext Consultant	£2,197.65
Transport Plan Ext Consultant	£9,500.00
Twn HI Cons Prj Ext Consultant	£2,300.00
WW1 Battlefield Ext Consultant	£14,725.00
YouthMusic Ext Consultant	£1,000.00
SUNDRY BY CHQ	£33,446.63
Adlt/Chld Prot Ext Consultant	£2,224.97
Cash bk fr CommExt Consultant	£100.00
Comm/Supp Hub Ext Consultant	£863.96
Family Support Ext Consultant	£3,397.50
Il Trans Study Ext Consultant	£12,091.34
Innovation Proj Ext Consultant	£40.00
Joint Costs Ext Consultant	£129.17
Management Ext Consultant	£4,000.00
Music SpecialstExt Consultant	£65.00
Personnel P/A/S Ext Consultant	£5,871.79
Psnl-Staff WelfExt Consultant	£940.00
STERT Review Ext Consultant	£3,722.90
TERRY JOHNSON	£8,820.00
AHS Lwr S Hill Ext Consultant	£8,820.00
THE JAMES HUTTON INSTITUTE	£1,037.36
Ec Dev Projects Ext Consultant	£1,037.36

THE KIRKWALL HOTEL	£70.84
Joint Costs Ext Consultant	£70.84
THE LERWICK HOTEL	£299.03
Languages Ext Consultant	£299.03
THE WM COMPANY	£4,518.00
Corporate Management Ext Consultant	£52.75
Fund Man Fees Ext Consultant	£1,965.25
Recov:SICPenFd Ext Consultant	£2,500.00
UNIVERSITY OF STRATHCLYDE	£26,722.27
AdultSvs EM Ext Consultant	£26,722.27
WOBBLYGANG PRODUCTIONS	£42,930.00
YouthMusic Ext Consultant	£42,930.00
WSP UK LTD	£15,250.00
AHS Lwr S Hill Ext Consultant	£15,250.00
Grand Total	£4,054,305.19