

Agenda



Meeting of West Dunbartonshire Council

Date: Wednesday, 29 June 2016

Time: 17:00

Venue: Council Chamber,
Council Offices, Garshake Road, Dumbarton

Contact: Christine McCaffary
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Dear Member

Please attend a meeting of **West Dunbartonshire Council** as detailed above. The business is shown on the attached agenda.

Yours faithfully

JOYCE WHITE

Chief Executive

Distribution:-

Provost Douglas McAllister
Councillor Denis Agnew
Councillor George Black
Councillor Jim Bollan
Councillor Jim Brown
Councillor Gail Casey
Councillor Jim Finn
Councillor William Hendrie
Councillor David McBride
Councillor Jonathan McColl
Councillor Michelle McGinty
Councillor Patrick McGlinchey
Councillor Marie McNair
Councillor John Millar
Councillor John Mooney
Councillor Ian Murray
Councillor Lawrence O'Neill
Councillor Tommy Rainey
Councillor Gail Robertson
Councillor Martin Rooney
Councillor Kath Ryall
Councillor Hazel Sorrell

Chief Executive
Strategic Director of Transformation & Public Service Reform
Strategic Director of Regeneration, Environment & Growth
Chief Officer of West Dunbartonshire Health & Social Care Partnership

Date of issue: 17 June 2016

WEST DUNBARTONSHIRE COUNCIL

WEDNESDAY, 29 JUNE 2016

AGENDA

1 APOLOGIES

2 DECLARATIONS OF INTEREST

Members are invited to declare if they have an interest in any of the items of business on this agenda and the reasons for such declarations.

3 MINUTES OF PREVIOUS MEETING

1 - 14

Submit for approval as correct record, the Minutes of Meeting of West Dunbartonshire Council held on 27 April 2016.

4 MINUTES OF AUDIT & PERFORMANCE REVIEW COMMITTEE

(copy to follow)

Submit for information and where necessary ratification, Minutes of Meeting of the Audit & Performance Review Committee held on 8 June 2016.

5 OPEN FORUM

The Council is asked to note that no open forum questions have been submitted by members of the public.

6 PLANNING APPLICATIONS

In view of there being a statutory requirement for applications of this nature to be determined by full Council, submit reports by the Strategic Lead – Regulatory in respect of the following planning applications.

- | | |
|---|----------------|
| (a) DC16/022: Residential development with associated
Access, open space and landscaping etc. on land
Opposite Strathleven Park Estate, Stirling Road, Bonhill | 15 - 33 |
| (b) DC15/043: Erection of residential development at
Lomondgate Area 5 (land to south of A82 and north of
Dumbarton golf course, Dumbarton) | 35 - 51 |

- 7 GLASGOW CITY REGION CITY DEAL – UPDATE 53 - 58**
- Submit report by the Strategic Lead – Regeneration providing an update on the progress with the implementation of the Glasgow City Region – City Deal.
- 8 BALLOCH SCHOOL CAMPUS – REVISED COSTS 59 - 65**
- Submit report by the Strategic Lead – Regeneration providing financial information relating to the Balloch School Campus.
- 9 CHIEF SOCIAL WORK OFFICER’S ANNUAL REPORT – 67 - 121**
JULY 2015 TO MARCH 2016
- Submit report presenting the West Dunbartonshire Chief Social Work Officer’s Annual Report for the first 9 months of the Health and Social Care Partnership, from 1 July 2015 to 31 March 2016.
- 10 DRAFT FINANCIAL STATEMENTS 2015/16 123 - 305**
- Submit report by the Strategic Lead - Resources providing a copy of the draft Annual Accounts for 2015/16 and highlighting matters of interest.
- 11 DELIVERING FOR THE FUTURE – JOINT WORKING (copy to follow)**
AND SHARING SERVICES
- Submit report by the Chief Executive on the above.
- 12 REVIEW OF LOCAL GOVERNMENT ELECTORAL 307 - 309**
ARRANGEMENTS
- Submit draft report by the Strategic Lead – Regulatory requesting consideration on whether to comment on the Local Government Boundary Commission for Scotland (“the Commission”) report to the Scottish Government on Local Government Electoral Arrangements.

13 NOTICES OF MOTION

(a) Motion by Councillor Jim Bollan – Financial Transaction Tax - FTT.

This Council notes the suffering forced upon local residents as a result of this Tory Government's cuts programme and asserts that there is an alternative to its ideologically driven attack on public services - namely the levy of a financial transaction tax on the speculative activities that have accelerated the recent enrichment of the few to the detriment of the many. This Council therefore calls upon Government to fully enact the FTT and use the revenues from this measure to reverse ongoing shrinkage in central government grants/funding to Scotland and West Dunbartonshire Council in particular. Council resolves to write to the Prime Minister, the Leader of the Opposition and our local MP stating our support for extending the current FTT to bonds and derivatives.

(b) Motion by Councillor Denis Agnew – St Margaret of Scotland Hospice

This Council agrees to support St Margaret of Scotland Hospice in its independent and selfless delivery of hospice care.

Furthermore, this Council also supports the core principle of hospice care at St Margaret of Scotland Hospice

(c) Motion by Councillor John Mooney – Universal Basic Income (UBI)

West Dunbartonshire Council has a history of supporting ideas and initiatives that can support radical social change and improvement.

We were one of the first Councils in Scotland to campaign for and to introduce the Living Wage. We've also supported TU campaigns against blacklisting, the Trans-Atlantic Trade & Investment Partnership, and the TU Bill.

Council notes the interest in the various campaigns and initiatives to develop the concept of a Universal Basic Income (UBI).

Both Finland and the Netherlands are planning pilot projects to explore the potential of the Universal Basic Income (UBI) concept. The Labour Party and Scottish National Party are also exploring the potential of UBI.

The underlying principle of the Universal Basic Income is that the state unconditionally gives an income to every citizen: This means a Universal Basic Income for: (i) Working-age adults; (ii) Pensioners; and (iii) each child.

There is a variety of potential variations and models which would aim to simplify the current welfare state distribution apparatus potentially saving billions of pounds on administration and targeting these additional resources at citizens.

Given the above, this Council agrees to support in principle the concept of a Universal Basic Income.

This Council also agrees to write to both the UK and the Scottish Government calling on them to explore the potential of UBI as a potential alternative to the current complications and complexities of the UK welfare system.

Notes

The potential benefits of UBI include:

- A reduction in unnecessary bureaucracy.
- A guaranteed basic income for every citizen.
- The facility to incentivise work in innovative ways.
- The facility to have transitional arrangements from the current system.
- Provision of a sustainable system for a future in which fewer people will work full-time throughout their entire working life.
- UBI could considerably increase the income of low earners and reduce child poverty by 45%.

(d) Motion by Councillor David McBride - Relief of Historic Council HRA Debt

Over the last four years West Dunbartonshire Council has positioned itself into a much stronger position strategically in terms of housing; this has been reinforced and recognised through discussions with the Scottish Government and Scottish Housing Regulator.

The Council has expended record levels of investment in housing, both in terms of the delivery of the new build programme and also accelerating capital programme expenditure to meet the requirements of the SHQS and also to deliver an ambitious housing asset management strategy.

While welcomed and supported by our tenants this has come at a cost and our current rent strategy has required higher than inflation annual rent increases.

In order to make a case for any housing debt write off we need a fuller understanding of our own debt to be able to make the case made to the Scottish Government/UK Treasury.

The potential relief in terms of the historic pre-reorganisation debt of **£9m** alone would have a positive impact on both rent levels and new build council

housing delivery and this would still support both UK and Scottish Government current policy direction.

Therefore, this Council agrees:

- To instruct the Strategic Directors with responsibility for Housing and Finance to establish a working group in order to prepare a strong Business Case to support a West Dunbartonshire Council proposal for relief on historic housing debt.
 - The Business Case should also highlight the positive impact that this could have on both an increase to council house building in West Dunbartonshire and on current rent council house rent levels.
 - The Business Case should also explore the options for other potential debt relief relating to the new investments made since Local Government reorganisation in 1996.
 - The Council also agrees to invite UK and Scottish Government Ministers, as well as West Dunbartonshire MP and MSPs, to a Summit on West Dunbartonshire Council Housing Debt in order to promote the benefits of debt write-off for the West Dunbartonshire and Scottish economy.
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WEST DUNBARTONSHIRE COUNCIL

At the Meeting of West Dunbartonshire Council held in the Council Chamber, Clydebank Town Hall, Dumbarton Road, Clydebank on Wednesday, 27 April 2016 at 5.00 p.m.

Present: Provost Douglas McAllister and Councillors Denis Agnew, George Black, Jim Bolland, Jim Brown, Jim Finn, William Hendrie, David McBride, Jonathan McColl, Patrick McGlinchey, Marie McNair, John Millar, John Mooney, Ian Murray, Lawrence O'Neill, Tommy Rainey, Gail Robertson, Martin Rooney, Kath Ryall and Hazel Sorrell.

Attending: Joyce White, Chief Executive; Angela Wilson, Strategic Director – Transformation and Public Service Reform; Richard Cairns, Strategic Director – Regeneration, Environment & Growth; Laura Mason, Chief Education Officer; Peter Hissett, Strategic Lead – Regulatory; Ronnie Dinnie, Strategic Lead – Environment and Neighbourhood; Jim McAloon, Strategic Lead - Regeneration; Malcolm Bennie, Strategic Lead – Communications, Culture and Communities; Stephen West, Strategic Lead - Resources; Graham Pollock, Manager of Regulatory Services; Soumen Sengupta, Head of Strategy, Planning and Health Improvement, WD H&SCP; and Craig Stewart, Committee Officer.

Also Attending: Graham Houston, Board Member, Scottish Police Authority; Superintendent Grant Manders, Divisional Commander and Chief Inspector Donald Leitch, Police Scotland; and Karen Cotterell, Senior Auditor, Audit Scotland.

Apologies: Apologies for absence were intimated on behalf of Councillors Gail Casey and Michelle McGinty

Provost Douglas McAllister in the Chair

CHAIR'S REMARKS

Provost McAllister, Chair, welcomed everyone to the April Council meeting. Provost McAllister then advised that he had received an Emergency Notice of Motion from Councillor Lawrence O'Neill, and asked the mover of the Motion, Councillor O'Neill to state its terms. Having heard Councillor O'Neill inform the Council of the nature of the Emergency Motion, it was determined in light of the urgency of the matter that it would be dealt with at an appropriate point later in the meeting.

DECLARATIONS OF INTEREST

Councillor Bollan declared a non-financial interest in Item 11. Dalmonach C.E. Centre Options Appraisal, and advised that he would take part in the decision in respect of this matter.

MINUTES OF PREVIOUS MEETING

The Minutes of Meeting of West Dunbartonshire Council held on 24 February 2016 were submitted and approved as a correct record.

MINUTES OF AUDIT & PERFORMANCE REVIEW COMMITTEE

The Minutes of Meeting of the Audit & Performance Review Committee held on 9 March 2016 were submitted for information and, where necessary, ratification.

OPEN FORUM

Provost McAllister advised that an open forum question had been received from Mrs Rose Harvie. Mrs Harvie came forward, from the public gallery, and read out her question concerning access to toilets at Overtoun House:-

Context: During the past few months several visitors to Overtoun Estate have asked me whether it is possible for the public to use the toilets in Overtoun House. There are increasing numbers of visitors to the estate now that the Lang Craigs Community Woodland has been established, and there are no toilet facilities anywhere in the vicinity of the estate. I made a general enquiry in January this year about access to the toilets, through a WDC Councillor, who received a reply to my query from Stuart Gibson on 18th February, which he copied to me.

This reply stated that Ian Dewar, the WDC estates surveyor, had visited the house, and the tenant of Overtoun House *'would only wish customers of the tearoom within the house to use the toilet situated across the corridor. He did say that if someone was in need then they would not be turned away while the tearoom was open, but not at any other times.'*

Mr Gibson then stated that on re-reading the Lease for Overtoun House, he realised that this is not, in fact the case. The Lease - page 63, Part IV, Schedule, Permitted Use, final paragraph - states that *'access to all other ground floor rooms shall be available for access by the general public at times when they are not otherwise used. Any such access shall be available to the general public at no cost without prior notification to the Tenant by any member of the general public.'*

I have a copy of the Lease, as I represented Silverton and Overtoun Community Council which was party to the variation of the Lease involving a

reduction in the length of the Lease, in Dumbarton Sheriff Court in 2007 [a copy of the excerpt of the Lease was circulated at the meeting].

The rooms for permitted use not accessible to the public are listed in the Lease as: permanent living accommodation; residential care for single expectant mother; residential care for women in crisis; youth sports and life training; training centre and retreat centre, and tea room. Therefore '*all other rooms on the ground floor*' must include the ground floor toilet.

Mr Dewar replied to a further query from me on 6th April, stating that he had again visited and phoned the tenant, and still awaited a response, as well as awaiting the outcome of an application by WDC Licensing Committee for a licence for multiple occupancy, to enable the tenant to commence one or more of his permitted uses.

Question: what steps will WDC take to ensure that the tenant of Overtoun House complies with the agreed terms and conditions of the Lease, and makes the ground floor toilet available, at reasonable times, and at no cost, to the general public?

Councillor McGlinchey responded in the following terms:-

There is an outstanding license application for a House in Multiple Occupation (HMO). Work is outstanding to satisfy the Council's Environmental Health Section and The Scottish Fire and Rescue Service. If granted there may be an impact on access to some or all ground floor areas given that restrictions may be imposed due to the occupation of vulnerable women within the property. This could impact on the application of the lease conditions.

The leaseholders are currently in the United States seeking continued funding, for the project and are due to return on 27 May 2016. They are keen to have an on-site meeting, with Council officers as soon as possible after their return, to discuss this issue to reach a beneficial resolution.

Asset Management will meet in early course with the tenant on their return to the country and seek to clarify what a reasonable resolution to access to the ground floor would be during the week. They will also establish what impact the HMO will have on the operation of the property and establish whether this will result in a change to the lease conditions.

A supplementary question was then asked by Mrs Harvie:-

If agreement can't be reached and, as the Lease says – "In the event a sufficient level of such access is not provided to the general public, which level shall be determined at the Landlord's sole discretion, the Landlord shall be entitled to take any action it deems necessary to require such access is provided". While sincerely hoping it is, can you give an indication of what the arrangements for doing this might be?

Councillor McGlinchey responded in the following terms:-

Firstly, can I thank Mrs Harvie for drawing this matter to our attention.

Mrs Harvie is correct: the lease, signed in 2001, does have a clause which, if enforced, will require that the tenant of Overtoun House provide members of the public with reasonable access to facilities on the ground floor, free of charge.

I can confirm that the Council, as the landlord, has the right to enforce this clause. It is also up to Council, as Landlord, to determine the level of access we deem to be reasonable.

The Council are keen to use this clause to make sure the public do have access to facilities and have contacted the tenants to take things forward. The tenants have agreed to meet with our officers and hope to come to an agreement over hours of public access, which is a positive development.

The tenants are currently out the country and not due to return until later next month but I can confirm that Council will pursue this meeting at the earliest opportunity; certainly I would hope no later than June.

I'm confident that we can come to an agreement which gives public access to toilet facilities on the ground floor; however I would add one note of caution:

There is an application for an HMO licence currently under consideration for Overtoun House. It's common that, when HMO's are granted, they come with restrictions on how the property can be used – particularly properties which plan to house vulnerable people. Estates officers tell me that any restrictions imposed by an HMO must be the whole property – in this case, that would include the ground floor.

Now, any eventual restrictions that the HMO imposes will have to be agreed upon by professionals within Environmental Health, Scottish Fire and Rescue and our Housing and Social Work teams.

It may be that the HMO won't pose a barrier to public access but, I want to be clear: if Overtoun House is going to be occupied under an HMO then the safety of those people who live there will always be put first.

So, we will peruse public access to these facilities with that one stipulation: residents safety above all else.

VARIATION OF ORDER OF BUSINESS

After hearing Provost McAllister, Chair, Council agreed to vary the order of business as hereinafter minuted.

DALMONACH C.E. CENTRE OPTIONS APPRAISAL

A report was submitted by the Strategic Lead – Environment and Neighbourhood providing Council with the options available to replace Dalmonach Community Education Centre.

Councillor Rooney, seconded by Councillor Millar, moved that Council agrees:-

- (1) to approve option 4.1.3 subject to the finalisation and approval of the Early Years Strategy;
- (2) that the Council's capital plan be updated to add this project to the plan at an indicative additional cost of £1,150,000; and
- (3) to note that a report would be submitted to a future IRED Committee with specific details following consultation with key stakeholders, community groups and the finalisation of the Early Years Strategy.

As an amendment, Councillor Bollan, seconded by Councillor Agnew, moved:-

Council agrees with the officer's three recommendations contained in 2.1 of the report confirming a new build Dalmonach Centre which will include space for an additional 60 nursery places.

Council also agrees, as an interim measure, to retain the election porta cabin on site for use as a temporary base for user groups particularly the elderly and disabled groups that have been relocated to other Centres.

Many elderly and disabled groups have seen their membership dwindle to dangerously low levels given clubs have been relocated well away from the Dalmonach area. The cost of taxis, for some groups, to and from the allocated accommodation is unsustainable for many elderly and disabled users and is causing social exclusion amongst these client groups.

Bonhill & Dalmonach Community Council support the request to retain the porta cabin as an interim measure.

Any additional costs to retain the porta cabin, until the new centre is built, can be met from reserves given these emergency circumstances were unforeseen.

During consideration of this matter, the Strategic Lead – Environment and Neighbourhood and the Chief Executive were heard in further explanation and in answer to Members' questions.

Following debate and at the request of Councillor Bollan, the Council agreed to proceed by way of a roll call vote.

On a vote being taken 10 Members, namely Councillors Agnew, Black, Bolla, Brown, Finn, Hendrie, McColl, McNair, Murray and Robertson voted for the amendment and 10 Members, namely Provost McAllister and Councillors McBride, McGlinchey, Millar, Mooney, O'Neill, Rainey, Rooney, Ryall and Sorrell voted for the motion. On the casting vote of the Chair, the motion was accordingly declared carried.

EMERGENCY MOTION BY COUNCILLOR LAWRENCE O'NEILL – REQUESTS BY VARIOUS GROUPS FOR FINANCIAL ASSISTANCE

Council notes that West Dunbartonshire Community Volunteer Services (WDCVS) administers and distributes the Council grant budget.

During 2015/16 they have successfully secured additional external funding for local groups and as a result have unused funds at the end of March 2016 of £35,545 which is normally returned to the Council.

Over recent weeks the Administration has received a number of specific requests seeking assistance.

West Dunbartonshire Community Foodshare: The West Dunbartonshire Community Foodshare has a funding gap while they await confirmation of their application to the Big Lottery for a multi-year funding package. Without an immediate commitment to emergency funding from the Council they would struggle to provide the same level of service required by vulnerable families and children. In addition they will be required to initiate redundancy proceedings in relation to the development worker who is vital to the organisations continued success.

Save our Services: The Vale of Leven Hospital Save Our Services Group is a non-party political community group has requested a funding contribution towards their community campaign in support of the retention of services at the Vale of Leven Hospital.

Music Therapy Service: The Council provides a Music Therapy Service for children with Additional Support Needs. The new arrangements mean parents make a contribution towards the service costs. Parents believe that over time this could potentially reduce the number of service users and threaten the sustainability of the service.

Elderly Organisations: The Council area has a number of elderly groups who tackle social isolation by organizing events and activities for their members and former members who are housebound. The Administration is keen to provide additional funding support for these groups to support their ongoing activities.

Dalmonach Community Groups: Council also notes that the Strategic Director of Regeneration, Environment and Growth is recommending that £1.15m be invested in a new Dalmonach Community Centre. Clearly, this will take time to deliver and will mean a temporary relocation and disruption for existing groups over an extended period while the new centre is constructed.

Therefore the Council agrees that:

- **£31,545** of the 2015/16 unused WDCVS funds are returned to the Council to be used as follows:
 - a. **£11,000** to be provided to West Dunbartonshire Foodshare to provide three months operational funding;
 - b. **£545** to be provided to Vale of Leven Hospital Save Our Services Group to support their on-going campaigns;
 - c. **£10,000** to be transferred to the Health and Social Care Partnership to reinstate the Music Therapy Service at nil cost to parents and that future budgets reinstate the appropriate funding to retain this service; and
 - d. **£10,000** this will be distributed to established elderly groups in West Dunbartonshire pro rata to the funding distributed to these groups under the Older Peoples Winter Payments process in 2015/16.
- The remaining **£4,000** of the 2015/16 unused WDCVS funds is retained by WDCVS and is earmarked for use by existing Dalmonach Community groups to cover reasonable additional expenses incurred as a result of the temporary relocation, such as travel costs. The Community Groups would be expected to submit a funding application as normal to WDCVS to access the earmarked funds.

The Council agreed to approve the above motion.

PRESENTATION – POLICE SCOTLAND ANNUAL UPDATE

A presentation was made by Chief Superintendent Grant Manders and Chief Inspector Donald Leitch, Police Scotland to Council on Police Scotland Annual Update.

In noting the content of the Divisional Commander's comprehensive and wide-ranging presentation, Members also took the opportunity to ask questions on a variety of current and anticipated issues in relation to policing and the community of West Dunbartonshire.

Following the presentation and the question and answer session, Provost McAllister, on behalf of Council, thanked Chief Superintendent Manders and Chief Inspector Leitch for their full response to questions and for their comprehensive presentation.

Note: Councillors Finn and Robertson left the meeting during consideration of the above item with Councillor Murray leaving following its conclusion.

ADJOURNMENT

Having heard Provost McAllister the Council agreed to adjourn at 7.30 p.m. for a short period.

The meeting reconvened at 7.50 p.m. with all those Members shown on the sederunt in attendance, with the exception of Councillors Finn, Murray and Robertson.

GLASGOW CITY REGION: CITY DEAL – UPDATE

A report was submitted by the Strategic Lead - Regeneration providing an update on progress with the implementation of the Glasgow City Region – City Deal.

Councillor McGlinchey provided the Council with an update from the City Deal Cabinet meeting that he had attended, and the Strategic Lead – Regeneration, Chief Executive and relevant officers were then heard in further explanation and in answer to Members' questions.

After discussion, the Council agreed:-

- (1) to note the progress with the implementation of the Clyde Valley City Deal; and
- (2) to note that a further report on progress will be provided to the June 2016 Council.

LOCAL SCRUTINY PLAN 2016-17

A report was submitted by the Strategic Lead – Resources providing information on the Local Scrutiny Plan for 2016/17 which has recently been published by Audit Scotland.

Councillor Rooney, moved:-

This Council notes the Local Scrutiny Plan 2016-2017.

The Council thanks the Chief Executive and all our staff for their hard work which is reflected in the fact that yet again there is no specific scrutiny required for West Dunbartonshire Council.

The local scrutiny plan (LSP) sets out the planned scrutiny activity with the Council during 2016/17. The LSP is based on a shared risk assessment undertaken by a local area network (LAN), comprising representatives of all the scrutiny bodies who engage with the Council.

The shared risk assessment process draws on a range of evidence with the aim of determining any scrutiny activity required and focusing this in the most proportionate way.

The LAN is of the view that **the Council continues to demonstrate a strong commitment to best value and has strong leadership, a clear vision and a focus on continuous improvement.**

The LAN noted that the Council are in the process of implementing a new leadership structure and considers that the Council should monitor the impact of these changes to ensure it continues to deliver the anticipated strategic leadership and service delivery improvements.

The **LAN did not identify any areas from the risk assessment where specific scrutiny was required**, other than scrutiny that was nationally directed or part of a planned programme of work.

However, four areas have been identified by the LAN where ongoing oversight and monitoring is required, i.e.:

- Housing & Homelessness (same as 2015/16);
- Employee Absence (same as 2015/16);
- Efficiency (same as 2015/16); and
- Delivery of Education (new for 2016/17 due to deletion of Director's post).

Strategic Leads have already identified through the service planning process actions to deliver on the four areas discussed above where ongoing oversight and monitoring is required and the strategic / high level elements of these have been brought together in a scorecard report for 2016/17 which will be subject to regular scrutiny within the Audit Action Plans Report submitted to each A&PRC.

From paragraph 10 onwards of the LAN report and at Appendix 1, there is mention of a range of risk-based and nationally driven scrutiny activity during 2016/17, together with routine, scheduled audit and inspection work through the annual audit process and the ongoing inspection of school and care services.

Audit Scotland will also carry out performance audit work on early learning and childcare, a follow-up on audit of self-directed support and audit work on equal pay. In addition, there will be a new approach to best value to be rolled out from October 2016.

Otherwise, the Council also agreed to note the Council actions which were attached as Appendix 2 of the report.

GENERAL SERVICES BUDGETARY CONTROL REPORT

A report was submitted by the Strategic Lead – Resources advising Council on the progress of both the General Services revenue budget 2015/16 and the approved capital programme for the period to 29 February 2016.

After discussion and having heard the relevant officers in further explanation and in answer to a Member's questions, the Council agreed:-

- (1) to note that the revenue account currently shows a projected annual favourable variance of £1.563m (0.72% of the total budget); and
- (2) to note that the capital account shows a projected annual favourable variance of £25.264m (33.52% of the budget) and a projected project life adverse variance of £6.260m (2.21% of project life budget)

HOUSING REVENUE ACCOUNT (HRA) BUDGETARY CONTROL REPORT TO 29 FEBRUARY 2016 (PERIOD 11)

A report was submitted by the Strategic Lead – Housing and Employability providing an update on the financial performance to 29 February 2016 (Period 11) of the HRA revenue and capital budgets.

The Council agreed:-

- (1) to note the projected favourable revenue variance of £0.446m (1.04% of the total budget); and
- (2) to note the position advised in relation to the capital budget which is currently projecting an in-year favourable variance of £8.429m (28.84%), of which £5.452m (18.66%) relates to project re-phasing and an in-year underspend of £2.976m (10.18%).

Note: Councillors Black and Bolland left the meeting at this point in the proceedings.

NOTICES OF MOTION

(a) Motion by Councillor Gail Casey – Keeping CalMac Public

Council notes that the £1billion 2016-24 Clyde and Hebrides ferry services (CHFS) contract will be awarded at the end of May and that the two bidders are public sector operator Cal Mac and private multinational Serco.

Council welcomes the Scottish Government's investment in ferry Infrastructure and services, including six new vessels for the CHFS network by 2025.

Council notes ferry expert Jeanette Findlay of Glasgow University's report for the RMT union, *"Economic benefits of public sector provision on lifeline Clyde and Hebrides ferry services"* which found that CalMac is an efficient operator that spreads benefits across the Scottish economy whilst Serco's profit-seeking model restricts performance to contractual minimums and would increase risk to workers, communities, passengers and the taxpayer.

The Council will write to the First Minister and the Transport Minister of the Scottish Government in support of awarding the next CHFS contract to

CalMac and retaining public sector operation of lifeline ferry services to the benefit of the Scottish economy and society.

Councillor Rooney was heard in support of the motion by Councillor Casey which was seconded by Councillor McGlinchey.

As an amendment, Councillor McColl, seconded by Councillor Hendrie, moved:-

Council notes that the £1 billion 2016-24 Clyde and Hebrides ferry services (CHFS) contract will be awarded at the end of May and that the two bidders are public sector operator CalMac and private multinational Serco.

Council welcomes the Scottish Government's investment in ferry Infrastructure and services, including six new vessels for the CHFS network by 2025.

Council notes ferry expert Jeanette Findlay of Glasgow University's report for the RMT union, "Economic benefits of public sector provision on lifeline Clyde and Hebrides ferry services" which found that CalMac is an efficient operator that spreads benefits across the Scottish economy whilst Serco's profit-seeking model restricts performance to contractual minimums and would increase risk to workers, communities, passengers and the taxpayer.

The Council will write to the European Commission asking to amend the rules governing this contract.

Council further notes that the process followed by the Scottish Government is the same process used by the previous Labour/Liberal executive, which itself was curtailed by the rules laid down by the European Commission.

On a vote being taken, 5 Members voted for the amendment and 10 for the motion, which was declared carried.

(b) Motion by Councillor Patrick McGlinchey – Tackling Structural Inequality in Scotland

This Council is absolutely committed to reducing poverty and its impact on our citizens.

Therefore Council agrees that all 15 recommendations in the 'Shifting the Curve' Report must be adopted by the Scottish Government to tackle entrenched poverty in Scotland.

Council notes that the Scottish Labour Party has already pledged to implement all 15 recommendations within the anti-poverty report: 'Shifting the Curve.'

This Council therefore calls on the Leader of the Scottish National Party to give a public commitment prior to the Scottish Parliament Elections on May 6th that the SNP will commit to implementing the 15 recommendations of the 'Shifting the Curve' Report. The 15 recommendations are listed below:-

In-work poverty

1. Build on Living Wage Accreditation – a focus on larger employers, and on incentives, would be useful
2. Encourage pay ratio disclosure as a way of tackling pay inequality
3. Ensure childcare commitments focus on quality to improve outcomes, and consider providing a limited number of free hours of childcare for primary school aged children
4. Make family flexible working more explicit within the Business Pledge, and consider whether approaches such as the Timewise programme could promote flexible working in Scotland
5. Do more to ensure that people claim the benefits they are entitled to
6. Make effective use of new social security powers but proceed with caution Housing affordability
7. Build more social housing
8. Ensure fuel poverty programmes are focused to support those on low incomes, and do more to tackle the poverty premium in home energy costs
9. Be bold on local tax reform

Life chances of young people, aged 16-24

10. Carry out a comprehensive review of the policies and services relevant to the life chances of older children and young adults, with particular emphasis on young people from poorer backgrounds
11. Reduce the number of government-supported employment programmes targeting this group of young people and simplify the landscape, to provide a clearer, sharper focus
12. Ensure that the new approach to employer engagement in education is having an impact on improving skills for work of young people
13. Do more to tackle occupational segregation

Cross-cutting

14. Ensure that public service delivery is respectful, person-centred and preserves the dignity of people in poverty: pre-employment and in-service training should include the importance of avoiding stigma and developing understanding of the challenges of living on a very low income
15. Commence the socio-economic duty in the Equality Act 2010, when powers are available to do so

The Council agreed to approve the above motion.

(c) Motion by Councillor John Mooney – Progressive Tax

This Council is committed to fair taxation to support and sustain public service provision in Scotland.

The Council notes that, in 2013, the Conservative-led UK Government reduced the tax paid by the wealthiest citizens from 50p in every pound over £150,000 to 45p in every pound over £150,000.

Therefore the Council calls upon the next Scottish Parliament to use its new tax-raising-powers to reverse this Tory tax-cut for the wealthiest and to instead reintroduce a 50p tax-rate for tax payers earning over £150,000.

Councillor Mooney was heard in support of his motion which was seconded by Councillor McGlinchey.

As an amendment, Councillor McColl, seconded by Councillor Hendrie, moved:-

This Council is committed to fair taxation to support and sustain public service provision in Scotland.

Council agrees that the tax cut for the rich put forward by the Tory government is unacceptable.

Council notes that while there may be broad support to reintroduce a 50p tax rate, while the Scottish Government does not control the rules on income tax avoidance, there is a risk that no additional revenue is generated or that revenue is lost as a result.

Scottish Government analysis shows that if 6% of top rate tax payers chose to relocate their income out of Scotland, there would be no extra revenue from an increase to 50p in the top rate. And if 7% were to relocate their income out of Scotland we would lose £30 million in income tax revenue.

Therefore Council calls upon the next Scottish Parliament to use new tax raising powers responsibly and welcomes the commitment given by the SNP to “ask the Council of Economic Advisers to consider how and to what extent this risk can be mitigated and if we are sufficiently

assured that it can be, we will consider raising the additional rate from 45p to 50p from 2018/19 onwards.”

On a vote being taken, 5 Members voted for the amendment and 10 for the motion, which was declared carried.

The meeting closed at 9.50 p.m.

draft

WEST DUNBARTONSHIRE COUNCIL

Report by Strategic Lead – Regulatory

Council: 29 June 2016

Subject: **Planning Application DC16/022: Residential development with associated access, open space and landscaping etc on land opposite Strathleven Park Estate, Stirling Road, Bonhill**

1. Purpose

- 1.1** This report relates to a planning application for a major development which would be a significant departure from the adopted development plan. There is a statutory requirement for applications of this nature to be determined by the full Council.

2. Recommendations

- 2.1** That the Council indicate that it is **minded to grant** planning permission subject to the conditions set out in Section 9 of Appendix 1 and to the satisfactory conclusion of a legal agreement or other suitable mechanism to secure the payment of a financial contribution to Loch Lomond Rugby Club.

3. Background

- 3.1** Planning permission is sought for the erection of a residential development on land on the east side of Stirling Road, Bonhill, opposite the existing Strathleven Park housing estate. The proposed development is classified as a 'Major Development' and would be significantly contrary to the adopted development plan. Under the terms of Section 38A of the Town and Country Planning (Scotland) Act 1997 (as amended), such applications require a pre-determination hearing, and other legislation also requires that such applications be determined by the full Council. This application requires to be determined by Council due to the Planning Committee decision on 27 April 2016 that the proposed Local Development Plan (which identifies the site for residential development) is to remain unadopted.
- 3.2** In accordance with the Council's procedures, a pre-determination hearing has been scheduled to take place at the Planning Committee on 22 June 2016. The applicant and the three parties who have made representations will all be given an opportunity to address the Committee at a hearing. A summary of the issues discussed and the recommendation of the Planning Committee will

be reported to the Council orally by the Planning and Building Standards Manager.

4. Main Issues

- 4.1** A copy of the report to the Planning Committee is provided in Appendix 1. Sections 6 and 7 of that report set out the planning policies and other material considerations relevant to the application. The application plans will be displayed on the screen at Council. The report concludes that the proposal is contrary to policy GB1 of the adopted West Dunbartonshire Local Plan 2010, which identifies the site as green belt. However, the West Dunbartonshire Local Development Plan, which is a significant material consideration and reflects the Council's up-to-date policy position in respect of the site, identifies this site for residential development. It is therefore considered that its compliance with the Local Development Plan is sufficient to justify a departure from the adopted local plan. The proposal would help the Council to fulfil its requirement to provide a range of sites sufficient to satisfy housing land supply needs.

5. People Implications

- 5.1** There are no personnel issues.

6. Financial and Procurement Implications

- 6.1** There are no financial implications.

7. Risk Analysis

- 7.1** No risks have been identified.

8. Equalities Impact Assessment (EIA)

- 8.1** There is no equalities impact.

9. Consultation

- 9.1** Publicity and consultation have been carried out in line with the requirements of the planning regulations. Three representations have been received and these are summarised in the Planning Committee report (Appendix 1).

10. Strategic Assessment

10.1 The application supports the strategic priorities of the Council.

Peter Hissett

Strategic Lead-Regulatory

Date: 30 May 2016

Person to Contact:	Pamela Clifford, Planning and Building Standards Manager, Aurora House, 3 Aurora Avenue, Clydebank, G81 1BF pamela.clifford@west-dunbarton.gov.uk
Appendices:	1. Report to 22 June 2016 Planning Committee.
Background Papers:	1. Application forms and plans 2. West Dunbartonshire Local Plan 2010. 3. West Dunbartonshire LDP Proposed Plan 4. Consultation responses 5. Letters of representation
Wards Affected:	Ward 2 (Leven)

WEST DUNBARTONSHIRE COUNCIL

Report by the Strategic Lead - Regulatory

Planning Committee: 22 June 2016

DC16/022: Residential development with associated access, open space and landscaping etc. on land opposite Strathleven Park Estate, Stirling Road, Bonhill, Alexandria by BDW Trading Ltd.

1. REASON FOR REPORT

- 1.1** The application is for a major development which would be a significant departure from the adopted development plan. Under the approved scheme of delegation and the national regulations relating to the handling of planning applications, it requires to be determined by the full Council. The Council's procedure requires that a pre-determination hearing take place at the Planning Committee, before the full Council considers and determines the application.

2. RECOMMENDATION

- 2.1** That the Planning Committee considers the details of the development and refers the application to full Council for determination, with a recommendation that it be approved subject to the conditions in Section 9 and to the satisfactory conclusion of a legal agreement or other suitable mechanism to secure the payment of a financial contribution to Loch Lomond Rugby Club.

3. DEVELOPMENT DETAILS

- 3.1** The application relates to agricultural land located on the east side of Stirling Road to the south of Bonhill, opposite the Strathleven Park residential estate. The site is roughly rectangular in shape and extends to approximately 5 hectares. There is a significant gradient running across the site, with the land rising to the east from Stirling Road. The site is bounded by Stirling Road to the west, woodland to the north, Loch Lomond Rugby Club to the east and agricultural land to the south. The land was last used as agricultural grazing land but is currently unused, and comprises mainly of a grass field with a pair of mature trees close to the centre of the site.
- 3.2** Full planning permission is sought for the erection of 85 houses comprising a mixture of 3 and 4 bedroom detached and semi-detached properties. The majority of the properties would consist of private housing for sale, although 8 of the semi-detached houses in the south eastern corner of the site would be for affordable housing for rent. Each property would have a private garden

area and dedicated parking, and the finishing materials would primarily consist of rendered walls and grey concrete roof tiles. All vehicular access to the site would be by way of a new roundabout on Stirling Road, at the site of the existing 'T' junction for the Strathleven Park estate. Within the site, the housing would be arranged around two cul-de-sacs, and would be set back from Stirling Road at a higher level. Due to level changes and ground conditions across the site some parts are not suitable for development and as a result, there would be significant areas of open space and landscaping. Surface drainage would be by way of SUDS, and a drainage pond would be formed within one of the landscaped areas adjacent to the site entrance.

- 3.3** A Ground Investigation Report, Supporting Planning Statement, Pre-Application Consultation Report, Drainage Strategy, Design and Access Statement, Archaeological Desk-Based Assessment, Tree Report and an Extended Phase 1 Habitat Survey have all been submitted as part of the application, in order to address the various technical issues. In accordance with best practice which is being promoted by the Scottish Government, the Roads Construction Consent for this site has been submitted for consideration at the same time as the planning application.

4. CONSULTATIONS

- 4.1** West Dunbartonshire Council Roads Service has no objection subject to various conditions, including requirements to provide a pedestrian crossing and footpath and to relocate a bus stop on Stirling Road.
- 4.2** West Dunbartonshire Council Environmental Health Service has no objection subject to conditions relating to contaminated land, noise, permitted hours of work on site and dust control measures.
- 4.3** West Dunbartonshire Council Access Officer has no objection subject to conditions relating to the woodland path and associated works.
- 4.4** West of Scotland Archaeological Service has no objection to the proposed development.

5. REPRESENTATIONS

- 5.1** Three representations have been received from local residents, of whom one objects to the proposal and two raise comments or concerns about specific aspects of the development. The reasons for the objection can be summarised as follows:
- the site is green belt and its development would be contrary to the local plan;
 - proposals to allocate this site for housing have been rejected by Scottish Government Reporters in the past;

- additional traffic on Stirling Road will be a hazard to road safety, especially at farm access roads;
- addition of yet another roundabout on Stirling Road will increase the risk of accidents;
- local schools may not have spaces for more children; and
- the site is a habitat for ground nesting birds and deer.

5.2 The other two representations do not object to the development of the site for housing but raise the following issues:

- the proposed roundabout onto Stirling Road will cause congestion, especially due to its proximity to an existing roundabout and bus stops;
- access should be by way of Nobleston rather than direct from Stirling Road;
- there appears to be no provision for a pedestrian crossing over Stirling Road; and
- development of this site would be a good opportunity to make adjacent woodland in the developer's ownership into a community woodland

These issues are addressed in section 7 of the report.

6. ASSESSMENT AGAINST THE DEVELOPMENT PLAN

Glasgow and the Clyde Valley Strategic Development Plan

6.1 The proposed development site is within the green belt, where housing development is not a form of development in line with the Strategic Development Strategy. Diagram 4 (Sustainable Location Assessment) sets out criteria to assess whether the development will contribute positively to the Spatial Development Strategy. On balance, it is concluded that the development does not meet these criteria, but that there is a known demand/need for the development established by the Development Plan, so the proposal should be subject to Local Development Plan assessment. Strategy Support Measure 8 requires a green belt to be designated and for its inner and outer boundaries to be reviewed – this has been undertaken as part of the Local Development Plan process, and the development site identified as a release from the green belt. Strategy Support Measure 10 requires local authorities to maintain a five year effective land supply, and augment supply where/when necessary, with priority given to bringing forward delivery of sites already identified, and then additional sites guided by assessment against Diagram 4 and deliverability factors. The proposed development site will ensure the delivery of housing for the area.

West Dunbartonshire Local Plan 2010

6.2 The site is identified as green belt and Policy GB1 seeks to preserve the landscape character of the area, and specifies a general presumption against development other than that falling into certain specified categories. The proposed residential development does not fit into any of these categories and the proposal is therefore contrary to Policy GB1. Policy RD1 states that preference will be given to residential development on brownfield sites within

the urban area rather than on greenfield land. The proposal is contrary to this policy.

- 6.3** Policy H4 sets out general standards expected of new residential development, requiring high quality in terms of shape, form, layout and materials. Policy GD1 sets out development control criteria for the assessment of all new development. Policy E9 requires that development within the green belt will have particular regard to the landscape character and distinctiveness of the area and its surroundings, with measures being proposed to minimise adverse impacts on the landscape character of the green belt. The proposal is considered to be in compliance with these policies as discussed in section 7 below.
- 6.4** Policy R2 specifies the open space provision required for all new development. However, assessment of open space requirement has been undertaken against the more up to date Our Green Network Guidance below.

7. ASSESSMENT AGAINST MATERIAL CONSIDERATIONS

Proposed Strategic Development Plan

- 7.1** The proposed Strategic Development Plan (to replace the current Plan) was published in January 2016 and was submitted to the Scottish Ministers for Examination in May 2016. Policy 1 of the Plan requires new development to contribute to the creation of high quality places and Table 1 sets out a Placemaking Principle based on the six principles of creating successful places. Policy 12 requires development proposals to integrate the Green Network and prioritise green infrastructure.
- 7.2** The proposed development is not considered to be of a strategic scale by the proposed Strategic Development Plan because, whilst it is for 10 or more units on a greenfield site, it is on a site identified by the Local Development Plan. Therefore, assessment against Diagram 11 is not required.

West Dunbartonshire Local Development Plan (LDP) Proposed Plan

- 7.3** On 27 April 2016, the Planning Committee took a final decision not to accept the Local Development Plan Examination Report recommended modification in respect of including the Duntiglennan Fields site in Clydebank as a housing development opportunity, and therefore, as a result of the Scottish Ministers' Direction, the Local Development Plan will remain unadopted. All other recommended modifications of the Examination Report have been incorporated into West Dunbartonshire Local Development Plan, which will retain Proposed Plan status. The Council has received legal opinion that the Proposed Plan including the accepted modifications and the Examination Report continue to be a material consideration in the determination of planning applications.
- 7.4** The proposed development site is identified under Policy BC2 as a new housing allocation to supplement the existing land supply and ensure a

generous supply of land for housing. It has an indicative capacity of 113 units and the requirements for developing on this site are as follows:

- provision of 10 houses for rent by Council/RSL
- structural planting to provide a strong green belt boundary but which avoids acting as a barrier to access and views
- development to front onto the A813, if possible
- footpath provision along length of site on A813
- new/improved facilities for Loch Lomond Rugby Club
- assessment of potential recreational access opportunities through the woodland with implementation if feasible.

7.5 Policy DS1 indicates that all new development will be expected to contribute towards creating successful places by having regard to the six qualities of a successful place (distinctive, adaptable, resource efficient, easy to get to/move around, safe and pleasant, and welcoming). All residential developments of more than 3 units are also expected to comply with the Residential Development: Principles of Good Design Supplementary Guidance. As discussed below, it is considered that the proposal would comply with these requirements.

7.6 Policy DS3 requires that significant travel generating uses are located within 400 metres of the public transport network. Policy DS6 states development will not be supported where it would have a significant probability of being affected by flooding or increasing the risk of flooding elsewhere, and requires SUDS to be included, where appropriate in developments, Policy DS7 requires that development on sites that are potentially contaminated are remediated to ensure the site is made suitable for its future use. The proposal is considered to comply with these policies.

7.7 Policy GN2 requires development to follow an Integrating Green Infrastructure approach to design from the outset by incorporating SuDS, open space, paths and habitat enhancement at a level proportionate to the scale of development and in accordance with Supplementary Guidance. Policy GN5 supports the enhancement and management of woodland, and protects trees of amenity and biodiversity value. However, it does allow the removal of trees where clear justification is provided and appropriate replanting can be agreed. Although two mature trees are to be removed, their removal is necessary in order to allow a suitable vehicular access to the site and the ground levels on site to be altered. There will also be appropriate landscaping and tree planting undertaken as part of the development. The proposal is considered to comply with these policies.

Principle of development

7.8 The site is identified as part of the green belt within the adopted West Dunbartonshire Local Plan 2010, and therefore the proposal to develop part of the site for housing would be a significant departure from adopted local plan policy. However, within the Local Development Plan the site is specifically identified as a housing opportunity site. Though not adopted, the West Dunbartonshire Local Development Plan has been through examination, and

all modifications have been accepted with the exception of those in respect of the unrelated Duntiglennan Fields site. The Local Development Plan is therefore a significant material consideration when assessing planning applications, and its policies and land use designations are more up-to-date than those of the adopted local plan. It is therefore considered that more weight should be attached to the Local Development Plan in respect of the principle of development on this site.

- 7.9** The site is identified with an indicative capacity of 113 units in the Local Development Plan and a provision that 10 of these houses should be available for rent from the Council or another registered social landlord. However, due to the gradients and rocky ground some parts of the site cannot be economically developed, and therefore 85 houses are being proposed. Since the total number of houses on site has been reduced, the number of affordable rent houses has also been reduced proportionately to eight. The proposed social housing provision is therefore considered to be appropriate. The eight properties would all be three bedroom semi-detached houses. The applicant is working with Cube Housing Association who will be the registered social landlord for the site.

Layout, Design and Appearance

- 7.10** The proposed development would be sited at a prominent location at the entrance to Bonhill and has been designed to incorporate the principles of the Scottish Government's 'Designing Streets' document and the Council's Residential Design Guidance through the use of shared surfaces, a more pedestrian focussed layout and the prominence of open space/landscaping throughout the site. The shared-surface road and pedestrian links would ensure that the development is convenient for pedestrians and vehicles to move around, whilst footpath links at the eastern and western edges of the development would provide permeability with the site's surroundings. The proposed mix of housing would provide a variety of house types of varying sizes and design and contrasts with the existing housing on the opposite side of Stirling Road. The houses will all be two storeys and consist of a mixture of detached and semi-detached properties. Externally, the properties will have a traditional appearance and predominantly be finished in off white render and grey concrete roof tiles. The development would be set back from Stirling Road and be sited above street level, ensuring that whilst it would address the road, it would sit within the hillside.
- 7.11** A design and access statement has been submitted in support of the application which demonstrates how the layout addresses the surrounding area and the requirements contained in the Local Development Plan. The development aims to create a high quality and welcoming residential development, creating a sense of place which integrates with the surrounding area. The chosen design has been influenced by Government policy including Designing Streets guidance and the Council's Residential Design Guide. The density, layout, materials and general appearance of the development are all considered to be acceptable.

Landscaping and open space

- 7.12** The proposal would exceed the standards for open space provision contained in the Council's 'Our Green Network' guidance, and open space and landscaping would form a significant part of this development. There would be a central landscaped area (including a play area) which exceeds 2700m², a SUDS area in excess of 3000m² and a further soft landscaped area of 900m². In addition to these more formal areas, the housing would be separated from Stirling Road by a landscaped strip and a strong southern boundary will also be formed. In total there will be open space/landscaping within the development site in excess of 20,000m² and links to adjoining areas of woodland and countryside. As the quantity of open space and landscaping on this site exceeds the Council's standard there is no requirement for a financial contribution to be made for any off site works. Conditions can be attached to ensure that the planting and play areas are provided at an appropriate time.
- 7.13** In addition to the open space/landscaping provision on site, it has been agreed with the applicant that a further condition can be attached to ensure that the feasibility of the provision of woodland path links are investigated and if appropriate, provided. This requirement was added by the reporter when the LDP was being examined and it is considered that the path links would improve the amenity of the new development and surrounding area whilst also providing important pedestrian linkages to established housing areas within Bonhill.
- 7.14** The site has significant level changes as the ground rises to the east and there are two mature trees which occupy a prominent central position within the site. Both of these trees are to be removed and this is necessary in order to allow the formation of the new access road and to allow the necessary changes to be made to the ground levels. Due to the ground levels, the density of the development has been reduced and the result is that there will be significant areas of open space and landscaping, ensuring that appropriate replacement tree planting can be undertaken.

Road and Traffic Issues

- 7.15** The road layout within the site is largely dictated by the site levels, but within this constraint it has been designed to incorporate the principles of the Scottish Government's Designing Streets document through the use of shared surfaces and a more pedestrian focussed layout. This means that the roads are slightly narrowed in places, with a winding layout designed to naturally slow the movement of vehicles. Most houses would have either an integral or detached garage as well as a driveway capable of accommodating 2 cars, although some semi-detached properties would use shared parking areas. Visitor parking would also be dispersed throughout the development. Since adequate parking would be provided on site, it is not necessary to remove permitted development rights in relation to the conversion of domestic garages.
- 7.16** It is proposed that all access be by way of a new roundabout on Stirling Road. Other options were considered prior to submission of the application, including the use of a signalised junction or the creation of a link through the woodland

to Napierston, but the roundabout was the preferred option in terms of traffic and environmental impacts. The Roads Service considers that Stirling Road has sufficient capacity to cope with the additional traffic from the development, and that the introduction of a roundabout will not give rise to adverse road safety or traffic impacts. The provision of a roundabout should also improve access from Strathleven Drive relative to the existing un-signalised junction. The proposal includes provision of a footpath along the east side of Stirling Road to connect the site to the existing footpath network. There are currently two bus-stop laybys on Stirling Road, one on either side of the Strathleven Drive junction. In order to provide safe and convenient access to bus stops it is proposed to relocate the southbound bus stop to the north of the new roundabout (so that the two stops are opposite each other) and to provide a new pedestrian crossing at this location.

- 7.17** Within the site, the road to the upper part of the site would follow a relatively circuitous route due to the site gradient, and in order to provide a more direct pedestrian route between the new housing and Stirling Road some sections of footpath incorporating steps would be provided. The use of steps is not ideal because these are not fully accessible and they would not be adopted by the Council, however due to the difference in site levels, any ramps would take up a very large amount of space and would be so long that they offered little advantage over using the street. It is therefore considered that steps are an appropriate way of increasing pedestrian connectivity through the site and would be a safer and more convenient option than allowing informal desire lines to be formed across the landscaping areas. A condition will be attached to ensure that the steps are located in an appropriate location and their final position agreed.

Drainage

- 7.18** The site is not at risk of flooding, but due to its sloping nature there has been a history of surface water run-off onto Stirling Road at this location. In order to address this historic problem and provide appropriate surface drainage for the new housing and roads, the proposal would incorporate SuDS measures including use of permeable paving throughout the site and the creation of a large attenuation pond adjacent to Stirling Road. This will allow water to drain away more slowly, helping to alleviate pressure on the drainage network and reducing the risk of any localised off-site flooding.

Technical Issues

- 7.19** In order to ensure that the development is completed satisfactorily, conditions will be attached to ensure that any contamination is addressed adequately on site and that the housing is not affected unacceptably by noise from traffic on Stirling Road or when Loch Lomond Rugby Club hold functions at their clubhouse. The Council's Environmental Health Section is content that these conditions will allow any contaminated land or noise issues to be addressed. The site is a greenfield site and it is unlikely that there will be any significant contamination discovered. However, to ensure that appropriate measures are taken if required, conditions will be attached which seek to ensure suitable remediation is undertaken if required. Similarly, the use of noise conditions will ensure that measures are taken to address any issues that are identified.

Natural and Built Heritage

- 7.20** An ecology assessment of the site found no evidence of European protected species on the site, and whilst it is possible the site is used by deer and birds it is agricultural grazing land of limited habitat value. The proposed landscaping and open space areas together with the adjacent woodland surrounding the proposed housing would provide a variety of habitats for different plant and animal species. Therefore there would be no adverse impact upon natural heritage. In accordance with the recommendations contained in the habitat survey, a condition will be attached to ensure that further surveys are undertaken prior to any work commencing on site.
- 7.21** West of Scotland Archaeology Service had advised that the development falls within an area of archaeological potential and therefore recommended the implementation of a programme of archaeological works. An archaeological evaluation of the site was undertaken, which revealed no surviving archaeology, and therefore no further works are required in this respect.

Community Benefit

- 7.22** In accordance with the requirements contained in the Local Development Plan, the applicant proposes to make a financial contribution of £25,000 which will be for Loch Lomond Rugby Club. The purpose of this money is to help towards providing new and/or improved facilities for Loch Lomond Rugby Club. It is understood that this contribution may also allow Loch Lomond Rugby Club to seek additional funding from other sources.

Pre-application consultation

- 7.23** As the proposal constitutes a major development, statutory pre-application consultation was carried out prior to submission of the application. One public consultation event was held at the adjacent Loch Lomond Rugby Club House in May 2015. Neighbouring households adjacent to the site were notified of the event, as well as ward Councillors, the Planning Committee and Bonhill and Dalmonach Community Council. A statutory notice was published in the local press advertising the public event and the submission of the proposal of application notice. The applicant has submitted a pre-application consultation statement which indicates that whilst attendance at the event was relatively low, feedback was generally supportive of the development, with specific queries made relating to access/infrastructure and drainage.

Pre determination Hearing

- 7.24** Under the terms of Section 38A of the Town and Country Planning (Scotland) Act 1997 (as amended) applications for major development which would be significantly contrary to the development plan require a pre-determination hearing, whereby applicants and any persons who have made representations are given the opportunity to appear before and be heard by a committee. The Planning Committee has previously agreed that this takes place at the Planning Committee. As the application requires to be referred to, and determined by the full Council, elected members who are not part of the Planning Committee have been invited to the Planning Committee in order to observe the pre-determination hearing.

Other issues raised by objectors

- 7.25** Although the development will involve the construction of 85 family homes, there is sufficient capacity in existing schools to meet any future demand for school places.
- 7.26** It has been suggested that existing woodland around the site could be used to create community woodland. Whilst this proposal is to be welcomed, it requires the involvement of more interested parties than just the landowner. Previously, an attempt to create community woodland in the vicinity has failed. However, a condition will be attached to ensure that a feasibility study is undertaken concerning the creation of woodland paths and where possible, any recommendations concerning the creation and/or maintenance of woodland paths will be implemented.

8. CONCLUSION

- 8.1** The proposed development will provide high quality housing for the local area. Although the majority will be housing for sale, as a requirement of the local development plan allocation 8 houses will be transferred to a local social registered landlord for rent. The proposed residential development is contrary to the adopted local plan, but it is in general compliance with the policies of the Proposed Local Development Plan, which is a significant material consideration and which reflects the Council's most up-to-date policy position in relation to the site. It is therefore considered that its general compliance with the Local Development Plan is sufficient to justify a departure from the adopted local plan.
- 8.2** The layout and design of the development has taken into account the topography of the site and embraces the Designing Streets principles. All technical issues have been addressed through the application process and through conditions. The landscaping and open space proposed will contribute to the overall green network and improve the quality of the natural environment and encourage connectivity within the site. Overall, it is considered that the proposal will have a positive impact on the area through the provision of high quality houses within an attractive setting.

9. CONDITIONS

- 1. Prior to the commencement of development on site, a phasing plan of how the development will be implemented shall be submitted for the written approval of the Planning Authority. Thereafter the development shall be completed in accordance with the approved phasing plan.**
- 2. No house shall be occupied on site until a scheme for the provision of affordable housing for rent has been submitted for the written approval of the Planning Authority. This scheme shall:**

- a) **Provide that 8 of the approved dwellings are affordable houses available for rent;**
- b) **Provide details of the timing of their provision relative to the phasing of the development.**

Thereafter, the development shall be completed in accordance with the approved scheme and the approved phasing plan.

- 3. **Exact details and specifications of all proposed external materials shall be submitted for the further written approval of the Planning Authority prior to any work commencing on site and shall be implemented as approved.**
- 4. **Prior to the commencement of development on site, full details of all hard surfaces shall be submitted for the further written approval of the Planning Authority and implemented as approved.**
- 5. **Prior to the commencement of development on site , full details of the design and location of all walls and fences to be erected on site shall be submitted for the further written approval of the Planning Authority and shall be implemented as approved.**
- 6. **Prior to the commencement of development on site details of the design and location of the bin stores, street furniture and lighting shall be submitted for the further written approval of the Planning Authority and thereafter implemented in accordance with the approved phasing plan.**
- 7. **No houses shall be occupied until the vehicle parking spaces associated with that house have been provided within the site in accordance with the approved plans. The spaces shall thereafter be kept available for parking at all times.**
- 8. **Prior to the commencement of development full details of the foul and surface water drainage system shall be submitted for the written approval of the Planning Authority. The drainage system shall incorporate the principles of Sustainable Urban Drainage Systems within its design, and thereafter shall be implemented in accordance with the approved details and the approved phasing plan.**
- 9. **A landscaping and open space scheme for the site shall be submitted to and approved by the Planning Authority prior to commencement of development on site and shall be implemented as per the agreed phasing plan. The landscaping scheme shall include suitable replacement trees for the mature trees that are to be removed. The landscaping shall thereafter be completed in accordance with the approved phasing plan and maintained in accordance with these details.**

- 10. No development (other than investigative works) shall commence on site until such time as a detailed report on the nature and extent of any contamination of the site has been submitted to and approved in writing by the Planning Authority. The report shall be prepared by a suitably qualified person and shall include the following:**
- a) a detailed site investigation identifying the extent, scale and nature of contamination on the site (irrespective of whether this contamination originates on the site)**
 - b) an assessment of the potential risks (where applicable) to:**
 - human health;**
 - property (existing and proposed), including buildings, pets, service lines and pipes;**
 - ground waters and surface waters.**
 - c) An appraisal of remedial options, including a detailed remediation scheme based on the preferred option.**
- 11. No development (other than investigative works) shall commence on site until such time as a detailed remediation scheme for the site has been submitted to and approved in writing by the Planning Authority. The scheme shall be prepared by a suitably qualified person and shall detail the measures necessary to bring the site to a condition suitable for the intended use by removing unacceptable risks to human health, buildings and other property, and the natural and historical environment. The scheme shall include details of all works to be undertaken, the remediation objectives and criteria, a timetable of works and/or details of the phasing of works relative to the rest of the development, and site management procedures. The scheme shall ensure that upon completion of the remediation works the site will not qualify as contaminated land under Environmental Protection Act 1990 Part IIA in relation to the intended use of the land after remediation.**
- 12. The approved remediation scheme shall be carried out in accordance with its terms prior to the commencement of development other than that required carrying out remediation, unless otherwise agreed in writing by the Planning Authority. The Planning Authority shall be notified in writing of the intended commencement of remediation works not less than 14 days before these works commence on site. Upon completion of the remediation works and prior to the site being occupied, a verification report which demonstrates the effectiveness of the completed remediation works shall be submitted to and approved in writing by the Planning Authority.**
- 13. A monitoring and maintenance scheme to include the long term effectiveness of the proposed remediation over a period of years**

determined by the scheme shall be submitted to and approved in writing by the Planning Authority. Any actions ongoing shall be implemented within the timescale agreed with the Planning Authority. Following completion of the actions/measures identified in the approved remediation scheme a further report which demonstrates the effectiveness of the monitoring and maintenance measures shall be submitted to and approved by the Planning Authority.

14. The presence of any previously unsuspected or unencountered contamination that becomes evident during the development of the site shall be brought to the attention of the Planning Authority within one week. At this stage, if requested, a comprehensive contaminated land investigation shall be carried out and any remedial actions shall be implemented within a timescale agreed with the Planning Authority.
15. No piling works shall be carried out until a method statement has been submitted to and approved in writing by the Planning Authority. This statement shall include an assessment of the impact of the piling on surrounding properties, taking into account the guidance contained in BS 6472:1984 'Evaluation of Human Response to Vibration in Buildings'. It shall detail any procedures which are proposed to minimise the impact of noise and vibration on the occupants of surrounding properties. The statement shall be prepared by a suitably qualified person, and the piling works shall thereafter be carried out in accordance with the approved method statement.
16. No commercial vehicle making deliveries to or collecting material from the development site shall enter or leave the site before 8am or after 6pm.
17. During the period of construction, all works (including piling) and ancillary operations which are audible at the site boundary, or at such other places that may be agreed with by the Planning Authority, shall be carried out between 8am and 6pm Monday to Friday, 8am to 1pm on Saturdays and not at all on Sundays or Public Holidays.
18. Unless otherwise approved in writing by the Planning Authority, no development shall commence on site until such time as a scheme for the control and mitigation of dust shall be submitted to and approved in writing by the Planning Authority. The scheme shall identify likely sources of dust arising from the development or its construction, and shall identify measures to prevent or limit the occurrence and impact of such dust. The approved scheme shall thereafter be implemented fully prior to any of the identified dust generating activities commencing on site and shall be maintained thereafter, unless otherwise approved by the Planning Authority.

- 19. All plant or machinery being used on site shall be enclosed with sound insulating material in accordance with a scheme which shall be submitted to, and approved in writing by the Planning Authority. The approved sound insulation measures shall thereafter be retained at all times during construction on site.**
- 20. Prior to the commencement of development on site, a noise impact assessment shall be submitted to and approved in writing by the Planning Authority to determine the noise impact and where potential noise disturbance is identified and it shall include a scheme for protecting the proposed houses from road traffic noise. The approved scheme for the mitigation of noise shall be implemented prior to the occupation of the first house and thereafter it shall be retained and maintained in accordance with the approved details.**
- 21. Prior to the commencement of development on site, a noise impact assessment shall be submitted to and approved by the Planning Authority to determine the impact of Loch Lomond Rugby Club on the proposed development. The assessment shall identify**
 - The maximum rating levels: and**
 - The minimum background noise level to which any part of the development will be exposed.**

The approved scheme for the mitigation of noise shall be implemented prior to the occupation of the first house and thereafter it shall be retained and maintained in accordance with the approved details.

- 22. Prior to the commencement of development on site, detailed plans showing the re-location of the bus lay-by on the east side of Stirling Road shall be submitted to and approved by the Planning Authority. The bus lay-by shall thereafter be relocated in accordance with the approved details and the approved phasing plan.**
- 23. Prior to the commencement of development on site, detailed plans showing the location of a pedestrian crossing on Stirling Road shall be submitted to and approved by for the Planning Authority. The pedestrian crossing shall be constructed in accordance with the approved details and the approved phasing plan.**
- 24. Prior to the commencement of development on site, detailed plans showing a cycle/footpath on the east side of Stirling Road shall be submitted to and approved by the Planning Authority. The cycle/footpath shall be constructed in accordance with the approved details and the approved phasing plan.**

25. Prior to the commencement of development on site, a report addressing the provision of recreational access into the adjacent woodland shall be submitted for the written approval of the Planning Authority. The agreed recommendations contained within the report shall thereafter be implemented in accordance with the approved phasing plan.
26. Prior to the commencement of development on site, a nesting bird survey, bat survey, badger survey and otter survey shall be submitted for the written approval of the Planning Authority. The recommendations contained within the reports shall thereafter be implemented approved within a timescale to be agreed with the Planning Authority.
27. Prior to the commencement of development on site, details of the final location, design and maintenance arrangements for the proposed steps that are to be installed on site shall be submitted for the written approval of the Planning Authority and thereafter shall be constructed in accordance with the approved details and the approved phasing plan.
28. Prior to the commencement of development on site, details of and material which requires to be imported onto the site shall be submitted for the written approval of the Planning Authority and thereafter the development shall be completed in accordance with the ground levels shown on Drawing No(s). 121 Rev. D, 124 & 101 Rev. H.
29. Prior to the commencement of development, details of the design and location of the play areas and play equipment shall be submitted for the further written approval of the Planning Authority and thereafter implemented in accordance with the approved details and the approved phasing plan.

Peter Hessett
Strategic Lead - Regulatory
Date: 06 June 2016

Person to Contact: Pamela Clifford, Planning & Building Standards Manager,
Aurora House, 3 Aurora Avenue, Queens Quay,
Clydebank, G81 1BF.
0141 951 7938
email: Pamela.Clifford@west-dunbarton.gov.uk

Appendix: None

Background Papers:

1. Application documents and plans
2. West Dunbartonshire Local Plan 2010
3. West Dunbartonshire Local Development Plan - Proposed Plan
4. Consultation responses
5. Letters of representation

Wards affected: Ward 2 (Leven)

WEST DUNBARTONSHIRE COUNCIL

Report by Strategic Lead – Regulatory

Council: 29 June 2016

Subject: Planning Application DC15/043: Erection of residential development at Lomondgate Area 5 (land to south of A82 and north of Dumbarton golf course, Dumbarton)

1. Purpose

- 1.1 This report relates to a planning application for major development which would be a significant departure from the adopted development plan. There is a statutory requirement for applications of this nature to be determined by the full Council.

2. Recommendations

- 2.1 That the Council indicate that it is **minded to grant** planning permission subject to the conditions set out in Section 9 of Appendix 1, and the completion of statutory notification of the Scottish Ministers.

3. Background

- 3.1 Planning permission is sought for the erection of a residential development at Lomondgate Area 5, which lies to the south of the A82 and to the north of Dumbarton golf course. The proposed development is classified as a 'Major Development' and would be significantly contrary to the adopted development plan. Under the terms of Section 38A of the Town and Country Planning (Scotland) Act 1997 (as amended), such applications require a pre-determination hearing, and other legislation also requires that such applications be determined by the full Council. This application requires to be determined by Council due to the Planning Committee decision on 27 April 2016 that the proposed Local Development Plan (which identifies the site for residential development) is to remain unadopted.
- 3.2 In accordance with the Council's procedures, a pre-determination hearing has been scheduled to take place at the Planning Committee on 22 June 2016. There have been no representations in this case, but the applicant will be given an opportunity to address the Committee at a hearing. A summary of the issues discussed and the recommendation of the Planning Committee will be reported to the Council orally by the Planning and Building Standards Manager.

- 3.3** In addition to being a significant departure from the adopted development plan, the Council has an interest in the development as it is a member of the Strathleven Regeneration Community Interest Company. Under such circumstances the Town and Country Planning (Notifications of Applications) (Scotland) Direction 2009 requires that the Scottish Ministers be notified of the application prior to any planning permission being granted.

4. Main Issues

- 4.1** A copy of the report to the Planning Committee is provided in Appendix 1. Sections 6 and 7 of that report set out the planning policies and other material considerations relevant to the application. The application plans will be displayed on the screen at Council. The report concludes that the proposal is contrary to policy GB1 of the adopted West Dunbartonshire Local Plan 2010, which identifies the site as green belt. However, the West Dunbartonshire Local Development Plan, which is a significant material consideration and reflects the Council's up-to-date policy position in respect of the site, identifies this site for residential development. It is therefore considered that its compliance with the Local Development Plan is sufficient to justify a departure from the adopted local plan. The proposal would complete the residential development at Lomondgate, which is a strategically important mixed-use development area.

5. People Implications

- 5.1** There are no personnel issues.

6. Financial and Procurement Implications

- 6.1** There are no financial implications.

7. Risk Analysis

- 7.1** No risks have been identified.

8. Equalities Impact Assessment (EIA)

- 8.1** There is no equalities impact.

9. Consultation

- 9.1** Publicity and consultation have been carried out in line with the requirements of the planning regulations and no representations have been received.

10. Strategic Assessment

10.1 The application supports the strategic priorities of the Council.

Peter Hessett

Strategic Lead-Regulatory

Date: 30 May 2016

Person to Contact:	Pamela Clifford, Planning and Building Standards Manager, Aurora House, 3 Aurora Avenue, Clydebank, G81 1BF pamela.clifford@west-dunbarton.gov.uk
Appendices:	1. Report to 22 June 2016 Planning Committee.
Background Papers:	1. Application forms and plans 2. West Dunbartonshire Local Plan 2010. 3. West Dunbartonshire LDP Proposed Plan 4. Consultation responses
Wards Affected:	Ward 2 (Leven)

WEST DUNBARTONSHIRE COUNCIL

Report by the Executive Director of Infrastructure and Regeneration

Planning Committee: 22 June 2016

DC15/043 Erection of residential development and associated roads and landscaping at Lomondgate Area 5, Land to south of A82 and north of Dumbarton golf course, Dumbarton by Taylor Wimpey West Scotland & Walker Group

1. REASON FOR REPORT

- 1.1** The application is for a major development which would be a significant departure from the adopted development plan. Under the approved scheme of delegation and the national regulations relating to the handling of planning applications, it requires to be determined by the full Council. The Council's procedure requires that a pre-determination hearing take place at the Planning Committee, before the full Council considers and determines the application.

2. RECOMMENDATION

- 2.1** That the Planning Committee considers the details of the development and refers the application to full Council for determination, with a recommendation that it be approved subject to the conditions in Section 9 below and to the conclusion of statutory notification of the Scottish Ministers.

3. DEVELOPMENT DETAILS

- 3.1** This application relates to a proposed final phase of the large residential development that has been built over the last few years at Lomondgate, Dumbarton. The site, known as Area 5, is located to the west of the previous phases of the residential development, which are now almost complete. The application site measures a total of 7.4 hectares, although it is intended that the housing would occupy only 2.1 hectares of this, with the rest of the site being retained as informal landscaping. The site is bounded by the A82 to the north, by the River Leven to the west, by Dumbarton golf course to the south and by new housing recently constructed by Taylor Wimpey to the east. The three adjacent housing sites (Areas 2, 3 and 4) were originally granted outline planning permission in 2005 as part of a wider consent covering the whole of the Lomondgate residential and commercial areas. However, the current application site did not form part of that outline consent or its subsequent renewals. It is a greenfield site containing a mix of scrub woodland and open grassland, including some marshy ground near the river. An existing SUDS

pond in the south-west corner of the site provides drainage for the wider residential area, and would also be utilised by the current proposal.

- 3.2** The application has been submitted jointly by Taylor Wimpey West Scotland and Walker Group and is comprised of 2 elements: the housing development (to be built by Taylor Wimpey), and the landscaping (to be implemented by Walker Group). Within the housing area it is proposed to build a total of 58 houses of 3 and 4 bedroom accommodation. There would be a variety of house types, but the majority would be detached units, with the balance being semi-detached. Most houses would feature integral garages. An area of amenity space would be provided within the centre of the housing site along with some smaller formal landscaped areas towards the southern edge of the site. Vehicular access into the site would be through the recently completed Taylor Wimpey residential development to the east. The main road running through that development would continue into the new site and would then form a shared-surface loop around the centre of the site, with other short shared-surface cul-de-sacs leading off.
- 3.3** The proposed landscaped area surrounds the north, west and southern boundaries of the residential site. The land is already green space, and it is proposed to carry out works to the area to improve its environmental quality and to provide an attractive setting for the housing. Additional trees would be planted along the northern boundary of the site adjacent to the A82, to provide a buffer between the new houses and the road. New shrubs and trees would be planted within the open dry grassland area. Soil containing wild flower seeds and rhizomes would be taken from the development site and deposited on the existing sloping ground between the housing and the SUDS pond, and additional birch and willow trees would also be planted in this area. The existing wet grassland area would be retained as a natural habitat to encourage biodiversity. Existing scrubby woodland and grassland along the southern boundary of the site would also be retained and improved. An existing grasscrete service access track which leads from the south-eastern corner of the site along to the SUDS pond would be partly realigned to accommodate the new residential development. The existing pedestrian/cycle paths around the SUDS pond, along the edge of the river and to the existing A82 pedestrian underpass would all be retained.

4. CONSULTATIONS

- 4.1** West Dunbartonshire Council Roads Service has no objection subject to conditions relating to the completion of roads and parking, and to a condition removing permitted development rights for garage conversions in order to ensure that each property retains an appropriate number of parking spaces.
- 4.2** West Dunbartonshire Council Environmental Health Service has no objection to the proposed development and have indicated on the basis of the information submitted the proposed gas protection measures are sufficient for the site conditions encountered. Environmental Health have recommended conditions relating to: the implementation of noise mitigation measures, hours of work during construction period, submission of a piling method statement, a

scheme for the control of dust, submission and implementation of a remediation strategy and SUDS.

- 4.3** Transport Scotland has no objection provided that there is no direct access to the trunk road for pedestrians or vehicles, and to conditions being attached relating to the provision of a boundary fence and screening along the edge of the trunk road and the submission of lighting details.
- 4.4** Scottish Environmental Protection Agency (SEPA), Scottish Natural Heritage (SNH) and West of Scotland Archaeology Service all have no objection to the proposal.

5. REPRESENTATIONS

- 5.1** None.

6. ASSESSMENT AGAINST THE DEVELOPMENT PLAN

- 6.1** Glasgow and the Clyde Valley Strategic Development Plan
The proposed development site is within the green belt, wherein housing development is not identified as an indicative form of development in line with the Strategic Development Strategy of the Strategic development Plan. Diagram 4 sets out a Sustainable Location Assessment and sets out criteria to assess whether the development will contribute positively to the Spatial Development Strategy. On balance, it is concluded that the development does not meet these criteria, but that there is a known demand/need for the development established by the Development Plan, so the proposal should be subject to Local Development Plan assessment. Strategy Support Measure 8 requires a green belt to be designated and for its inner and outer boundaries to be reviewed – this has been undertaken as part of the Local Development Plan process, and the development site identified as a release from the green belt. Strategy Support Measure 10 requires local authorities to maintain a five year effective land supply, and augment supply where/when necessary, with priority given to bringing forward delivery of sites already identified, and then additional sites guided by assessment against Diagram 4 and deliverability factors. The proposed development site will enable the continuation of the successful delivery of the Lomondgate residential development.
- West Dunbartonshire Local Plan 2010
6.2 The site is identified as green belt and Policy GB1 seeks to preserve the landscape character of the area, and specifies a general presumption against development other than that falling into certain specified categories. The proposed residential development does not fit into any of these categories and the proposal is therefore contrary to Policy GB1. Policy RD1 states that preference will be given to residential development on brownfield sites within the urban area rather than on greenfield land. The proposal is contrary to this policy.

- 6.3** Policy H4 sets out general standards expected of new residential development, requiring high quality in terms of shape, form, layout and materials. Policy GD1 sets out development control criteria for the assessment of all new development. The proposal is considered to be in compliance with these policies.
- 6.4** Policy R2 specifies the open space provision required for all new development. However, assessment of open space requirement has been undertaken against the more up to date Our Green Network Guidance.

7. ASSESSMENT AGAINST MATERIAL CONSIDERATIONS

Proposed Strategic Development Plan

- 7.1** The proposed Strategic Development Plan (to replace the current Plan) was published in January 2016 and was submitted to the Scottish Ministers for Examination in May 2016. Policy 1 of the Plan requires new development to contribute to the creation of high quality places and Table 1 sets out a Placemaking Principle based on the six principles of creating successful places. Policy 12 requires development proposals to integrate the Green Network and prioritise green infrastructure.
- 7.2** The proposed development is not considered to be of a strategic scale by the proposed SDP because, whilst it is for 10 or more units on a greenfield site, it is on a site identified by the Local Development Plan. Therefore, assessment against Diagram 11 is not required.

West Dunbartonshire Local Development Plan (LDP), Proposed Plan

- 7.3** On 27 April 2016, the Planning Committee took a final decision not to accept the Local Development Plan Examination Report recommended modification in respect of including the Duntiglennan Fields site in Clydebank as a housing development opportunity, and therefore, as a result of the Scottish Ministers' Direction, the Local Development Plan will remain unadopted. All other recommended modifications of the Examination Report have been incorporated into West Dunbartonshire Local Development Plan, which will retain Proposed Plan status. The Council has received legal opinion that the Proposed Plan including the accepted modifications and the Examination Report continue to be a material consideration in the determination of planning applications.
- 7.4** The Local Development Plan identifies the proposed development site as part of the Lomondgate and Vale of Leven Industrial Estate 'Changing Place'. Lomondgate is identified in the Plan as a major residential and business development site. The Plan's strategy for the area includes support for residential development over an extended area south of the A82. This refers to the development site. Policy BC2 identifies the sites in Schedules 2-4 of the Plan for housing development and states that development will be supported subject to compliance with the principles for good design of residential development, to be set out in Supplementary Guidance. Schedule 4 includes the Lomondgate Area 5 development site with an indicative

capacity of 55 units. The principle of residential development on this site is therefore supported by the Local Development Plan.

- 7.5** Table 4 of the Local Development Plan indicates the specific requirements associated with the 'Lomondgate Area 5' land release, which are as follows:
- Structural planting to ensure screening from A82 and provide a strong green belt boundary;
 - Habitat improvement and management on land to the north, west and south of the site as identified for open space and green network enhancements;
 - Requirement to engage with local bus operators and make all reasonable efforts to ensure bus services for Lomondgate development; and
 - Walking/cycling routes to maximise connectivity
- The requirements are discussed below.
- 7.6** The remainder of the application site is designated as an open space and green network enhancement site, where policy GN1 applies. Policy GN1 resists the loss of existing open space which is or has the potential to be of quality and value unless provision of an open space of equal or enhanced quality and value is provided within the development or its vicinity. None of this open space area will be lost through this development. Policy GN2 states that the whole development will be required to follow the Integrating Green Infrastructure approach to design by incorporating SUDS, open space, paths and habitat enhancements at a level proportionate to the scale of development and in accordance with supplementary guidance. The proposal would result in an enhanced and well integrated open space area, and therefore complies with these policies.
- 7.7** Policy DS1 indicates that all new development will be expected to contribute towards creating successful places by having regard to the six qualities of a successful place (distinctive, adaptable, resource efficient, easy to get to/move around, safe and pleasant, and welcoming). All residential developments of more than 3 units are also expected to comply with the Residential Development: Principles of Good Design Supplementary Guidance. As discussed below, it is considered that the proposal would comply with these requirements.
- 7.8** Policy DS3 requires that significant travel generating uses are located within 400 metres of the public transport network. Policy DS6 states development will not be supported where it would have a significant probability of being affected by flooding or increasing the risk of flooding elsewhere, and requires SUDS to be included, where appropriate in developments, Policy DS7 requires that development on sites that are potentially contaminated are remediated to ensure the site is made suitable for its future use. The proposal is considered to be complying with these policies.

Principle of development

- 7.9** The site is currently identified as part of the green belt within the adopted West Dunbartonshire Local Plan 2010, and therefore the proposal to develop part of the site for housing would be a significant departure from adopted local plan policy. However, within the Local Development Plan the site is

specifically identified as a housing opportunity site as part of the strategically important Lomondgate development. Though not adopted, the West Dunbartonshire Local Development Plan has been through examination, and all modifications have been accepted with the exception of those in respect of the unrelated Duntiglen Fields site. The Local Development Plan is therefore a significant material consideration when assessing planning applications, and its policies and land use designations are more up-to-date than those of the adopted local plan. It is therefore considered that more weight should be attached to the Local Development Plan in respect of the principle of development on this site.

Layout, design and appearance

- 7.10** The proposed development would form the last phase of the wider residential development at Lomondgate and will appear as a continuation of the existing development on the adjoining site. It has been designed to incorporate the principles of the Scottish Government's 'Designing Streets' document through the use of shared surfaces and a more pedestrian focussed layout. The central shared-surface loop would ensure that the development is convenient for pedestrians and vehicles to move around, whilst footpath links at the southern and western edges of the development would ensure permeability to the site's surroundings. The proposed mix of seven different house types would provide a reasonable visual variety within the site and would provide visual continuity with the similar house types which have been built in the applicant's adjoining development. The layout has been designed so that most of the houses along the western and southern boundaries of the site would face outwards towards the informal landscaped areas to take advantage of the views and also to provide overlooking of the pedestrian footpaths. The proposal would be in compliance with the Council's residential development guidance, and that overall the layout and character of the proposed housing would be appropriate.

Landscaping and Open Space

- 7.11** The proposal would exceed the quantity standards for open space provision set out in the Council's 'Our Green Network' supplementary guidance. An area of amenity space measuring over 280 square metres would be created at the centre of the development, providing both an attractive central feature and an area for informal play. It is not intended that this area would be equipped with children's play equipment as there is an existing equipped play area within the adjoining residential development, a short distance away. In addition, as part of the application and as required by the Local Development Plan, there are to be improvements and links made to 50,000 square metres of semi-natural land surrounding the site (detailed in paragraph 7.12 below). Over 50,000 square metres of improved open space/green network will be provided, which is greater than the 2,500 square metres required by the supplementary guidance, and no financial contribution to off-site provision is required as requirements are met within the application site.
- 7.12** The Local Development Plan sets out specific requirements in terms of Area 5 relating to the surrounding land, which is designated for open space and green network enhancement. These requirements comprise structural

planting to ensure screening from the A82 and to provide a strong greenbelt boundary, habitat improvements and management, and walking/cycling routes to maximise connectivity. An existing natural buffer of trees and shrubs already exists between the housing site and the trunk road, and additional trees have more recently been planted along the edge of the road. The current proposal will strengthen the tree cover in this area by planting blocks of additional trees, including evergreen species for year round cover. On the remainder of the scrub and dry grasslands areas and the area surrounding the SUDS pond, additional trees and shrubs would be planted and soil would be transplanted to encourage the spread of wild flowers from other parts of the site, and the quality of existing woodland would be improved by removing deadwood and windblown trees. Some localised tree thinning would also take place to open up views south towards the golf course. The existing wetland area would be retained as a natural habitat to encourage biodiversity. It is intended that this area will be managed by a woodland and landscape management company.

Roads and parking

- 7.13** All vehicular access would be by way of the existing housing site, which is itself accessed from the Lomondgate Roundabout on the A82. The matters raised by Transport Scotland relating to the relationship of the housing to the trunk road or causing any distraction to motorists can be addressed by conditions. Given the relatively small size of the development, Transport Scotland considers that it would not have a material impact on the trunk road.
- 7.14** The development has been designed to incorporate the principles of the Scottish Government's Designing Streets through the use of shared surfaces and a more pedestrian focussed layout. This means that the roads are slightly narrowed in places, with a winding layout designed to slow the movement of vehicles. Each house type would have either an integral or detached garage as well as a driveway capable of accommodating 2 cars, and some visitor parking spaces would also be dispersed throughout the development. While the proposed parking provision would accord with the Council's parking standard, the layout and width of the road does mean that there would be limited opportunity for on-street parking, meaning that any loss of the proposed parking spaces could create difficulties for residents within the development. Therefore, whilst the Roads Service has no objections to the layout or parking provision it is recommended that permitted development rights for garage conversions be removed, in order to ensure that a sufficiency of parking spaces is maintained. This can be achieved by a condition.
- 7.15** The application site is more than 400m away from any current bus stop, which exceeds the distance recommended by Policy DS3. One of the requirements associated with the release of the site for housing was that the provision of a bus service for the wider Lomondgate development be encouraged. A turning circle and bus lay-by were previously formed at the entrance to the BBC facility as part of an earlier phase of the Lomondgate development, but no bus services currently use it. With the assistance of SPT the Walker Group (as lead developer for Lomondgate) has made contact with various bus operators to investigate the possibility of providing a bus service into Lomondgate.

Unfortunately, none of the bus companies approached have expressed interest in providing a service, with one of the reasons given being that the layout of the existing residential areas makes it impossible to operate a bus service through the site, with the turning circle only being beneficial to a terminating service. It is considered that the developer has made all reasonable efforts to encourage a bus operator into the site, which unfortunately have not had a positive result. It is hoped that as the wider Lomondgate site (including the business park and roadside services) develops it may become more attractive to bus operators.

Drainage

- 7.16** Surface water from the site would drain into the existing SUDS pond which has sufficient capacity for the additional development proposed, and the intended use of permeable materials within the boundaries of plots would also help water to drain away more slowly, helping to alleviate pressure on the drainage network and reducing the risk of localised flooding. The use of permeable materials for driveways can be controlled by condition. SEPA has no objections to the Flood Risk Assessment provided that finished floor levels are a minimum of 5.4 metres AOD. The applicant has submitted details of levels, which would comply with this requirement.

Environmental Issues

- 7.17** A noise impact assessment has been submitted and recommends that a 2.2 metre high acoustic fence should be erected along the rear/side boundaries of the plots that back or side on to the A82 trunk road, and also that uprated acoustic glazing be used for some of the windows facing towards the trunk road. The Councils Environmental Health section is content that these measures will address any potential noise issues.
- 7.18** A ground investigation report assessing the site conditions has been submitted and due to the site conditions further ground gas reports have been submitted which characterise more fully the gas on the site. Environmental Health is satisfied that the mitigation measures proposed are sufficient to deal with the site conditions. These measures are largely within the built structure of the houses with special foundations proposed and additional venting measures. A number of conditions are recommended to ensure that the mitigation measures are implemented to the satisfaction of Environmental Health.

Natural and Built Heritage

- 7.19** An ecology assessment of the site found no evidence of European protected species. The retention and improvements to the land surrounding the proposed housing would provide a variety of habitats for different plant and animal species, and there would be no adverse impact upon natural heritage. Scottish Natural Heritage has no objections to the application.
- 7.20** West of Scotland Archaeology Service had advised that the development falls within an area of archaeological potential and therefore recommended the implementation of a programme of archaeological works. An archaeological

evaluation of the site was undertaken, which revealed no surviving archaeology, and therefore no further works are required in this respect.

Pre-application consultation

- 7.21** As the proposal constitutes a major development, statutory pre-application consultation was carried out prior to submission of the application. One public consultation event was held at the adjacent Dumbarton golf club in December 2014. Neighbouring households adjacent to the site were notified of the event, and although the area is not presently covered by a community council the nearby Silverton and Overtoun Community Council were notified. A statutory notice was published in the local press advertising the public event and the submission of the proposal of application notice. The applicant has submitted a pre-application consultation statement which indicates that whilst attendance at the event was relatively low, feedback was generally supportive of the development. No representations have been received in relation to the planning application.

Pre determination Hearing

- 7.22** Under the terms of Section 38A of the Town and Country Planning (Scotland) Act 1997 (as amended) applications for major development which would be significantly contrary to the development plan require a pre-determination hearing, whereby applicants and any persons who have made representations are given the opportunity to appear before and be heard by a Committee and this takes place at the Planning Committee. As the application requires be referred to and determined by the full Council, elected members who are not part of the Planning Committee have been invited to the Planning Committee to observe the pre-determination hearing.
- 7.23** In addition to being a significant departure from the adopted development plan, the Council has an interest in the development as it is a member of the Strathleven Regeneration Community Interest Company. Under such circumstances the Town and Country Planning (Notifications of Applications) (Scotland) Direction 2009 requires that the Scottish Ministers be notified of the application prior to any planning permission being granted.

8. CONCLUSION

- 8.1** Although the proposed development of the site for residential purposes is contrary to the adopted local plan, it is in compliance with the policies of the proposed local development plan, which is a significant material consideration and which reflects the Council's most up-to-date policy position in relation to the site. It is therefore considered that its compliance with the Local Development Plan is sufficient to justify a departure from the adopted local plan. The proposal would complete the residential development at Lomondgate, which is a strategically important mixed-use area. The layout and design of the development are considered to be acceptable and all technical issues have been addressed through the application process and conditions. The proposed works to the land surrounding the houses will contribute to the overall green network and improve the quality of the natural

environment. Overall, it is considered that the proposal will have a positive impact on the area through the provision of high quality houses within an attractive setting.

9. CONDITIONS

- 1. Exact details and specifications of all proposed external materials shall be submitted for the further written approval of the Planning Authority prior to any work commencing on site and shall be implemented as approved.**
- 2. Prior to the commencement of works, full details of all hard surfaces shall be submitted for the further written approval of the Planning Authority and implemented as approved. With regard to driveways and private parking spaces, these shall be surfaced using permeable materials.**
- 3. Prior to the commencement of works, full details of the design and location of all walls and fences to be erected on site, including a 2.2 metre high acoustic fence to be erected along the rear boundaries of plot numbers 113 to 130 and the north-facing side boundary of plot number 110, shall be submitted for the further written approval of the Planning Authority and shall be implemented prior to the occupation of the houses to which they relate.**
- 4. Prior to the commencement of works details of the design and location of all street furniture including lighting shall be submitted for the further written approval of the Planning Authority, in consultation with Transport Scotland, and thereafter implemented prior to the occupation of any houses.**
- 5. Prior to the commencement of works, a phasing plan of the development shall be submitted for the further written approval of the Planning Authority. The plan shall include details of the phasing of the houses, the roads infrastructure, amenity open space and landscaping area and shall be implemented as approved.**
- 6. Prior to the commencement of works, a landscaping scheme for the entire development, including the formal landscaping to be provided within and around the edges of the residential part of the site, as well as the enhancements to be made on the non-developable part of the site shall be submitted for the further written approval of the Planning Authority and implemented in accordance with the phasing plan. The scheme shall include details of the maintenance arrangements and the landscaping shall thereafter be maintained in accordance with these details.**

- 7. Drainage of the site shall be in accordance with drawing number E002. All surface water shall drain into the existing SUDS pond to the west of the site.**
- 8. The development shall be constructed in accordance with the ground levels shown on drawing number E003 Rev D and the minimum finished floor level of all buildings shall be 5.4m AOD. Any alterations to these levels shall be agreed in writing with the Planning Authority.**
- 9. No development (other than investigative works) shall commence on site until further details relating to changes in site levels (from existing to final) shall be submitted to and approved by the Planning Authority. The submitted details shall include an assessment which will demonstrate how any risk from existing site conditions to future site users is mitigated. The approved details and measures shall be implemented prior to the occupation of any house and maintained thereafter**
- 10. No development (other than investigative works) shall commence on site until such time as a detailed remediation scheme for the site has been submitted to and approved in writing by the Planning Authority. The scheme shall be prepared by a suitably qualified person and shall summarise all the measures previously agreed to bring the site to a condition suitable for the intended use by removing unacceptable risks to human health, buildings and other property, and the natural and historical environment. The scheme shall ensure that upon completion of the remediation works the site will not qualify as contaminated land under Environmental Protection Act 1990 Part IIA in relation to the intended use of the land after remediation.**
- 11. Prior to the importation of any material onto the site, details of the source of the material and associated test results to demonstrate its suitability for use shall be submitted to and approved by the Planning Authority. In addition to this and in accordance with BS3882:2015, the material shall be free from metals, plastic, wood, glass, tarmac, paper and odours associated with contaminated soils.**
- 12. Prior to installation of any of the proposed gas measures, details (including qualifications) of both the installer and verifier shall be submitted to and approved in writing by the Planning Authority. Any changes in the approved installer and verifier shall be notified immediately to the Planning Authority for their approval.**
- 13. Notwithstanding the submitted details a validation report on the installed ground gas protection measures for each individual plot shall be submitted to and approved by the Planning Authority**

within 5 working days following verification of the gas protection measures and prior to any further construction works being undertaken on the respective plots.

- 14. Remediation of the site shall be carried out in accordance with the approved remediation scheme. Any amendments to the approved remediation scheme shall be immediately submitted to and approved in writing by the Planning Authority and implemented as approved.**
- 15. On completion of the remediation works a completion report shall be submitted to and approved by the Planning Authority. This report shall demonstrate that the works have been carried out in accordance with the approved remediation plan.**
- 16. Notwithstanding the provisions of the Town and Country Planning (General Permitted Development) (Scotland) Order 1992 (as amended), or any order replacing or re-enacting it, no development under Classes 1A to 1C or 3A to 3D shall take place within the curtilage of all plots without an express grant of planning permission. Any future owner of these plots shall be made aware of the terms of this condition and it shall be contained within the title deeds of the retrospective plots.**
- 17. No piling works shall be carried out until a method statement has been submitted to and approved in writing by the Planning Authority. This statement shall include an assessment of the impact of the piling on surrounding properties, taking into account the guidance contained in BS 6472:1984 'Evaluation of Human Response to Vibration in Buildings'. It shall detail any procedures which are proposed to minimise the impact of noise and vibration on the occupants of surrounding properties. The statement shall be prepared by a suitably qualified person, and the piling works shall thereafter be carried out in accordance with the approved method statement.**
- 18. The presence of any previously unsuspected or unencountered contamination that becomes evident during the development of the site shall be brought to the attention of the Planning Authority within one week. At this stage, if requested, a comprehensive contaminated land investigation shall be carried out and any remedial actions shall be implemented within a timescale agreed with the Planning Authority.**
- 19. During the period of construction, all works and ancillary operations which are audible at the site boundary, or at such other places that may be agreed with by the Planning Authority, and any piling works shall be carried out between 8am and 6pm Mondays to Saturdays and not at all on Sundays or Public Holidays.**

- 20. No commercial vehicle making deliveries to or collecting material from the development site shall enter or leave the site before 8am or after 6pm.**
- 21. Unless otherwise approved in writing by the Planning Authority, no development shall commence on site until such time as a scheme for the control and mitigation of dust shall be submitted to and approved in writing by the Planning Authority. The scheme shall identify likely sources of dust arising from the development or its construction, and shall identify measures to prevent or limit the occurrence and impact of such dust. The approved scheme shall thereafter be implemented fully prior to any of the identified dust generating activities commencing on site and shall be maintained thereafter, unless otherwise approved by the Planning Authority.**
- 22. Prior to the commencement of works, details of the design and siting of a fence to be erected between the site boundary and the A82 shall be submitted for the further written approval of the Planning Authority and implemented prior to the occupation of any houses. No direct access, either pedestrian or vehicular shall be formed from the site to the A82 trunk road at any time without application for planning permission.**
- 23. Notwithstanding the submitted details, and prior to the commencement of development on site, any windows within the north facing facades of plots 110 to 120 and the north-west facing facades of plots 121 to 130 shall be fitted with uprated acoustic glazing prior to their occupation of these retrospective houses. Details of the glazing type shall be submitted for the further written approval of the Planning Authority.**
- 24. Notwithstanding the provisions of the Town and Country Planning (General Permitted Development) (Scotland) Order 1992 (as amended), or any order replacing or re-enacting it, integral and detached garages granted under this consent shall not be converted into habitable rooms without an express grant of planning permission and any future owner of these plots shall be made aware of the terms of this condition and it shall be contained within the title deeds of the retrospective plots**

Peter Hessett
Strategic Lead-Regulatory

Date: 3rd June 2016

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Appendix: None

Background Papers:

1. Application documents and plans
2. West Dunbartonshire Local Plan 2010
3. West Dunbartonshire LDP - Proposed Plan
4. Consultation responses

Wards affected: Ward 2 (Leven)

WEST DUNBARTONSHIRE COUNCIL

Report by the Strategic Lead, Regeneration Council: 29 June 2016

Subject: Glasgow City Region City Deal - Update

1. Purpose

- 1.1** To update members and note the progress with the implementation of the Glasgow City Region City Deal.

2. Recommendations

- 2.1** It is recommended that Council:

- i) notes the progress with the implementation of the Glasgow City Region City Deal;
- ii) notes that the Exxon project will continue to be reported to Council in the regular General Services Capital reports; and
- iii) notes that future reports to the Infrastructure Regeneration and Economic Development (IRED) Committee will be provided to expand on any further details as required to update on the Exxon project and site development.

3. Background

- 3.1** The Glasgow City Region City Deal Infrastructure programme equates to £1.13bn of investment for 20 projects over a ten year period. These projects are progressing and have reached various stages from Strategic, Outline and Full Business cases stages of approval.
- 3.2** The Exxon City Deal project for WDC has planned expenditure of £27.897m over the next seven years. The project is progressing towards an Outline Business Case for submission to Council for approval in February 2017.

4. Main Issues

- 4.1** A draft site access agreement and 12 month exclusivity agreement was received from Exxon in March 2016 and following negotiation was agreed and signed by both parties in May 2016 allowing access to the site for our specialist contractors to carry out a set of agreed studies and providing WDC an exclusivity period to negotiate the sale of the site. It should be noted that the site access agreement contains confidentiality conditions which prevents publication and sharing of site specific information. Consequently the project at Exxon is officially underway and as such would

be reported to the IRED committee as is the case for all other infrastructure investments.

- 4.2** As part of the Glasgow City Region City Deal, South Lanarkshire Council have developed a procurement framework that Clyde Valley authorities are able to access. This ranges from specialist consultancy work for example across areas such as roads design and structures, traffic and transportation planning, landscape design, topographical surveying, quantity survey, and economic studies. The Council may access this framework to secure specialist support as part of the preparation of the Outline Business Case for the Exxon project.
- 4.3** Current commissioned studies being carried out include a seasonal study related to species habitat and a Milton Burn survey to understand potential flooding from this particular Burn.
- 4.4** It is anticipated that Heads of Terms will be agreed in October / November of this year, with a view to concluding an agreement for the acquisition of the site by April 2017, subject to Council approval.

5. Overall Infrastructure Programme Update

The Glasgow City Region City Deal Infrastructure projects led by Local Authorities are on schedule as of June 2016. The Business Case approved on 7 June 2016 by the Cabinet is as follows:

- 5.1** North Lanarkshire Council's Outline Business Case for Gartcosh/Glenboig Community Growth Area project– Gartcosh Business Park to Glenboig Link Road element. The Project involves the construction of a new link road from Glenboig to Gartcosh Business Park and the upgrade of existing road infrastructure, to provide a link road of local distributor road standard between Glenboig and Junction 2A of the M73 Motorway.

At a North Lanarkshire level the project will enable:

- 3,030 housing units (54% of which are a direct result of the Project);
- £64.1 million construction Gross Value Add (GVA)
- £260.8 million of private sector housing investment and £1.8 million additional tax revenue;
- £3.7 million operational GVA from the Gartcosh Business Park element and 50 net additional FTEs (per annum); and
- £3.5 million private sector investment and £0.1 million net additional non-domestic business rate revenue.

5.2 Regional Economic Development Group Update

The group are developing a new Regional Economic Strategy, carrying out revisions to the economic elements of the Assurance Framework and providing guidance to the individual Member Authority economic business cases and programme business case.

The UK National Panel commenced a procurement exercise for an Independent Economic Assessment Panel on behalf of the nine City Deals around the UK. The City Deal regions have taken the decision to discontinue this procurement process. This decision has been taken in order to undertake a review of the work that is required by the Panel.

Once that review is complete, a new procurement exercise is expected to be started within the next month, led by Transport for Greater Manchester on behalf of the Greater Manchester Combined Authority. The PMO are in contact with the Economic Development Group with updates on progress

5.3 Finance Group Update

The Finance Group has been closing off the year end position for 2015/16 for all the programmes. They considered a further paper on the infrastructure grant allocation for 2015/16 and determining allocations for 2016/17, based on estimated cash-flows. This looked specifically at the issue of carry forward of grant allocations where funds were not spent as anticipated or in line with agreed grant allocations.

The programme outturn position for 2015/16 showed that grant allocation was £30m and of this just under £10.5m had been spent.

A baseline projection on the Project Management Office budget for 2016/17 was considered which identified further review to be brought to the Finance Group. The annual accounts of the Joint Committee have been drafted for audit.

5.4 Labour Market Working Group (LMG) Update

Employment and Skills Programme: Amber status for In-work Progression project. The DWP offer of grant has been received by the PMO however, there remains an outstanding issue in relation to the accuracy of reference to legislation and impact of state aid which has not yet been resolved. The PMO has raised this matter with the UK Government at the Programme Liaison Group. All parties are working closely to find a solution and discussions continue between PMO, Department for Work and Pensions and UK Government and a response is awaited from the DWP.

5.5 Glasgow City Region City Deal Communication, Marketing and Engagement Strategy

On 7 June 2016 the Cabinet approved the Glasgow City Region City Deal Communication, Engagement and Marketing Strategy.

The Cabinet approved/noted the following:-

- (1) the strategy for Communication, Marketing and Engagement developed and agreed by the Communication and Marketing Group;
- (2) notes that activities set out within the strategy have been devised around a previously allocated budget of £15,000;
- (3) notes the Group recommendation that the strategy is reviewed at the end of the year to take account of evolving progress, discussions in relation to regional collaboration and the scope of what can be achieved within the scale of the existing budget and at this point, a further set of activities can be developed and a corresponding budget for consideration; and
- (4) notes the strategy proposes actions in relation to understanding the scale of inward investment marketing activities across the region and opportunities for joint working.

6. People Implications

- 6.1 There are a number of senior officers involved in the Glasgow City Region City Deal initiative across services of the Council and as part of the project board.

7. Financial and Procurement Implications

- 7.1 The Strategic Business Case has sought and has gained approval of £500,000 towards development of our Outline Business Case at Council and Cabinet.

8. Risk Analysis

- 8.1 A risk register is updated monthly as part of our submission to the Programme Management Office (PMO).
- 8.2 Funding from the Glasgow City Region City Deal Fund is at risk if the overall project does not ultimately proceed. The risk of this is being managed by the Councils own project management processes.

9. Equalities Impact Assessment (EIA)

- 9.1 As the paper is for noting, no further Equalities Impact Assessment is required. If any matters are brought to Council for decision, an Equalities Impact Assessment will be produced.

10. Strategic Environmental Assessment

- 10.1** A pre-screening Strategic Environmental Assessment will be developed once agreements on the site acquisition terms have been agreed with the site owner.

11. Consultation

- 11.1** Engagement with Exxon is progressing to secure the site for the Glasgow City Region City Deal project development.
- 11.2** Consultation with all key stakeholders is progressing as we develop the Outline Business Case.

12. Strategic Assessment

- 12.1** This report contributes to the Council's Strategic Priorities and in particular towards:
- economic growth and employability; and
 - local housing and sustainable communities.

Jim McAloon
Strategic Lead, Regeneration
Date: 10 June 2016

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Appendices: Nil

Background Papers: Clyde Valley City Deal Update- Council 27 April 2016
Clyde Valley City Deal Update- Council 24 February 2016
Clyde Valley City Deal Update- Council 16 December 2015
Clyde Valley City Deal Update- Council 25 August 2015
Appointment of Strategic Services to Support West Dunbartonshire Council's City Deal Project- IRED 18 March 2015
Clyde Valley City Deal- Governance- Council 17 December 2014
Clyde Valley City Deal - Update and Strategic Business Case- Council 24 June 2015

Glasgow City Region City Deal- Council 13 August
2014

Wards Affected: All

WEST DUNBARTONSHIRE COUNCIL

Report by Jim McAloon, Strategic Lead, Regeneration

Council: 29 June 2016

Subject: Balloch Schools Campus: Revised Costs

1. Purpose

1.1 The purpose of this report is:

1.1.1 To inform the Council of the financial gap in construction costs based on the approved budget, due to the presence of asbestos in the ground on the site for the new Balloch School Campus.

1.1.2 To seek approval from Council to increase the allocated Capital Budget to meet the required cost of the project.

2. Recommendations

2.1 It is recommended that Council:

- (a) notes the progress made to date on the development of the new Balloch School Campus;
- (b) agrees to the additional allocation of up to £0.888m to address the shortfall, with the additional sum being accommodated within the 2017 Update to the General Services 10 Year Capital Plan, and
- (c) agrees that the Strategic Lead – Regulatory, following consultation with the Strategic Directors of Regeneration, Environment & Growth and of Transformation & Public Service Reform, be authorised to enter into all necessary contracts for the construction of the facility at an anticipated capital cost of no greater than £16.464m.

3. Background

3.1 At the meeting of the Educational Services Committee on 14th January 2015, Committee agreed to the construction of a new co-located primary campus, incorporating the current Haldane, Jamestown and St Kessog's Primary Schools on the site of the existing St Kessog's building.

- 3.2** At the Council meeting on the 4th February 2015, the Council approved the allocation of £15.576m to the project, within the 10 Year Capital Plan Update.
- 3.3** Subsequently, at Educational Services Committee in June 2015, authority was granted to award the construction contract to Morgan Sindall, through the LHC construction framework.
- 3.4** It should be noted that planning permission was granted 16 December 2015.

4. Main Issues

Project Scope

- 4.1** The final scope of the project in terms of the school and associated facilities ("the Project") is as follows:
- 4.2** The new Balloch Campus will be located on the site of the former St Kessog's Primary School, which has already been demolished. The Campus will accommodate St Kessog's Primary School as well as a new non-denominational school created through amalgamation of Jamestown and Haldane Primary Schools.
- 4.3** The Campus will also include provision for the ASN (Additional Support Needs) Unit and Early Learning and Education Centre. A new roundabout will be constructed within the existing junction of Carrochan Road, Main Street and Miller Road in order to create a safe access to the Campus.
- 4.4** Balloch Campus will have a capacity to accommodate 747 pupils in total:
- St Kessog's PS - 217
 - Non-denominational PS – 434
 - ASN Unit – 36
 - Nursery – 60 (am/pm)
- 4.5** The 2 schools will be located in separate wings however, together with the ASN Unit and Nursery, they will share the following facilities internally and externally:
- Gym/Assembly Hall
 - Dining Hall with the associated kitchen
 - School Office and associated spaces
 - Staff kitchen
 - Flexible/resource space

- 3G pitch
- Playground areas
- Parking (88 spaces) and parental drop-off

Project Status

- 4.6** St. Kessog's PS pupils were relocated in August 2015 to the existing Haldane PS building, to allow for commencement of the preliminary works (demolition and site investigations).
- 4.7** The final design submission was received in April 2016 for review and approval. The design complies with the Education Department requirements.
- 4.8** The demolition of St. Kessog's PS was completed in May 2016.

Technical Issues

- 4.9** A ground investigation was carried out in all accessible areas prior to the start of the demolition works of the St Kessog's PS building (September 2015). No elevated contaminant concentrations were recorded within the underlying soils in September 2015.
- 4.10** A further ground investigation was carried out during and post-demolition of the St. Kessog's PS building, once all areas could be accessed. Asbestos was found below the concrete floor slab of the former school building as well as in the previously inaccessible areas of the made ground soils surrounding the former school building.
- 4.11** Whilst not of an extent or nature as would call into question the proposed use of the site for the new campus, the asbestos is found at various points over the site, meaning that the remediation does pose a significant financial challenge, and is, at approximately £0.936m a sum considerably beyond the allowance permitted within the cost model, for such finds.

Cost and Programme Issues

- 4.12** The remediation strategy associated to the asbestos presence will add 12 weeks to the construction programme.
- 4.13** The revised occupation target date is after the October Week 2017.
- 4.14** The capital funding allocated by the Council is £15.576m which was intended to cover the expected cost of construction, the costs of the design, the construction of a new roundabout, the demolitions of St. Kessog's PS and Haldane PS, and all other associated facilities of the new school.

- 4.15** The contractor submitted the final price for the project in June 2016. The project is priced at £16.464m which includes the costs of the remediation strategy due to the unforeseen ground conditions (e.g. asbestos presence on the ground).
- 4.16** The costs of the asbestos remediation measures is £0.936m, however the project market testing exercise returned a saving of £0.048m for the school building and associated facilities. Therefore, the project is £0.888m over the allocated capital funding, which will require to be bridged with additional moneys from the Capital Plan.
- 4.17** The total cost impact of the presence of asbestos on site is a £0.936m increase. The works comprise the following activities:
- Removal of concrete slab and tar playground areas offsite to a licensed tip.
 - Area under footprint of building has to be removed off-site to licensed tip and upfilled with clean inert material before being vibro compacted as part of new construction.
 - In other areas where asbestos containing materials (ACM's) are present outwith footprint of building, levels will be reduced for the new design and the surplus material will be removed off-site to a licensed tip. These areas will be capped with clean inert material.
 - In drainage tracks, all excess material to be removed off-site to licensed tip.
 - In potable water tracks trench to be dug wider, barrier pipework to be used and backfilled with clean inert material.
 - In areas of soft landscaping, a warning geotextile membrane is to be installed and backfilled with a minimum of 500mm of clean topsoil.
- 4.18** As the sum in question is significant, and the main construction contract has not as yet been signed, it is necessary to obtain Council's authority to proceed.
- 4.19** In terms of timing, it is important that the contract is let as quickly as possible. The funds being expended are those which were re-allocated when the Scottish Government decided to fully fund the capital for the new Our Lady and St Patrick's High School ("OLSP").

Such additional support was conditional on the Council committing to fund further capital works with the freed up capital, so any additional delay risks the Council being in breach of the undertaking, as well as, and perhaps more critically, delaying the provision of new, fit for purpose school buildings to the Balloch pupils.

5. People Implications

- 5.1** There are no people implications associated with this report. The impact on employees of the Council was considered in the Educational Services Committee of the 14th January 2015.

6. Financial and Procurement Implications

- 6.1** See Section 4 for Financial Implications.
- 6.2** The Procurement implications of the project were considered in June 2015. The increased costs, due to unforeseen levels of asbestos on the site, does not render the approach to procurement invalid or inappropriate.

7. Risk Analysis

- 7.1** A failure to secure the additional capital funding to remediate the site would lead to a review of the fully developed design which in turn will add significant slippage to the project and an increase in costs due to inflation.
- 7.2** The risks associated with the presence of asbestos on site will be dealt with through the appointment of a licensed Contractor.
- 7.3** The funds being expended are those which were re-allocated when the Scottish Government decided to fully fund the capital for the new Our Lady and St Patrick's High School ("OLSP"). Any delays which are not directly related to the design and construction elements of the project could be seen as a failure by the Council as a breach of the undertaking to the Scottish Government.

8. Equalities Impact Assessment (EIA)

- 8.1** There are no Equalities Impacts arising from the recommendations in this report.

9. Consultation

- 9.1** This project has been the subject of extensive discussion by the Strategic Asset Management Group and the Corporate Management Team as well as by Council, the Educational Services Committee and the schools communities through public consultation.
- 9.2** The Strategic Lead of Regeneration, Legal Services, the Section 95 Officer and the Capital Investment Team have been consulted on the content of this report.

10. Strategic Assessment

- 10.1** The project to construct a new Balloch Campus Schools will make a significant contribution to the delivery of the Council's strategic priorities of Economic Regeneration and Improved Outcomes for Children and Young People.

Jim McAloon
Strategic Lead – Regeneration
10 June 2016

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Appendices: None

Background Papers: Report to: Education Services Committee 14 January 2015:
Results of the statutory consultation on the proposals
relating to Jamestown, Haldane and St Kessog's primary

schools and Jamestown Early Education and Childcare Centre (EECC).

Report to: Council Committee 4 February 2015:
General Services 10 year Capital Plan Update.

Report to: Education Services Committee 3 June 2015:
Acceleration of Schools Regeneration Programme –
Regenerating Learning Phase II: St Ronan's Primary School,
Lennox Primary School and Balloch New Build Campus

Wards Affected:

All Wards (in respect the ASN facilities)

WEST DUNBARTONSHIRE COUNCIL

Report by the Chief Social Work Officer Health and Social Care Partnership

Council: 29 June 2016

Subject: CHIEF SOCIAL WORK OFFICERS ANNUAL REPORT - July 2015 to March 2016

1. Purpose

- 1.1** The attached report presents the West Dunbartonshire Annual Chief Social Work Officer's Report for the period 1st July 2015 to end of March 2016. This covers the first 9 months of the Health and Social Care Partnership.

2. Recommendations

- 2.1** The Council is recommended to:

- (i) Note the contents of the attached report and associated Appendices and note that the Chief Social Work Officer (CSWO) will make this report widely available within the HSCP, Council and externally as appropriate.

3. Background

- 3.1** The Scottish Government's Clinical and Care Governance Framework states that all aspects of the work of Integration Authorities, Health Boards and local authorities should be driven by and designed to support efforts to deliver the best possible quality of health and social care. The national framework has been developed on the understanding that Integration Authorities will build on the existing professional and service governance arrangements already in place within Health Boards and Local Authorities.
- 3.2** With respect to governance of social care, the Chief Social Work Officer reports to the Council on the delivery of safe, effective and innovative social work services and the promotion of values and standards of practice. The requirement for each Council to have a CSWO was initially set out in Section 3 of the Social Work (Sc) Act 1968 and further supported by Section 45 of the Local Government etc (Scotland) Act 1994. The role of the CSWO is to provide professional governance, leadership and accountability for the delivery of social work and social care services, not only those provided directly by the HSCP but also those commissioned or purchased from the voluntary and private sector. Social work services are delivered within a framework of statutory duties and powers and are required to meet national standards and provide best value.
- 3.3** The West Dunbartonshire CSWO Annual Report for the period 1st July 2015 to 31st March 2016 is attached.

4. Main Issues

4.1 The attached report covers the following areas:

- Local Authority Overview.
- Governance and Delivery.
- Integration of Health and Social Care.
- Public Protection (see also Appendix 1 of the CSWO Report).
- Corporate Parenting.
- Regulation, Inspection and Quality Assurance (see also Appendix 2 of the CSWO Annual Report).
- Service Achievements.
- Performance – Planning for Change and Key Challenges (see Appendices 3 and 4 of the CSWO Annual Report).

4.2 Since 2010 (when the former Community Health & Care Partnership was established) the annual Chief Social Work Officer's report has been reported to Council in the autumn of each year. This report concerns the period from 1st July 2015 to the end of March 2016, in recognition of the first nine months of the HSCP. The next report will cover April 2016 to March 2017 and will therefore be in line with financial year reporting

5. People Implications

5.1 No personnel issues arise as a direct result of the attached report.

6. Financial Implications

6.1 Financial implications arising from the issues identified in the CSWO report will be included in future reviews of the Partnership Board's and the Council's long term financial strategies. Some aspects of Scottish Government legislation and policy initiatives come with some financial uncertainty due to potential demands associated with new or extended policy initiatives (as covered within the Annual Report).

7. Professional Implications

7.1 The CSWO reports to the Council on the delivery of safe, effective and innovative social work services and the promotion of values and standards of practice. In addition to the CSWO officer providing appropriate professional advice to the Chief Executive of the Council, the Integration Scheme for West Dunbartonshire HSCP confirms that the CSWO will provide appropriate professional advice to the Chief Officer and the Partnership Board in relation to statutory social work duties and make certain decisions in terms of the Social Work (Scotland) Act 1968.

7.2 There are several areas that concern specific professional issues within the attached Annual Report. These principally include the need for staff and managers to ensure professional registrations are kept up to date and the need to deliver services that comply with national standards.

8. Locality Implications

8.1 There are no locality implications in respect of this report.

9. Risk Analysis

9.1 Effective clinical and care governance arrangements need to be in place to support the delivery of safe, effective and person-centred social care services within integrated services.

9.2 There is a risk to both the Council and the Partnership Board if social work functions are not delivered to an appropriate standard. Members need to be satisfied that proper arrangements are in place to ensure sound governance of social work functions. It has previously been agreed that the CSWO Annual Report would give Members the opportunity to satisfy themselves that the delivery of social work functions is being properly conducted within local organisational arrangements.

10. Impact Assessments

10.1 None required.

11. Consultation

11.1 The CSWO Annual Report has been compiled with contributions from and reflects the commitment of the staff across the Health & Social Care Partnership.

12. Strategic Assessment

12.1 The key messages and learning from the work detailed within the CSWO Annual Report directly informed the development of the HSCP's draft Strategic Plan for 2016 to 2017.

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Chief Social Work Officer
Head of Children's Health, Care and Criminal Justice

Date: 24th May 2016

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Attached: West Dunbartonshire Chief Social Work Officer Annual
Report 2014 - 2015

Appendix 1: Performance and Assurance Reporting Framework
(PPCOG)

Appendix 2: Regulatory Inspection Outcomes

Appendix 3: HSCP Local Government Benchmarking Framework
Indicators 2014 to 2015

Appendix 4: West Dunbartonshire CHCP Performance Overview 1
April 2015 to 31 March 2016: key Performance Indicators
and Summary of Progress

Wards Affected: All



**WEST DUNBARTONSHIRE
CHIEF SOCIAL WORK OFFICER's
ANNUAL REPORT 2015/2016**

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The Chief Officer and the Senior Management Team would like to thank everyone who contributed to the development of this Chief Social Work Officer Annual Report; and all those staff and colleagues who continue to work so hard to deliver high quality services to the communities of West Dunbartonshire.

Electronic copies of this Chief Social Work Officer's Annual Report are available at www.wdhscp.org.uk

Foreword

It is my pleasure to provide my fourth Chief Social Work Officer's report in West Dunbartonshire. I would like to acknowledge all the colleagues who have supported me in the provision of relevant material for inclusion in this report.

The Scottish Government's Clinical and Care Governance Framework states that all aspects of the work of the new integration authorities, health boards and local authorities should be driven by and designed to support efforts to deliver the best possible quality of health and social care. The requirement for each Council to have a Chief Social Work Officer (CSWO) was initially set out in Section 3 of the Social Work (Sc) Act 1968 and further supported by Section 45 of the Local Government etc (Scotland) Act 1994. The role of the Chief Social Work Officer is to provide professional governance, leadership and accountability for the delivery of social work and social care services, not only those provided directly by the West Dunbartonshire Health & Social Care Partnership but also those commissioned or purchased from the voluntary and private sector. Social work services are delivered within a framework of statutory duties and powers and are required to meet national standards and provide best value.

The purpose of this report is to provide Council and other key stakeholders – most notably the new West Dunbartonshire Health and Social Care Partnership Board (WD HSCP) with information on the statutory work undertaken on the Council's behalf during the period 1st July 2015 to 31st March 2016. This report will be posted on the Council website and the West Dunbartonshire Health & Social Care Partnership website; and will also be shared with the Chief Social Work Advisor to the Scottish Government.

Demands for and expectations on social and also health care is growing. The economic uncertainty of the times also presents challenges for service planning delivery and more importantly, our more vulnerable citizens of West Dunbartonshire who are inevitably feeling the effects of austerity measures especially with regards to the reform of the benefits system.

West Dunbartonshire Health & Social Care Partnership as a whole provides significant front line services and support to the communities of West Dunbartonshire. It is important therefore in my role as Chief Social Work Officer, to champion the protection of front line services to vulnerable communities wherever possible above all other back office functions. This applies both within the West Dunbartonshire Health & Social Care Partnership but also to the Council as a whole. If we are to improve the life circumstances of some of our most vulnerable children, families and adults in the years to come then we need to prioritise those services that impact directly on the lives of these people.

Jackie Irvine
Chief Social Work Officer
West Dunbartonshire Council
April 2016

1. Local Authority Overview

- 1.1 West Dunbartonshire lies north of the River Clyde encompassing urban and rural communities. According to the National Records for Scotland, the 2014 population for West Dunbartonshire is 89,730; a decrease of 0.1% from 89,810 in 2013. The population of West Dunbartonshire accounts for 1.7% of the total population of Scotland.
- 1.2 In West Dunbartonshire, 17.5% of the population are aged 0-15 which is slightly higher than Scotland which sits at 17%. In the next age group 17.6% of the population are aged 16 to 29 years. This is smaller than Scotland where 18.3% are aged 16 to 29 years. Persons aged 60 and over make up 23.6% of West Dunbartonshire. This is smaller than Scotland where 24.0% are aged 60 and over.
- 1.3 National and local evidence indicates that the population of West Dunbartonshire is ageing due to a combination of factors: that the number of births within the area is dropping; the number of people migrating to other council areas within the 15 – 44 age group is increasing; and the number of deaths registered annually is falling.

2. Governance and Delivery

- 2.1 It is a statutory requirement that every local authority should appoint a professionally qualified Chief Social Work Officer. This requirement was initially set out in Section 3 of the Social Work (Scotland) Act 1968 and further supported by Section 45 of the Local Government etc (Scotland) Act 1994. The particular qualifications are set down in regulations. A recent review has taken place in respect of the National Guidance for Chief Social Work Officers and will be published shortly.
- 2.2 The responsibility of social work services is to promote people's safety, dignity and independence, and to protect communities by reducing offending and managing the risks posed by known offenders. This is done within a framework of statutory duties and powers imposed on the Council. Services are required to meet national standards and to provide best value. They are delivered in partnership with a range of stakeholders, including, most importantly, people who use them.

- 2.3 The role of the Chief Social Work Officer relates to all social work services, whether they be provided by the local authority or purchased from the voluntary or private sector, and irrespective of which department of the Council has the lead role in providing or procuring them.
- 2.4 In addition, there are a small number of duties and decisions, which relate primarily to the curtailment of individual freedom and the protection of both individuals and the public, which must be made either by the Chief Social Work Officer or by a professionally qualified social worker to whom the responsibility has been delegated by the Chief Social Work Officer and for which the latter remains accountable.
- 2.5 This annual report provides an overview of how the statutory duties of the Chief Social Work Officer (CSWO) have been fulfilled between 1st July 2015 to 31st March 2016 and it provides a summary of highlights and future challenges and developments.
- 2.6 In forming the Community Health and Care Partnership (CHCP) in 2010, with a shadow period prior to this, it was agreed that the Annual Chief Social Work Officer report would be the mechanism for affirming if the construct of the CHCP continued to fulfil the governance and statutory responsibilities for social work services. This continues to be the case in respect of the Health and Social Care Partnership (HSCP).
- 2.7 With the formation of the CHCP in October 2010 reporting has been on an annual basis since then. However given that on the 1st of July 2015 the Integration Joint Board for West Dunbartonshire (WD HSCP Board) was established and then agreed its first Strategic Plan, the agreed reporting on the delivery elements of Social Care will for this report be based on the first 9 months of the HSCP (i.e. from 1st of July 2015 to 31st March 2016); and so corresponds with the period covered by the first HSCP Annual Performance Report.
- 2.8 Future reporting will be on a financial calendar year basis from April to March.

3. Integration of Health and Social Care

- 3.1 The Scottish Government's Public Bodies (Joint Working) Act (Scotland) 2014 sets out the arrangements for the integration of health and social care across the country. West Dunbartonshire was well placed in making this transition given the significant integration already realised under the Community Health and Care Partnership (CHCP), established in October 2010.

- 3.2 The approved **Integration Scheme for West Dunbartonshire** details the 'body corporate' arrangement by which the Health Board and the Council have agreed to formally delegate health and social care services for adults and children to a third body, which is described in the Act as an Integration Joint Board.
- 3.3 The Health & Social Care Partnership Board is responsible for the operational oversight of West Dunbartonshire Health & Social Care Partnership (WD HSCP), which is the joint delivery vehicle for those integrated services delegated to the Integration Joint Board (except for NHS acute hospital services); and through the Chief Officer, who is responsible for the operational management of the Health & Social Care Partnership. These arrangements for integrated service delivery will be conducted within an operational service delivery framework established by the Health Board and Council for their respective functions, ensuring both organisations can continue to discharge their governance responsibilities.
- 3.4 WD HSCP, as was the case with the previous construction of the CHCP, has brought together the full complement of service including Children's Social Work and Criminal Justice Services. This is variable across the rest of Scotland and indeed within the Greater Glasgow and Clyde Health Board area.
- 3.5 The WD HSCP Strategic Plan describes the priorities for the WD HSCP Board; and sets out clearly the agreed outcomes and priorities for action, resource allocation and spend against the national health and well-being indicators.
- 3.6 As Chief Social Work Officer, I fully support and endorse the work that has been undertaken in establishing the governance arrangements for the WD HSCP Board; a clear integrated management construct for the HSCP; and in developing and then delivering upon the WD HSCP Strategic Plan.
- 3.7 In addition, it is my professional view that this full complement of services within the HSCP is essential - both from a collaborative point of view and because it ensures that all services are mindful of the contribution they make across the range of public protection requirements which are a statutory function in respect of social work delivery.

4. Public Protection

4.1 Public Protection Chief Officers Group (PPCOG)

The highest priority in social work is to ensure that, in collaboration with partner agencies, people at risk of harm are afforded effective protection. The PPCOG is chaired by Joyce White, Chief Executive of the Council. It is responsible for the strategic co-ordination of all public protection services in West Dunbartonshire.

The Performance and Assurance Reporting Framework (Appendix 1) was developed in 2013. This report is shared with the Child Protection Committee (CPC) and Adult Protection Committee (APC). Its main purpose is to allow the PPCOG to review the outcomes and targets on a regular basis. It continues to be presented to each quarterly meeting of the PPCOG and is accompanied by an analysis report prepared by the Chief Social Work Officer. The targets set within this report were reviewed by the PPCOG in April 2016; and in acknowledgement of progress made, some of the targets are being adjusted to ensure there is continued improvement.

It is acknowledged that as well as covering the three main areas of public protection; adult protection, child protection and high risk offenders a cross cutting theme for all of these service areas is domestic abuse. Between 1st April 2015 and the 2nd February 2016 Police Scotland investigated 877 incidents of domestic abuse where there were children in the household. There were 1747 children associated with these incidents. For some families there was more than one incident reported throughout this period.

Police Scotland statistics on domestic abuse reveal that whilst the prevalence of incidents has reduced slightly over the past three years from 2012/13 to 2014/15, West Dunbartonshire experiences higher incidents than some of our near comparator Local Authority areas. The number of overall incidents reported to the police in the year 2014/15 was 1220 of these 768 related to families with children.

The PPCOG have a Development Plan in place and one issue which has been addressed in a number of different ways has been the need to raise awareness of the role and function of the PPCOG.

Several awareness raising sessions have been held for elected members, Strategic Officers, Heads of Service from across the Council and members of the WD HSCP Board. In addition an article on the role and function featured in the Council's TALK magazine.

4.2 Child Protection

We continue to have a continued focus in domestic abuse and the CPC are arranging a further development session for staff and managers across the public protection partnership, to take place in August 2016.

As at the 31st of March 2016 there were 28 children on the Child Protection Register (CPR) in West Dunbartonshire, compared with 34 children the year before. This represents a reduction of 17% from last year. We monitor the numbers of children on the CPR and the variance over the course of the year. This variation is evident within the Performance, Assurance and Reporting Framework (PARF) attached at Appendix 1 which covers the period of this report (1 July 2015 to 31 March 2016). We regularly review the prevalence and variation in order to ensure that our practice is robust and to inform the PPCOG of the likely reasons for the variance.

In addition we review the period of time children remain on the CPR, as this provides a good indication of whether decision making is appropriate.

From analysis over the year it is starkly evident that the reason for registration is predominantly due to 'neglect' and this reflects the national picture. It is welcomed therefore that 'neglect' features as one of the main work streams within the recent announcement of the Scottish Government's Child Protection Improvement Framework.

We continue to audit a number of child protection cases per year on a multi-agency basis in order to examine both the protective actions taken and the relationship to improved outcomes for children. In 2015 we initiated an audit of the cases that are referred to the multi-agency Domestic Abuse screening and decision making forum. Again the aim of this is to ensure we are taking appropriate decisions and that our intervention results in improved outcomes for children.

One area of particular importance both nationally and locally is the management of Child Sexual Exploitation (CSE). A recent national awareness raising campaign has highlighted the concerns and the risks posed to children and young people.

In West Dunbartonshire we have a CSE Strategy group with good representation from our colleagues across education services, Police Scotland and the third sector. The objective of this group is to ensure we develop opportunities to raise awareness and understanding of this risk, both amongst professionals, children and young people and parents and carers. The main focus has been on providing training for staff and sustaining this training through the development of local trainers.

In addition we have engaged with young people directly to involve them in the development of our local approaches. Colleagues in Council Education Services and the HSCP Health Improvement Team are developing inputs for the school curriculum; and we have been successful through Police Scotland in being part of a national pilot within two of the secondary schools. The aim of the latter (which is at a very early stage) is to develop older pupils in providing mentoring and support to the younger pupils entering the school.

The CPC Improvement Action Plan spans three years from 2013 to 2016, with an annual update and review each year. This was first presented to the PPCOG in January 2014. This was reviewed in January 2015 with significant progress noted and will be reviewed again in June 2016. We continue to undertake various forms of self evaluation in order to identify areas for further improvement. The CPC Annual Improvement Action Plan was revised in January 2015 and can be accessed on the CPC website along with various local guidance documents; www.wdcpc.org.uk

4.3 Adult Support and Protection (ASP)

The APC continues to meet on a quarterly basis; and attendees include a representative from Police Scotland, Council Trading Standards, Care Inspectorate, Office of the Public Guardian (OPG), Mental Welfare Commission, Advocacy Services and Scottish Care, as well as health and social care professionals from the HSCP. We have also recently extended membership to include the Scottish Fire and Rescue Service.

Since July 2015 there have been two internal case file audits completed and a multi-agency audit scheduled for week commencing 23rd May 2016. As a result of the two internal audits that have taken place there have been a number of changes to the way adult protection referrals are recorded on the CareFirst system.

This is to allow further analysis of the intervention that has taken place and to evidence the 3 point test.

The ASP training plan for 15/16 is on-going and there have been new courses added to the programme, including lunchtime seminars arranged for GPs. A new training course which focuses on legislation is scheduled to take place late summer 2016 and will be delivered in partnership with Council Legal Services and a representative from the HSCP Mental Health Services. Figures for training courses for period 01/07/2015 – 31/03/2016 are as follows:-

- Level 1 – 148 attendees
- Level 1 refresher – 43 attendees
- Level 2 – 74 attendees
- ASP Minute Taking – 23 attendees
- Briefing Session – 12 attendees
- Seniors' Training – 7 attendees
- Council Officer Refresher – 38 attendees

The national and local adult protection campaign took place in late February 2016. New posters and leaflets were distributed to agencies across West Dunbartonshire and local newspapers featured an article based on the "See Something, Say Something campaign". The Corporate Communications team supported a Twitter and Facebook campaign; and screensavers across the Council incorporated the imagery used on the posters.

A Management Forum has been established to discuss various practice issues and to promote continuity in the practice of ASP. A work plan will be developed as part of the wider action plan.

The Council Officers' Forum, which feeds indirectly into each of the sub-committees, continues to meet on a quarterly basis. The forum allows Council Officers the opportunity to meet with the ASP Co-ordinator and discuss issues relating to practice and professional development.

The number of adult at risk referrals for period July 15 – March 2016 is 344. Police Scotland submitted 49% (167) of referrals within this period and continues to be the highest referrer on both a local and national basis since the Act came into force in 2008. In comparison to the same period for 14-15 there has been a 16% (48) increase in the number of referrals that have been received. A possible reason may be the introduction of a new adult protection referral co-ordinator having joined the Concern Management Hub with Police Scotland, however further research would be needed to confirm this.

There were a total of 405 vulnerable adult referrals submitted for July 2015 – March 2016. Vulnerable Adult referrals are all submitted by Police Scotland. Such referrals provide an alternative pathway for the Police to submit referrals for individuals that they have concerns about but have screened as not meeting the ASP three point test. In comparison to the same period this is a significant increase of 73% (171) referrals. It is believed that recent advertising campaigns and greater police awareness may be the reason for the increase.

4.4 Criminal Justice – the Management of High Risk Offenders

As of April 2016, Multi Agency Public Protection Arrangements (MAPPA) applies to offenders subject to statutory supervision in the community who are assessed by Criminal Justice Social Workers as meeting certain Risk of Serious Harm (RoSH) criteria. The critical issue is to determine through a RoSH assessment the factors which indicate imminence of further offending and hence of serious harm. This is a new category of high risk offender, and will be in addition to the management of Registered Sex Offenders in the community.

The number of offenders meeting the RoSH criteria is anticipated to be small. However, there are significant implications in terms of the training of professional social workers, front line managers and MAPPA Chairs in the application, analysis and interpretation of assessments. There are also new demands on HSCP Criminal Justice Social Work in relation to the use of and input into ViSOR, a national Home Office database used by Police Scotland in the preparation of more complex risk management and contingency plans. There have been challenges in respect of the availability of the national training for ViSOR usage and this has been raised several times with the Justice Division. These changes and increased demand to use ViSOR has and will continue to place a pressure on our professional social workers within a context in which there is no national additional resource to support what are in principle welcome and constructive developments.

5. **Corporate Parenting**

Corporate Parenting is:

“The formal and local partnerships needed between local departments and services, and associated agencies, who are responsible for working together to meet the needs of looked after children and young people”

Looked After Children and Young People; We Can and Must Do Better (2007).

Corporate Parenting has been introduced into legislation through the Children & Young People (Scotland) Act 2014 so as to place 'corporate parenting' (the duties of local authorities and other public bodies) on a statutory footing. The Act sets out the various responsibilities of corporate parents, including how they should plan, report and collaborate. Clarity is also provided regarding a definitive definition of the role, as defined in Part 9 of the Act.

Prior to the introduction of this legislation, West Dunbartonshire Community Planning Partners had been focused on embedding a positive Corporate Parenting ethos across all partners. The success of this approach has been due primarily to the commitment of all partners and by utilising the expertise of organisations such as CELCIS (Centre for Excellence for Looked After Children), Kibble and 'Who Cares Scotland'.

Despite the positive, proactive approach to Corporate Parenting national statistics show that looked after young people are more likely to experience difficulties with their mental health, are over represented in the justice and prison services and are at greater risk of both homelessness and unemployment.

In West Dunbartonshire we are committed to working in partnership to improve both supports and services and eventual outcomes for all our looked after children and young people. It is a key role for all of our Corporate Parents to assist our young people to achieve their aspirations. This is not only a statutory responsibility but an opportunity to improve the future of our most vulnerable young people in West Dunbartonshire.

Following the successful Community Planning Partnership (CPP) event of the 23rd of June 2015 - *Creating Unconditional Care* - the local West Dunbartonshire CPP Corporate Parenting Strategy and Action Plan was refreshed and presented to the Community Planning Management Group (CPMG) for approval on the 2nd of September 2015.

We await the guidance to accompany the Corporate Parenting section within the Children & Young Person's (Scotland) Act 2014, which was due for release some months ago. In any event a further iteration and progress report will be presented to the CPMG in June of this year.

Recent developments have included establishing a Corporate Parenting Board, with the involvement of young people, which would act as a sounding board for children and young people to convey the issues that most affect them in their journey through life as a looked after child or young person.

The aim of this is to improve communication with corporate parents, represented in the main on the CPMG; and develop a true understanding of how various corporate parents can intervene in a helpful and constructive way.

In West Dunbartonshire we recognise that we all have a role to play as Corporate Parents. It is imperative that we continue to raise awareness of this duty, as well as the reasons why this population of children require additional assistance to overcome the difficulties that come with having been looked after.

6. Regulation, Inspection and Quality Assurance

The Care Inspectorate's role is to register care services and to inspect all care and social services with the aim of encouraging and driving improvement in those services where they have detailed either recommendations and or requirements in certain aspects of care. All inspection findings and reports are reported to the WD HSCP Board's Audit Committee along with details of improvement actions and progress (the reports of which are publicly available on the WD HSCP website).

We work closely with the Care Inspectorate in discharging our responsibilities to ensure that service provision, both provided and commissioned, are of the highest standard. Staff within the HSCP have a clear role in proactively monitoring the quality of care delivered and ensuring that the response to individual concerns about service delivery are responded to quickly and effectively.

Audit Scotland's Local Scrutiny Plan has confirmed that the Joint Inspection of Services for Children and Young People will take place some point between July and December this year, 2016. At the time of writing this Annual Report we had been still to receive our 12 week notification. However work is well under way on preparing for this, under the direction of a multi-agency preparation group, chaired by myself, that has been in place for the past two years. The main role of this group has been to develop our ongoing programme of self-evaluation. Now that the window for the Joint Inspection has been confirmed as relatively imminent, the group will now focus on the practical arrangements and submissions required by the Inspection Team.

We anticipate that the Joint Inspection of Services for Older People in West Dunbartonshire will take place at some point in 2017/18.

Outcome Grades

Our performance in this area across all regulatory services has gone from strength to strength. There has been a strong emphasis and robust approach taken to improving our grades by the Senior Management Team of the HSCP and through the scrutiny of the HSCP Board's Audit Committee. Whilst performance overall is reassuring, there can be no place for complacency; and there are a few areas where further improvement is still required.

For further details across all inspections, grades, requirements and recommendations carried out between 1st July 2015 and March 2016 please see Appendix 2 - Regulatory Inspection Outcomes. There are some inspections that have taken place in this period that at the time of writing this report their outcomes had not been finalised nor published (so these have not been included to avoid confusion).

MAPPA Thematic Review

We were subject to a joint thematic inspection of Multi Agency Public Protection Arrangements (MAPPA) - undertaken by the Care Inspectorate and Her Majesty's Inspectorate of Constabulary Scotland (HMICS) in June of 2015. We took part in this through the North Strathclyde Community Justice Authority (NSCJA), which is made up of six local authorities; East Renfrewshire, Renfrewshire, Inverclyde, East Dunbartonshire, Argyll and Bute, and West Dunbartonshire. The strategic governance for the MAPPA arrangements across the NSCJA is discharged through the Strategic Oversight Group (SOG), which at that time was chaired by myself. The chair of this group rotates on an annual base and is now held by an officer from Renfrewshire.

The outcome of the thematic review within the NSCJA was provided in November 2015 by the review team. The feedback was extremely positive and some key areas of good practice within NSCJA were highlighted within the national report which covered the whole of Scotland.

The national report contained ten recommendations related to issues to be taken forward principally by the Scottish Government in association with partners. There are 17 areas for development to be progressed by each MAPPA Strategic Oversight Group (SOG). Within the NSCJA this is being taken forward by the SOG and the MAPPA Operational Group (noting that some of these areas for development have already been addressed).

7. Service Achievements

7.1 Implementation of Getting It Right For Every Child (GIRFEC) National Practice Model

Significant progress continues to be made in relation to the implementation of GIRFEC. This work is led by a multi-agency group of managers, with representation from the Third Sector and Police Scotland. The legislative requirement for a 'Named Person' for each child is enshrined within the Children & Young People (Scotland) Act 2014; implementation for this aspect of the Act comes into place on the 31st of August 2016.

Pilots and early implementation are underway in the following areas of change:

- i) Transition of Named Person from Health Visitor to Primary School.

Standard Operating Procedures (SOP) are in draft for this key transition, taking the learning from the early pilot and information exchange discussions. The draft process has been streamlined to ensure that children who have a Health Plan Indicator (HPI) of 'core' have basic information shared; and those who have an HPI of additional (high or low) have the Well Being Assessment and chronology shared, with a transition discussion between out going and incoming Named Persons considered for the more complex cases.

- ii) Information sharing between GPs and Education Named Persons around 'well being' and the role of the GP.

This national pilot is proving successful in the authority; and the learning from our local context was covered in the recent national masterclass event for Council Lead Officers from across Scotland.

This pilot has highlighted the value of building supporting relationships between GPs and education professionals, as the Named Person Service can lead to better information sharing between two services that already identify and support vulnerable families. The learning from this pilot will inform our local guidance and practice.

iii) Request for Assistance Early Implementation

The scope of this early implementation has been agreed between agencies and is now underway. Requests for Assistance (RfA) from Named Persons (NP) are currently being received by HSCP Social Work Children and Family Duty staff from secondary schools. The evaluation of this change will take place prior to the summer break.

The newly established process sees RfA being submitted to targeted services e.g. HSCP Child and Adolescent Mental Health Services (CAMHS) and Functional Family Therapy (FFT). There is also a requirement for the 'receiving service' to provide a more formal response to the NP to advise if they accept the RfA; and if not, provide an explanation for why not. This approach further supports the need for agencies to work as part of the Team around the Child; considering the need for a Lead Professional; and supporting the Named Person and family in achieving the best outcomes for the child.

iv) Measuring Outcomes

Staff in the HSCP Looked After Children Team are trialling a tool utilised to measure whether outcomes for children are improving in relation to the child's plan and the child's view. Early indications are that this is proving to be a useful and easy tool to use and we are now considering the roll out of this approach. A key aspect of the positive feedback has been the impact this 'tool' has had on developing even more constructive conversations with children about their circumstances and whether outcomes have improved in line with their care plan.

v) Training

One hundred and eight staff from a range of adult services and other services undertook awareness training about GIRFEC and the Children & Young People (Scotland) Act 2014 during March 2016. The feedback reflected an improvement in their knowledge and understanding of both subjects.

In addition a number of sessions have been undertaken with the HSCP's two multi-stakeholder Locality Groups (Alexandria/Dumbarton and Clydebank). This has included: workshops, direct training and the use of case study examples to explore roles and responsibilities as they relate to wellbeing and GIRFEC.

Further training opportunities are planned around key themes. The benefit in taking this multi-agency approach to developing high quality and effective joint children's services is evident through our daily interaction across agencies and with children and their families.

7.2 Implementation of Children and Young People (Scotland) Act 2014

The Children & Young People (Scotland) Act 2014 contains several work streams and key policy changes that concern the provision of Children's Services. In addition to the implementation of GIRFEC, as outlined above, the Act updates and expands the legal obligations of local authorities and other public bodies in areas such as: Corporate Parenting; Complaints; Children's Rights; Aftercare; Continuing Care; and Kinship Care.

The HSCP and key partners through the Community Planning Children and Families Delivery and Improvement Group (DIG) have effectively managed the new requirements from the Act.

7.3 Kinship Care

Following a series of negotiations across Local Authority areas with the support of COSLA and the Scottish Government, additional funding was made available by the Government and the Council to provide Kinship Care placements with the appropriate level of financial support. This was a protracted process but has been resolved successfully and we are now in a position to provide Kinship care placements with the equivalency of Fostering allowances.

The West Dunbartonshire Kinship Policy is available via the Council and HSCP websites.

7.4 Youth Mentoring Project – National Award

The HSCP's Youth Mentoring Project has continued to be recognised following the various national awards outlined in the previous CSWO Annual Report of 2014 to 2015. The Project was awarded the Justice Project of the Year at the Scottish Mentoring Awards in November 2015. At the same awards ceremony one of our mentors, Ronnie Reardon, was awarded the Exceptional Contribution Award for 2015. The scheme gives young people who need extra help support to achieve their goals and make better decisions about their life.

In addition to the HSCP's Youth Mentoring Project, Y Sort It were successful in an application to the Life Changes Trust to develop further opportunities for mentoring by training and supporting local young people to develop mentoring skills.

This development is being taken forward with the support of staff and managers from the Youth Mentoring Service.

7.5 Integrated Care for Adults and Older People

Within adults and older people services, we are committed to supporting people to live as independently as possible and safely at home for longer. With an ageing population with increasing life expectancy, some of our oldest residents are more likely to experience ill health and disability; as a result we need to ensure our health and social care services meet their needs.

Through our integrated Health and Social Care teams, person centred approach and shared information systems; we have achieved key aims, including:

- A reduction in emergency admissions to hospital across the population
- avoided delay in hospital discharge
- supported more people at the end of life to die where they choose
- reduced unnecessary admission to hospital in people over 65 years

Some developments and improvements of particular note are as follows:

Integrated Care Fund Plan

In April 2015 the Scottish Government confirmed requirements for a new Integrated Care Fund. The fund builds on the work of the Change Fund for Older People and seeks the development of further work for people of all ages with long term conditions and multi-morbidity. The local HSCP led CPP Integrated Care Fund Plan has adopted those key work streams undertaken as part of the preceding Older People Change Fund programme which had been identified as being directly transferable to a broader age group that (like older people) demonstrate high levels of health and social care need as a result of multi-morbidity and inequalities. The actions reflect a collective commitment to:

- Optimal outcomes for individual service users.
- A client-centred approach appropriate to individual needs through an emphasis on informed self-care, co-production and personalisation of services.
- Effective and safe services that draw upon the best available evidence and local feedback from service users.
- Equalities-sensitive practice.
- Acceptability of service provision informed through constructive engagement with local stakeholders – including staff, community groups and elected representatives.
- Affordable and efficient services that continue to be reflective of the relative demands across the West Dunbartonshire population as a whole.

This has included the development of a market facilitation consortium model of commissioning across all of our health and social care services from across the statutory, independent and third sector to make the best use of the significant resources invested across our communities. The approach provides third and independent sector partners, alongside procurement specialists, access to the same information and data used within statutory services; providing opportunities for service delivery where there is an agreed and identifiable need for services based on demographic and neighbourhood analysis. Partners across sectors are then working in an innovative and collaborative approach which as a result is responsive, flexible and accountable to local people within their own localities. This approach ensures that the partnership, as a whole, effectively uses the Integrated Care Fund alongside other funding streams available to the HSCP and wider partners; and that the HSCP has strong relationships in place to collectively respond to changing circumstances. For example, Red Cross House in Irvine closed in March 2016. This had a significant impact on the opportunities for respite and long term placements for adults under 65 across Scotland. Within West Dunbartonshire, we have been working to identify more local opportunities by further engaging with third sector partners in this endeavour.

Bobath

The HSCP's Adult Care Team and Bobath Scotland worked jointly to deliver a short-term pilot project. The project was funded by the Scottish Government and ran between January and the end of March 2016. It aimed to facilitate specialist input to the care pathway of adults in West Dunbartonshire who have Cerebral Palsy. Multi-disciplinary staff from both the HSCP and Bobath engaged in the assessments of 18 individuals within West Dunbartonshire, utilising the Bobath Concept - a way of assessing how a person moves as a basis for deciding what strategies/physical handling could make daily activities easier.

The pilot was successful, with many individuals being further assessed for aids and adaptations; and some receiving ongoing rehabilitation within the Bobath Centre.

Bobath are currently in the process of submitting an application to the Scottish Government, in the hope of extending their partnership with the HSCP's Adult Care Team. The lessons from this are anticipated to inform national approaches to the support of adults with cerebral palsy.

iii) Specialist Rehabilitation Team

The HSCP's Adult Care Team continue to engage with partners across the NHSGGC area to establish and embed rehabilitation models which serve to promote individual's skills and independence in activities of daily living. This involves recognising the specialisms of third sector agencies and working in partnership to ensure that service user's needs are supported in a timely manner, whilst also enhancing the knowledge of HSCP staff in numerous presenting conditions.

iv) Transitions into Adult Care

Work is ongoing to enhance transitions from HSCP Children's Services into the HSCP Adult Care Team, and other Adult Services. Discussions related to transition will begin at aged 14 years – with care managers from Adult Care partnering Child Care workers in the assessment for Adult Care supports, thereby promoting a smoother transition between services for residents of West Dunbartonshire.

v) Palliative Care

Our integrated approach to Palliative Care has received increasing recognition nationally over the last two years. In addition to previously recognised success, the programme has recently been awarded the Scottish Health and Social Care award at the Herald Society Awards.

In recognition of this progress our Palliative Care team are developing a workshop at the forthcoming Social Work Scotland Conference in June this year.

We continue to improve palliative care for people in care homes and their own homes, with a more co-ordinated support for care home residents with complex needs, improved post-diagnostic pathways for patients and support for carers.

The HSCP's Prescribing Team are an essential part of this palliative care programme. Pamela McIntyre, the HSCP's lead Pharmacist was recently awarded the Leading and Managing for Quality Award at the Scottish Health Awards.

7.6 Whole Systems Approach (WSA) to Youth Offending

The Whole Systems Approach to address and reduce offending for all Young People under the age of 18 years, is now well established across West Dunbartonshire, incorporating Early and Effective interventions (EEI) for young people.

Scottish Government funding finished on the 31st March 2016. Going forward we have retained particular aspects of the co-ordinator's duties within a youth services officer's remit. This will allow us to continue to build on the positive working relationships with Scottish Children's Reporters Administration (SCRA), the Procurator Fiscal's Office and local Police Scotland colleagues. The wider whole systems work (direct interventions with young people) has been absorbed into the youth services team.

Between January 2015 to January 2016, of the 470 offences committed, 207 were passed to EEI/WSA to be dealt with. Of these 43% of all offences committed by those under the age of 18 were dealt with via EEI/WSA. This is an increase of 11% from last year.

Between March 2014 and March 2016, 37 of the offences being dealt with directly by the Procurator Fiscal were diverted to the Early and Effective Intervention of the Whole Systems Approach (EEI/WSA). These cases were then provided with direct support and intervention from a range of options: All 4 Youth, Includem, SACRO, HSCP or managed through a police warning.

Of the 37 referrals received, 76% successfully completed this intervention; and there was a 24% rate of non-engagement or cases identified as being unsuitable for the support available. The types of offence ranged from: possession of a Class B drug namely cannabis (35%); and breach of the peace (23%). The gender split was 81% male and 19% female.

This early intervention is achieved by aligning this approach with Police Scotland's Concern Management HUB. We have a protocol in place that allows us to support those under 18s who enter the adult justice system through providing court support. The HSCP Youth Services Team liaise with criminal justice colleagues to complete Social Enquiry Reports (SERs) for 16 and 17 year old where appropriate and in line with good practice.

7.7 Permanency and Adoption

One of the significant improvement requirements for all Local Authorities across Scotland in the past five years has been the need to make decisions in relation to the long term care needs of children without unnecessary delay. This was evidenced by research undertaken by SCRA which confirmed that decision making in respect of the future care arrangements for children who could not remain living with their birth families was often delayed and that this was impacting poorly on the outcomes for these children.

We have been working with the support of CELCIS (Centre for Excellence for Looked After Children) over the past three years to improve our processes and staff confidence in addressing this requirement and improve our performance.

As a result of our continued efforts in this area we have seen significant progress:

- In 2014 we placed 15 children in adoptive placements and 5 in permanent fostering.
- In 2015 we placed 12 children in adoptive placements and 7 in permanent fostering.

This resulted in a total of 39 children over a two year period who have had their long term care arrangements and needs met.

We have continued to build on the already improved permanence planning for children. Between January 2016 to March 2016 we have matched one child with an adoptive family; one child with a permanent fostering family; and ratified 10 permanence plans for children who are currently with temporary foster families.

The figures clearly indicate that permanence planning for children remains a priority within the HSCP, with evidence of clarity of planning and determination to minimise drift for our looked after children.

7.8 Early and Effective Intervention (EEI) Domestic Abuse

We have for a number of years had an established process in place in relation to reviewing on a multi-agency basis the cases where domestic abuse incidents are reported to the police and children are present in the household. This began with West Dunbartonshire Domestic Abuse Pathway work some ten years ago.

We have continued to further develop and refine our processes around the management of domestic abuse on a multi-agency basis. This process is led by the multi-agency Early and Effective Intervention Strategy Group.

We have appointed a Multi-Agency Domestic Abuse Coordinator from within our existing social work resource. This post will link directly and coordinate the processes and information sharing within the Multi Agency Risk Assessment Conferences (MARAC) and the Multi Agency Tasking and Coordinating group (MATAC), led by Police Scotland.

We have established a clearer performance reporting and management process and undertake routine auditing of the cases already progressed to ensure that this approach is effective in improving outcomes for children and families.

A key aspect of this work is the close multi-agency working and communication on a local level. As evidenced within Section 4.1 of this report, unfortunately domestic abuse continues to be a significant factor for the communities of West Dunbartonshire. As such the Child Protection Committee is holding a further multi-agency event in August 2016 to appraise staff of developments and inform practice.

7.9 Transition from Children to Adult Services

The multi-agency Transitions Advisory Group (TAG) is developing guidance to manage the smooth transition arrangements for children with additional support needs from children's services to adult services, where this is required.

The aim is to ensure this transition is made on a 'needs led' basis and that the appropriate adult service is identified with the care plan being adjusted accordingly. For some children who do not require the support of the HSCP's Children with Disabilities team as they are supported appropriately within education, this transition process is essential as their needs change when they transition into adulthood.

7.10 Organisational Recognition

At the March 2016 WDC Employee Recognition Awards, the following HSCP initiatives, teams and staff were recognised in five out of the seven categories as follows:

- Employee of the Year; Ronnie Reardon, Youth Mentoring Service.
- Team of the Year; Alternatives to Care.
- Team Leader of the Year; Mary Angela McKenna, Community Adult Team.
- Outstanding Achievement; Hospital Discharge Team.
- Young Ambassador of the Year – Sean Macadam, Dumbarton Day Centre.

At the November 2015 *NHSGGC Celebrating Success Staff Awards*, the HSCP's local and integrated Care at Home Pharmacy initiative represented by; Pamela McIntyre, Lynne Meldrum and Richard Heard, won the Health Board-wide Improving Health category. At that event, the HSCP also commended the following local initiatives, teams and staff:

- The Young People in Mind Team, represented by Brendan Kelly, Louise Grant, Emma Marshall, Karen Ferguson and Janice Murphy.
- Angela Sprott for her leadership of our Acquired Brain Injury Team.
- The Work Connect Initiative, represented by Ingram Wilson and Lorraine Davin.
- Heather Irving for her work enabling local quality improvement.
- Our Community Older People's Team, represented by Mary-Angela McKenna, Caroline Thomson, Linda Young, Helen Faye and Hazel Kelly.

8. **Performance – Planning for Change and Key Challenges**

This section covers key aspects of social work performance in key areas. In addition the following performance reports are attached for information as they cover key requirements in respect of social care performance and Appendices 3 and 4 are reported externally. All performance reports are attached and illustrate a good range of performance indicators. These provide in the main a very positive reflection of the quality of social care service delivery within West Dunbartonshire's Health and Social Care Partnership.

- Appendix 1:** Performance and Assurance Reporting Framework as developed for the West Dunbartonshire Public Protection Chief Officer's Meeting as previously referred to in section 4.1 of this report.
- Appendix 2:** Regulatory Inspection Outcomes.
- Appendix 3:** HSCP-Related Local Government Benchmarking Framework Indicators for 2014 to 2015.
- Appendix 4:** WD HSCP Key Performance Indicators 2015 - 2016

8.1 Clinical and Care Governance

Clinical and care governance is the process by which accountability for the quality of health and social care is monitored and assured, supporting staff in continuously improving the quality and safety of care and ensuring that wherever possible poor performance is identified and addressed. Effective clinical and care governance arrangements need to be in place to support the delivery of safe, effective and person-centred health and social care services within integrated services. The HSCP has refreshed local process to ensure robust oversight and management of clinical and care governance.

The Scottish Government's Clinical and Care Governance Framework states that all aspects of the work of Integration Authorities, Health Boards and local authorities should be driven by and designed to support efforts to deliver the best possible quality of health and social care. The national framework directly informed the development of the Clinical and Care Governance sections of the approved Integration Scheme for West Dunbartonshire. In the last year we have reviewed our Clinical and Care Governance arrangements and enhanced the involvement and understanding of a wider range of staff and managers through the creation of a Clinical and Care Governance Forum which will meet quarterly to share practice around improving practice and service delivery as well as mitigating against potential risks.

In committing to improving quality, efficiency and effectiveness of our services, the Clinical and Care Governance Framework for the HSCP focuses on ensuring that the care we provide is person-centred, safe, and clinically and cost effective. We will continue, through self-assessment and self-evaluation, and performance and service review, to analyse our long term outcomes and define our success by showing a clear direction of travel and progress across our improvement agenda, as highlighted in recent Audit Scotland reports.

This includes responding to the review of the National Care Standards led by the Care Inspectorate and Health care Improvement Scotland, which aims to develop more integrated standards and provide a more effective and relevant model of scrutiny fit for the future.

8.2 Mental Health Officer (MHO) Service

The HSCP's Mental Health Officer (MHO) Service has been significantly augmented with the addition of two full-time, dedicated MHO posts which were successfully filled, with two experienced MHOs joining the service in July 2015.

One of the posts created has a specific remit for statutory service provision in respect of Older People, in recognition of the developing demography in West Dunbartonshire (as throughout the country); and in response to increasing resource demands in this area of service provision. There are now two MHOs specialising in this service area, and, in addition to enhancing the overall MHO resource, they are also deployed with a view to providing direct support to relevant service partners such as the hospital discharge team. One qualified social worker is undertaking the MHO training programme, while a further two members of staff have been supported in applying to join the 2016/2017 programme.

As a result of the additional posts and ongoing resource alignment, it has also been possible to effectively eliminate the requirement for a waiting list in respect of Adults with Incapacity (Scotland) Act 2000 referrals. Protocols and practices have been developed to support more efficient and effective supervision arrangements under the terms of the 2000 Act, and in response to changes such as the introduction of new regulations surrounding the supervision of private guardians.

An area of practice that continues to place significant demands on the resource is the provision of services for mentally disordered offenders. The extension of regulations in respect of appeals against excessive security to include those people in medium secure hospital environments (introduced in November 2015) will have the consequence of increasing the number of people moving towards community discharge. As such, there will be a requirement to develop robust care plans for people who often have complex needs, whilst assessing and managing risk effectively. This is a significant undertaking for the MHO service working in collaboration with key partners.

8.3 Information Governance

The Council, the Health Board and the other local authorities within the Health Board area have a well established Joint Information & Health Systems Group to develop, review and maintain an Information Sharing Protocol. The Protocol describes how the parties will exchange information with each other particularly information relating to identifiable living people, known legally as personal data. The purpose of the Protocol is to explain why the partner organisations want to exchange information with each other; and to put in place a framework which will allow this information to be exchanged in ways which respect the rights of the people the information is about, while recognising the circumstances in which staff must share personal data to protect others without the consent of the individual. The Protocol complies with the laws regulating this, most notably the Data Protection Act 1998.

As part of addressing a data breach in 2014, the HSCP has continued, along with the Council, to deliver training and briefing sessions to all staff in order to prevent any further breaches of data and ensure that all staff at all levels are fully aware of their duties in respect of keeping sensitive information secure; appropriate sharing of information with other professionals to improve the care of individuals/families; and complying with the robust policies that are in place.

8.4 Community Payback Orders (CPO)

The principles underpinning CPOs emphasise the benefits to the community in terms of paying back directly through unpaid work and/or other rehabilitative measures within a supervisory framework.

There has been an increase of 48% in the number of new CPOs received by the HSCP's Criminal Justice Social Work Team across the last year, principally from Dumbarton Sheriff Court. It should be noted that this occurs within the context of increases in demand in other areas of criminal justice activity and a very challenging financial landscape (see below).

8.5 Criminal Justice Funding

The Funding for the Criminal Justice Service is ring fenced and transferred via the North Strathclyde Community Justice Authority (NSCJA) to the six respective Local Authorities. For a number of years the value of the Criminal Justice Grant has declined in relation to costs, leading to significant financial and consequent operational pressures.

It is widely recognised by a range of bodies including Audit Scotland that the funding formula in use at present is in need of reform.

The funding of Criminal Justice services in relation to West Dunbartonshire and its partners has declined in value over a number of years resulting in increasing pressure on capacity particularly over the present period of significant growth in demand. Legislative and policy change has placed additional duties and added complexity to the role of Criminal Justice particularly in relation to the risk assessment and supervision of high risk offenders.

A revised formula has been devised in consultation with local authorities. It continues to take account of activity levels but also addresses the social and economic costs of crime in an authority area. It is intended that the revised formula will be applied to the 2017-18 grant allocation. Local authorities will be provided with an indication of how this will affect their allocation at some point in 2016.

The ring fenced funding of Criminal Justice Services will be allocated directly to local authorities from 2017-2018. At present this is done via Community Justice Authorities. It should be noted that West Dunbartonshire has shared a single budget with its partners, Argyll and Bute and East Dunbartonshire, since 2002. Work is being undertaken in anticipation of the new arrangements.

8.6 Community Justice Reform

With effect from April 2016 responsibility for local strategic planning and delivery of community justice will transfer from the eight Community Justice Authorities (CJA) to Community Planning Partnerships (CPP). CPPs will assume responsibility under the new model from 1 April 2016 with full responsibility being conferred from 1 April 2017. Community Justice Authorities (CJAs) will be formally disestablished on 31 March 2017. The new arrangements rely on CPPs being the vehicle to bring partner organisations together to plan and deliver community justice outcomes. Criminal Justice Social Work remains accountable to and subject to the governance arrangements within the WD HSCP Board. The legislation underpinning this change is the Community Justice (Scotland) Act 2016.

During the period covered by this report, the Criminal Justice Social Work Partnership authorities have pooled the resource made available to support transition and appointed a Transitions Officer. A joint transition plan was submitted to the Scottish Government in January 2016.

Work is being undertaken, co-ordinated and supported by the Transitions Officer, with statutory partners in consultation with relevant third sector organisations to develop the strategic relationships necessary to plan and deliver community justice performance improvement and outcome plans. In parallel we are reviewing the long standing criminal justice social work partnership arrangements.

8.7 Stakeholder Engagement and Locality Developments

As committed to within the West Dunbartonshire Integration Scheme, the HSCP consulted upon and co-produced a local participation and engagement strategy that sets out the principles that do and will underpin its ways-of-working with key stakeholder groups (including service users, carers and local communities). The strategy reflects and reinforces good practice endorsed by the Scottish Health Council and articulated within the National Standards for Community Engagement; and seeks to increase diversity of participation in line with the expectations of Equalities Act 2010 and extend the representativeness of engagement in line with the Community Empowerment Act 2015.

We continue to develop locality planning within our Partnership, supporting professionals and communities within our two confirmed localities; Clydebank and Alexandria/Dumbarton in order to shape service delivery and planning. This includes working with General Practices with regards to the new GP contract and their development of clinical quality clusters. The on-going development of local engagement networks dovetails locality work streams with opportunities for the wider community to feed directly into the strategic planning process across the whole of West Dunbartonshire.

8.8 Carer's (Scotland) Act 2016

This Act Received Royal Assent on 9 March 2016. It intends to ensure better and more consistent support for both adult carers (745,000 approx identified in Scotland) and young carers (44,000 approx identified in Scotland) so that they can continue to care in better health and to have a life alongside caring.

In implementing the Act we are working with carers, young carers and their third sector representatives to ensure they are and feel supported to continue in their caring role.

8.9 Complaints

In the period 1st July 2015 to 31st March 2016 the HSCP has received 43 complaints. Of these 31 related to social care services. We monitor our compliance with complaints handling procedures through the HSCP Senior Management team on a regular basis. In addition we ensure that individual and organisational learning that is evident from the complaints we receive is extracted and summarised from all complaints that have been considered upheld and partly upheld or justified and part justified. This learning is therefore used to inform area for further improvement.

8.10 Financial Challenges

Health and social care services are very much demand-led, particularly, but not exclusively in respect of the needs of older people and children. As we know West Dunbartonshire continues to be one of the most deprived areas in Scotland. As such many of the most vulnerable citizen's require a range of support needs and these can be fairly complex and therefore costly.

As required by legislation, the WD HSCP Board has made arrangements for the proper administration of its financial affairs and appointed an officer with the responsibility for the administration of those affairs (section 95 of the Local Government (Scotland) Act 1973). In this authority, that officer is Chief Financial Officer.

The HSCP social care budget remains under pressure, mainly due to the increased level of demands for services. The HSCP is planning forward to achieve the required level of in-year savings and deliver a balanced position against budget for the current financial year. The position will be monitored carefully over the financial year. The Chief Officer continues to manage and review the budget across all service areas in conjunction with the senior management team.

8.11 Conclusion

In addition to demand as described above, there is also pressure in light of the economic uncertainty in the next few years which has an automatic impact on service delivery and in addition the more vulnerable citizens of West Dunbartonshire are inevitably feeling the effects of austerity measures especially with regards to the reform of the benefits system.

The HSCP as a whole provides significant front line services and support to the communities of West Dunbartonshire. It is important therefore in my role as Chief Social Work Officer, to champion the protection of front line services to vulnerable communities wherever possible above all other back office functions. This applies both within the HSCP but also to the Council as a whole. If we are to improve the life circumstances of some of our most vulnerable children, families and adults in the years to come then we need to prioritise those services that impact directly on the lives of these people.

Jackie Irvine
Chief Social Work Officer
West Dunbartonshire HSCP
April 2016

Performance and Assurance Reporting Framework Public Protection Chief Officers Group July 2015 – March 2016



Key Performance Targets

1. Child Protection

Child Protection










Performance Indicator	July 2014 – June 2015	Q2 2015/16	Q3 2015/16	Q4 2015/16	July 2015 – March 2016				
	Value	Value	Value	Value	Value	Target	Status	Long Trend	Short Trend
HSCP/CP/001 Percentage of child protection investigations to case conference within 21 days	87.7%	100%	88.6%	86.4%	91.3%	95%			
HSCP/CP/002 Percentage of children on the Child Protection Register who have a completed and current risk assessment	100%	100%	100%	100%	100%	100%			
HSCP/CP/025 Number of current multi-agency staff trained in child protection in financial year	416	335	525	525	525	580			

2. Adult Support and Protection

Adults at Risk - Referrals







Performance Indicator	July 2014 – June 2015	Q2 2015/16	Q3 2015/16	Q4 2015/16	July 2015 – March 2016				
	Value	Value	Value	Value	Value	Target	Status	Long Trend	Short Trend
HSCP/ASP/005 Percentage of Adults at Risk enquiries completed within 5 working days from point of referral	74%	83%	82%	89%	85%	100%			

Adults at Risk - Investigations

Performance Indicator	July 2014 – June 2015	Q2 2015/16	Q3 2015/16	Q4 2015/16	July 2015 – March 2016				
	Value	Value	Value	Value	Value	Target	Status	Long Trend	Short Trend
HSCP/ASP/009 Percentage of Adults at Risk Investigations started within 8 working days from point of referral	71%	83%	80%	93%	86%	70%			
HSCP/ASP/010 Percentage of Adults at Risk Case Conferences held within 28 working days from point of referral	77%	100%	50%	100%	86%	75%			
HSCP/ASP/011 Percentage of Adult Support and Protection clients aged 16 to 18 who have current risk assessment and care plan	100%	100%	66%	100%	100%	100%			

3. Criminal Justice

Registered Sex Offenders and Restricted Patients

Performance Indicator	July 2014 – June 2015	Q2 2015/16	Q3 2015/16	Q4 2015/16	July 2015 – March 2016				
	Value	Value	Value	Value	Value	Target	Status	Long Trend	Short Trend
HSCP/CJ/006 Percentage of Level 2 MAPPA cases reviewed no less than once every twelve weeks	82%	100%	100%	100%	100%	85%			
HSCP/CJ/014 Percentage of Referrals for Level 2 meeting must be held within 20 days of receipt of referral by the MAPPA coordinator or their administrator	100%	N/A	100%	N/A	100%	100%			
HSCP/CJ/004 Percentage of Level 3 MAPPA cases reviewed no less than once every six weeks	No level 3 MAPPA cases between July 2014 and March 2016					90%	N/A	N/A	N/A

Monitoring Indicators

1. Child Protection

Child Protection					
Performance Indicator	July 2014 – June 2015	Q2 2015/16	Q3 2015/16	Q4 2015/16	July 2015 – March 2016
	Value	Value	Value	Value	Value
HSCP/CP/003 Number of Child Protection referrals	174	41	63	46	150
HSCP/CP/004 Number of Child Protection investigations	201	41	55	52	148
HSCP/CP/005 Number of children investigated	192	41	53	51	145
HSCP/CP/006 Number of children investigated - Male	105	22	24	21	67
HSCP/CP/007 Number of children investigated - Female	87	19	29	28	76
HSCP/CP/008 Number of children involved in pre-birth case discussions but not progressing to pre-birth conference	3	1	0	0	1
HSCP/CP/009 Number of children involved in pre-birth case conference	13	2	7	1	10
HSCP/CP/010 Number of children registered pre-birth (as distinct from live child registration)	1	0	2	0	2
HSCP/CP/011 Number of Child Protection investigations resulting in a case conference	119	17	43	23	83
HSCP/CP/012 Number of children on the Child Protection Register at year end	12	20	30	28	28
HSCP/CP/013 Number of children on the Child Protection Register - Male (At Quarter End)	9	13	14	16	16
HSCP/CP/014 Number of children on the Child Protection Register - Female (At Quarter End)	2	7	15	12	12
HSCP/CP/015 Number of children with temporary registration (At Quarter End)	2	0	1	2	2
HSCP/CP/016 Average length of time on Child Protection Register (Days) - All	121	123	69	107	107
HSCP/CP/017 Average length of time on Child Protection Register (Days) - Male	113	139	91	114	114
HSCP/CP/018 Average length of time on Child Protection Register (Days) - Female	196	94	52	97	97
HSCP/CP/019 Percentage of children remaining on the Child Protection register for more than 18 months	0%	0%	0%	0%	0%
HSCP/CP/020 Number of Child Protection registrations	61	12	25	14	51
HSCP/CP/021 Number of Child Protection de-registrations	90	4	15	16	35
HSCP/CP/022 Number of de-registrations where child moved into a formal placement	7	1	1	2	4
HSCP/CP/023 Number of de-registrations where child returned home or at home with parents	70	3	14	13	30
HSCP/CP/024 Number of de-registrations where child living with kinship carer	8	0	0	1	1

2. Adult Support and Protection

Adults at Risk - Referrals

Performance Indicator	July 2014 – June 2015	Q2 2015/16	Q3 2015/16	Q4 2015/16	July 2015 – March 2016
	Value	Value	Value	Value	Value
HSCP/ASP/002 Number of Adults at Risk Referrals	411	132	92	120	344
HSCP/ASP/003 Number of Adults at Risk Referrals by Type of Harm Reported	473	160	108	134	402
HSCP/ASP/004 Number of Adults at Risk Referrals that do not meet the 3 point test known and supported by other services	104	34	15	22	71

Adults at Risk - Investigations

Performance Indicator	July 2014 – June 2015	Q2 2015/16	Q3 2015/16	Q4 2015/16	July 2015 – March 2016
	Value	Value	Value	Value	Value
HSCP/ASP/006 Number of Adults at Risk Investigations	48	12	10	15	37
HSCP/ASP/007 Number of Adults at Risk Orders applied for	0	0	0	0	0
HSCP/ASP/008 Number of Adults at Risk Orders granted	0	0	0	0	0

Vulnerable Adults - Referrals

Performance Indicator	July 2014 – June 2015	Q2 2015/16	Q3 2015/16	Q4 2015/16	July 2015 – March 2016
	Value	Value	Value	Value	Value
HSCP/ASP/012 Number of Vulnerable Adult Referrals	301	132	122	151	405

3. Criminal Justice

Registered Sex Offenders and Restricted Patients

Performance Indicator	July 2014 – June 2015	Q2 2015/16	Q3 2015/16	Q4 2015/16	July 2015 – March 2016
	Value	Value	Value	Value	Value
HSCP/CJ/005 Number of Level 3 MAPPA cases reviewed	N/A	0	0	0	0

Performance Indicator	July 2014 – June 2015	Q2 2015/16	Q3 2015/16	Q4 2015/16	July 2015 – March 2016
	Value	Value	Value	Value	Value
HSCP/CJ/007 Number of Level 2 MAPPA's Reviewed	18	4	4	3	11
HSCP/CJ/008 Total number of Registered Sex Offenders being managed at Level 2 and 3 in the community (Snapshot)	4	2	4	4	4
HSCP/CJ/009 Total number of Registered Sex Offenders being managed at all levels in the community (Snapshot)	82	85	85	86	86
HSCP/CJ/010 Total number of Restricted patients being managed in the community (Snapshot)	1	1	1	1	1
HSCP/CJ/011 Number of wanted/missing registered sex offenders (Snapshot)	0	0	0	0	0
HSCP/CJ/012 Number of breaches of licence by all levels who were recalled to prison	2	2	0	0	2
HSCP/CJ/013 Number of Referrals for Level 2 meeting must be held within 20 days of receipt of referral by the MAPPA coordinator or their administrator	2	0	1	0	1
HSCP/CJ/015 Number of Offenders, if in the community the Level 3 MAPPA must be held within 5 working days of receipt of referral by the MAPPA co-ordinator or their administrator	No level 3 MAPPA cases between July 2014 and March 2016				
HSCP/CJ/016 Percentage of Offenders, if in the community the Level 3 MAPPA must be held within 5 working days of receipt of referral by the MAPPA co-ordinator or their administrator	No level 3 MAPPA cases between July 2014 and March 2016				
HSCP/CJ/017 Number of Male MAPPA cases	85	Not reported quarterly			86
HSCP/CJ/018 Number of Female MAPPA Cases	0	Not reported quarterly			0
HSCP/CJ/019 Number of MAPPA Cases aged under 18 years	2	Not reported quarterly			1
HSCP/CJ/020 Number of MAPPA Cases aged 18 to 30 years	19	Not reported quarterly			19
HSCP/CJ/021 Number of MAPPA Cases aged 31 to 60 years	46	Not reported quarterly			47
HSCP/CJ/022 Number of MAPPA Cases over 61 years	18	Not reported quarterly			19

Serious Violent Offenders

Performance Indicator	July 2014 – June 2015	Q2 2015/16	Q3 2015/16	Q4 2015/16	July 2015 – March 2016
	Value	Value	Value	Value	Value
HSCP/CJ/023 Total number of violent offenders assessed as requiring high or very high levels of supervision in the community	15	13	12	13	13

REGULATORY INSPECTIONS, GRADES AND FINDINGS

The Care Inspectorate regulates and inspects care services in Scotland, which are subject to routine inspections at least once per year.

From 1st April 2015, the Care Inspectorate amended their inspection process. If any building based Adult service (i.e. Care Homes or Day Centres) is performing poorly, had been awarded the Grade 2/weak or had requirements in their previous inspection then their next inspection will be a 'follow up' inspection.

This 'follow up' inspection will focus on the requirements made in the previous inspection instead of covering the four quality themes (Quality of Care and Support, Quality of Environment, Quality of Staffing and Quality of Management and Leadership). The grades awarded at the previous inspection may change if the Inspector has evidence to support any adjustment. 'Follow up' inspections will allow the Care Inspectorate to track improvement and gain assurance that services are making the right changes.

The Care Inspectorate do not intend to make further requirements or revise grades on these follow up visits, although Inspectors have some discretion to do so if they consider that sufficient evidence is evident.

1. Children's Services

Craigellachie Children's House was inspected on 21 September 2015 and the following grades were awarded:

- *Quality of Care and Support* Grade 5/Very Good.
- *Quality of the Environment* Grade 5/Very Good.
- *Quality of Staffing* Grade 5/Very Good.
- *Quality of Management and Leadership* Grade 5/Very Good.

Their Inspection report contained no requirements and 1 recommendation;

- i) To actively seek a solution to the limited ability of staff to meet as a team to promote a more cohesive process for shared decision-making and consistency of approach for young people.

This recommendation has been addressed by the Manager of the home. All grades remain consistent with previous inspection and reflect the high standards of care offered to our young people.

Blairvadach Residential Home was inspected on 11 January 2016 and the following grades were awarded:

- *Quality of Care and Support* Grade 4/Good.
- *Quality of the Environment* Grade 3/Adequate.
- *Quality of Staffing* Grade 4/Good.
- *Quality of Management and Leadership* Grade 4/Good.

Their Inspection report contained 1 requirement and 2 recommendations;

Requirement:

- i) To ensure that the living environment was safe, secure and nurturing for the young people.

Recommendations:

- i) The service to ensure bank staff were suitably supervised and appraised.
- ii) Review its admission procedures to ensure all young people have appropriate environment which meets individual needs.

Since the inspection report was issued the home has been addressing these issues. All grades were a reduction from the previous inspection but still reflect the high standards of care offered to our young people.

Burnside Children's House was inspected on 22 December 2015. The following grades were awarded:

- *Quality of Care and Support* Grade 5/Very Good.
- *Quality of the Environment* Grade 5/Very Good.
- *Quality of Staffing* Grade 5/Very Good.
- *Quality of Management and Leadership* Grade 4/Good.

Their Inspection report contained no requirements and 1 recommendation;

- i) To ensure that all relevant matters are notified to the Care Inspectorate timeously.

The service is ensuring that this happens within the time frame dictated by the Care Inspectorate. The grade of 4/Good awarded for the Quality theme of Management and Leadership is a slight reduction from that of 5/Very Good in the previous inspection. However, the other grades remain consistent with previous inspections and reflect the high standards of care offered to our young people.

2. Adult and Older People's Services.

Dumbarton Centre was inspected on 30 October 2015. The following grades were awarded:

- *Quality of Care and Support* Grade 5/Very Good.
- *Quality of the Environment* Grade 5/Very Good.
- *Quality of Staffing* Grade 4/Good.
- *Quality of Management and Leadership* Grade 4/Good.

Their Inspection report contained no requirements and 9 recommendations;

- i) To arrange for staff developing outcome focused care plans to undergo training using best practice guidance such as "Talking Points" to assist them in this process.
- ii) Ensure staff are aware of and adhere to the instructions within the document; 'Records all Services (excluding Child Minders) Must Keep

and Notification Reporting Guidance,' which can be found on the Care Inspectorate's Website.

- iii) Staff supporting someone who uses a PEG feeding system are initially trained by someone qualified to carry out this training.
- iv) Install Wi-Fi within the Dumbarton Centre to allow service users to access more technology to enhance their experience of using the centre.
- v) Establish how long service users spend on the bus each week.
- vi) Evidence that service user views are sought as part of a staff appraisal system for new and established support staff.
- vii) Carry out a review of both the frequency and the quality of supervision staff receive within the day centre.
- viii) Involve staff in reviewing how effective team meetings are within the service.
- ix) Management to monitor the induction period of new staff and ensure that they have the opportunity to complete all induction training within the six month induction period.

Since this inspection the service has been working to address these issues. The grade of 4/Good awarded for the Quality theme of Management and Leadership is a slight reduction from that of 5/Very Good in the previous inspection. While the grade of 5/Very Good for the Quality theme of the Environment is an improvement and reflects the refurbishment programme undertaken and recently completed for this service.

Learning Disability Service was inspected on 18 November 2015. The following grades were awarded:

- *Quality of Care and Support* Grade 4/Good.
- *Quality of Staffing* Grade 4/Good.
- *Quality of Management and Leadership* Grade 4/Good.

Their Inspection report contained no requirements and 8 recommendations;

- i) Have a relative, guardian or other representative, with the authority to do so, to read and sign personal plans where it is identified that a service user has been assessed as being incapable to demonstrate that the plan has been read, understood and agreed by the service user's representative.
- ii) Review current risk assessment and protocols related to safe bathing arrangements for individual service users.
- iii) Make sure there is always a clear protocol, in each personal plan that details how each service user is to be supported to manage their money.
- iv) Have a standing item in six monthly reviews to discuss and record service users, or their representatives, comments about the quality of staff that support them.
- v) Review the scope of influence and choice service users and/or their representatives have regarding the staff teams that support them.
- vi) Improve the quality of staff supervision meetings and supervision recording in Neighbourhood Network.

- vii) Ensure time between accidents and incidents occurring and a notification being made to the Care Inspectorate is in line with reporting timescales guidance.
- viii) Take appropriate action to improve information, communication and technology systems to allow all staff to be supported better in their role.

The grades awarded from this inspection are consistent with previous inspections and reflect the high standards of care offered by the Learning Disability Service to our service users.

Boquhanran House was inspected on 13 January 2016. This inspection was a 'Follow up' inspection, only looking at progress in addressing the five recommendations from the previous inspection.

The grades from the previous inspection, of May 2015, remained the same as follows:

- *Quality of Care and Support* Grade 4/Good.
- *Quality of the Environment* Grade 4/Good.
- *Quality of Staffing* Grade 4/Good.
- *Quality of Management and Leadership* Grade 5/Very Good.

The Inspector detailed no additional requirements or recommendations and reviewed the 5 recommendations from the previous inspection which were;

- i) Staff to adopt best practice when monitoring residents who may be a risk of developing dehydration and malnourishment.
- ii) Staff to utilise the information obtained from carrying out key assessments such as 'Waterlow' to inform the content of associated support plans.
- iii) Have a system to routinely check that wheelchairs are kept clean and in a good state of repair.
- iv) Ensure that improvements are made to the enclosed garden in order that it offers a suitable environment for resident's use.
- v) Staff to undertake dementia training.

The service has been actively addressing these recommendations and successfully completed two of them. The other three have been partially completed and were viewed by the inspector as 'works in progress'. The grades continue to reflect the high standards of care offered to our older people.

Dalreoch House was inspected on 9 July 2015. The following grades were awarded:

- *Quality of Care and Support* Grade 4/Good.
- *Quality of the Environment* Grade 4/Good.
- *Quality of Staffing* Grade 5/Very Good.
- *Quality of Management and Leadership* Grade 5/Very Good.

Their Inspection report contained no requirements and 1 recommendation;

- i) To ensure all care plans and related documentation, including reviews, are fully up-to-date and reflect the current assessed care needs and personal references of each resident.

Since this inspection took place the care plans have been worked on and changes implemented by the service. The grade of 5/Very Good awarded for the two quality themes of Staffing and Management & Leadership is an improvement from the previous inspection when the service received the grade of 4/Good for the same two quality themes and reflects the high standards of care offered to our older people.

Frank Downie House was inspected on 01 July 2015. The following grades were awarded:

- *Quality of Care and Support* Grade 4/Good.
- *Quality of the Environment* Grade 4/Good.
- *Quality of Staffing* Grade 5/Very Good.
- *Quality of Management and Leadership* Grade 5/Very Good.

Their Inspection report contained no requirements and 7 recommendations;

- i) To ensure care plans reflect the following:
 - Consent is obtained prior to using equipment which could be regarded as being potentially restraining.
 - Accurate and full records are maintained after any resident sustains a fall, including any advice or recommendations obtained from the 'Fall's Team' and provide clear evidence that associated risk assessments and care plans have been updated.
 - Review meetings to contain meaningful information which supports that the current care plans and measures adopted by the service to meet each resident's needs are discussed and detail if outcomes have been achieved.
 - Regular evaluations to each care plan should adhere to the frequency indicated and there should be a system in place to ensure that this is occurring.
- ii) Fluid intake charts to be used.
- iii) All continence pads are bagged prior to being placed in designated bins.
- iv) Footplates are used when transporting residents who use wheelchairs.
- v) Records associated with checks to equipment are fully completed and detail remedial actions taken.
- vi) Redecoration and repairs are carried out to the environment.
- vii) Staff are offered training or development session to help them acquire the necessary knowledge and skills for the completion of assessments to inform care plans.

Since this inspection took place all recommendations have been addressed and changes implemented by the service. The grade of 5/Very Good awarded for the Quality theme of Management and Leadership is an improvement from their previous inspection and reflects the high standards of care offered to the older people who use our services.

Langcraigs Centre was inspected on 23 September 2015. The following grades were awarded:

- *Quality of Care and Support* Grade 5/Very Good.
- *Quality of the Environment* Grade 5/Very Good.
- *Quality of Staffing* Grade 5/Very Good.
- *Quality of Management and Leadership* Grade 5/Very Good.

Their Inspection report contained no requirements or recommendations.

The grade of 5/Very Good awarded for the two quality themes of Staffing and Management & Leadership is an improvement from the previous inspection when the service received the grade of 4/Good for the same two quality themes and reflects the high standards of care offered to our older people.

Langcraigs Day Care was inspected on 25 January 2016. The following grades were awarded:

- *Quality of Care and Support* Grade 4/ Good.
- *Quality of the Environment* Grade 4/ Good.
- *Quality of Staffing* Grade 4/ Good.
- *Quality of Management and Leadership* Grade 3/Adequate.

Their Inspection report contained no requirements and 5 recommendations;

- i) Identify suitable training and offer opportunities to staff in meaningful activities and support them to attend.
- ii) Devise a mechanism to link assessed service user dependency levels to required staffing levels.
- iii) Review their current induction training programme for care staff to have included training in: dementia awareness; infection control; food hygiene; managing behaviour which may be challenging; and basic first aid.
- iv) Develop a programme of training on health matters to keep staff up to date with best practice as well as being introduced to new topics.
- v) To comply with the provider's supervision policy.

All of the recommendations are currently being addressed by the service. The grade of 3/Adequate awarded for the Quality theme of Management and Leadership is a slight reduction from that of 4/ Good in the previous inspection. Despite this the grades are an indication of the high standards of care offered to the older people who use or services.

Mount Pleasant House was inspected on 14 January 2016. This inspection was a 'Follow up' inspection, only looking at progress in addressing the 3 requirements and 8 recommendations from the previous inspection.

The grades from the previous inspection of August 2015 remained the same as follows:

- *Quality of Care and Support* Grade 4/ Good.
- *Quality of the Environment* Grade 4/ Good.

- *Quality of Staffing* Grade 4/ Good.
- *Quality of Management and Leadership* Grade 4/ Good.

The Inspector detailed no additional requirements or recommendations and reviewed the 3 requirements and 8 recommendations from the previous inspection which were;

Requirements:

- Ensure residents are provided with access to suitable transport and opportunities to go on trips out-with the care home.
- Residents on a short break (respite) to have a complete personal plan detailing their health and welfare needs and how these are to be met.
- Staff to undertake suitable and sufficient training that informs and supports their role and this training must be refreshed within the required timescale.

Recommendations:

- Plan and deliver a programme of regular meaningful activities to meet residents' health and wellbeing needs and personal preferences.
- Ensure care plans contain details of resident's current medication.
- Facilities are provided for residents and their families to keep in touch by email and Skype if this is their choice.
- The management process for residents' personal clothing be reviewed and improved.
- Staff to have regular supervision sessions.
- Risk assessments are reviewed after each fall and associated records should contain accurate and up to date information.
- Staff to have adult support and protection training and this should be of a standard that ensures they are well informed.
- Maintain the quality assurance system to properly monitor performance and address any areas for improvement.

Since this inspection took place the three requirements and eight recommendations have been addressed and changes implemented by the service. The inspectors viewed many of them as complete and the others as progressing. The grades in place continue to reflect the high standards of care offered to our older people.

Willox Park was inspected on 13 August 2015. The following grades were awarded:

- *Quality of Care and Support* Grade 4/Good.
- *Quality of the Environment* Grade 4/Good.
- *Quality of Staffing* Grade 4/Good.
- *Quality of Management and Leadership* Grade 4/Good.

Their Inspection report contained 1 requirement and 2 recommendations;

Requirement:

- That regular assessment is carried out in relation to individual resident's needs and dependencies and that this information is used to establish the numbers of staff and the skill mix of staff on each shift.

Recommendations

- i) The mealtime experience to be reviewed and improved. To also make sure that residents have the right care and support in relation to eating and drinking and accurate, up to date and accountable records be kept to show the outcomes for individual residents.
- ii) Ensure that residents are provided with more frequent access to meaningful and stimulating activities which reflect their individual wishes and interests throughout the day.

Since their inspection the service has been working to address the requirement and 2 recommendations. The grade of 4/Good awarded for the three Quality themes of Care and Support, Staffing and Management & Leadership are a slight reduction from that of 5/Very Good in the previous inspection. Despite this the grades still reflect the high quality being delivered to the older people who use our service.

HSCP Local Government Benchmarking Framework indicators 2014-15



PI Short Name	2010/11	2011/12	2012/13	2013/14	2014/15	2014/15
	Value	Value	Value	Value	Value	Note
The gross cost of "children looked after" in residential based services per child per week £	£2,764.96	£2,875.21	£1,835.38	£2,946.15	£2,493.27	We continue to provide residential based services for looked after children at a significantly lower cost than the Scotland figure which has risen to £3,133.15 per week for 2014/15. Our costs have decreased by 15% over the same period and our ranking has improved from 15th to 7th in Scotland.
The gross cost of "children looked after" in a community setting per child per week £	£48.13	£52.31	£142.87	£155.17	£161.26	At £161 per week, the cost of children being looked after in a community setting is also significantly lower than the Scotland cost of £278 and we are again among the top performers with a ranking of 4th in Scotland.
Balance of Care for looked after children: % of children being looked after in the Community	89.03%	88.35%	87%	89%	89%	We have maintained our ranking of 16th for this measure and are just slightly below the Scottish figure of 90%.
Self directed support spend for people aged over 18 as a % of total social work spend on adults	1.1%	1.6%	1.42%	1.39%	1.77%	Expenditure on Self-Directed Support (SDS) has increased by 30% since 2013/14 and has also increased as a proportion of overall adult social care spend from 1.39% to 1.77%. However, high satisfaction with social care services may also mean that clients are less motivated to actually take up SDS direct payments or individual service funds relative to other areas. This may go some way to explaining why our increased SDS expenditure has not been reflected in our ranking of 28th.
Home care costs for people aged 65 or	£16.90	£15.67	£17.64	£18.47	£20.91	While our ranking has moved from 9th to
















PI Short Name	2010/11	2011/12	2012/13	2013/14	2014/15	2014/15
	Value	Value	Value	Value	Value	Note
over per hour £						16th, the HSCP is continuing to target services towards those with high level needs - and therefore whose packages of care are generally more costly - in order to maintain or even improve levels of independence. During 2014/15, the HSCP established a Home Care Reablement team, which has ensured that the focus of Care at Home services is on better outcomes, maximising clients' long term independence and quality of life and appropriately minimises structured supports.
Percentage of people aged 65 or over with intensive needs receiving care at home	43.28%	44.27%	42.52%	40.71%	39.32%	The HSCP has increased use of additional Telecare sensors as an integral component of care packages to sustain people at home, contributing towards a reduction in the number of homecare hours and increasing support to carers. While this figure is slightly lower than 2013/14 (which was 40.7%) it is higher than the Scotland figure of 35.56% and we are ranked 15th in Scotland.
% of adults satisfied with social care or social work services	67.7%	67.7%	67%	68%	74%	The HSCP has the 3rd highest level of satisfaction with social care services in Scotland at 74% and our levels of satisfaction have increased year on year from 67% in 2012/13. The Scotland figure has followed the reverse trend decreasing from 57% in 2012/13 to 51% in 2014/15.
Net Residential Costs Per Capita per Week for Older Adults (65+)	£599.92	£554.19	£430.41	£415.97	£460.43	The HSCP is significantly higher than the Scotland figure of £372.28 and this is reflected in our ranking which has fallen from 27th to 29th. The LGBF Overview Report 2014/15 recognises that 'variation in net costs between councils will be largely influenced by the balance of LA funded/self-funded residents within each area, and the scale of LA care home provision and associated running costs'.

PI Short Name	2010/11	2011/12	2012/13	2013/14	2014/15	2014/15
	Value	Value	Value	Value	Value	Note
						The latter would include the degree to which staff employed within care homes are at paid at least the National Living Wage. East Dunbartonshire and Dumfries and Galloway have no local authority care home provision and are ranked 1st and 2nd for this measure. In contrast, within West Dunbartonshire local authority care homes are a significant provider of residential care placements (with all of our staff paid at least the National Living Wage) which goes some way to explaining our being ranked 29th.

APPENDIX 4: WD HSCP KEY PERFORMANCE INDICATORS 2015/16 – SOCIAL CARE

 Target achieved or exceeded
  Target narrowly missed
  Target missed by 15% or more













*Provisional figure pending full year data

Performance Indicator	2014/15	2015/16		
	Value	Value	Target	Status
Percentage of people aged 65+ admitted twice or more as an emergency who have not had an assessment	39.2%	35.8%	40%	
Percentage of adults with assessed Care at Home needs and a re-ablement package who have reached their agreed personal outcomes	55%	61.5%	60%	
Percentage of Care Plans reviewed within agreed timescale	78%	80%	74%	
Total number of homecare hours provided as a rate per 1,000 population aged 65+	578.3	548.7	600	
Percentage of homecare clients aged 65+ receiving personal care	93.8%	90.3%	83%	
Percentage of people aged 65 or over with intensive needs receiving care at home	39.32%	36.1% *	40%	
No people will wait more than 14 days to be discharged from hospital into a more appropriate care setting, once treatment is complete from April 2015	1	3	0	
Number of acute bed days lost to delayed discharges (including AWI)	5,802	3,345	3,819	
Number of acute bed days lost to delayed discharges for Adults with Incapacity	2,127	1,617	466	
Unplanned acute bed days (aged 65+)	49,327	41,082	45,640	
Number of emergency admissions aged 65+	4,372	3,930	3,973	
Emergency admissions aged 65+ as a rate per 1,000 population	282	250	252	
Percentage of people aged 65 years and over assessed with complex needs living at home or in a homely setting	97.9%	97.8% *	97%	
Number of people aged 75+ in receipt of Telecare - Crude rate per 100,000 population	22,745	23,304	22,816	
Percentage of carers who feel supported to continue in their caring role	87%	80.2%	88%	

APPENDIX 4: WD HSCP KEY PERFORMANCE INDICATORS 2015/16 – SOCIAL CARE

 Target achieved or exceeded
  Target narrowly missed
  Target missed by 15% or more

*Provisional figure pending full year data

Performance Indicator	2014/15	2015/16		
	Value	Value	Target	Status
Total number of respite weeks provided to all client groups	6,777	6,729	6,558	
Percentage of clients waiting no longer than 3 weeks from referral received to appropriate drug or alcohol treatment that supports their recovery	92.1%	94.7% *	91.5%	
Balance of Care for looked after children: % of children being looked after in the Community	89%	90.6%	89%	
Percentage of 16 or 17 year olds in positive destinations (further/higher education, training, employment) at point of leaving care	56.5%	62%	69%	
Percentage of child protection investigations to case conference within 21 days	94.5%	83%	95%	
Percentage of children on the Child Protection Register who have a completed and current risk assessment	100%	100%	100%	
Rate per 1,000 of children/young people aged 8-18 who are referred to the Reporter on offence-related grounds	4.6	4.6	6.4	
Rate per 1,000 of children/young people aged 0-18 who are referred to the Reporter on non-offence grounds	19.6	19.6	28	
Percentage of Adult Support and Protection clients who have current risk assessments and care plan	100%	100%	100%	
Percentage of Criminal Justice Social Work Reports submitted to court by noon on the day prior to calling.	97%	97%	98%	
Percentage of Community Payback Orders attending an induction session within 5 working days of sentence.	81%	82%	80%	
Percentage of Unpaid work and other activity requirements commenced (work or activity) within 7 working days of sentence.	89%	69%	90%	

WEST DUNBARTONSHIRE COUNCIL

Report by Strategic Lead - Resources

Council – 29 June 2016

Subject: Draft Statement of Accounts 2015/2016

1. Purpose

- 1.1** The purpose of this report is to provide Council with a copy of the draft Annual Accounts for 2015/2016 and to highlight matters of interest.
- 1.2** The report also provides Council with the management's proposed timetable for the budget process 2017/18 for consideration.

2. Recommendations

2.1 Members are asked to:

- (a) note the contents of this report and the attached draft Final Accounts, subject to the understanding that the draft accounts may change depending upon the audit of the accounts undertaken by the Council's external auditors;
- (b) agree delegated authority to the Audit and Performance Review Committee to formally approve the audited accounts on 28 September 2016, prior to submission to the Accounts Commission by 30 September 2016;
- (c) note that a report on the audited accounts will be submitted to Council in October 2016; and
- (d) note management's proposed 2017/18 budget timetable.

3. Background

- 3.1** The Council is required by law to produce its draft Statement of Accounts for audit by 30 June each year.
- 3.2** The Local Authority Accounts (Scotland) Regulations 2014 came into force on 10 October 2014, revoking the Local Authority Accounts (Scotland) Regulations 1985. The legislation introduced a number of changes to the Statements, including:

- (a) The requirement for Council's formal consideration of the draft Management Commentary & Financial Statement of Accounts prior to 31 August each year. However, best practice is that the Statements should be reported to the Council for formal consideration prior to submission to the Accounts Commission by 30 June each year;
- (b) The regulations require the notice for the public's right 'to inspect and object to the Statements' no later than 20 June 2016 and the Statements to be available for inspection no later than 4 July 2015; and
- (c) The requirement to 'aim' to approve the audited Annual Accounts for signature no later than 30 September 2015 (with publication no later than 31 October 2015).

3.3 A copy of the draft financial Statement of Accounts (including the Group Accounts) for the year ended 31 March 2016, is appended to this report as Appendix 1.

3.4 The management commentary within the draft Statements states that following the setting of the budget in February 2016, the projections identified current expected gaps of £2.500m in 2017/18 and a further £4.821m for 2018/19. The strategy will be reviewed by Council later in 2016 and in setting the budget for 2017/18. The budget process for 2017/18 (including projections for 2018/19 and 2019/20) is now due to commence.

4. Main Issues

4.1 The draft accounts, including the group accounts, have now been prepared and passed to the Audit Scotland to commence their audit process.

4.2 The draft accounts show that the Council has been successful in managing its expenditure within the budgets approved for both the General Fund and the Housing Revenue Account (HRA).

Management Commentary

4.3 The management commentary provides information, particularly in relation to objectives of the Council and its performance. The purpose of this commentary is to inform users of the Statement and help users assess if the Council has performed its duty to promote the success of the Council. The Commentary is on pages 1 to 11 of the Statements of Account.

General Fund – Revenue position

4.4 In relation to the General Fund, as at 31 March 2016, the accounts showed a General Fund balance of £11.180m. Of this balance, £6.515m is earmarked for specified purposes, leaving an unearmarked balance of £4.665m.

- 4.5** The earmarked reserve position as at 31 March 2016 has increased from the previous year, with a number of the commitments having changed. Appendices 2 and 3 compares the budget against actual and is summarised as follows:

	£m	£m
Unearmarked balance at 31 March 2015		5.731
Council commitment to fund budget 2016/17	(0.412)	
Top-up of Provisions	(2.870)	
		<u>(3.282)</u>
		2.449
In-year surplus against original budget 2015/16		2.216
Unearmarked balance at 31 March 2016		<u>4.665</u>

- 4.6** The in-year surplus against original budget of £2.216m is the favourable variance against the overall budget in year. Information on variances is provided within Appendix 3.
- 4.7** The unearmarked balance of £4.665m is greater than the prudential reserve target of £4.195m which is considered necessary to safeguard assets and to protect services against financial risk.
- 4.8** Provisions for Single Status and Early Severance were also made at 31 March 2016, totalling £4.643m and this sits outwith the unearmarked balance noted above.
- 4.9** At the Council meeting in October 2015 the position projected for services for 2015/16 was that there would be a favourable variance of £0.783m. The final outturn shows a favourable against this by £1.433m (total favourable variance £2.216m), before taking account of both the provision top-up (£2.870m) and the additional commitment to future budgets (£0.412m), resulting in an overall reduction in the free reserve of £1.066m.
- 4.10** The Council maintains statutory accounts for two trading operations under the provisions of the Local Government Scotland Act 2003: Housing Maintenance and Grounds Maintenance/Street Cleaning. These operations returned a collective surplus in the year of £2.727m and both operations have achieved a break even performance over the last three years in line with their statutory requirements.
- 4.11** Council tax in year collection rate decreased slightly to 94.5% (95.0% in 2014/15).

Housing Revenue Account – Revenue position

- 4.12** In relation to the HRA, the accounts show a balance of £6.240m as at 31 March 2016. Of this balance £5.385m is earmarked to assist in a number of areas, including the regeneration of the Housing estate, as agreed by a previous Council decision, leaving an unearmarked balance of £0.855m, which is exactly in line with the prudential reserve target. The HRA outturn and main variances are noted in Appendices 4 and 5.

	£m	£m
Balance at 31 March 2015		4.570
Spend against earmarked balances	(0.338)	
In-year surplus against original	2.008	1.670
Balance at 31 March 2016		6.240
Earmarked		(5.538)
Unearmarked balance as at 31 March 2016		0.855

Capital Programme position

- 4.13** Details of the capital programmes are shown in Appendix 6 (General Fund) and Appendix 7 (HRA) and are summarised below. A list of the main capital projects is given on page 7 of the Statement of Accounts. A number of projects have been reported previously to Council as having to be re-phased and the most significant are also listed on page 7. The year end position is summarised as follows:

	General Services	HRA	Total
	£m	£m	£m
Original budget	74.180	28.914	103.094
Actual Spend	46.917	21.594	68.511
Overspend	2.066	1.855	3.921
Underspend	(1.068)	(3.708)	(4.776)
Re-phased	(28.261)	(5.467)	(33.728)
Re-phased (%)	38.1%	18.9%	32.7%

Group Accounts

- 4.14** The Council is required to prepare Group Accounts in addition to its Annual Accounts. Group Accounts are prepared when a Council has a material interest in other organisations. The purpose of the accounts is to combine its financial information with other organisations within its group. For 2015/16, the Council's group consists of:

- (a) West Dunbartonshire Leisure Trust;
- (b) Dunbartonshire and Argyll and Bute Valuation Joint Board;
- (c) Strathclyde Partnership for Transport;
- (d) Strathclyde Concessionary Travel Joint Board;
- (e) Clydebank Property Company;
- (f) Health and Social Care Integrated Joint Board; and
- (g) Dumbarton Common Good and Trust Funds.

- 4.15** The effect of combining these entities on the Group Balances Sheet is to increase reserves and net assets by £16.880m creating an overall net asset of £215.605m. However, it should be noted that for one of the combining entities (the Valuation Joint Board), there lies a net liability held on their individual Balance Sheet related to the defined pension schemes. However, as there is no reason to suggest the future funding to these organisations will not continue, the accounts have been prepared on a going concern basis.

Further steps in finalising

- 4.16** To enable the Council to meet its requirement to aim to approve the audited Annual Accounts for signature no later than 30 September 2016, Members are asked to agree that, following audit, the audited position be reported for approval to Audit and Performance Review in September 2016 and then to Council in October 2016 for noting.

Common Good and Charity Accounts

- 4.17** Appendix 8 provides Members with the accounts of the Trust Funds which are administered by the Council. These Financial Statements are also audited by our external auditors prior to submission to the Office of the Scottish Charity Regulator (OSCR). As noted in 4.14 (g), these are also included within the Council's Group position.

Financial Planning 2017/18

- 4.18** Following the preparation of the Council's draft Statement of Accounts 2015/16, the process for review and update of the Long-term Financial Strategy and the Draft budget for 2017/18 will commence. A management proposed timetable for this process has been prepared and is attached as Appendix 9, for consideration by Members.

5. People Implications

- 5.1** There are no people implications.

6. Financial and Procurement Implications

- 6.1** There are no financial or procurement implications.

7. Risk Analysis

- 7.1** No risk analysis was required.

8. Equalities Impact Assessment (EIA)

- 8.1** No equalities impact was required in relation to the preparation of this report.

9. Consultation

- 9.1** The views of Legal Services have been requested on this report and have advised there are neither any issues nor concerns with the report.

10. Strategic Assessment

- 10.1** Sound financial practices are cornerstones of good governance and support Council and officers to pursue the 5 strategic priorities of the Council's Strategic Plan.

.....
Stephen West
Strategic Lead - Resources
Date: 15 June 2016

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Appendices:

- 1 - Draft Financial Statement of Accounts to 31 March 2016;
- 2 - Year end General Services Revenue Budgetary Control Position 2015/16 (Budget versus actual);
- 3 - General Services Revenue Variance Analysis 2015/16 (Budget versus actual);
- 4 - Year end HRA Revenue Budgetary Control position 2015/16 (Budget versus actual);
- 5 - HRA Revenue Variance Analysis 2015/16 (Budget versus actual);
- 6 - Year end General Service Capital Position 2015/16;
- 7 - Year end HRA Capital Position 2015/16;
- 8 –Charity Accounts 2015/16; and
- 9 – Draft Budget 2017/18 Timetable

Background Papers: Report to Council 28 October 2015 showing movement budget to Probable Outturn; and
Reports to Council 24 February 2016 to set Council Tax and Housing Rents 2015/16

Wards Affected: n/a

**Draft Annual Financial Statements
for Year Ended 31 March 2016**

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Management Commentary

Introduction

The purpose of this Management Commentary is to inform all users of these Financial Statements and help them assess how the Council has performed its duty to promote the success of the Council. It is to provide clear information about the Council's performance (including its financial position) during the year 2015/16 and as at the financial year end being 31 March 2016. The Management Commentary is intended to give an easy to understand guide to the most significant matters of the Council's business during the year - including progress against key performance indicators, a description of the principal risks and uncertainties facing the Council and the likely impact of the actions to mitigate these risks. In addition, it provides some detail on the Council's future plans.

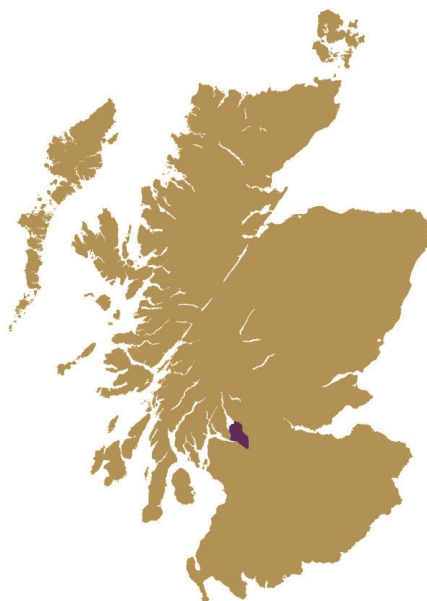
The Council

Following local government reorganisation in Scotland, under the Local Government (Scotland) Act 1994, West Dunbartonshire Council was established in 1996.

The Council is responsible for providing a wide range of local authority services (including education, social work, housing, environmental health, environmental services, planning, economic development, employment, highways and transport) to residents within the West Dunbartonshire area.

The Council employs approximately 5,500 staff across a range of locations within the Council area, serving a population of approximately 90,000 (1.7% of the overall population in Scotland). The Council is generally accepted to suffer from economic deprivation, for example, the percentage of total population who are income deprived is 22% (Scotland 16%); the percentage of economically active people at a working age is 66% (Scotland 71%); and life expectancy is 75.6 years (Scotland 77.8 years). It is an average sized Council in Scotland at around 98 square miles and has many strengths including significant sites of natural beauty and heritage, good transport links and close proximity to Glasgow and its airport. The area has a rich past, shaped by its world-famous shipyards along the Clyde, and boasts many attractions ranging from the iconic Dumbarton Rock and the Titan Crane, to the beauty of Loch Lomond and the Trossachs National Park and its historic whisky warehouses.

As at 31 March 2016, the Council was led by 22 councillors, elected every five years to represent the residents within the area. At the beginning of the financial year the Council's senior management (the Corporate Management Team) consisted of the Chief Executive, four Executive Directors and the Section 95 Officer (Head of Finance and Resources). From 1 April 2016, this senior management structure was revised and now consists of Chief Executive, two Strategic Directors and eight Strategic Leads, including the Section 95 Officer (Strategic Lead - Resources), with the Health and Social Care Partnership (HSCP) being managed at a senior level by the Chief Officer and four Heads of Service.



Management Commentary (Cont'd)

The Strategic Plan

Nationally, the Scottish Government sets out its joint priorities with local authorities through an agreed Single Outcome Agreement (SOA). The Council's SOA, covering the period from 2014 to 2017 feeds through into its Strategic Plan. Within the Council's 2012/17 Strategic Plan, the Council committed to improving outcomes in key areas in order to deliver on its vision of 'a prosperous West Dunbartonshire recognized as a dynamic area within a successful Scotland'.

At the start of 2015/16 the Council has four departmental plans, each highlighting priorities and objectives which are set out and designed to support the delivery of the Council's Strategic objectives. On 1 July 2015 the Health and Social Care Partnership (HSCP) was formed and generated its own Strategic Plan.

The Strategic Performance Scorecard (SPS) underpins performance and sets out the Council's three strategic themes and underpinning priorities, these are:

Theme 1: Social Mission

- Improve economic growth and employability;
- Improve life chances for children and young people;
- Improve care for and promote independence with older people;
- Improve local housing and environmentally sustainable infrastructure; and
- Improve the wellbeing of communities and protect the welfare of vulnerable people.

Theme 2: Organisational Capabilities

- Strong financial governance;
- Fit-for-purpose estate and facilities;
- Innovative use of Information Technology; and
- Committed and dynamic workforce.

Theme 3: Legitimacy and Support

- Constructive partnership working and joined up service delivery; and
- Positive dialogue with local citizens and communities.

Performance Reporting

The Council monitors and reports its performance against these key themes through the SPS; where progress within these areas are monitored through a suite of key performance indicators with 2017 targets set within the Strategic Plan. Performance is reported to Council and Committees for scrutiny and identification of any required remedial action. The Council also publishes an annual Public Performance Report which provides residents with a summary of progress being made.

In conjunction with this internal SPS, the Council (together with all Scottish local authorities) is measuring a common set of performance indicators called the Local Government Benchmarking Framework. Using the same indicators across all councils allows comparisons of performance, identification of best practice and to enable councils to learn from each other.

Full details of the most up to date performance information is available on the Council's website at:

<http://www.west-dunbarton.gov.uk/council/performance-and-spending/>

Management Commentary (Cont'd)

Events after the Balance Sheet date

Events from the Balance Sheet date (31 March 2016) until the date of signing the Statement of Accounts (30 June 2016) have been taken into consideration (Note 7 on page 58).

Overview of Core Financial Statements

The Statement of Accounts contains the financial statements of the Council and its group for the year ended 31 March 2016. The Council operates two main Funds in running its services:

1. The General Fund - which holds all of the expenditure and income associated with running of all Council services except the provision of Council houses. This fund is funded mainly from Scottish Government grant and council tax; and
2. The Housing Revenue Account - which holds all of the expenditure and income associated with the provision of Council housing and is funded primarily through rental income from tenants.

The Financial Statements comply fully with the Code of Practice on Local Authority Accounting in United Kingdom. Two major categories of expenditure are included in the financial statements, as follows:

1. Revenue expenditure - represents the day to day running costs that the Council incurs to provide services; and
2. Capital expenditure - is the cost of buying, constructing and improving the assets which the Council uses to provide services.

Revenue expenditure is recorded in a number of the main statements in these accounts with the purposes of these main statements summarised as follows:

- **the Movement in Reserves Statement** shows how the Income and Expenditure Account surplus or deficit for the year reconciles to the movement on the General Fund for the year. It also highlights movement on all other reserves held on the Council's Balance Sheet (including the Housing Revenue Account). It is shown on page 26. Further information on each of the reserves held and how it may be used is also detailed within note 32 on page 94;
- **the Comprehensive Income and Expenditure Statement** shows the income and expenditure for all Council services. It is shown on page 27; and
- **Housing Revenue Account** shows the income and expenditure for Council housing services for the year. It is shown on pages 99 to 101 which also includes the statement of movement on the Housing Revenue Account Balance.

Capital expenditure is analysed in note 21 on page 82 which details the capital expenditure and summarises the sources of finance that have been used to fund the programme.

The **Balance Sheet** on page 28 summarises the assets and liabilities of the Council. It is a statement of the resources of the Council and the means by which they have been financed. It is also a report on the Council's financial position at one particular point in time, a snapshot of its financial affairs at the close of the year expressed in accounting terms.

The **Cash Flow Statement** on page 29 shows the inflows and outflows of cash arising from transactions with third parties on both day to day revenue transactions and on capital activities. Cash is defined for the purpose of the statement as cash-in-hand and deposits repayable on demand less overdrafts repayable on demand.

Notes to the Core Financial Statements are provided on pages 30 to 98 which give further information and analysis relevant to each statement.

Management Commentary (Cont'd)

Comprehensive Income and Expenditure Statement

This account covers the day to day operational income and expenditure for each department of the Council. Income from council tax, non-domestic rates and revenue support grant was £220.862m with a net expenditure on services for the year of £224.190m (as shown on page 27 - Net Cost of Services £227.479m less non distributed costs of £3.289m).

Due to tight financial control over service spending, the Council was able to return an in year surplus from services of £2.216m against original budget (2014/15 £1.544m). The Council's budgetary performance for the year is summarised in the following table. The table also highlights how the in-year surplus affects the overall reserves balance held for future use.

	Budget £000	Spend Against Budget £000	Variance £000	£000
Total General Fund Reserves Held as at 31/3/15				(9,623)
Earmarked Balances as at 31/3/15				3,892
Unearmarked balance as at 31/3/15				(5,731)
Corporate Services/Chief Executive	19,140	18,591	(549)	
Education	92,671	91,261	(1,410)	
Community Health and Care Partnership	15,119	15,387	268	
Housing Environment and Economic Development	31,482	32,084	602	
Miscellaneous Services	6,048	6,893	845	
Loan Charges/IRB	10,173	9,879	(294)	
Requisitions	47,963	47,963	0	
Non GAE Allocation	(5,667)	(5,182)	485	
Contingency/ Contribution to Reserves	1,964	0	(1,964)	
Total Expenditure	218,893	216,876	(2,017)	
Council Tax/ CTRS / RSG	(39,865)	(40,098)	(233)	
Revenue Support Grant	(179,028)	(178,994)	34	
Total Income	(218,893)	(219,092)	(199)	
Net Budgetary Control Position			(2,216)	
Provision top up			2,870	
Net commitment to future budgets			412	
Movement in Unearmarked Reserves from 1/04/15 to 31/03/16				1,066
Unearmarked Balances held as at 31/3/16				(4,665)
Earmarked Balances held as at 31/3/16				(6,515)
Total General Fund Reserves Held as at 31/3/16				(11,180)

Many of the favourable variances are due to specific management action in areas such as: control of vacancies and staff cover; general process and efficiency review; specific restructuring of service delivery; spending control; and implementation of agreed savings targets, including early implementation of efficiencies originally identified for 2016/17. Although, there is an element of demand led favourable variances, particularly within the pre 5 sector of Educational Services. The level of favourable variance has been partially offset due to some areas of overspend.

The Council's council tax in-year collection of council tax reduced from 95.00% in 2014/15 to 94.45% in 2015/16. Uncollected council tax is pursued for collection after the end of the financial year.

Management Commentary (Cont'd)

Comprehensive Income and Expenditure Statement (Cont'd)

After taking account of the spend against earmarked balances held at 31 March 2015, then the overall movement for the year of £1.557m is added to the brought forward balance from the previous year, resulting in an accumulated surplus at 31 March 2016 of £11.180m (as shown on page 26). This includes an earmarked amount of £6.515m leaving £4.665m available for future use.

This un-earmarked balance compares with that of £5.731m as at 31 March 2015 and shows that the un-earmarked reserve position has decreased by £1.066m during the year. The Council's Prudential Reserves Policy is to retain a prudential reserve of 2% of net expenditure (excluding requisitions to Valuation, SPT, etc.) in order to safeguard assets and services against financial risk. The current target prudential reserves level for the General Fund is £4.195m and the position at financial year end exceeds this level of reserve by £0.470m.

Housing Revenue Account

By law the Council has to maintain a separate account for the running and management of its housing stock. The number of units owned by the Council at 31 March 2016 was 10,748 (2014/15 10,803). Following the impact of earmarked balances, the account shows an overall surplus for the year of £1.670m (see page 99). In line with the prudential reserves policy (2% of expenditure), the target reserves level for the Housing Revenue Account for 2015/16 is £0.855m. Taking account of the in-year surplus (£1.670m) the brought forward balance from the previous year £4.570m and taking account of earmarked amounts (£5.385m) the balance available to the HRA for future use is £0.855m.

Reserves

As at 31 March 2016, the usable reserves currently held by the Council are noted below, with further information on the future use of such reserves detailed within note 32 on page 94.

	£000
General Services	11,180
Housing Revenue Account	6,240
Capital Receipts Reserve	0
Capital Grants Unapplied	484
Capital Reserve	3,824
Other Reserves	527
Total Usable Reserves	<u>22,255</u>

Provisions

The Council has two main provisions held on its Balance Sheet, with a total value of £4.643m (see Note 30 on page 92). The Council holds funds for future equal pay claims and for further service re-design which will allow for a number of early terminations of contracts (through early retirement and severance).

Cash Flow Statement

The Council's cash flow statement shows a decrease of cash and cash equivalents of £0.766m during 2015/16 (see page 29) mainly as a result of the use of internal reserves to fund capital expenditure.

Trading Operations

The Council maintains separate accounts for two statutory trading operations under the provisions of the Local Government Scotland Act 2003:

1. Housing Property Maintenance; and
2. Grounds Maintenance and Street Cleaning.

Management Commentary (Cont'd)

Trading Operations (Cont'd)

These two operations returned a total collective surplus of £2.727m. Both operations have achieved a break even performance over the last three years, consistent with their statutory requirements. Further details are provided in note 8 on pages 58 to 59.

Balance Sheet

The Balance Sheet shows that during 2015/16, the net assets have increased by £60.843m (from £137.882m to £198.725m). The main movement is due to the decrease in the pension liability of £62.939m which is explained further below. There also has been movement within non current assets and borrowing, in line with the spend and funding agreed for the capital plan.

Pension Assets and Liabilities

The balance sheet shown on page 28 shows an assessed pension fund liability of £153.740m based on a snapshot valuation of the fund at 31 March 2016. Further information on the pension fund is provided in note 14 on pages 64 to 70. The valuation states that assets held at the valuation date were sufficient to cover 79.71% of accrued liabilities (73.06% in 2014/15).

The pension scheme liability has decreased by £62.939m as advised by the appointed actuaries, and this is mainly as a result of the movement in the discount rate. The appointed actuaries remain of the view that the asset holdings of Strathclyde Pension Scheme and the contributions from employees and employers together with planned recent increases in employers' contributions provide sufficient security and future income to meet future pension liabilities.

Non Current Assets

The Council owns a number of different types of assets, as listed in the Balance Sheet. These assets are used for ongoing and future service delivery provided by the Council to its citizens. The remit for the Council's Strategic Asset Management Group is to ensure the most efficient use of these assets in pursuit of the Council's strategic priorities. The Group manages this through ongoing review of the overarching Strategic Asset Management Plan, which is then supported by a number of individual Asset Management Plans (including properties, infrastructure, vehicles and equipment, etc.).

In addition to the normal cycle of rolling programme valuations of these assets, the Council's valuer found it necessary to carry out further valuation reviews during 2015/16 in respect of particular assets due to extensive enhancement works and changes in occupancy levels/use related on ongoing Educational capital projects.

The Council requires to assess the value of assets held based on current market conditions and, while in the current year particular assets have increased in value by £6.275m. at the same time, impairment and downward revaluations have reduced the value of other assets held by the Council by £10.359m, with a net impact of £4.084m.

Borrowing

The Council's Treasury Strategy for 2015/16 was agreed by the Council on 4 February 2015. The Council raised new long term loans of £25.620m (2014/15 £46.000m) and short term loans of £69.500m (2014/15 £57.100m) and repaid naturally maturing debt of £63.029m (2014/15 £70.120m). The total outstanding long term debt (excluding PPP debt) as at 31 March 2016 was £241.009m (2014/15 £228.088m) including £137.665m (2014/15 £131.060m) for the Council's housing stock. The total outstanding short term debt was £85.067m (2014/15 £65.677m), including £48.591m (2014/15 £37.740m) for the housing stock. The interest and expenses rate charged by the Council's loans fund was 4.28% (4.72% in 2014/15).

The 10 year capital plan and the Council's Treasury Management Strategy 2015/16 were agreed by Council on 4 February 2015. These reports highlight the projected capital spend and it's required resourcing. Also detailed is the impact on the Council's ongoing revenue finance and borrowing levels which the Council has committed to, through its capital plans. The Council's revenue budget is agreed following the consideration and approval of these documents.

Management Commentary (Cont'd)

Capital Finance

The Council is able to regulate its own capital spending limits within the framework recommended by the Chartered Institute of Public Finance and Accountancy and endorsed by the Scottish Government. The necessary treasury indicators and safeguards have been approved by Council and have resulted in increases to both the General Services and Housing capital programmes for 2015/16 and beyond. Details of the capital expenditure and financing are shown in note 21 on page 82. Total gross capital expenditure amounted to £68.511m.

The main capital projects progressed during 2015/16 were:

General Services

Building upgrades
ICT modernisation
Replacement of elderly care homes
Vale of Leven workshops
Roads infrastructure works
Clydebank leisure centre
Clydebank Crematorium works
Office rationalisation
New build school projects
Street Lighting

HRA

New build council houses
Multi-story improvements
Void housing upgrades
EESH compliance work
Non-traditional improvement works
Roofing works

During 2015/16, the Council had anticipated capital expenditure of £103.094m with an actual in year spend of £68.511m. The unspent amount (£34.583m) includes overspends, underspends and slippage, as noted within the table below. The total spend slippage is £33.728m – 32.7% of the overall capital programme:

	Original Budget £000	Actual Spend £000	Overspend £000	Underspend £000	Slippage £000
Service					
Corporate Services	2,131	1,410	(15)	2	734
HEED	41,808	24,816	(747)	1,027	16,712
Education	21,996	15,872	(1,190)	39	7,275
CHCP	8,245	4,819	(114)	0	3,540
General Services	74,180	46,917	(2,066)	1,068	28,261
HRA	28,914	21,594	(1,855)	3,708	5,467
Total	103,094	68,511	(3,921)	4,776	33,728

The majority of the slippage has occurred within a small number of larger capital projects and is mainly due to the timing of starting individual projects, for various reasons, not all within Council control, and these projects have now fallen into capital budgets for 2016/17 and those with more significant slippage include:

General Services

ICT Modernisation
Clydebank Crematorium Equipment
Replacement of the Elderly Care Homes/Day Care Centres
Office rationalisation
New Clydebank leisure centre
Queens Quay regeneration
New build school projects

HRA

Regeneration/demolition of surplus stock
Non-traditional Improvement works
EESH compliance work
Integrated housing management system

Management Commentary (Cont'd)

Public Private Partnership and other Long Term Liabilities

The Council entered into a public private partnership for the provision for three new Community Learning Centres. The agreement provides the Council with replacement buildings for three secondary schools which were handed over in 2009/10 with a further primary school handed over during 2011/12. In accordance with statutory accounting guidance, full details of the agreement is provided within note 23 on pages 82 to 83.

On 31 March 2016, the Council entered into a 25 year 'Design, Build, Finance and Maintain' (DBFM) contract with Scottish Futures Trust, for the provision of a further new secondary school. The school is due to be handed over for use by the Council during 2017/18.

Group Accounts

Local authorities are required to prepare group accounts in addition to their own Financial Statements where they have material interest in other organisations. The group accounts on pages 106 to 115 consolidate the Council's Financial Statements, the Common Good and Trust Funds and six other entities (including two subsidiaries – West Dunbartonshire Leisure Trust and Clydebank Property Company). The effect of combining these entities on the Group Balances Sheet is to increase reserves and net assets by £16.880m creating an overall net asset of £215.605m. This includes the combined pension liability of these organisations similar to that of the Council. However, as there is no reason to suggest the future funding to these organisations will not continue, the accounts have been prepared on a going concern basis.

The Financial Outlook and the Annual Budget process

During the course of the year, the Council faced a number of significant financial pressures resulting from reducing central government funding, inflationary and service demand increases and the ongoing impact of the economic position and welfare reform. The latest projections for public sector expenditure from the Treasury, as well as various financial institutions, outline a scenario where resources continue to decline in real terms over the next five years at the same time as demand for services continues to increase driven by demographic change and policy pressures. In the short to medium term the Scottish Government settlement for 2012/13 to 2015/16 was provided as a "flat cash" settlement and provided a relatively steady level of known funding for the Council over these three years, though the 2015/16 settlement for the Council was a reduction due to CoSLA and the Scottish Government agreeing to update the Grant Aided Expenditure indicators. The settlement for 2016/17 reduced funding to the Council due to Scottish Government reducing general funding levels to Councils.

The Council has agreed a Long Term Financial Strategy which is reviewed annually and provides some detailed analysis of issues for the next three financial years and some potential higher level issues and risks over the next 10 years. The financial strategy aims to allow the Council to plan ahead and take appropriate action to maintain budgets within expected levels of funding.

The Council refreshed the Long Term Financial Strategy in August 2015 and in setting the Council budget for 2016/17 in February 2016. Following the setting of the budget in February 2016, the projections have identified current expected gaps of £2.500m in 2017/18 and a further £4.821m for 2018/19. The strategy will be reviewed by Council later in 2016 and in setting the budget for 2017/18.

At Council in February 2016, the Council also updated the General Fund and HRA capital plan. This included agreement of funding for a number of projects over the next three years and the revenue impact of these investments will be built into future revenue plans.

Management Commentary (Cont'd)

Management of Risk

The main financial risks identified by the Council over the medium and long term are highlighted within the Council's Long Term Financial Strategy and includes assumptions around the, as yet, unknown position from the national government on local funding for the next three financial years, particularly given the projected decline in Council population and the likelihood of continued austerity measures; the impact on the welfare reform agenda (introducing changes to the welfare benefits systems); changing demands and needs for Council services (particularly in relation to health and social care services). The Council also plans major investment in a number of significant capital projects which will change the way in which some services are delivered and are partially funded through projected revenue savings. Risks are identified with actions to minimize and/or mitigate those risks (where possible) through the Council's performance monitoring IT system (covalent), which is reported to Members on a regular basis. The Scottish Government has stated that it plans to change the funding of councils over the next few years and it is not clear as to what impact this may have on individual councils.

The Council maintains a risk register which sets out key corporate and departmental risks, with operational risk registers established within departments. Risks are aligned to the objectives of each department with mitigating actions.

Ongoing and Future Events

In recognition of the projected ongoing financial position, the Council continues to identify service redesign and business transformation options and these will be reported to appropriate Committees during 2016/17. Significant cost reductions have been generated through planned actions to generate savings and more efficient ways of working. A number of major projects have been underway during 2015/16 as follows:

- Glasgow City Region City Deal – the Council, together with a number of other Scottish local authorities, is participating in the Glasgow Region City Deal. The City Deal consists of a number of significant capital projects across the area together with employability projects – in order to generate economic regeneration and additional jobs. The project within the City Deal specific to the Council is an infrastructure project at the Exxon site at Bowling to regenerate that site and to create a relief road along the A82 at Milton. The project was approved in principle during 2014/15 with development of the business case continuing into 2016/17;
- Welfare Reform – during 2014/15 and 2015/16 the Council implemented a number of changes to support residents in relation to the UK Government's approach to welfare reform. From 1 April 2013 a significantly increased scheme of Discretionary Housing Payments commenced, as did a new service in relation to the Scottish Welfare Fund. From July 2013 the benefits cap started to be implemented by the Department of Work and Pensions. The introduction of the Universal Credit started in the Council area in February 2015 and is now gradually being rolled-out to a wider set of residents as the DWP continue to implement. The projections of future financial pressures included in the Long Term Financial Strategy include estimates of the financial impact of the further implementation of welfare reform. The Council will continue to monitor and consider the financial impact of the UK Government's policies under their Welfare Reform agenda through the Welfare Reform Working Group;
- Strategic Programmes – In setting the budgets for 2015/16 and 2016/17 Council approved a range of efficiencies which will be implemented over the period to 2018/19. Some of these are capital funded projects where funding has been approved by Council. The CMT together with Heads of Service monitor progress on agreed efficiency projects through the Change Board and budgetary control reports provide updates on progress to Members. Where appropriate, business cases will be developed, and where required reports will come to future Council and Committees for consideration; and

Management Commentary (Cont'd)

Ongoing and Future Events (Cont'd)

- Capital Projects – A new approach to capital planning for the General Fund was developed and approved during 2012/13. This approach produced the first ten year capital plan and a new approach to monitoring capital projects' progress. This was implemented in 2013/14, updated in February 2014 and February 2015, and is now leading to improvements in how capital projects are managed and monitored. In setting the capital budget for 2016/17 the 10 year plan was refreshed.

Remuneration Report

This report presents information on the remuneration of senior elected members and senior officers within the Council (pages 17 to 24).

Financial Performance Indicators

This commentary includes information on a set of financial performance indicators. These are aimed at providing the reader with a summary of key information.

2014/15			2015/16
	Housing Performance		
£0.097m	Total rent owed by tenants leaving their tenancies with arrears	Demonstrates the Council's effectiveness in collecting local housing rents	£0.105m
£321.44	Average rent owed by tenants leaving their tenancies with arrears	Demonstrates the Council's effectiveness in collecting local housing rents	£430.10
8.03%	Percentage of current tenants owing more than 13 weeks rent, excluding those owing less than £250	Demonstrates the Council's effectiveness in collecting local housing rents	10.37%
812	number of current tenants owing more than 13 weeks rent, excluding those owing less than £250	Demonstrates the Council's effectiveness in collecting local housing rents	1,038
9.41%	Current / former / total tenant arrears as a percentage of net rent due in year	Demonstrates the Council's effectiveness in collecting local housing rents	8.59%
£3.346m	Amount of current/ former/ total tenant rent arrears	Demonstrates the Council's effectiveness in collecting local housing rents	£3.261m
100%	Value of free reserves expressed as a percentage of the prudential reserve target	Demonstrates how much free reserves the HRA has, in comparison to the agreed minimum	100%
2.14%	Value of free reserves expressed as a percentage of the net annual budget	Demonstrates the percentage of budget covered by free reserves (2% minimum target)	2.00%
(£0.054m)	Movement in the free reserve balance	Demonstrates variances contributing to the overall free reserve position	(£0.034m)
97.60%	Revenue budget compared to actual outturn at year end	Demonstrates actual spend as a percentage of the planned budget (less than 100% indicates an underspend)	96.51%

Management Commentary (Cont'd)

Financial Performance Indicators (Cont'd)

2014/15			2015/16
	General Services Performance		
£11.79	Cost of collecting council tax (per dwelling)	Demonstrates the Council's effectiveness in collecting local taxation	£10.26
16.08%	Council tax as a percentage of overall funding	Demonstrates the amount of budget raised through council tax	16.15%
95.00%	In-year council tax collection rate	Demonstrates the Council's effectiveness in collecting local taxation	94.45%
£29.672m	Amount of income due from council tax for the year that was received	Demonstrates the Council's effectiveness in collecting local taxation	£30.133m
136%	Value of free reserves expressed as a percentage of the prudential reserve target	Demonstrates how much free reserves the HRA has, in comparison to the agreed minimum	111%
2.64%	Value of free reserves expressed as a percentage of the net annual budget	Demonstrates the percentage of budget covered by free reserves (2% minimum target)	2.19%
(£0.796m)	Movement in the free reserve balance	Demonstrates variances contributing to the overall free reserve position	(£1.066m)
99.42%	Revenue budget compared to actual outturn at year end - including top up of provisions	Demonstrates actual spend as a percentage of the planned budget (less than 100% indicates an underspend)	100.31%

	Prudence And Affordability – Capital		
4.69%	Ratio of financing costs to net revenue stream – General Services	Demonstrates how much of the General Fund revenue budget is used to support previous capital investment	4.77%
35.36%	Ratio of financing costs to net revenue stream – HRA	Demonstrates how much of the HRA revenue budget is used to support previous capital investment	33.67%
£25.44	Impact of prudential borrowing on council tax – General Services	Illustrates the impact of new borrowing during the last financial year on council tax	£53.98
£3.17	Impact of prudential borrowing on housing rents – HRA	Illustrates the impact of new borrowing during the last financial year on housing rents	£1.59
£377.806m	Capital Financing Requirement	The amount of planned capital expenditure not yet funded	£412.449m
£289.867m	External Debt Levels	The amount of external debt held by the Council. Increases due to funding of the capital programme	£321.958m

Conclusion

The financial results show the Council's finances in a fairly healthy position and, considering the significant and exceptional financial pressures being faced by the Council, we have successfully managed our affairs within the budget set and the financial objectives prescribed. This is a satisfactory outcome and reflects well on both the efforts and professionalism of management, budget holders and on the Council's financial management and monitoring procedures.

Acknowledgement

The production of the Annual Financial Statements is very much a team effort and I wish to record our thanks to both Finance staff and to colleagues in all services whose efforts have contributed to the completion of these Statements of Accounts.

Councillor Martin Rooney
Leader of the Council
Date: 30 June 2016

Joyce White
Chief Executive
Date: 30 June 2016

Stephen West
Strategic Lead - Resources
Date: 30 June 2016

Statement of Responsibilities

The Authority's Responsibilities:

The Authority is required:

- to make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs. In this authority, that officer is the Strategic Lead – Resources (formerly known as the Head of Finance and Resources);
- to manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets; and
- to approve the Annual Accounts for signature.

I confirm that these draft Annual Accounts were approved for signature by the Council at its meeting on 29 June 2016.

Signed on behalf of West Dunbartonshire Council

Councillor Martin Rooney
Leader of the Council
Date: 30 June 2016

The Strategic Lead - Resources Responsibilities:

The Strategic Lead - Resources is responsible for the preparation of the Authority's Statement of Accounts in accordance with proper practices as required by legislation and as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom (the Code).

In preparing this Statement of Accounts, the Strategic Lead - Resources has:

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that were reasonable and prudent; and
- complied with the local authority Code.

The Strategic Lead - Resources has also:

- kept adequate accounting records which were up to date; and
- taken reasonable steps for the prevention and detection of fraud and other irregularities.

I certify that the draft Statement of Accounts gives a true and fair view of the financial position of the local authority (and its group) at the reporting date and the Income and Expenditure transactions of the local authority (and its group) for the year ended 31 March 2016.

Stephen West
Strategic Lead - Resources
Date: 30 June 2016

Annual Governance Statement

The Annual Governance Statement is included within the Financial Statements to assure stakeholders on how the Council directs and controls its functions and how it relates to communities which will enhance transparency and scrutiny of the Council's activities.

Scope of Responsibility

West Dunbartonshire Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively. It also has a statutory duty to make arrangements to secure best value under the Local Government in Scotland Act 2003.

In discharging this overall responsibility, the Council's Members and Corporate Management Team (CMT) is responsible for putting in place proper arrangements for the governance of its affairs and facilitating the effective exercise of its functions, which includes arrangements for the management of risk.

The Council has approved and adopted a Local Code of Corporate Governance (the Local Code), which is consistent with the principles of the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Society of Local Authority Chief Executives (SOLACE) Framework: Delivering Good Governance in Local Government. A copy of this Code is available from the Council website at:

<http://www.west-dunbarton.gov.uk/media/2455272/wdc-local-code.pdf>

This statement explains how West Dunbartonshire Council expects to comply with the Local Code and also meets the Code of Practice on Local Authority Accounting in the UK, which details the requirements of the Statement on the System of Internal Financial Control.

The Local Code evidences the Council's commitment to achieving good governance and demonstrates how it complies with the governance standards recommended by CIPFA.

The Council has also put in place a system of internal financial control designed to manage risk to a reasonable level. Internal controls cannot eliminate risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal financial control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Council's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

The Purpose of the Governance Framework

The governance framework comprises the systems and processes, and culture and values, by which the Council is directed and controlled and through which it accounts to, engages with and leads the community. It enables the Council to monitor the achievement of the strategic objectives set out in the Strategic Plan.

The Governance Framework

The main features of our governance arrangements are described in the Local Code but are summarised below:

- the overarching strategic vision and objectives of the Council are detailed in the Strategic Plan 2012/17, which sets out the key priorities of the Council;
- West Dunbartonshire Council Financial Statements for the Year Ended 31 March 2016;
- the Council operates within an established procedural framework which incorporates a scheme of delegation, standing orders and financial regulations. The Council facilitates policy and decision making through the agreed Committee structure;

Annual Governance Statement (Cont'd)

The Governance Framework (cont'd)

- services are able to demonstrate how their own activities link to the Council's vision and priorities through their plans. Performance management and monitoring of service delivery is reported through service committees regularly. The CMT monitors performance information regularly. The Council regularly publishes information about its performance;
- the Council has adopted a Code of Conduct and associated employment policies for its employees. Elected members adhere to the nationally prescribed Code of Conduct for Members in a localised format. In addition, the Council has in place a protocol on member/ officer relations and in inter-party protocol;
- the Council's approach to risk management is set out in the risk management framework. A strategic risk register is in place and an update report on this is regularly submitted to the Audit and Performance Review Committee. Further embedding of risk management across the Council is required to ensure that there are fully developed service risks and operational risks within departments;
- comprehensive arrangements are in place to ensure members and officers are supported by appropriate training and development; and
- a governance framework has been in place at West Dunbartonshire Council for the year ended 31 March 2016 and up to the date of approval of the Financial Statements.

Review of Effectiveness

The Council has a responsibility for ensuring the continuing effectiveness of its governance framework and its system of internal financial control. An annual assessment of the Council's compliance with the Code of Good Governance was undertaken by a group of senior officers and the outcome of this assessment was reported to the Audit & Performance Review Committee on 8 June 2016. The Council's Code of Good Governance was approved in 2010, and it was reviewed in December 2013.

Members and officers of the Council are committed to the concept of sound governance and the effective delivery of Council services. Each member of the Council's Corporate Management Team presents an annual statement of assurance on the adequacy and effectiveness of control (including financial control), governance and risk management arrangements in their department. The Council's Audit & Risk Manager (who is the Council's Chief Internal Auditor) has responsibility for reviewing independently and reporting to the Audit and Performance Review Committee annually, to provide assurance on the adequacy and effectiveness of the code and the extent of compliance with it.

The Audit and Performance Review Committee performs a scrutiny role in relation to the application of the Code of Corporate Governance and regularly monitors the performance of the Council's Internal Audit service.

The Internal Audit service operates in accordance with the Public Sector Internal Audit Standards (PSIAS) 2013 and reports to the Audit and Performance Review Committee. An annual programme of work is determined and undertaken by Internal Audit, approved by the Audit and Performance Review Committee, based upon an established risk based methodology. The Audit & Risk Manager provides an independent opinion on the adequacy and effectiveness of the Council's System of Internal Financial Control.

It is our view that the Council has in place a sound system of internal financial control and that appropriate mechanisms are in place to identify areas of weakness. This is corroborated by an annual assurance statement prepared by the Audit & Risk Manager stating that reasonable assurance can be placed upon the adequacy and effectiveness of the Council's internal control systems.

Annual Governance Statement (Cont'd)

Governance Issues and Improvements

The system of governance (including the system of internal control) can provide only reasonable and not absolute assurance that the assets are safeguarded, the transactions are authorised and properly recorded, that material errors or irregularities are either prevented or would be detected within a timely period and that significant risks impacting on the achievement of the Council's objectives have been mitigated. The following main issues and areas for improvement have been identified:

- PSIAS (Public Sector Internal Audit Standards): implement improvement actions arising from a recently completed external review of a validated self-assessment process which concluded that the Council's internal audit service generally conforms with PSIAS;
- Further enhancement of the workforce management system with additional managers' reports and new functionality;
- Implementation of eBilling for Council Tax along with myAccount functionality;
- Develop new approaches to detecting fraud within the Corporate Fraud team;
- Complete the implementation of the new Health & Safety and Insurance System;
- Implement Category Strategies for procurement activity;
- Enhance performance monitoring and scrutiny across the Council;
- Within Education, implement national Improvement Framework;
- Improve procurement processes within Building Services;
- Enhance compliance with Strategic Environmental Assessment Legislation; and
- Ensure compliance with commitments within Health and Social Care Integration Scheme for West Dunbartonshire with respect to participation and engagement of stakeholders.

As stated above a self-evaluation review of the Council's Code of Good Governance has recently been carried out. This has identified that current practice within the Council is mainly compliant although there are some areas for improvement, as follows:

- Ensure learning from customer feedback, including complaint information is embedded in the Strategic Planning and Performance Framework;
- Develop an approach to embed outcome-focused Performance Indicators into the Planning and Performance Framework and processes;
- Establish and monitor customer satisfaction of Council services;
- Review the effectiveness of the continuous improvement strategy focusing on reporting and benchmarking of performance;
- Improve annual reporting process to include information on service user feedback and lessons learned;
- Implementation of self-evaluation framework corporately where existing models of evaluation currently do not exist, including approach to embedding benchmarking processes and corporate monitoring of outcomes; and
- Review approach to Strategic Risk management following management restructure.

The Council welcomes the approach taken by external inspection agencies, through the Local Area Network to develop a comprehensive annual Local Scrutiny Plan (LSP) which is proportionate and based upon risks identified. The 2015/16 LSP identified a number of areas of risk which the Council has been working on over the last year. A recently published update to the LSP, covering 2016/17, was reported to Council in April 2016 notes that the Council continues to demonstrate a strong commitment to best value and has strong leadership, a clear vision and a focus on continuous improvement. The LAN noted that the Council are in the process of implementing a new leadership structure which reduces the number of strategic directors from four to three and establishes twelve strategic leads, formally Heads of Service, with specific areas of responsibility for the Council and the health and social care partnership (HSCP). The LAN also noted that the Council should monitor the impact of these changes to ensure it continues to deliver the anticipated strategic leadership and service delivery improvements. However, four areas were identified where further information is required, these being:

Annual Governance Statement (Cont'd)

Governance Issues and Improvements (Cont'd)

- Housing & Homelessness – monitoring progress against the findings of its enquiry carried out in 2013 coupled with recent changes in strategic leadership ;
- Staff Absence – requires ongoing oversight and monitoring;
- Efficiency – monitoring the delivery of efficiency savings; and
- Delivery of Education - monthly quality assurance meetings with Education Scotland Area Lead Officer to review educational provision.

Strategic Leads have already identified through their service planning process actions to deliver on these four areas and the strategic / high level elements of these have been brought together in an action plan which will be separately monitored.

A continuing area of risk relates to the ongoing implementation of the UK Government's Welfare Reform agenda which is anticipated to continue until 2020, and the potential impact on the Council's finances.

Financial Considerations

Statement on the role of the Chief Financial Officer in local government

CIPFA published this statement in 2010 and under the Local Code the Council is required to state whether it complies with the statement, and if not, to explain how their governance arrangements deliver the same impact. The full statement is that the Chief Financial Officer in a public organisation:

- is a key member of the leadership team, helping it to develop and implement strategy and to resource and deliver the authority's strategic objectives sustainably and in the public interest;
- must be actively involved in, and able to bring influence to bear on, all material business decisions to ensure immediate and longer term implications, opportunities and risks are fully considered, and alignment with the organisation's financial strategy; and
- must lead the promotion and delivery by the whole organisation of good financial management so that public money is safeguarded at all times and used appropriately, economically, efficiently and effectively.

To deliver these responsibilities the Chief Financial Officer:

- must lead and direct a finance function that is resourced to be fit for purpose; and
- must be professionally qualified and suitably experienced.

The Council considers that it complies with the above Statement.

Assurance

Subject to the above, and on the basis of the assurances provided, we consider the governance and internal control environment operating during 2015/16 to provide reasonable and objective assurance that any significant risks impacting on the achievement of our principle objectives will be identified and actions taken to avoid or mitigate their impact. Systems are in place to continually review and improve the governance and internal control environment and action plans are in place to address identified areas for improvement.

Martin Rooney
Leader of the Council
Date: 30 June 2016

Joyce White
Chief Executive
Date: 30 June 2016

Stephen West
Strategic Lead - Resources
Date: 30 June 2016

Remuneration Report

Introduction

The Council is required under statute to provide information on the remuneration of each senior officer and each senior elected member, together with any other officer not otherwise included whose remuneration is over £0.150m per annum. All information disclosed in the tables 1-6 and section (b) of the Remuneration Report is due to be audited by Audit Scotland. The other Sections have been reviewed by Audit Scotland to ensure that they are consistent with the Financial Statements.

Remuneration - Councillors

The remuneration of Councillors is regulated by the Local Governance (Scotland) Act 2004 (Remuneration and Severance Payments) Regulations 2015 (SSI No. 2015/7). The Regulations provide for the grading of Councillors for the purposes of remuneration arrangements, as the Leader of the Council, the Civic Head (Provost), Senior Councillors and Councillors. The Leader of the Council and the Provost cannot be the same person for the purposes of payment of remuneration. A senior Councillor is a Councillor who holds a significant position of responsibility in the Council's political management structure. The regulations stipulate that in addition to the Leader of the Council and the Provost, West Dunbartonshire can appoint a maximum of ten Senior Councillors. The level of remuneration paid to the Leader of the Council, Provost and Senior Councillors is detailed in Table 1 below.

The salary that is to be paid to the Leader of the Council is set out in the Regulations. For 2015/16 the salary for the Leader of West Dunbartonshire Council was £33,454. The Regulations also state that the maximum yearly amount that may be paid to the Provost (£25,090) is 75% of the total yearly amount payable to the Leader of the Council.

The Regulations also state the remuneration that may be paid to Senior Councillors and the total number of Senior Councillors the Council may have. The maximum yearly amount that may be paid to a Senior Councillor (£25,090) is 75% of the total yearly amount payable to the Leader of the Council. For 2015/16 the total yearly amount payable by the Council for remuneration of all of its Senior Councillors shall not exceed £209,090. The Council is able to exercise local flexibility in the determination of the precise number of Senior Councillors and their salary within these maximum limits. The Council policy is to pay Senior Councillors a salary of £20,909.

During 2015/16, the Council agreed the appointment of a Council Leader, Provost and 10 Senior Councillors and the remuneration paid to the 10 Senior Councillors totalled £209,090 per annum. The Regulations also permit the Council to pay contributions or other payments as required to the Local Government Pension Scheme in respect of those Councillors who elect to become Councillor members of the pension scheme. The pension entitlements for the year to 31 March 2016 are shown in Table 5 on page 23.

The Scheme of Members Allowances which encompasses the salaries of all elected members including the Leader, Provost and Senior Councillors was agreed at a meeting of the full Council on 16 May 2012. The report to Council and the Register of Members' Expenses is available at:

<https://www.west-dunbarton.gov.uk/council/councillors-and-committees/>

The regulations also set out the amounts a Councillor may be paid for being a convener or vice-convener of a Joint Board. For 2015/16 the remuneration for the post of Convener of the Valuation Joint Board is £20,909 per annum.

Remuneration Report (Cont'd)

a) Table 1: Remuneration of Senior Councillors

Name	Position	Year ended 31 March 2016				2014/15
		Salary, Fees & Allowances	Taxable Expenses	Non-cash Expenses , Benefits- in kind	Total Remuneration	Total Remuneration
		£	£	£	£	£
Martin Rooney	Leader of Council Convener of Recruitment & Individual Performance; Community Alliance Committee	33,454	0	0	33,454	33,123
Douglas McAllister	Provost (Civic Head)	25,090	0	0	25,090	24,842
John Millar	Depute Provost	20,909	0	0	20,909	20,702
Patrick McGlinchey	Depute Leader Convener Infrastructure Regeneration & Economic Dev Community; Joint Consultative Forum	20,909	0	0	20,909	20,702
Gail Casey	Convener of Community Health Care Partnership; Argyll, Bute & Dunbartonshire Criminal Justice; Integrated Joint Board (HSCP)	20,844	0	0	20,844	20,776
Lawrence O'Neill	Convener of Licensing Committee; Planning Committee	20,909	0	0	20,909	20,702
Kathleen Ryall	Convener of Corporate Services Committee	20,844	0	0	20,844	20,776
Thomas Rainey	Convener of Appeals Committee	20,909	0	0	20,909	20,702
John Mooney	Convener of the Licensing Board	20,909	0	0	20,909	20,702
Michelle McGinty	Convener of Education Services Committee; Education, Grievance & Disciplinary Committee	20,909	0	0	20,909	20,702
David McBride	Convener of Housing and Communities Committee; Tendering Committee	20,909	0	0	20,909	20,702
Jonathan McColl	Leader of Opposition Convener of Audit & Performance Review Committee	20,909	0	0	20,909	20,702
James Brown	Convener of Valuation Joint Board	20,909	0	0	20,909	20,702

Note:

1. The term *Senior Councillor* means a Leader of the Council, the Civic Head or a Senior Councillor, all as defined by regulation 2 of the Local Governance (Scotland) Act 2004 (Remuneration) Regulations 2007(3).
2. Salaries allowances and expenses in 2015/16 have been included only for senior Councillors. For those Councillors still active and no longer senior, the allowances are, therefore, noted as £0.

Remuneration Report (Cont'd)

b) Remuneration paid to Councillors

The Council paid the following salaries, allowances and expenses to all Councillors (including the Senior Councillors above) during the year.

2014/15 £000	2015/16 £000
435,053 Salaries	439,282
0 Allowances	0
25,146 Expenses	23,922
460,199 Total	463,204

Note:

- The annual return of Councillors' salaries and expenses for 2015/2016 is available for any member of the public to view at all Council libraries and public offices during normal working hours and is also available on the Council's website at www.west-dunbarton.gov.uk.

c) Remuneration of Senior Employees

The salary of senior employees is set by reference to national arrangements. The Scottish Joint Negotiating Committee (SJNC) for Local Authority Services sets the salaries for the Chief Executives of Scottish local authorities. Circular CO/148 sets the amount of salary for the Chief Officials of West Dunbartonshire Council for the period 2015 to 2017. The post of Chief Officer Health and Social Care Partnership is a joint post between West Dunbartonshire Council and NHS Greater Glasgow and Clyde.

The only benefits received by employees are salary and employer contributions to the pension fund. There were no bonuses, compensation for loss of office or other benefits paid to senior employees during the year. The salary details for senior employees are noted in table 2.

Table 2: Remuneration of Senior Employees

Name	Position at 31/03/16	Salary, Fees and Allowances 2015/16 £	Total Remuneration 2014/15 £
Joyce White	Chief Executive	124,615	123,878
Terence Lanagan	Executive Director of Educational Services (until 31/1/16)	113,260	103,175
Angela Wilson	Executive Director of Corporate Services	104,451	103,175
Richard Cairns	Executive Director of Housing, Environmental and Economic Development Services	104,451	103,175
*Keith Redpath	Director of Community Care and Health Partnership (to 30/06/15) Chief Officer WD Health and Social Care Partnership (from 01/07/15)	51,536 (full time equivalent £103,072)	49,878 (full time equivalent £99,757)
Jackie Irvine	Head of Children's Healthcare & Criminal Justice	84,618	83,585
Stephen West	Head of Finance & Resources	84,197	83,657

Remuneration Report (Cont'd)

c) Remuneration of Senior Employees (Cont'd)

* Details of Mr. Redpath's remuneration are included within the accounts of the National Health Service Greater Glasgow & Clyde. The figure shown for Mr. Redpath under Salary, Fees and Allowances, represents the contribution made by West Dunbartonshire Council to NHS Greater Glasgow and Clyde towards Mr. Redpath's salary.

Notes

1. The term *senior employee* means any local authority employee:
 - who has responsibility for the management of the local authority to the extent that the person has the power to direct or control the major activities of the authority (including activities involving the expenditure of money), during the year to which the Report relates, whether solely or collectively with other persons;
 - who holds a post that is politically restricted by reason of section 2(1) (a), (b) or (c) of Local Government and Housing Act 1989 (4); or
 - whose annual remuneration, including any remuneration from a local authority subsidiary body, is £150,000 or more.
2. The figure for gross salary, fees and allowances shown for the Chief Executive for the year ended 31 March 2016 would include any amounts received as the Returning Officer for West Dunbartonshire in elections. For the year to 31 March 2016 there was a general election and, therefore, amounts are included.
3. The Local Government (Discretionary Payments and Injury Benefits)(Scotland) Regulations 1998 make provision for authorities to make discretionary payments to local government employees to pay compensation for premature retirement. There were no discretionary payments made to senior employees during the year.

d) Remuneration of Employees receiving more than £50,000

Council employees receiving more than £50,000 remuneration for the year were paid the following amounts. In accordance with the disclosure requirement of the Regulations, the information in the table shows the number of employees in bands of £5,000. This information includes the senior employees who are subject to the fuller disclosure requirements in the tables above.

Table 3: Remuneration of Employees

Remuneration Bands	Number of Employees	
	2015/16	2014/15
£50,000 - £54,999	51	39
£55,000 - £59,999	32	45
£60,000 - £64,999	12	5
£65,000 - £69,999	3	1
£70,000 - £74,999	3	1
£75,000 - £79,999	7	8
£80,000 - £84,999	3	4
£85,000 - £89,999	1	0
£100,000 - £104,999	2	3
£105,000 - £109,999	0	0
£110,000 - £114,999	1	0
£115,000 - £119,999	0	0
£120,000 - £125,999	1	1
Total	116	107

Remuneration Report (Cont'd)

Pension Benefits

Pension benefits for Councillors and most local government employees are provided through the Local Government Pension Scheme (LGPS). Councillors' pension benefits are based on career average pay. The Councillor's pay for each year or part year ending 31 March (other than the pay in the final year commencing 1 April) is increased by the increase in the cost of living, as measured by the appropriate index (or indices) between the end of that year and the last day of the month in which their membership of the scheme ends. The total of the revalued pay is then divided by the period of membership to calculate the career average pay. This is the value used to calculate the pension benefits. The pension entitlements for the year to 31 March 2016 are shown in Table 5 on page 23. The table details the pension entitlement and contributions made by West Dunbartonshire Council in respect of all senior Councillors and senior officers of the Council who have opted to join the LGPS.

For local government employees, the LGPS 2015 is a career average pension scheme. This means that pension benefits from 01/04/2015 are based on pensionable pay with inflation added. Pension is accrued at a rate of 1/49 of pensionable pay for each scheme year. Pension benefits can be accessed from age 60 but are reduced if taken earlier than Normal pension Age (State Pension Age). Pension benefits accrued before 1 April 2015 are protected and are based on final pay on retiring.

From 1 April 2009, a five tier contribution system was introduced with contributions from scheme members being based on how much pay falls into each tier. This is designed to give more equality between the cost and benefits of scheme membership. Table 4 provides information on these tiered contribution rates.

Table 4: Contribution Rates

	Contribution rate 2015/16	Contribution rate 2014/15
The tiers and members contribution rates for 2015/16 whole time pay:		
<u>Local Government employees</u>		
On earnings up to and including £20,500 (£23,335)	5.50%	5.50%
On earnings above £20,500 (£20,335) and up to £25,000 (£24,853)	7.25%	7.25%
On earnings above £ 25,000 (£24,853) and up to £34,400 (£34,096)	8.50%	8.50%
On earnings above £34,400 (£34,096) and up to £45,800 (£45,393)	9.50%	9.50%
On earnings above £45,800 (£45,393)	12%	12%
The tiers and members contribution rates for 2015/16 actual pay:		
<u>Teachers</u>		
On earnings up to and including £25,999	7.20%	
On earnings above £ 25,999 and up to £34,999	8.70%	
On earnings above £ 34,999 and up to £41,499	9.70%	
On earnings above £41,499 and up to £54,999	10.40%	
On earnings above £54,999 and up to £74,999	11.50%	
On earnings above £74,999	11.90%	
The tiers and members contribution rates for 2014/15 whole time pay:		
<u>Teachers</u>		
On earnings below £15,000 (£15,000)		6.40%
On earnings above £15,000 (£15,000) and up to £25,999 (£25,999)		7.20%
On earnings above £ 25,999 (£25,999) and up to £31,999 (£31,999)		8.30%
On earnings above £31,999 (£31,999) and up to £39,999 (£39,999)		9.50%
On earnings above £39,999 (£39,999) and up to £44,999 (£44,999)		9.90%
On earnings above £44,999 (£44,999) and up to £74,999 (£74,999)		11.00%
On earnings above £74,999 (£74,999) and up to £99,999 (£99,999)		11.60%
On earnings above £99,999 (£99,999)		12.40%

Remuneration Report (Cont'd)

Pension Benefits (Cont'd)

If a person works part-time their contribution rate is worked out on the whole-time pay rate for the job, with actual contributions paid on actual pay earned. There is no automatic entitlement to a lump sum. Members may opt to give up (commute) pension for lump sum up to the limit set by the Finance Act 2004. The accrual rate guarantees a pension based on 1/49th of pay from 1 April 2015. Prior to this the accrual rate guarantees a pension based on 1/60th of final pensionable salary and years of pensionable service. Prior to 2009 the accrual rate guaranteed a pension based on 1/80th and a lump sum based on 3/80th of final pensionable salary and years of pensionable service).

The value of the accrued benefits has been calculated on the basis of the age at which the person will first become entitled to receive a pension on retirement without reduction on account of its payment at that age; without exercising any option to commute pension entitlement into a lump sum; and without any adjustment for the effects of future inflation. The pension figures shown relate to the benefits that the person has accrued as consequence of their total local government service, and not just their current appointment.

The pension entitlements for the year to 31 March 2016 for Senior Councillors are shown in table 5, together with the contribution made by West Dunbartonshire Council to each Senior Councillor's pension during the year:

Remuneration Report (Cont'd)

Pension Benefits (Cont'd)

d) Table 5: Pension Benefits of Senior Councillors and Senior Employees

		In-year pension contributions		Accrued pension benefits	
Name	Position at 31/03/16	For year to 31/3/16	For year to 31/3/15	As at 31/3/16	As at 31/3/15
Senior Councillors		£	£	£	£
Martin Rooney	Leader of Council Convener of Recruitment & Individual Performance Committee and Community Alliance Committee	6,497	6,393	6,096	5,162
Gail Casey	Convener of Community Health Care Partnership and Argyll, Bute & Dunbartonshire Criminal Justice; Integrated Joint Board (HSCP)	4,023	3,983	4,428	3,935
Kathleen Ryall	Convener of Corporate Services Committee	4,023	3,983	1,435	1,042
John Mooney	Convener of Licensing Board	4,035	3,996	1,446	1,002
Michelle McGinty	Convener of Education Services Committee; Education, Grievance & Disciplinary Committee	4,035	3,996	1,446	1,002
David McBride	Convener of Housing and Communities Committee and Tendering Committee	4,035	3,996	4,269	3,731
Jonathan McColl	Leader of Opposition Convener of Audit & performance Review Committee	4,035	3,996	4,260	3,782
Lawrence O'Neill	Convener of Licensing Committee and Planning Committee	4,035	3,996	776	345
Senior Employees					
Joyce White	Chief Executive	23,893	23,382	21,905	19,035
Terence Lanagan	Executive Director of Educational Services (until 31/3/16)	14,616	15,337	205,911	197,952
Angela Wilson	Executive Director of Corporate Services	20,159	19,866	134,546	130,450
Richard Cairns	Executive Director of Housing, Environmental and Economic Development	20,159	19,866	53,376	50,480
Keith Redpath	Director of Community Care and Health Partnership (to 30/06/15) Chief Officer WD Health and Social Care Partnership (from 01/07/15)	0	0	0	0
Jackie Irvine	Head of Children's Healthcare & Criminal Justice	16,331	16,094	48,632	43,485
Stephen West	Head of Finance & Resources	16,331	16,108	106,983	97,588

Remuneration Report (Cont'd)

Pension Benefits (Cont'd)

All employees in table 5 above, with the exception of Mr. Lanagan and Mr. Redpath are members of the Local Government Pension Scheme. Mr. Lanagan is a member of the Scottish Teachers' Superannuation Scheme and Mr. Redpath is a member of the NHS Superannuation Scheme (Scotland). Details of Mr Redpath's pension are included within the accounts of the National Health Service Greater Glasgow & Clyde and are therefore noted as zero in the Council accounts. The pension figures shown relate to the benefits that the person has accrued as a consequence of their total public sector service, and not just their current appointment.

f) Table 6: Exit Packages

Banding	Number of compulsory packages		Number of other departures		Total Number		Total cost	
	2015/16	2014/15	2015/16	2014/15	2015/16	2014/15	2015/16	2014/15
							£	£
£0 - £20,000	0	0	72	26	72	26	302,962	69,895
£20,001 - £40,000	0	0	7	5	7	5	188,836	147,379
£40,001 - £60,000	0	0	5	1	5	1	251,629	40,718
£60,001 - £80,000	0	0	2	4	2	4	139,959	283,769
£80,001 - £100,000	0	0	1	0	1	0	91,579	0
£100,001 - £150,000	0	0	2	0	2	0	239,142	0
£150,001 - £600,000	0	0	5	0	5	0	904,349	0
Total	0	0	94	36	94	36	2,118,456	541,761

The total cost of £2.118m for 2015/16 in Table 6 above includes £1.785m for exit packages that have been agreed, accrued for and charged to West Dunbartonshire Council's Comprehensive Income and Expenditure Statement.

Martin Rooney
Leader of the Council
Date: 30 June 2016

Joyce White
Chief Executive
Date: 30 June 2016

Core Financial Statements

The financial statements comprise the following primary statements:

- Movement in Reserves Statement;
- Comprehensive Income and Expenditure Statement;
- Balance Sheet;
- Cashflow Statement; and
- Summary of significant accounting policies and other explanatory notes.

Movement in Reserves Statement

This statement shows the movement in the year on the different reserves held by the authority, analysed into 'usable reserves' (i.e. those that can be applied to fund expenditure or reduce local taxation) and other reserves. The surplus or (deficit) on the provision of services line shows the true economic cost of providing the authority's services, more details of which are shown in the comprehensive income and expenditure statement. These are different from the statutory amounts required to be charged to the general fund balance and the housing revenue account for council tax setting and dwelling rent setting purposes. The net increase/decrease before transfer to earmarked reserves line shows the statutory general fund balance and housing revenue account balance before any discretionary transfers to or from earmarked reserves undertaken by the Council.

Comprehensive Income and Expenditure Statement

This statement shows the accounting cost, for 2015/16, of providing services in accordance with generally accepted accounting practices, rather than the amount to be funded from taxation. The Council raises taxation to cover expenditure in accordance with regulations; this may be different from the accounting cost. The taxation position is shown in the movement in reserves statement.

Balance Sheet

The balance sheet shows the value, as at the balance sheet date, of the assets and liabilities recognised by the Council. The net assets of the Council (assets less liabilities) are matched by the reserves held by the Council. Reserves are reported in two categories:

1. Usable reserves, i.e. those reserves that the authority may use to provide services, subject to the need to maintain a prudent level of reserves and any statutory limitations on their use (for example the capital receipts reserve that may only be used to fund capital expenditure or repay debt); and
2. Non-usable reserves, i.e. those that the Council is not able to use to provide services. This category of reserves includes reserves that hold unrealised gains and losses (for example the revaluation reserve), where amounts would only become available to provide services if the assets are sold; and reserves that hold timing differences shown in the MIRS line 'adjustments between accounting basis and funding basis under regulations'.

Cash Flow Statement

The cash flow statement shows the changes in cash and cash equivalents of the Council during the reporting period. The statement shows how the Council generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of the extent to which the operations of the authority are funded by way of taxation and grant income or from the recipients of services provided by the authority. Investing activities represent the extent to which cash outflows have been made for resources which are intended to contribute to the Council's future service delivery. Cash flows arising from financing activities are useful in predicting claims on future cash flows by providers of capital (i.e. borrowing) to the Council.

Movement in Reserves Statement

	General Fund balance £000	HRA Balance £000	Capital Receipts Reserve £000	Capital Grants Unapplied Account £000	Capital Reserve £000	Other Reserves £000	Total Usable Reserves £000	Unusable Reserves £000	Total Reserves £000
Note									
2015/16									
Opening Balance at 1 April 2015	(9,623)	(4,570)	0	(421)	(4,012)	(433)	(19,059)	(118,823)	(137,882)
Movement in reserve 2015/16									
(Surplus) or deficit on provision of services	13,602	2,090	0	0	0	0	15,692	0	15,692
Other Comprehensive Expenditure and Income	0	0	0	0	0	0	0	(76,535)	(76,535)
Total Comprehensive Expenditure and Income	13,602	2,090	0	0	0	0	15,692	(76,535)	(60,843)
Adjustments between accounting basis and funding basis under regulations	(15,065)	(3,760)	0	(63)	0	0	(18,888)	18,888	0
Net Increase/(Decrease) before Transfers to Other Statutory Reserves	(1,463)	(1,670)	0	(63)	0	0	(3,196)	(57,647)	(60,843)
Transfers to/from other statutory reserves	(94)	0	0	0	188	(94)	0	0	0
Closing Balance at 31 March 2016	(11,180)	(6,240)	0	(484)	(3,824)	(527)	(22,255)	(176,470)	(198,725)
2014/15									
Opening Balance at 1 April 2014	(10,113)	(3,647)	0	(305)	(4,198)	(368)	(18,631)	(207,563)	(226,194)
Movement in reserve 2014/15									
(Surplus) or deficit on provision of services	42,954	1,108	0	0	0	0	44,062	0	44,062
Other Comprehensive Expenditure and Income	0	0	0	0	0	0	0	44,250	44,250
Total Comprehensive Expenditure and Income	42,954	1,108	0	0	0	0	44,062	44,250	88,312
Adjustments between accounting basis and funding basis under regulations	(42,343)	(2,031)	0	(116)	0	0	(44,490)	44,490	0
Net Increase/(Decrease) before Transfers to Other Statutory Reserves	611	(923)	0	(116)	0	0	(428)	88,740	88,312
Transfers to/from other statutory reserves	(121)	0	0	0	186	(65)	0	0	0
Closing Balance at 31 March 2015	(9,623)	(4,570)	0	(421)	(4,012)	(433)	(19,059)	(118,823)	(137,882)

Comprehensive Income and Expenditure Statement

2014/15 Gross Expenditure £000	2014/15 Gross Income £000	2014/15 Net Expenditure £000		2015/16 Gross Expenditure £000	2015/16 Gross Income £000	2015/16 Net Expenditure £000
			Service			
12,334	2,160	10,174	Central Services	9,309	1,448	7,861
22,571	1,582	20,989	Cultural and Related Services	16,829	881	15,948
120,120	4,073	116,047	Educational Services	105,873	4,111	101,762
17,132	4,940	12,192	Environmental Services	17,449	4,591	12,858
35,165	37,853	(2,688)	Housing Revenue Account	37,504	40,194	(2,690)
54,359	51,165	3,194	Housing Services	50,978	47,951	3,027
11,807	8,089	3,718	Planning and Development Services	10,269	7,195	3,074
16,048	5,648	10,400	Roads and Transport Services	14,570	5,439	9,131
93,029	17,796	75,233	Social Work - Provision of Services	89,147	64,716	24,431
0	0	0	Social Work - Contribution to IJB	45,319	0	45,319
3,756	137	3,619	Corporate and Democratic Core	3,689	220	3,469
808	0	808	Non distributed costs	3,289	0	3,289
387,129	133,443	253,686	Net Cost of Service (1)	404,225	176,746	227,479
		(339)	(Gain) / loss on Disposal of Fixed Assets			861
		(339)	Other Operating Expenditure (2)			861
		(30,431)	Council Tax			(30,714)
		(78,548)	Non-Domestic Rates			(84,053)
		(110,643)	Revenue Support Grant			(106,095)
		(14,313)	Recognised Capital Income (Grants, Contributions & Donations)			(15,738)
		(233,935)	Taxation and Non-specific Grant Income (3)			(236,600)
		(137)	Interest Earned			(203)
		18,660	External Interest Payable / Similar Charges			18,987
		836	(Gain)/Loss early settlement of borrowing			836
		(2,189)	Surplus on Trading Undertakings not included in net cost of services			(2,727)
		7,480	Pension Interest Cost/Expected Return on Pension Assets			7,059
		24,650	Finance/Investment Income and Expenditure (4)			23,952
		44,062	(Surplus)/Deficit on Provision of Services (5) = (1)+(2)+(3)+(4)			15,692
		12,400	(Surplus)/Deficit arising from revaluation of property, plant and equipment			2,180
		(836)	(Surplus)/Deficit on revaluation of available for sale assets			(863)
		32,686	Actuarial (gains)/losses on pension fund assets and liabilities			(77,852)
		44,250	Other Comprehensive (Income) and Expenditure (6)			(76,535)
		88,312	Total Comprehensive (Income) and Expenditure (5) + (6)			(60,843)

Balance Sheet

2014/15			2015/16
£000	Notes		£000
730,088	17	Property, Plant and Equipment	760,302
53	18	Intangible Assets	45
77		Long Term Debtors	58
1,370	20	Heritage Assets	1,406
273		Long Term Investments	501
731,861		Long Term Assets	762,312
2,541	19	Asset Held for Sale	653
937	24	Inventories	922
35,248	25	Short Term Debtors	35,413
14,640	27	Cash and Cash Equivalents	12,357
53,366		Current Assets	49,345
(3,507)	30	Provisions	(4,643)
(38,268)	29	Short Term Creditors	(37,345)
(67,175)		Short Term Borrowing	(86,724)
(6,305)	27	Cash and Cash Equivalents	(4,788)
(115,255)		Current Liabilities	(133,500)
669,972		Net Assets	678,157
(314,681)		Long Term Borrowing	(325,649)
(216,679)	14	Net Pensions Liability	(153,740)
(730)	11	Capital Grants Receipts in Advance (conditions)	(43)
(532,090)		Long Term Liabilities	(479,432)
137,882		Total Assets Less Liabilities	198,725
Represented by:			
19,059	MIR	Usable Reserves	22,255
118,823	MIR	Unusable Reserves	176,470
137,882		Total Reserves	198,725

The unaudited Financial Statements were issued on 30 June 2016.

Stephen West
Strategic Lead - Resources
West Dunbartonshire Council
Date: 30 June 2016

Cash Flow Statement

2014/15 £000			2015/16 £000
		Operating Activities	
44,062		Net deficit on the provision of services	15,692
(70,854)		Adjustments to net surplus or deficit on the provision of services for non-cash movements	(49,163)
14,483		Adjustments for items included in the net surplus or deficit on the provision of services that are investing and financial activities	15,759
<u>(12,309)</u>	26	Net cash inflow from Operating Activities	<u>(17,712)</u>
36,992	26	Investing Activities	48,774
<u>(31,314)</u>	26	Financing Activities	<u>(30,296)</u>
<u>(6,631)</u>			<u>(766)</u>
1,704	27	Cash and cash equivalents at the beginning of the reporting period	8,335
8,335	27	Cash and cash equivalents at the end of the reporting period	7,569
<u>6,631</u>	27	Movement – Decrease in Cash	<u>(766)</u>

Notes to the Financial Statements

Note 1 - Accounting Policies

1. General Principles

The Financial Statements summarises the Council's transactions for the 2015/16 financial year and its position at the year end of 31 March 2016. The Council is required to prepare an Annual Statement of Accounts by the Local Authority Accounts (Scotland) Regulations 1985. Section 12 of the Local Government in Scotland Act 2003 requires they be prepared in accordance with proper accounting practices. These practices primarily comprise the Code of Practice on Local Authority Accounting in the United Kingdom 2015/16 ("the code") and the Service Reporting Code of Practice 2015/16, supported by International Financial Reporting Standards (IFRS).

The accounting convention adopted in the Financial Statements is principally historic cost, modified by the revaluation of certain categories of non-current assets and financial instruments.

2. Accruals of Income and Expenditure

Activity is accounted for in the year that it takes place, not simply when payment is made or received. In particular:

- revenue from sale of goods is recognised when the Council transfers the significant risks and rewards of ownership to the purchaser and when it is probable that the economic benefits associated with the transaction will flow to the Council;
- revenue from the provision of services is recognised when the Council can measure reliably the percentage of completion of the transaction and when it is probable that the economic benefits associated with the transaction will flow to the Council;
- expenses in relation to services received are recorded as expenditure when the services are received, rather than when payment is made;
- supplies are recorded as expenditure when they are consumed. Where there is a gap between the date supplies are received and their consumption their value is carried as inventories on the Balance Sheet;
- interest payable on borrowings and receivable on investments is accounted for on the basis of the effective interest rate for the relevant financial instrument, rather than on cash flows fixed or determined by the contract; and
- where income and expenditure have been recognised but cash has not been received or paid, a debtor or creditor for the relevant amount is recorded in the Balance Sheet. Where there is evidence that debts are unlikely to be settled, the balance of debtors is written down and charged to revenue for the income that might not be collected.

Notes to the Financial Statements (Cont'd)

Note 1 - Accounting Policies (Cont'd)

3. Cash and Cash Equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours.

Cash equivalents are investments that mature in three months or less from date of acquisition and that are readily convertible to known cash amounts, with insignificant risk of change of value.

Investments held by the Council comprise solely of short term lending of surplus funds to a limited number of pre-approved UK banks and other local authorities. All deposits are held in sterling. The carrying amount is the outstanding principal receivable.

Bank balances are included in the Balance Sheet at the closing balance in the Council's ledger and include cheques payable not yet cashed.

4. Changes in Accounting policies, Estimates and Errors

Changes in accounting policies are only made when required by proper accounting practices or the change provides more reliable or relevant information about the effect of transactions, events or conditions on the Council's financial position or performance. Where a change is made, it is applied retrospectively by adjusting opening balances and comparative figures, as if the new policy has always been applied.

Changes in accounting estimates are accounted for prospectively, i.e. in the current and future years only.

Material errors discovered in prior period figures are corrected retrospectively by amending opening balances and comparative figures.

5. Charges to Revenue for Property, Plant and Equipment

Council Services and Trading Accounts are debited with the following amounts to record the cost of using or holding fixed assets during the year:

- depreciation, attributable to the assets used by the relevant service or trading account;
- revaluation and impairment losses, where there is no accumulated gain in the Revaluation Reserve;
- revaluation gains, where these reverse an impairment loss previously charged to the service or trading account; and
- amortisation of intangible fixed assets.

The Council is not required to raise council tax to cover depreciation, revaluation gains or losses or impairment losses. However, it is required to make annual provision from revenue towards the reduction in its overall borrowing requirement. Depreciation, revaluation and impairment losses and amortisations are replaced by the revenue provision in the General Fund by an adjustment within the Capital Adjustment Account in the Movement in Reserves Statement for the difference between the two.

Notes to the Financial Statements (Cont'd)

Note 1 - Accounting Policies (Cont'd)

6. Intangible assets

Expenditure on non-monetary assets that do not have physical substance but are controlled by the Council as a result of past events (e.g. computer software and/or software licences) is capitalised when it is expected that future economic or service benefits will flow from the asset to the Council.

Internally generated assets are capitalised where it is demonstrable that the project is technically feasible and is intended to be completed (with adequate resources being available) and the Council will be able to generate future economic benefits or deliver service potential by being able to sell or use the asset. Expenditure is capitalised where it can be measured reliably as attributable to the asset and restricted to that incurred during the development phase (research expenditure is not capitalised).

Expenditure on the development of websites is not capitalised if the website is solely or primarily intended to promote or advertise the Council's goods or services.

Assets are measured originally at cost and only revalued where the fair value of the asset can be determined by reference to an active market.

Where an intangible asset has a finite useful life, the depreciable amount of the asset is charged over its useful life to the relevant service line(s) in the Comprehensive Income and Expenditure Statement. An asset is tested for impairment whenever there is an indication that the asset might be impaired – any losses recognised are posted to the relevant service line(s) in the Comprehensive Income and Expenditure Statement. Any gain or loss arising on the disposal or abandonment of an intangible asset is recognised in the Surplus or Deficit on the Provision of Services when the asset is derecognised.

Where expenditure qualifies as capital for statutory purposes, amortisation, impairment losses and disposal gains and losses are not permitted to have an impact on the General Fund Balance and are therefore reversed out of the General Fund balance in the Movement in Reserves Statement and posted to the Capital Adjustment Account and the Capital Receipts Reserve.

7. Property, Plant and Equipment

Assets that have physical substance and are held for the supply of goods and services, either directly or indirectly, and that are expected to be used during more than one financial year are classified as Property, Plant and Equipment.

Recognition

Expenditure on the acquisition, creation or enhancement of property, plant and equipment is capitalised on an accruals basis, provided that it is probable that the future economic benefits or service potential associated with the item will flow to the Council and the cost of the asset can be measured reliably. Expenditure that maintains, but does not add to the asset's potential to deliver future economic benefits or service potential, is charged as an expense when it is incurred.

Notes to the Financial Statements (Cont'd)

Note 1 - Accounting Policies (Cont'd)

7. Property, Plant and Equipment (Cont'd)

Measurement

Initially measured at cost, comprising of:

- purchase price;
- any costs associated with bringing the asset to the location or condition necessary for it to be capable of operating in the manner intended by management; and
- the initial estimate of costs for dismantling and removing the item and restoring the site on which it is located to its original state.

The Council does not capitalise borrowing costs incurred during construction of an asset.

Where property, plant or equipment are acquired in exchange for a non monetary asset or assets, or a combination of monetary and non monetary assets, the cost of the acquired item shall be measured at fair value unless there is no economic substance to the exchange transaction, or the fair value of neither the asset received nor the asset given up can be reliably measured. The acquired item is measured at fair value even if the Council cannot immediately derecognise the asset given up. The acquired item is measured at the carrying amount of the asset given up if it is not measured at fair value.

Assets are then carried in the Balance Sheet using the following measurement bases:

- Infrastructure, community and assets under construction assets – historical cost;
- Council dwellings – fair value, determined in accordance with existing use value of social housing (EUV-SH);
- Other buildings – fair value. Where there is no market based evidence of fair value because of the specialised nature of the asset and the asset is rarely sold, depreciated replacement cost is used as an estimate of fair value; and
- Plant and equipment and other non property assets – fair value. Where assets in this class have either short useful lives or low values (or both), depreciated historical cost is considered to be a proxy for fair value where the useful life is a realistic reflection of the life of the asset and the depreciation method provides a realistic reflection of the consumption of the asset class.

Notes to the Financial Statements (Cont'd)

Note 1 - Accounting Policies (Cont'd)

7. Property, Plant and Equipment (Cont'd)

Assets included in the Balance Sheet at fair value are re-valued regularly to ensure their carrying amount is not materially different from the fair value at the year end, as a minimum every 5 years. The programme of revaluation for 2015/16 and planned each of the following four years is as follows:

- 2015/16 Any properties not previously re-valued / general re-appraisal;
- 2016/17 Crematorium/ cemeteries/ operational offices/ depots/stores/car parks/non HRA residential properties;
- 2017/18 All Council non-operational properties; and
- 2018/19 Schools/school houses/ social work homes/adult training centres/ community education centres/early education centres.
- 2019/20 Halls/Public conveniences/libraries/outdoor centres/golf course/recycling centres/pavilions/ sports centres/swimming pools;

Increases in valuations are matched by credits to the Revaluation Reserve to recognise unrealised gains.

Where decreases in value are identified, the revaluation loss is accounted by:

- where a balance of revaluation gains for the asset is held in the Revaluation Reserve – the carrying amount of the asset is written down against that balance (up to the total gain); or
- where no balance of revaluation gains for the asset is held in the Revaluation Reserve – the carrying amount is written down against the relevant service line(s) in the Comprehensive Income and Expenditure Statement.

The Revaluation Reserve contains revaluation gains recognised since 1 April 2007, the date of its formal implementation. Gains arising before that date have been consolidated into the Capital Adjustment Account.

Impairment

Assets are assessed at the end of each financial year for evidence in impairment or a reduction in value. Where indications exist and any possible differences are estimated to be material, the recoverable amount on the asset is estimated and where this is less than the carrying amount of the asset, an impairment loss is recognised for the shortfall.

Where impairment losses are identified, they are accounted for by:

- where a balance of revaluation gains for the asset is held in the Revaluation Reserve – the carrying amount of the asset is written down against that balance (up to the total accumulated gains); or
- where no balance of revaluation gains for the asset is held in the Revaluation Reserve – the carrying amount is written down against the relevant service line(s) in the Comprehensive Income and Expenditure Statement.

Notes to the Financial Statements (Cont'd)

Note 1 - Accounting Policies (Cont'd)

7. Property, Plant and Equipment (Cont'd)

Where an impairment loss is reversed subsequently, the reversal is credited to the relevant service line(s) in the Comprehensive Income and Expenditure Statement, up to the amount of the original loss, adjusted for depreciation that would have been charged if the loss had not been recognised.

Disposals

When it becomes apparent that the carrying amount of an asset will be recovered principally through a sale transaction rather than through its continuing use, it is re-classed as either a surplus asset or an Asset Held for Sale. The asset is re-valued immediately before re-classification and then carried at the lower of this amount and the fair value less sale costs. Where there is a subsequent decrease to fair value less sale costs, the loss is posted to the Surplus and Deficit on the Provision of Services line in the Comprehensive Income and Expenditure Statement. Gains in fair value are recognised only up to the amount of any previously recognised losses. Depreciation is not charged on Assets Held for Sale.

Assets to be scrapped are not re-classified as Assets Held for Sale.

When an asset is disposed of or decommissioned, the carrying amount in the Balance Sheet is written off to the Surplus and Deficit on the Provision of Services line in the Comprehensive Income and Expenditure Statement as part of a gain or loss on sale. Receipts from disposal (if any) are credited to the same line in the Comprehensive Income and Expenditure Statement also as part of the gain or loss on disposal (i.e. netted off against the carrying value of the asset at the time of disposal). Any revaluation gains accumulated for the asset in the Revaluation reserve are transferred to the Capital Adjustment Account.

Amounts received for a disposal are categorised as capital receipts. The balance of receipts is required to be credited to the Capital Receipts Reserve and can only be used for new capital investment or set aside to reduce the Council's underlying borrowing requirement. Receipts are appropriated to the Reserve from the General Fund balance in the Movement in Reserves Statement.

The written-off value of disposals is not a charge against council tax. It is appropriated to the Capital Adjustment Account from the General Fund balance in the Movement in Reserves Statement.

Depreciation

Depreciation is provided on all property, plant and equipment over their useful economic lives, with an exception made for assets without a determinable finite useful life (i.e. non depreciating land and certain community assets) and assets that are not yet available for use (i.e. assets under construction).

Notes to the Financial Statements (Cont'd)

Note 1 - Accounting Policies (Cont'd)

7. Property, Plant and Equipment (Cont'd)

The useful lives of assets, as estimated and advised by a suitably qualified officer, are as follows:

• Council dwellings	40 years	straight line
• Other buildings*	20-60 years	straight line
• Infrastructure	20 years	straight line
• Vehicles, plant, equipment	5-10 years	straight line
• Intangibles	5-10 years	straight line

* Including components such as structure, mechanical and electrical, etc.

Where an item of property, plant and equipment assets has major components whose cost is significant in relation to the total cost of the item, the components are depreciated separately.

Revaluation gains are also depreciated, with an amount equal to the difference between current depreciation charged on assets and the depreciation that would be chargeable based upon historic cost being transferred each year from the Revaluation Reserve to the Capital Adjustment Account.

8. Assets Held for Sale

Assets held for sale are those where the carrying amount will be recovered principally through a sale transaction rather than through continued use. Before an asset can be classified as held for sale, the following conditions must be met:

- the asset must be available for immediate sale in its present condition;
- the sale must be highly probable and an active programme to locate a buyer and complete the plan must have been initiated;
- the asset must be actively marketed for sale at a price that is reasonable in relation to its current fair value; and
- the sale should be expected to qualify for recognition as a completed sale within one year of the date of classification.

The assets are measured at fair value, based on the amount at which the asset could be exchanged between knowledgeable parties at arm's length, less costs to sell at the initial classification and at the end of each reporting date. Assets are not depreciated. Revaluation gains shall be recognised for any initial or subsequent increase in fair value less costs to sell but not in excess of the cumulative impairment loss or revaluation loss that have been recognised in the Surplus of Deficit on the Provision of Services. Impairment losses (or revaluation losses) will be recognised for any subsequent decrease to fair value less costs to sell following reclassification in the Surplus or Deficit on the Provision of Service even where there is a balance on the assets Revaluation Reserve.

9. Heritage assets

Heritage assets are tangible and intangible assets with historic, artistic, scientific, technological, geographical or environmental qualities that are held and maintained primarily for their contribution to knowledge and culture.

Notes to the Financial Statements (Cont'd)

Note 1 - Accounting Policies (Cont'd)

9. Heritage assets (Cont'd)

The authority holds heritage assets of six main types:

- Models of Ships;
- Works of Art;
- Silver and Commemorative Ware;
- Civic Regalia (Robes and Chains);
- Sewing Machine Collections; and
- Listed Buildings and Scheduled Ancient Monuments.

The models of ships, works of art, silver and commemorative ware, civic robes and sewing machine collections are the responsibility of Libraries and Museums and accounts for approximately 90% of the overall collection with the remaining 10% being recorded and accessioned into the collection on a regular basis in line with museum accreditation. These works are held at the following locations:

- Council Offices, Garshake Road;
- Municipal Buildings; and
- Clydebank Town Hall.

Ships models, works of art and silver and commemorative ware are included in the balance sheet based on the last formal valuations by Bonhams, Sotheby's and Phillips respectively. Further formal valuations will be commissioned where it is considered that there could potentially be a material change in the value of the assets held and where the value of the asset is estimated to be in excess of £10,000.

Civic chains relates to the chains of office held at Council Headquarters at Garshake Road, Dumbarton and worn by office bearers (such as the Provost and Deputy Provost) at ceremonial and civic events.

Listed buildings and scheduled ancient monuments are the responsibility of Housing, Environmental and Economic Development. These assets include memorial structures and buildings as well as statues and fountains.

Heritage assets shall be presented separately in the balance sheet from other property, plant and equipment. The assets shall be measured at historic cost or fair value. Where the Council considers that it is not practical to obtain a reliable valuation, the asset shall not be recognised on the Balance Sheet. Where assets are measured at fair value, valuations shall be made by any method that is appropriate.

The carrying amounts are reviewed where there is evidence of impairment e.g. where an item has suffered physical deterioration or breakage or where doubts arise as to its authenticity. Any impairment is recognised and measured in accordance with the Council's general policies on impairment.

No depreciation shall be chargeable on any heritage asset, in view of the indeterminate life and residual value.

Notes to the Financial Statements (Cont'd)

Note 1 - Accounting Policies (Cont'd)

9. Heritage assets (Cont'd)

The proceeds from any disposal of heritage assets are accounted for in accordance with the Council's general provisions relating to the disposal of property, plant and equipment. Disposal proceeds are disclosed separately in the notes to the financial statements and are accounted for in accordance with statutory accounting requirements relating to capital expenditure and capital receipts.

Models of Ships

The models included within this collection include MV Rangitane, MV Essex and HMS Vanguard. Assets are reported in the balance sheet based on the last formal valuation by Bonhams.

Works of Art

There are 470 paintings within the works of art collection. The paintings are reported in the balance sheet based on the last formal valuation by Sotheby's and Bonhams. Where a lower and upper valuation has been provided the mid valuation has been used

Acquisitions are made by purchase or donation. Purchased assets are initially recognised at cost and donations are recognised at valuation where that value is estimated to be greater than the threshold of £10,000 as specified above.

Silver and Commemorative Ware

The items included within this collection are reported in the balance sheet based on the last formal valuation by Phillips.

Civic Regalia

Civic regalia predominately relates to the collection of provost robes and chains of office. The robes are not recognised on the balance sheet as they are considered to have no significant value. However the chains are reported in the balance sheet at insurance value. It would be relatively rare for the authority to purchase, or dispose of, items of civic regalia.

Sewing Machine Collection

There are 806 sewing machines (of various models) included within the sewing machine collection. These collections are not recognised on the balance sheet as cost information is not readily available. Nearly all the items are believed to have an immaterial value.

Listed Buildings and Scheduled Ancient Monuments

The authority holds and maintains listed buildings and ancient monuments of historic significance, many of which are tributes to the war dead. These assets are not recognised on the balance sheet as it is considered that there is a lack of available, comparable market values to establish a 'fair value'.

It is unlikely that the authority would procure such assets but is more likely to refurbish or enhance existing structures. In this respect, the cost of those works will be capitalised at cost.

Notes to the Financial Statements (Cont'd)

Note 1 - Accounting Policies (Cont'd)

10. Construction Contract (Work in Progress)

Work in progress is valued at cost plus an appropriate proportion of overheads, together with attributable profits and allowances for foreseeable losses.

11. Employee Benefits

Benefits payable during employment

Short term employee benefits (i.e. fall due within 12 months of the year-end), such as wages and salaries, paid leave, paid sick leave, bonuses and non monetary benefits for current employees are recognised as an expense in the year in which the employees render service to the Council. An accrual is made against the services in the Surplus or Deficit on the Provision of Service for the costs of holiday entitlement and other forms of leave earned by the employee but not taken before the year end and which employees can carry forward into the next financial year. Any accrual made is required under statute to be reversed out of the General Fund balance by a credit to the Statutory Mitigation Account in the Movement in Reserves Statement.

Termination Benefits

Termination benefits are amounts payable as a result of a decision made by the Council to terminate an officer's employment before the normal retirement date or an officer's decision to accept a voluntary termination package in exchange for those benefits. Termination benefits do not provide the Council with future economic benefits and consequently they are recognised on an accruals basis immediately in the Surplus or Deficit on the Provision of Services line in the Comprehensive Income and Expenditure Account when the authority is demonstrably committed to provision of the termination benefits.

Where termination benefits involve the enhancement of pensions, they are treated as pension costs for the purpose of the statutory transfer between the Pension Reserve and the General Fund of the amount by which the pension costs calculated in accordance with the Code are different from the contributions due under the pension scheme regulations. In the Movement in Reserves Statement appropriations are required to and from the Pension Reserve to remove notional debits and credits for termination benefits related to pensions enhancements and replace them with the cost of the cash paid, including any amounts due and not paid at the year end.

Post Employment Benefits

Employees of the Council are members of two separate pension schemes:

- the Teachers' Pension Scheme, administered by the Scottish Pensions Agency; and
- the Local Government Pensions Scheme, administered by Glasgow City Council

Both schemes provide defined benefits to members earned as employees of the Council. However, the arrangements for the Teachers' scheme mean that liabilities for these benefits cannot be identified to the Council. The scheme is therefore accounted for as if it were a defined contribution scheme – no liability for future payments of benefits is recognised in the Balance Sheet, and the Education Service line in the Comprehensive Income and Expenditure Account.

Notes to the Financial Statements (Cont'd)

Note 1 - Accounting Policies (Cont'd)

11. Employee Benefits (Cont'd)

Post Employment Benefits (Cont'd)

Statement is charged with the employer's contributions payable to the Teachers' Pension Scheme in the year.

The Local Government scheme is accounted for as a defined benefits scheme:

- the liabilities of the pension fund attributable to the Council are included within the Balance Sheet on an actuarial basis using the projected unit method (i.e. an assessment of the future payments that will be made in relation to retirement benefits earned to date by employees, based upon assumptions about mortality rates, employee turnover rates, projection of earnings for current employees, etc.;
- liabilities are discounted to their value at current prices using a discount rate based upon the indicative return rate on long dated high quality corporate bonds; and
- the assets of the local government pension fund attributable to the Council are included in the Balance Sheet at bid value and are split into quoted prices in active markets and prices not quoted in active markets. They are now shown in the notes in more detail split by:-
 - equity securities;
 - debt securities;
 - private equity;
 - real estate;
 - investment funds; and
 - derivatives cash.
- the change in the net pensions liability is analysed into seven components:
 - Current service cost – the increase in liabilities as result of years of service earned this year – allocated in the Comprehensive Income and Expenditure Statement to the services for which the employee worked;
 - Past service cost – the increase in liabilities arising from current year decisions whose effect relates to years of service earned in earlier years – debited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement as part of Non Distributed Costs;
 - Net interest expense – the expected increase in the present value of liabilities during the year as they move one year closer to being paid less the fair value of plan assets – debited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement;
 - Gains/losses on settlements and curtailments – the result of actions to relieve the Council of liabilities or events that reduce the expected future service or accrual of benefits of employees – debited/credited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement as part of Non Distributed Costs;

Notes to the Financial Statements (Cont'd)

Note 1 - Accounting Policies (Cont'd)

11. Employee Benefits (Cont'd)

Post Employment Benefits (Cont'd)

- Actuarial gains and losses – changes in the net pensions liability that arise because events have not coincided with assumptions made at the last actuarial valuation or because the actuaries have updated their assumptions – debited to the Pensions Reserve; and
- Contributions paid to the local government pension fund – cash paid as employer's contributions to the pension fund in settlement of liabilities is not accounted for as an expense.

In relation to retirement benefits, statutory provisions require the General Fund to be charged with the amount payable by the Council to the pension fund or directly to pensioners in the year, not the amount calculated in accordance to the relevant accounting standards. In the Movement in Reserves Statement this means that there are appropriations to and from the Pension Reserve to remove any notional debits and credits for retirement benefits and replace them with the cash paid or payable at the year end, to the pension fund and pensioners. The negative balance that arises on the Pension Reserve measures the beneficial impact on the General Fund of being required to account for retirement benefits on the basis of cash flows rather than as benefits earned by employees.

Discretionary Benefits

The Council has restricted powers to make discretionary awards of retirement benefits in the event of early retirements. Any liabilities estimated to arise as a result of an award to any member of staff (including teachers) arising from the use of these discretionary powers are accrued in the year of the decision to make the award and accounted for using the same policies as are applied to the local government pension scheme

12. Events after the reporting period

Events after the reporting period are those events (both favourable and unfavourable) that occur between the end of the reporting period and the date when the Financial Statements are authorised for issue. Two types have been identified:

- those that provide evidence of conditions that existed at the end of the reporting period – the Financial Statements is adjusted to reflect this; and
- those that are indicative of conditions that arose after the reporting period – the Financial Statements are not adjusted to reflect this. However, if the event is material, a disclosure is made within the notes of the nature and financial effect.

13. Exceptional items

When items of income and expenditure are material, their nature and amount is disclosed separately, either within the Comprehensive Income and Expenditure Statement or in the notes to the accounts, depending on how significant the items are to the understanding of the Council's financial performance.

Notes to the Financial Statements (Cont'd)

Note 1 - Accounting Policies (Cont'd)

14. Financial liabilities

Financial liabilities are recognised on the Balance Sheet when the Council becomes party to the contractual provisions of a financial instrument and initially measured at fair value and carried at their amortised cost. Annual charges to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement for interest payable are based upon the carrying amount of the liability, multiplied by the effective rate of interest for the instrument. The effective interest rate is the rate that exactly discounts estimated future cash payments over the life of the instrument to the amount at which it was originally recognised.

For most of the borrowing that the Council has this means that the amount presented in the Balance Sheet is the outstanding principal repayable (plus accrued interest). Interest charged to the Comprehensive Income and Expenditure Statement is the amount payable for the year according to the loan agreement.

Gains and losses on the repurchase or early settlement of borrowing are credited or debited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement in the year of repurchase/settlement. However, where repurchase has taken place as part of a restructuring of the loan portfolio that involves the modification or exchange of existing instruments, the premium or discount is respectively deducted from or added to the amortised cost of the new or modified loan and the write-down to the Comprehensive Income and Expenditure Statement is spread over the life of the loan by an adjustment to the effective interest rate.

Where premiums and discounts have been charged to the Comprehensive Income and Expenditure Statement regulations allow the impact on the General Fund balance to be spread over future years. Premiums and discounts that were on the balance sheet as at 31 March 2007 are written off in accordance with the schedules in place at that time, however premiums and discounts that are incurred as a result of transactions that have taken place since 1 April 2007 are written off in accordance with regulations as follows:

Modified Loans

- both old and new premiums and discounts are amortised over the life of the new loan using the effective interest rate as noted above.

Unmodified Loans

- new premiums and discounts are written off over the life of the new loan (if fixed) or over a maximum of 20 years (if variable or with an option to vary);
- old premiums are written off over a maximum of 20 years; and
- old discounts are written off over a maximum of 5 years.

Straight Repayment

- both old and new premiums and discounts are written off over a maximum of 5 years.

15. Financial Assets

The reconciliation of amounts is charged to the Comprehensive Income and Expenditure Statement to the net charge required against the General Fund balance is managed by a transfer to or from the Financial Instruments Adjustment Account in the Movement in Reserves Statement.

Notes to the Financial Statements (Cont'd)

Note 1 - Accounting Policies (Cont'd)

15. Financial Assets (Cont'd)

Financial assets are classified into two types:

- loans and receivables – assets that have fixed or determinable payments but are not quoted in an active market; and
- available-for-sale assets – assets that have a quoted market price and/or do not have fixed or determinable payments

Loans and receivables

Loans and receivables are recognised on the Balance Sheet when the Council becomes party to the contractual provisions of a financial instrument and initially measured at fair value.

They are then measured at their amortised cost. Annual credits to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement for interest receivable are based on the carrying amount of the asset multiplied by the effective rate of interest for the instrument. For most other the loans that the Council has made, this means that the amount presented in the Balance Sheet is the outstanding principal receivable (plus accrued interest) and interest credited to the Comprehensive Income and Expenditure Statement is the amount receivable for the year in the loan agreement.

Where soft loans are made and are material, a loss is recorded in the Comprehensive Income and Expenditure Statement (debited to the appropriate service line) for the present value of the interest that will be foregone over the life of the loan, resulting in a lower amortised cost than the outstanding principal. Interest is credited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement at a marginally higher effective rate of interest than the rate receivable from the community groups, with the difference increasing the amortised cost of the loan in the Balance Sheet. Statutory provisions require that the impact of soft loans on the General Fund balance is the interest receivable for the financial year – the reconciliation of amounts debited or credited to the Comprehensive Income and Expenditure Statement to the net gain required against the General Fund balance is managed by a transfer to or from the Financial Instruments Adjustment Account in the Movement in Reserves Statement.

Where assets are identified as impaired because of a likelihood arising from a past event that payments due under the contract will not be made, the asset is written down and a charge made to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement. The impairment loss is measured as the difference between the carrying amount and the present value of the revised future cash flows discounted at the asset's original effective interest rate.

Any gains or losses that arise on the de-recognition of an asset are credited/debited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement.

Notes to the Financial Statements (Cont'd)

Note 1 - Accounting Policies (Cont'd)

15. Financial Assets (Cont'd)

Instruments entered into since 1 April 2006

Any financial guarantees the Council has committed to since 1 April 2006 have been recognised at fair value and assessed for probability of the guarantee being called and the likely amount payable under the guarantee. Any material provision for this has been recognised in the Financial Statements to the extent that provisions might be required or a contingent liability note is needed.

16. Fair Value Measurement

The Council measures some of its non-financial assets and some of its financial instruments at fair value at each reporting date. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement assumes that the transaction to sell the asset takes place either:

- In the principal market for the asset or liability; or
- In the absence of a principal market, in the most advantageous market for the asset

The Council measures the fair value of an asset or liability using the assumptions that market participants would use when pricing the asset, assuming that market participants act in their economic best interest.

When measuring fair value of a non-financial asset, the Council takes into account a market participant's ability to generate economic benefit by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The authority uses valuation techniques that are appropriate in the circumstances and for which sufficient data is available, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

Inputs to the valuation techniques in respect of assets for which fair value is measured or disclosed in the Council's financial statements are categorised within the fair value hierarchy as follows:

- Level 1 – quoted prices (unadjusted) in active markets for identical assets or liabilities that the authority can access at the measurement date;
- Level 2 – inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly; and
- Level 3 – unobservable inputs for the asset or liability.

17. Government grants and contributions

Whether paid on account, by instalments or arrears, government grants and third party contributions and donations are recognised as due by the Council when there is reasonable assurance that:

- the Council will comply with the conditions attached to the payments, and
- the grants or contributions will be received.

Notes to the Financial Statements (Cont'd)

Note 1 - Accounting Policies (Cont'd)

17. Government grants and contributions (Cont'd)

Amounts recognised as due to the Council are not credited to the Comprehensive Income and Expenditure Account until conditions attached to the grant or contribution have been satisfied. Conditions are stipulations that specify that the future economic benefits or service potential embodied in the asset acquired using the grant or contribution are required to be consumed by the recipient as specified for future economic benefit or service potential must be returned to the transferor.

Monies advanced as grants and contributions for which conditions have not been satisfied are carried in the Balance Sheet as creditors. When conditions are satisfied, the grant or contribution is credited to the relevant service line (attributable revenue grants/contributions) or Taxation and Non Specific Grant Income (non ringfenced revenue grants and all capital grants) in the Comprehensive Income and Expenditure Statement.

Where capital grants are credited to the Comprehensive Income and Expenditure Statement, they are reversed out of the General Fund balance in the Movement in Reserves Statement. Where the grant has not yet been used to finance capital expenditure, it is posted to the Capital Grants Unapplied Account. Where it has been applied, it is posted to the Capital Adjustment Account. Amounts in the Capital Grants Unapplied Account are transferred to the Capital Adjustment Account once they have been applied.

18. Inventories

Inventories are included in the Balance Sheet at the lower of cost and current replacement cost where they are held for distribution at no charge or for a nominal charge; or consumption in the production process of goods to be distributed at no charge or for a nominal charge.

19. Leases

Leases are classified as finance leases where the terms transfer substantially all the risks and rewards incidental to ownership from the lessor to the lessee. All other leases are classified as operational. Where the lease covers both land and buildings, the elements are considered separately for classification.

Council as Lessee

Finance Leases

Assets held under finance lease are recognised in the Balance Sheet at the start of the lease at its fair value at the lease's inception, or, if lower the present value of the minimum lease payments. The asset recognised is matched by a liability for the obligation to pay. Initial direct costs to the Council are added to the carrying amount of the asset. Premiums paid on entry into a lease are applied to writing down the lease liability. Contingent rents are charged to revenue in the years they incur. Lease payments are apportioned between:

- a charge for the acquisition of the interest in the asset – applied to write down the lease liability; and
- a finance charge (debited to the Financing and Investment income and Expenditure line in Comprehensive Income and Expenditure Statement).

The Council is not required to raise council tax to cover depreciation/ revaluation or impairment losses arising on leased assets. Assets recognised under the finance lease are accounted for using the policies applied generally to Council owned assets, subject to depreciation being charged over the lease term if this is shorter than the asset's estimated useful life.

Notes to the Financial Statements (Cont'd)

Note 1 - Accounting Policies (Cont'd)

19. Leases (Cont'd)

Operating Leases

Rentals paid under operating leases are charged to the Comprehensive Income and Expenditure Statement as an expense. Charges are made on a straight line basis over the life of the lease, even if it does not match the pattern of payment.

Council as Lessor

Finance Leases

When the Council grants a finance lease over an asset, the asset is written out of the Balance Sheet as a disposal. At the start of the lease the carrying amount of the asset is written off to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement as part of the gain/loss on disposal. A gain, representing the Council's net investment in the lease is credited to the same line in the Comprehensive Income and Expenditure Statement, matched by a lease asset in the Balance Sheet. Lease rentals receivable are apportioned between:

- a receipt for the acquisition of the interest in the asset – applied to write down the lease asset (together with any premiums received); and
- finance income (credited to the Financing and Investment income and Expenditure line in Comprehensive Income and Expenditure Statement).

The gain credited to the Comprehensive Income and Expenditure Statement on disposal is not permitted by statute to increase the General Fund balance and will be required to be treated as a capital receipt. Where a premium has been received, this is posted out of the General Fund Balance to the Capital Receipts Reserve in the Movement in Reserves Statement. Where the amounts due in relation to the lease asset is to be settled by the payment of rentals in future financial years, this is posted out of the General Fund Balance to the Deferred Capital Receipts Reserve in the Movement in Reserves Statement. When the future rentals are paid, the element of the charge for the acquisition of the interest in the asset is used to write down the lease asset. At this point, the deferred capital receipts are transferred to the Capital Receipts Reserve.

The written off value of the disposals is not a charge against council tax, as the cost of fixed assets is fully provided for under separate arrangements for capital financing. Amounts are appropriated to the Capital Adjustment Account from the General Fund balance in the Movement in Reserves Statement.

Operating Leases

Where the Council grants an operating lease over an asset, the asset is retained in the Balance Sheet. Rental income is credited to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement. Credits are made on a straight line basis over the life of the lease, even if it doesn't match the pattern of payment.

20. Overhead and support services

The costs of overheads and support services are charged to those services that benefit from the supply in accordance with the costing principles of the CIPFA Service Reporting Code of Practice 2015/16. The total absorption costing principle is used – the full cost of overheads and support services are shared between users in proportion to the benefits received, with the exception of:

Notes to the Financial Statements (Cont'd)

Note 1 - Accounting Policies (Cont'd)

20. Overhead and support services (Cont'd)

- Corporate and Democratic Core – costs relating to the Council's status as a multi-functional democratic organisation; and
- Non Distributed Costs – the cost of discretionary benefits awarded to employees retiring early, and any depreciation and impairment losses chargeable on surplus assets in property, plant and equipment.

21. Public private partnership (PPP) and similar contracts

PPP and similar contracts are agreements to receive services, where the responsibility for making available the property, plant and equipment needed to provide the services passes to the private contractor. As the Council is deemed to control the services that are provided under the PPP scheme and as ownership of the property, plant and equipment will pass to the Council at the end of the contract for no additional charge, the Council carries the asset on its Balance Sheet.

The amounts payable to the PPP operators each year is analysed into five elements:

- fair value of the services received during the year;
- finance cost – an interest charge on the outstanding Balance Sheet liability;
- contingent rent – increases in the amount to be paid for the property arising during contract;
- payment towards the liability – applied to write down the Balance Sheet liability towards the PPP contractor; and
- lifecycle replacement costs – proportion of the amounts payable posted to the Balance Sheet as a prepayment and then recognised as additions to property, plant and equipment when the relevant work is carried out.

22. Provisions, contingent liabilities and contingent assets

Provisions

Provisions are made where an event has taken place that gives the Council a legal obligation, either legal or constructive, as a result of a past event that results in a probable outflow of resources embodying economic benefits or service potential being required to settle the obligation, and a reliable estimate can be made of the amount of that obligation.

Provisions are charged as an expense to the appropriate service line in the Comprehensive Income and Expenditure Statement in the year the Council becomes aware of the obligation and measured at the best estimate at the Balance Sheet date, taking account of relevant risks and uncertainties.

When the effect of the time value of money is material, the amount of the provision recognised is the present value of the expenditures expected to be required to settle the obligation.

When payments are eventually made they are charged to the provision carried in the Balance Sheet. Estimated settlements are reviewed at the end of each financial year. Where it becomes less probable that a transfer of economic benefits is now required; the provision is reversed and credited back to the relevant service.

Where some or all of the payment required to settle the provision is expected to be recovered from a third party, this is recognised as income for the relevant service if it is almost certain that reimbursement will be received if the authority settles the obligation.

Notes to the Financial Statements (Cont'd)

Note 1 - Accounting Policies (Cont'd)

22. Provisions, contingent liabilities and contingent assets (Cont'd)

Contingent assets and liabilities

A contingent asset arises where an event has taken place that gives the Council a possible asset whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the Council. Contingent assets are not recognised in the Balance Sheet but disclosed in a note to the accounts where it is probable that there will be an inflow of economic benefits.

A contingent liability arises where an event has taken place that gives the Council a possible obligation whose existence will only be confirmed by the occurrence or otherwise of uncertain future events, not wholly within the control of the Council. Contingent liabilities also arise in circumstances where a provision would otherwise be made but either it is not probable that an outflow of resources will be required or the amount of the obligation cannot be measured reliably.

Contingent liabilities are not recognised in the Balance Sheet but are disclosed as a note to the accounts, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

23. Reserves

Reserves are created by appropriating amounts from the General Fund balance in the Movement in Reserves Statement. When expenditure is financed from a reserve, it is charged to the appropriate service to score against the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement. The reserve is then appropriated back into the General Fund balance in the Movement in Reserve Statement so that there is no net effect on council tax.

Certain reserves are kept to manage the accounting processes for non-current assets, financial instruments and retirement benefits and that do not represent usable resources for the Council.

24. Revenue expenditure funded from Capital under statute (deferred charges)

Expenditure incurred that may be capitalised under statutory provisions but does not result in the creation of a non-current asset has been charged as expenditure to the relevant service in the Comprehensive Income and Expenditure Statement.

25. VAT

VAT payable is included as an expense only to the extent that it is not recoverable from HM Revenues and Customs. VAT receivable is excluded from income.

Notes to the Financial Statements (Cont'd)

Note 1 - Accounting Policies (Cont'd)

26. Carbon Reduction Commitment Scheme

The Council is required to participate in the Carbon Reduction Commitment (CRC) Energy Efficiency Scheme. This scheme is currently in phase 2 which started on 1 April 2014. The Council is required to purchase and surrender allowances, currently retrospectively, on the basis of emissions (i.e. Carbon dioxide is produced, as energy is used). As carbon dioxide is emitted, a liability and an expense are recognised. The liability will be discharged by surrendering allowances. The liability is measured at the best estimate of the expenditure required to meet the liability which is normally at the current market price for the number of allowances required at the reporting date. The cost to the Council is recognised and reported in the costs of the Council's services.

27. Interest in Companies and Other Entities

The Council has material interests in companies and other entities that have the nature of associates/ subsidiaries and require it to prepare group accounts. In the Council's own single entity accounts, the interests of one company is recorded, as the Council has shares and full ownership of the Clydebank Property Company (purchased during 2014/15). No other interests are recorded in the Council's single entity accounts of any of other organisation.

Note 2 – Accounting Standards that have been issued but have not yet been adopted

For 2016/17, the Code requires the disclosure of information relating to the expected impact of an accounting change that will be required by a new standard that has been issued but not yet adopted. This applies to the adoption of the following new or amended standards within the 2016/17 Code.

IAS16 Property Plant and Equipment includes clarifications on the treatment of accumulated depreciation and impairment, following the consideration of the Annual Improvements 2010 to 2012.

IAS1 Presentation of Financial Statements provides guidance on the form of the financial statements and will result in changes to the format of the main statements and will introduce a new Expenditure and Funding Analysis. These changes are as a result of the 'Telling the Story' review of local authority statements and changes to the IAS1 Disclosure Initiative.

Under the CIPFA Code of Practice on Transport Infrastructure Assets, transport infrastructure assets will be recognised as a separate class of Property, Plant and Equipment and measured at depreciated replacement cost.

There are also revisions due to the annual improvements to the IFRSs (2012- 2014 cycle), which principally provide clarification.

It is not anticipate that the above changes will have a material impact on the information provided in the financial statements.

The Code requires implementation of these from 1 April 2016 and therefore there is no impact on the 2015/16 Statement of Accounts.

Notes to the Financial Statements (Cont'd)

Note 3 – Critical Judgement in Applying Accounting Policies

The preparation of the consolidated financial statements requires management to make judgements, estimates and assumptions that affect the application of policies set out in Note 1. Where a critical judgement has been made, this is referred to in the relevant note to the core financial statements; however a summary of those with the most significant effect are detailed below:

Holiday Entitlement - Unused holiday entitlement earned at 31 March 2016 but not taken at that date has been quantified on the basis of a 40% sample of all non term time staff. The sample is proportionate to the number of staff within each grade. The calculation in respect of unused annual leave for term time employees is based upon entitlement earned at the year end and no estimation was required for these staff.

Public Private Partnership (PPP) - The Council has entered into a PPP for the provision of educational buildings, their maintenance and related facilities. The Council controls the services provided under the scheme and ownership of the schools will pass to the Council at the end of the contract for no additional charge. The assets used to provide services at the schools are recognised on the Council's Balance Sheet.

Notes to the Financial Statements (Cont'd)

Note 4 – Assumptions Made About the Future and Other Major Sources of Estimation Uncertainty

The Financial Statements contain estimated figures that are based on assumptions made by the Council about the future or that are otherwise uncertain. Estimates are made taking into account historical experience, current trends and other relevant factors. However, because balances cannot be determined with certainty, actual results could be materially different from the assumptions and estimates. The items in the authority's balance sheet as at 31 March 2016, for which there is a significant risk of material adjustment in the forthcoming financial year are as follows:

Item	Uncertainty	Potential effect
Property Plant and Equipment	Assets are depreciated over useful lives that are dependent on assumptions about the level of repairs and maintenance that will incur in relation to those assets. The current economic climate makes it uncertain that the Council will be able to sustain its current level of spending on maintenance, bringing into doubt the useful lives assigned to assets.	If the useful lives of assets are reduced, depreciation will increase and the carrying amount of assets will fall. It is estimated that the annual depreciation charge for buildings would increase by £0.785m for every year that useful lives had to be reduced.
Provision – severance and early retiral	The Council has set aside a provision of £2.400m for future early retiral or voluntary severance costs, based upon an average historic settlement figure and estimated leavers. It is not certain that the estimate accounts for all possible voluntary leavers or that the estimated average historic cost will be applicable.	An increase over the forthcoming year of 10% in either the total number of voluntary leavers or the estimated average cost would have an effect of adding £0.240m to the provision needed.
Provision – equal pay	The Council has set aside a provision of £2.243m for the settlement of claims arising from the Equal Pay Initiative, based upon the number of claims received and an average settlement amount. It is not certain that all valid claims have been received by the Council or that precedents set elsewhere on settlement values will be applicable.	An increase over the forthcoming year of 10% in either the total number of claims or the estimated average settlement would have an effect of adding £0.224m to the provision needed.
Pension liability	Estimation of the net liability to pay pensions depends on a number of complex judgements relating to the discount rates used, the rate at which salaries are projected to increase by, changes to retirement ages, mortality rates and expected returns on pension assets held. A firm of consulting actuaries is engaged to provide the Council with expert advice about the assumptions applied.	The effect on the net liability can be measured. However, the assumptions interact in complex ways. During 2015/16 the appointed actuaries advised that the net liability had decreased by £62.939m as a result of estimates being updated and an update to the assumptions.
Arrears and bad debts	As at 31 March 2016, the Council had a balance of various debtors (including council tax, sundry debtors, housing rents) of £35.413m with a sliding scale of bad debt provision written against this, depending on the age of the debt.	If collection rates were to deteriorate, the provision for bad debts would require to be reviewed to consider the appropriate level of provision. However, based upon prior experience, the bad debt provision is considered adequate.

Notes to the Financial Statements (Cont'd)

Note 4 – Assumptions Made About the Future and Other Major Sources of Estimation Uncertainty (Cont'd)

Item	Uncertainty	Potential effect
Fair Value Measurements	<p>When the fair value of financial assets and financial liabilities cannot be measured based on quoted prices in active markets (i.e. Level 1 inputs), their fair value is measured using valuation techniques (e.g. quoted prices for similar assets or liabilities in active markets or the discounted cash flow (DCF) model).</p> <p>Where possible, the inputs to these valuation techniques are based on observable data, but where this is not possible judgement is required in establishing fair values. These judgements typically include considerations such as uncertainty and risk. However, changes in the assumptions used could affect the fair value of the Council's assets and liabilities.</p> <p>Where Level 1 inputs are not available, the Council utilises relevant experts to identify the most appropriate valuation techniques (for example for surplus assets and non-current assets held for sale, the Council's estates valuer and for financial instruments the Council's treasury advisors) Information about the valuation techniques and inputs used in determining the fair value of the Council's assets and liabilities is disclosed in notes 17, 19 and 28.</p>	<p>The authority uses the discounted cash flow (DCF) model to measure the fair value of financial instruments. Surplus assets and non-current assets held for sale have been based on the market value approach. Market conditions are such that similar properties are marketed, purchased and sold actively.</p> <p>The significant observable inputs used include current market conditions and recent sales prices and other relevant information for similar assets in the West Dunbartonshire area together with evidence across the wider West of Scotland for surplus assets and non-current assets held for sale and discount rates for financial instruments.</p> <p>Significant changes in any of these would result in significantly lower or higher fair value measurement for financial instruments as detailed in note 28 (4) on page 92. Significant changes to the key inputs for non-financial assets would have a significant impact on the value of the properties. However as the properties are valued annually and form a small proportion in relation to the value of the Council's overall portfolio the impact of any changes would be limited.</p>

Notes to the Financial Statements (Cont'd)

Note 5 - Material Items of Income and Expense

Where items are not disclosed on the face of the Comprehensive Income and Expenditure Statement, the Code requires a disclosure of the nature and amount of material items. Material items of expenditure charged to services in the year are shown in the table below:

Item	Nature	£000
Unitary Charge Payment	Public Private Partnership agreement for the provision of 3 secondary schools and one primary school	11,212
Insurances	Insurance premiums for all policies	2,283
Landfill Tax	A tax paid on the disposal of waste. It is payable to Her Majesty's Revenue and Customs (HMRC)	1,853
Housing Benefit paid	Benefit paid to support customers on low incomes with housing rent costs	44,386
Housing Benefit received	Benefit received to support customers on low incomes with housing rent costs	(42,099)
Care Homes	Cost of providing care home services by external providers	7,057
NHS Resource Transfer	Income received from NHS to support care in the community.	(8,682)
Supplementation	Residential Accommodation for adults and children with disabilities	12,045
Supplementation – supporting people	Support to allow clients to stay in their own homes	4,714

Notes to the Financial Statements (Cont'd)

Note 6 – Adjustments between funding accounting basis and funding basis under regulations

This note provides further breakdown of the adjustments summarised in the Movement in Reserves Statement on page 26. It is identified under the headings Usable and Unusable Reserves. Further detail of the reserves identified under the classification of usable is given in note 32 on page 94 and unusable is given in note 33 on page 95.

2015/16

	General Fund Balance £000	HRA Balance £000	Capital Receipts Reserve £000	Capital Grants Unapplied Account £000	Capital Reserve £000	Other Reserves £000	Total Usable Reserves £000
Usable Reserves							
Reversal of previous impairment loss re current years revaluation	(2,229)	0	0	0	0	0	(2,229)
Depreciation and impairment of non current assets	22,559	13,973	0	0	0	0	36,532
Disposal of Fixed Assets	0	0	3,675	0	0	0	3,675
Capital Grants and Contributions credited to the Comprehensive Income & Expenditure Statement (if applied credit to CAA, if unapplied credit to Cap Grants Unapplied Account)	(13,204)	(2,534)	0	0	0	0	(15,738)
Net gain or loss on sale of non-current assets	831	30	(861)	0	0	0	0
Amount by which finance costs calculated in accordance with the Code are different from the amount of finance costs calculated in accordance with statutory requirements	(9)	(12)	0	0	0	0	(21)
Amount by which pension costs calculated in accordance with the Code (i.e. in accordance with IAS 19) are different from the contributions due under the pension scheme regulations	14,534	379	0	0	0	0	14,913
Statutory Repayment of Debt (Loans Fund Advances)	(4,963)	(5,623)	0	0	0	0	(10,586)
Statutory Repayment of Debt (PFI)	(1,795)	0	0	0	0	0	(1,795)
Capital expenditure charged to the General Fund balance (CFCR)	(547)	(2,434)	0	0	0	0	(2,981)
Net transfer to and from earmarked reserves required by legislation (i.e.holiday pay accrual)	(112)	(19)	0	0	0	0	(131)
Capital grants unapplied transferred to Capital Adjustment Account	0	0	0	63	0	0	63
Capital receipts applied to fund Capital Expenditure (i.e. transferred to Capital Adjustment Account)	0	0	(2,814)	0	0	0	(2,814)
Total Adjustments	15,065	3,760	0	63	0	0	18,888

Notes to the Financial Statements (Cont'd)

Note 6 – Adjustments between funding accounting basis and funding basis under regulations (cont'd)

2015/16

	Capital Adjustment Account £000	Revaluation Reserve £000	Pension Reserve £000	Employee Statutory Adjustment Account £000	FIAA £000	Total Unusable Reserves £000
Unusable Reserves						
Adjustment between CAA and Revaluation Reserve for depreciation that is related to the revaluation balance rather than Historic Cost	7,632	(7,632)	0	0	0	0
Reversal of previous impairment Loss re current year revaluations	2,229	0	0	0	0	2,229
Write out Revaluation Reserve of Disposals	317	(317)	0	0	0	0
Depreciation and impairment of non-current assets	(36,532)	0	0	0	0	(36,532)
Disposal of Fixed Assets	(3,675)	0	0	0	0	(3,675)
Capital Grants and Contributions credited to the Comprehensive Income & Expenditure Statement (if applied credit to CAA, if unapplied credit to Capital Grants Unapplied Account)	15,738	0	0	0	0	15,738
Amount by which finance costs calculated in accordance with the Code are different from the amount of finance costs calculated in accordance with statutory requirements		0	0	0	21	21
Amount by which pension costs calculated in accordance with the Code (i.e. in accordance with IAS 19) are different from the contributions due under the pension scheme regulations	0	0	(14,913)	0	0	(14,913)
Statutory Repayment of Debt (Loans Fund Advances)	10,586	0	0	0	0	10,586
Statutory Repayment of Debt (PFI)	1,795	0	0	0	0	1,795
Capital expenditure charged to the General Fund balance (CFCR)	2,981	0	0	0	0	2,981
Net transfer to and from earmarked reserves required by legislation (i.e. holiday pay accrual)	0	0	0	131	0	131
Capital grants unapplied transferred to the Capital Adjustment Account	(63)	0	0	0	0	(63)
Capital receipts applied to fund Capital Expenditure (i.e. transferred to Capital Adjustment Account)	2,814	0	0	0	0	2,814
Total Adjustments	3,822	(7,949)	(14,913)	131	21	(18,888)

Notes to the Financial Statements (Cont'd)

Note 6 – Adjustments between funding accounting basis and funding basis under regulations (cont'd)

2014/15

	General Fund Balance £000	HRA Balance £000	Capital Receipts Reserve £000	Capital Grants Unapplied Account £000	Capital Reserve £000	Other Reserve £000	Total Usable Reserve £000
Usable Reserves							
Reversal of previous impairment loss re current years revaluation	(123)	0	0	0	0	0	(123)
Depreciation and impairment of non current assets	49,941	13,017	0	0	0	0	62,958
Disposal of Fixed Assets	0	0	1,235	0	0	0	1,235
Capital Grants and Contributions credited to the Comprehensive Income & Expenditure Statement (if applied credit to CAA, if unapplied credit to Cap Grants Unapplied Account)	(11,055)	(3,258)	0	0	0	0	(14,313)
Net gain or loss on sale of non-current assets	(217)	(122)	339	0	0	0	0
Amount by which finance costs calculated in accordance with the Code are different from the amount of finance costs calculated in accordance with statutory requirements	5	6	0	0	0	0	11
Amount by which pension costs calculated in accordance with the Code (i.e. in accordance with IAS 19) are different from the contributions due under the pension scheme regulations	12,008	290	0	0	0	0	12,298
Statutory Repayment of Debt (Loans Fund Advances)	(4,988)	(5,911)	0	0	0	0	(10,899)
Statutory Repayment of Debt (PFI)	(1,662)	0	0	0	0	0	(1,662)
Capital expenditure charged to the General Fund balance (CFCR)	(1,880)	(1,969)	0	0	0	0	(3,849)
Net transfer to and from earmarked reserves required by legislation (i.e.holiday pay accrual)	314	(22)	0	0	0	0	292
Capital grants unapplied transferred to Capital Adjustment Account	0	0	0	116	0	0	116
Capital receipts applied to fund Capital Expenditure (i.e. transferred to Capital Adjustment Account)	0	0	(1,574)	0	0	0	(1,574)
Total Adjustments	42,343	2,031	0	116	0	0	44,490

Notes to the Financial Statements (Cont'd)

Note 6 – Adjustments between funding accounting basis and funding basis under regulations (cont'd)

2014/15

	Capital Adjustment Account £000	Revaluation Reserve £000	Pension Reserve £000	Employee Statutory Adjustment Account £000	FIAA £000	Total Unusable Reserves £000
Unusable Reserves						
Adjustment between CAA and Revaluation Reserve for depreciation that is related to the revaluation balance rather than Historic Cost	7,494	(7,494)	0	0	0	0
Reversal of previous impairment Loss re current year revaluations	123	0	0	0	0	123
Write out Revaluation Reserve of Disposals	(82)	82	0	0	0	0
Depreciation and impairment of non-current assets	(62,958)	0	0	0	0	(62,958)
Disposal of Fixed Assets	(1,235)	0	0	0	0	(1,235)
Capital Grants and Contributions credited to the Comprehensive Income & Expenditure Statement (if applied credit to CAA, if unapplied credit to Capital Grants Unapplied Account)	14,313	0	0	0	0	14,313
Amount by which finance costs calculated in accordance with the Code are different from the amount of finance costs calculated in accordance with statutory requirements	0	0	0	0	(11)	(11)
Amount by which pension costs calculated in accordance with the Code (i.e. in accordance with IAS 19) are different from the contributions due under the pension scheme regulations	0	0	(12,298)	0	0	(12,298)
Statutory Repayment of Debt (Loans Fund Advances)	10,899	0	0	0	0	10,899
Statutory Repayment of Debt (PFI)	1,662	0	0	0	0	1,662
Capital expenditure charged to the General Fund balance (CFCR)	3,849	0	0	0	0	3,849
Net transfer to and from earmarked reserves required by legislation (i.e. holiday pay accrual)	0	0	0	(292)	0	(292)
Capital grants unapplied transferred to the Capital Adjustment Account	(116)	0	0	0	0	(116)
Capital receipts applied to fund Capital Expenditure (i.e. transferred to Capital Adjustment Account)	1,574	0	0	0	0	1,574
Total Adjustments	(24,477)	(7,412)	(12,298)	(292)	(11)	(44,490)

Notes to the Financial Statements (Cont'd)

Note 7 – Events After the Balance Sheet Date

The draft Financial Statements were authorised for issue by the Strategic Lead - Resources on 30 June 2016. Events taking place after this date are not reflected in the financial statements or notes. Where events taking place before this date provide information about conditions existing as at 31 March 2016, the figures in the financial statements and notes have been adjusted in all material respects to reflect the impact of this information.

Note 8 – Trading Operations

The Local Government Scotland Act 2003 repealed the legislation governing compulsory competitive tendering. The Act introduced a requirement for statutory trading accounts to be maintained for "significant trading operations". A service is deemed to be a significant trading account where the service is provided in a competitive environment, it is charged on a basis other than straightforward recharge of cost and the service is deemed to be significant.

The Council has established two trading units where the service manager is required to operate in a commercial environment and balance their budget by generating income from other parts of the Council or other organisations. Details of those units are detailed below and these figures include an interest charge for the assets as noted within the accounting policies. It is the duty of a local Council to conduct each of its significant trading operations so that, taking every year with the two previous years, total revenue is not less than expenditure. The analysis for 2013/14 to 2015/16 is as follows:

The Council operates a **Housing Property Maintenance Trading Service** which delivers an economic, efficient and effective housing repairs service to its customers.

	2013/14	2014/15	2015/16	Cumulative
	£000	£000	£000	£000
Turnover	18,160	17,923	18,551	54,634
Expenditure	16,829	17,387	17,876	52,092
Surplus	1,331	536	675	2,542

The Council operates a **Grounds Maintenance/Street Cleaning Trading Service** which aims to make a positive impact on the health and wellbeing of residents and visitors to the area through cleaner and well maintained Council areas.

	2013/14	2014/15	2015/16	Cumulative
	£000	£000	£000	£000
Turnover	8,991	9,606	9,959	28,556
Expenditure	7,728	7,953	7,907	23,588
Surplus	1,263	1,653	2,052	4,968
Surplus as noted in Comprehensive Income and Expenditure Statement	2,594	2,189	2,727	7,510

Through annual review and evaluation, the Council operates two trading services, namely grounds maintenance/street cleaning and housing property maintenance. The above table confirms that both trading accounts which have been statutory for more than three years, have met the break even target.

Notes to the Financial Statements (Cont'd)

Note 8 – Trading Operations (Cont'd)

The Trading Operations require to budget for estimated ISA19 pension expenditure. In 2015/16 the actual ISA19 pension charge resulted in an increase to expenditure within the services, creating a reduced surplus. This adjustment does not bring cash into or take cash from the trading operation, but is a technical adjustment required for accounting regulations. Trading operations are incorporated into the Comprehensive Income and Expenditure Statement.

Note 9 – Related Parties

The Council is required to disclose material transactions with related parties – bodies or individuals that have the potential to control or influence the Council or to be controlled or influenced by the Council. Disclosure of these transactions allows readers to assess the extent to which the Council might have been constrained in its ability to operate independently or might have secured the ability to limit another party's ability to bargain freely with the Council.

Central and Scottish Government

The Council received £190.148m (2014/15 £189.191m) of revenue government grants and £11.613m (2014/15 £11.359m) of capital grants from the Scottish Government (with £2.051m due to the Council at the year end); £46.506m (2014/15 £44.014m) from the Department of Works and Pensions (with £1.354m owed by the Council at the year end); and other grants of £2.405m (2014/15 £1.889m) as shown in Note 11 Grant Income (with £0.208m due to the Council at the year end).

Strathclyde Pension Fund

The Council is an admitted body to the local government pension scheme and has made payments as shown in Note 14 Defined Benefit Pension Schemes. The balance owed to the pension fund at the year end was £2.972m.

Joint Boards

The Council is a member of the Joint Boards for Valuation, Strathclyde Partnership for Transport and West Dunbartonshire Health and Social Care Partnership. The Council's contributions are disclosed in the Group Accounts.

Voluntary Sector

The following voluntary organisations received over £0.050m in grant funding from West Dunbartonshire Council during 2015/16:

	£000
West Dunbartonshire Citizens Advice Bureau	369
Independent Resource Centre	110
Y-Sort It Youth Information Project	166
The Environment Trust	190
Dumbarton Women's Aid	75
Clydebank Women's Aid	75

The Council has no shareholdings or investments in any of these organisations. There were no outstanding balances at the year end.

Notes to the Financial Statements (Cont'd)

Note 9 – Related Parties (Cont'd)

Elected Members

Members of the Council have direct control over the Council's financial and operating policies. The total of members' allowances paid in 2015/16 is shown in the remuneration statement on pages 17 to 24. The Council maintains a register of interests for Members and reviews this for transactions carried out in the year with entities which Members have an interest. In the year ended 31 March 2016, the Council has not had any material transactions for any body in which Members have an interest.

Senior Officers

Senior Officers require to declare an interest if he or she believes that there may be a perception that their decision making may be influenced in any way by a personal interest. Should this situation arise, the senior officer does not take part in any discussion or decision in relation to that interest.

Note 10 – Agency Services

Transactions whereby the Council provides a service on behalf of external organisations are noted below:

2014/15 Net Payment/ (receipt) £000	Organisation	Description	2015/16 Receipts £000	2015/16 Payment £000	(Debtor)/ Creditor at 31.03.16 £000
13,363	Scottish Water	Water and sewerage charges collected by Council and paid over	0	13,168	282
(74,996)	Scottish Government	Non Domestic Rates	77,214	0	(2,866)

Notes to the Financial Statements (Cont'd)

Note 11 – Grant Income

The Council credited the following grants and other contributions to Taxation and Non-specific Grant Income within the Comprehensive Income and Expenditure Statement in 2015/16.

31 March 2015	31 March 2016
£000	£000
189,191 Revenue Support Grant/ Non-Domestic Rates	190,148
880 Strathclyde Passenger Transport	642
8,174 General Services Capital Grant	9,466
130 Cycle/Walk/Safer Streets grant	137
140 Sustrans	66
850 Scottish Futures Trust	1,582
0 Sands Contribution to Dumbarton Cemetery	2
504 Energy Works	1,645
16 Mortgage to rent	33
0 Levensgrove	64
0 Keil School Planning	150
(40) Rural Development	0
138 Owner Occupier contributions/ roofing contributions	655
0 City Deal	220
0 Communities Fund	150
0 Balloch Charette	22
0 SFA	25
115 Heritage Lottery	71
2 Shopfront Improvements	0
55 Sports Scotland	250
2,600 New House Build	200
12 Information and Computer Technology Modernisation Fund	6
17 Electric Vehicle Charging Grant	9
105 Fine Art Conservation	0
50 Contribution Toward Footway Works, Garshake Road	0
36 Turnberry Homes	17
66 John Muir Trail	30
123 Overton Estate Restoration	0
286 Vale of Leven Workshops	614
15 Dumbarton Rock & Castle Design Charette	0
15 Clydebank Design Charette	0
0 Civic Heart	(353)
24 Insurance Receipts	35
203,504	205,886

Notes to the Financial Statements (Cont'd)

Note 11 – Grant Income (Cont'd)

The Council credited the following grants to Services within the Comprehensive Income and Expenditure Statement in 2015/16.

31 March 2015 £000	31 March 2016 £000
12 Food for thought	9
3 Food standards	3
25 Education Maintenance Allowance Admin	25
442 Education Maintenance Allowance	416
1 Private Water Supply	0
10 English for Speakers of Other Languages	0
2 Curriculum for excellence	0
24 School Milk	22
423 Private Sector Housing	368
199 Self directed support	44
0 Autism HSCP	17
0 SCSP Traffic	61
81 WRAP Project	0
69 Violence against woman	47
141 Waste Grant Debtors	50
15 Gaelic	33
0 Access to Education	90
5 Learning and Teaching	6
0 Scottish Attainment	779
102 Whole Systems Approach	72
88 Opportunities for all	86
10 Autism – Education	5
15 Workforce CPD	0
0 Town Centre	6
48 Business Gateway	51
0 Scottish Futures Trust	25
171 Youth Employment Grant	188
3 Vehicle Emission testing	2
1,889	2,405

The Council has received a number of grants that have yet to be recognised as income as they have conditions attached to them that will require the monies or property to be returned to the giver. The balances at the year end are as follows:

31 March 2015 £000	31 March 2016 £000
24 Turnberry Homes	7
0 Glasgow Airpath Flightpath Fund	3
0 Wheatley Group - Balloch Library Upgrade	33
61 Heritage Lottery Fund – Dalmuir Park	0
32 Heritage Lottery Fund – Levensgrove Park	0
613 Vale of Leven Workshops	0
730	43

Notes to the Financial Statements (Cont'd)

Note 12 – Operating Leases

Council as Lessee

Finance Leases

The Council does not have any assets or liabilities under a finance lease.

Operating Leases

The Council occupies a number of properties by way of an operating lease. The future minimum lease payment due under non-cancellable leases in future years are:

31 March 2015	31 March 2016
£000	£000
535 Not later than one year	706
2,433 Later than one year and not later than five years	2,750
4,850 Later than five years	4,569
7,818	8,025

The expenditure charged to the appropriate service lines in the Comprehensive Income and Expenditure Statement during the year in relation to these leases was £0.600m (2014/15 - £0.487m).

The Council has acquired grounds maintenance vehicles by entering into operating leases. The future minimum lease payment due under non-cancellable leases in future years are:

31 March 2015	31 March 2016
£000	£000
60 Not later than one year	60
234 Later than one year and not later than five years	175
0 Later than five years	0
294	235

The expenditure charged to the appropriate service lines in the Comprehensive Income and Expenditure Statement during the year in relation to these leases was £0.058m (2015/16 - £0.060m).

The Council has acquired a number of photocopiers and vending machines by entering into operating leases. The future minimum lease payment due under non-cancellable leases in future years are:

31 March 2015	31 March 2016
£000	£000
277 Not later than one year	256
432 Later than one year and not later than five years	610
406 Later than five years	338
1,115	1,204

The expenditure charged to the appropriate service lines in the Comprehensive Income and Expenditure Statement during the year in relation to these leases was £0.213m (2014/15 - £0.187m).

Notes to the Financial Statements (Cont'd)

Council as Lessor

Finance Leases

The Council has not entered into any finance leases.

Operating Leases

The Council leases out property under operating leases for the following purposes:

- For the provision of community services, such as sports facilities, tourism services and community centres; and
- For economic development purposes to provide suitable affordable accommodation for local businesses.

The future minimum lease payment due under non-cancellable leases in future years are:

31 March 2015	31 March 2016
£000	£000
3,425 Not later than one year	3,747
9,747 Later than one year and not later than five years	10,029
145,738 Later than five years	143,638
158,910	157,414

The minimum lease payments receivable do not include rents that are contingent on events taking place after the lease was entered into, such as adjustments following rent reviews. In 2015/16 £2.743m contingent rents were receivable by the Council (2014/15 £2.839m).

Note 13 – Termination Benefits

The Council terminated the contracts of a number of employees in 2015/16, incurring liabilities of £1.785m (£0.222m in 2014/15). These terminations were made as part of the redesign of services within the Council under voluntary severance and early retirement. There will be ongoing annual costs incurred by the Council for those staff leaving under early retirement due to ongoing pension costs.

Note 14 – Defined Benefit Pension Schemes

As part of the terms and conditions of employment of its officers and other employees, the Council offers retirement benefits. Although these benefits will not actually be payable until employees retire, the Council has a commitment to make the payments that needs to be disclosed at the time that employees earn their future entitlement.

The Council participates in the following pension schemes:

The Local Government Pension Scheme, which is a defined benefit statutory scheme, operated as Strathclyde Pension Fund, and administered by Glasgow City Council in accordance with the Local Government Pension Scheme (Scotland) Regulations 1998. This is a funded scheme, meaning that the Council and employees pay contributions into a fund, calculated at a level intended to balance the pensions liabilities with investment assets. The employer's contribution rate is set by the Fund actuaries following valuation. The employer contribution rate for 2015/16 was 19.3%, and 2016/17 is set at 19.3%. In 2015/16, the Council paid an employer's contribution of £16.358m (2014/15 £15.368m).

Notes to the Financial Statements (Cont'd)

Note 14 – Defined Benefit Pension Schemes (Cont'd)

The Teachers' Pension Scheme (Scottish Teachers' Superannuation Scheme (STSS)) which is a defined benefit scheme administered by the Scottish Public Pension Agency. The scheme is technically a multi-employer defined benefit scheme and consequently the Council is not able to identify its share of the underlying financial position and performance of the scheme with sufficient reliability for accounting purposes. For the purpose of this Statement of accounts, it is accounted for on the same basis as a defined contribution scheme.

The employer pays a set contribution rate of 17.2% which is effective from 1 September 2015, prior to this it was 14.9%. This is charged directly to the revenue account for the Education service. The amount paid over in respect of employer's contribution was £5.887m (2014/15 £5.461m) in respect of expenditure for teachers added years, £0.032m payments were made (2014/15 -£0.001m).

The scheme is unfunded and all contributions (payable by members or employers) are paid to the Scottish Government, and the Scottish Government then meets the costs of all the benefits. A specific amount is held by the Scottish Government for this purpose. As a proportion of the total contributions into the Scottish Teachers Superannuation Scheme 2015/16, the Council's own contribution equates to 1.68%.

The Council is not liable to the scheme for any other entities obligations under the plan.

1) Local Government Pension Scheme

Councils are also required to disclose the capital cost of discretionary increases in pension payments agreed by the Council. In 2015/16 the capitalised costs that would have arisen from the early retiral of West Dunbartonshire Council employees and from predecessor authorities were as follows:

	£000
2015/2016	(4,978)
In earlier years	<u>59,772</u>
Total	<u>54,794</u>

The Council fully complies with the International Accounting Standard (IAS 19) concerning the disclosure of information on the pension. IAS 19 states that although the pension benefits will not be paid until the employee retires, the Council has a commitment to make these payments and must disclose the cost of this in its accounts at the time employees earn their full entitlement.

The Council therefore recognises the cost of the pension commitment within the Comprehensive Income and Expenditure Account when the employees earn their pension entitlement rather than when the benefits are paid as pensions. However, the cost to the taxpayer is calculated on the basis of pension contributions paid in the year, the cost of retirement benefits under IAS19 is reversed out, to ensure there is no impact on the overall cost to be funded by council tax and government grants.

Notes to the Financial Statements (Cont'd)

Note 14 – Defined Benefit Pension Schemes (Cont'd)

The following transactions have been made in the Comprehensive Income and Expenditure Account and Movement in Reserves Statement during the year:

2014/15 £000	2015/16 £000
Net cost of services	
22,295 Current service cost	26,016
788 Past service cost	1,177
0 Curtailments and settlements	0
23,083	27,193
Financing and investment Income and Expenditure	
7,480 Net interest expense	7,059
Total post employment benefit charged to the Surplus or Deficit on the provision of Services	34,252
(37,350) Expected return on assets	3,533
19,906 Actuarial gains and losses arising from changes in demographic assumptions	0
79,420 Actuarial gains and losses arising from changes in financial assumptions	(72,050)
(29,290) Actuarial gains and losses arising from experience assumptions	(9,335)
Total post employment benefit charged to the comprehensive income and expenditure statement	(43,600)
Movement in Reserves Statement	
Reversal of net charges made to surplus of deficit for post employment benefits	(34,252)
Actual amount charged against the General Fund balance in the year	
18,267 Employer contributions payable to Scheme	19,339

The underlying assets and liabilities for retirement benefits attributable to the Council as at 31 March are as follows:

2014/15 £000	2015/16 £000
587,759 Fair value of plan assets	603,802
(744,666) Present value of defined benefit obligations	(702,748)
(156,907) Net assets in the Strathclyde Pension Fund	(98,946)
Present Value of Unfunded Liabilities	
(25,606) LGPS Unfunded	(23,643)
(24,752) Teachers' pensions	(22,770)
(9,414) Pre Local Government Reorganisation	(8,381)
(216,679) Net pension asset/(liability)	(153,740)

Notes to the Financial Statements (Cont'd)

Note 14 – Defined Benefit Pension Schemes (Cont'd)

The liabilities show the underlying commitments that the Council has in the long run to pay post employment (retirement) benefits. The total liability of £153.740m has a substantial impact on the net worth of the Council as recorded in the Balance Sheet, resulting in an overall balance of £198.725m. However, the statutory arrangements for funding the deficit, means the financial position of the Council remains healthy.

The deficit on the local government scheme will be made good by increased contributions over the remaining working life of employees (i.e. before payments fall due) as assessed by the scheme actuary. Finance is only required to be raised to cover discretionary benefits when the pensions are actually paid.

The scheme assets have increased by £16.043m. This is due to asset returns being more favourable than anticipated.

The estimated liabilities have decreased by £46.896m due to financial assumptions as at 31 March 2016 being more favourable than they were at 31 March 2015, mainly due to the discount rate increasing to 3.5% (2014/15 3.2%).

1) Pension Assets and Liabilities

Liabilities have been valued on an actuarial basis using the projected unit method which assesses the future liabilities of the fund discounted to their present value. The liabilities have been assessed by Hymans Robertson, an independent firm of actuaries, contracted by Glasgow City Council to provide all IAS19 calculations on behalf of the Councils within the Strathclyde Pension Fund. The funded obligation is noted below:

	%	Years
Active Members	59.90	23.3
Deferred Members	7.50	23
Pensioner Members	24.70	12.7
Pre-Local Government Re-organisation Members	7.90	10
	100	18.5

2) Pension Assets and Liabilities

The movement during the year on the defined obligation is noted as:

2014/15 £000	2015/16 £000
696,712 Opening balance	804,438
22,295 Current service cost	26,016
30,099 Interest cost	25,879
4,747 Contributions by Members	4,839
19,906 Actuarial gains/losses – change in demographic assumptions	0
79,420 Actuarial gains/losses – change in financial assumptions	(72,050)
(29,290) Actuarial gains/losses – other experience	(9,335)
788 Past service costs/(gains)	1,177
(2,899) Estimated unfunded benefits paid	(2,981)
(17,340) Estimated benefits paid	(20,441)
804,438 Closing Balance as at 31 March	757,542

Notes to the Financial Statements (Cont'd)

Note 14 – Defined Benefit Pension Schemes (Cont'd)

2) Pension Assets and Liabilities (Cont'd)

The movement during the year on the fair value of the employer's assets is:

2014/15 £000	2015/16 £000
525,015 Opening balance	587,759
37,350 Expected return on assets	(3,533)
22,619 Interest Income	18,820
4,747 Contributions by Members	4,839
15,368 Contributions by employer	16,358
2,899 Contributions in respect of unfunded benefits	2,981
(2,899) Estimated unfunded benefits paid	(2,981)
(17,340) Estimated benefit paid	(20,441)
<u>587,759</u> Closing Balance as at 31 March	<u>603,802</u>

WDC Share of the pension funds asset at 31 March 2015 comprised :

2014/15			Asset Category	2015/16		
Quoted prices in Active Markets £000	Prices not quoted in Active Market £000	Total £000		Quoted prices in Active Markets £000	Prices not quoted in Active Market £000	Total £000
215,470	444	215,914	Equity Securities	219,674	476	220,150
0	3	3	Debt Securities	0	1	1
0	57,193	57,193	Private Equity	0	58,733	58,733
0	53,699	53,699	Real Estate	0	64,865	64,865
6,405	239,924	246,329	Investment funds and unit trusts	5,459	233,642	239,101
180	0	180	Derivatives	146	0	146
0	14,441	14,441	Cash and Cash Equivalent	20,162	644	20,806
<u>222,055</u>	<u>365,704</u>	<u>587,759</u>	Totals	<u>245,441</u>	<u>358,361</u>	<u>603,802</u>

Asset and Liability Matching Strategy (ALM)

The main fund of Strathclyde Pension Fund does not have an asset and liability matching strategy (ALM) as this is used mainly by mature funds. The Fund does match, to the extent possible, the types of assets invested to the liabilities in the defined benefit obligation. As is required by the pensions and investment regulations, the suitability of various types of investment has been considered, as has the need to diversify investments to reduce the risk of being invested into narrow a range. The Fund invests in equities, bonds, properties and in cash.

The Fund has now taken account of the national change to the Local Government Pension Scheme in Scotland such as the new career average revalued earning scheme (CARE) for future accruals.

The actuarial valuation states that assets held on the valuation date were sufficient to cover 79.71% (2014/15 73.06%) of accrued liabilities at that date.

Notes to the Financial Statements (Cont'd)

Note 14 – Defined Benefit Pension Schemes (Cont'd)

2) Pension Assets and Liabilities (Cont'd)

Asset and Liability Matching Strategy (ALM) (Cont'd)

The principal actuarial assumptions used at the Balance Sheet date are as follows:

31/03/2015	31/03/2016
Long term expected return on assets	
2.40% Pension increase rate	2.20%
4.30% Salary Increase rate	4.20%
3.20% Discount rate	3.50%
 <u>Mortality</u>	
Based on these assumptions, the average future life expectancies at the age of 65 are:	
22.1 Current pensioners –Men	22.1
23.6 Current pensioners -Women	23.6
24.8 Future pensioners –Men	24.8
26.2 Future pensioners -Women	26.2

The above excludes any Net Pension liability that the Council may have to contribute to in respect of the Joint Boards of Passenger Transport and Valuation. These costs are shown within each Joint Board's Balance Sheet and the Council may be required to make an increased constituent contribution in the years when the liability fails to be met.

The local government pension scheme's assets consist of the following categories. As at 31 March 2016 assets are now held at bid value and the historic figures are at mid-market value:

The principal risks to the Council of the scheme are the longevity assumptions, statutory changes to the scheme, structural changes to the scheme (i.e. large-scale withdrawals from the scheme), changes to inflation, bond yields and the performance of the equity investments held by the scheme. These are mitigated to a certain extent by the statutory requirements to charge to the General Fund and Housing Revenue Account the amounts required by statute as described in the accounting policies note.

Notes to the Financial Statements (Cont'd)

Note 14 – Defined Benefit Pension Schemes (Cont'd)

2) Pension Assets and Liabilities (Cont'd)

Sensitivity Analysis

In order to quantify the impact of a change in the financial assumptions used, the actuaries have calculated and compared the value of the scheme liabilities as at 31 March 2016 on varying bases. The approach taken is consistent with that adopted to derive at the IAS19 figures provided. To quantify the uncertainty around life expectancy, the actuaries have calculated the difference in cost to the employer of a one year increase in life expectancy. For sensitivity purposes, this is assumed to be an increase in the cost of benefits of broadly 3%. In practice the actual cost of a one year increase in life expectancy will depend on the structure of the revised assumption (i.e. if improvements to survival rates predominately apply at younger or older ages).

The figures have been derived based on the membership profile of the Employer as at the date of the most recent actuarial valuation.

The estimation of defined benefit obligation is sensitive to the actuarial assumptions. The sensitivity regarding the principal assumptions used to measure the schemes liabilities are set out below:

	Approximate % increase to Employer Liability	Approximate monetary Amount £000
Member life expectancy (1 year increase)	3%	23,851
Rate for discounting fund liabilities (0.5% decrease)	11%	91,449
Rate of pension increase (0.5% increase)	7%	59,309
Rate of increase in salaries (0.5% increase)	5%	39,429

The total contribution expected to be made to the Local Government pension scheme for 2016/17 is £15.691m.

Note 15 – External Audit Costs

In 2015/16 the Council incurred the following fees relating to external audit in respect of external audit services undertaken in accordance with the Code of Audit Practice:

2014/15 £000	2015/16 £000
277,024 Fees payable 2015/16	277,024

Note 16 – Amounts Reported for Resource Allocation Decisions

The analysis of income and expenditure by service on the face of the comprehensive income and expenditure statement is that specified by the Service Reporting Code of Practice. However decisions about resource allocation are taken by the Council on the basis of budget reports analysed across directorates. These reports are prepared on a different basis from the accounting policies used in the financial statements. In particular:

- no charges are made in relation to capital expenditure (whereas depreciation, revaluation and impairment losses in excess of the balance on the revaluation reserve and amortisations are charged to services in the comprehensive income and expenditure statement);

Notes to the Financial Statements (Cont'd)

Note 16 – Amounts Reported for Resource Allocation Decisions (Cont'd)

- the cost of retirement benefits is based on cash flows (payments of employer's pensions contributions) rather than current service cost of benefits accrued in the year; and
- expenditure on some support services is budgeted for centrally and not charged to directorates.

The income and expenditure of the Council's principal directorates recorded in the budget reports for the year is as follows:

Notes to the Financial Statements (Cont'd)

Note 16 – Amounts Reported for Resource Allocation Decisions (Cont'd)

Directorate Income and Expenditure 2015/16

	Corporate Services £000	Educational Services £000	Social Work £000	Housing, Environment & Economic Development £000	Housing Revenue Account £000	Joint Boards £000	Miscellaneous £000	Total £000
Fees, charges & other service income	64,466	3,127	64,330	42,351	40,194	0	0	214,468
Government Grants	5	1,437	181	749	0	0	0	2,372
Total Income	64,471	4,564	64,511	43,100	40,194	0	0	216,840
Employee expenses	16,141	63,070	35,399	22,031	5,500	0	1,263	143,404
Property	117	12,872	1,559	6,828	13,351	0	13	34,740
Transport	112	2,144	1,422	3,519	106	0	2	7,305
Supplies and Administration	1,859	8,202	1,403	13,693	2,160	0	1,106	28,423
Payments to other bodies	2,501	9,217	36,845	16,271	367	0	3,796	68,997
Payments to clients	43,965	1,000	1,683	0	0	0	0	46,648
Requisitions	0	0	0	1,868	0	46,037	0	47,905
Support service recharges	2,588	3,309	2,781	3,805	2,047	0	3,885	18,415
Total Expenditure	67,283	99,814	81,092	68,015	23,531	46,037	10,065	395,837
Net Expenditure	2,812	95,250	16,581	24,915	(16,663)	46,037	10,065	178,997

Notes to the Financial Statements (Cont'd)

Note 16 – Amounts Reported for Resource Allocation Decisions (Cont'd)

Directorate Income and Expenditure 2014/15

	Corporate Services £000	Educational Services £000	Social Work £000	Housing, Environment & Economic Development £000	Housing Revenue Account £000	Joint Boards £000	Miscellaneous £000	Total £000
Fees, charges & other service income	66,720	3,861	17,272	49,148	37,853	0	613	175,467
Government Grants	18	624	369	864	0	0	0	1,875
Total Income	66,738	4,485	17,641	50,012	37,853	0	613	177,342
Employee expenses	16,876	63,048	34,726	21,855	5,029	0	1,746	143,280
Property	140	13,445	1,607	7,268	14,111	0	42	36,613
Transport	136	2,183	1,563	3,916	116	0	192	8,106
Supplies and Administration	1,869	7,954	1,516	14,240	2,063	0	689	28,331
Payments to other bodies	2,395	8,257	36,742	17,570	118	0	2,002	67,084
Payments to clients	46,840	941	1,363	0	0	0	0	49,144
Requisitions	0	0	0	1,869	0	718	0	2,587
Support service recharges	2,617	3,056	2,526	3,587	712	0	8,024	20,522
Total Expenditure	70,873	98,884	80,043	70,305	22,149	718	12,695	355,667
Net Expenditure	4,135	94,399	62,402	20,293	(15,704)	718	12,082	178,325

Notes to the Financial Statements (Cont'd)

Note 16 – Amounts Reported for Resource Allocation Decisions (Cont'd)

Reconciliation of Service Income and Expenditure to Cost of Services in the Comprehensive Income and Expenditure Statement

This reconciliation shows how the figures in the analysis of directorate income and expenditure relate to the amounts included in the comprehensive income and expenditure statement.

2014/15	2015/16
£000	£000
178,325 Net Expenditure in the service analysis	178,997
(2,189) Net expenditure of services and support services not in analysis	(2,727)
Amounts in the comprehensive income and expenditure statement	
<u>75,360 not reported in the analysis</u>	<u>48,480</u>
<u>251,496</u>	<u>224,750</u>

Notes to the Financial Statements (Cont'd)

Note 16 – Amounts Reported for Resource Allocation Decisions (Cont'd)

This reconciliation shows how the figures in the analysis of directorate income and expenditure relate to a subjective analysis of the surplus or deficit on the provision of services included within the comprehensive income and expenditure statement.

	Directorate Analysis £000	Services and Support Services not in Analysis £000	Amounts not Reported to Management for Decision Making £000	Cost of Services £000	Corporate Amounts £000	Total £000
<u>Reconciliation to Subjective Analysis 2015/16</u>						
Fees, charges & other service income	214,468	39,467	0	253,935	0	253,935
Interest and Investment Income	0	0	0	0	203	203
Income from council tax	0	0	0	0	30,714	30,714
Government Grants	2,372	0	0	2,372	205,886	208,258
Total Income	216,840	39,467	0	256,307	236,803	493,110
Employee expenses	143,404	15,998	14,273	173,675	7,061	180,736
Property	34,739	513	0	35,252	0	35,252
Transport	7,305	1,643	0	8,948	0	8,948
Supplies and Administration	28,422	5,782	0	34,204	0	34,204
Payment to other bodies	68,998	553	0	69,551	0	69,551
Payment to Clients	46,648	0	0	46,648	0	46,648
Support Service Recharges	18,415	1,038	0	19,453	0	19,453
Depreciation, amortisation and impairment	0	11,213	34,207	45,420	0	45,420
Interest Payments	0	0	0	0	19,823	19,823
Requisitions	47,906	0	0	47,906	0	47,906
Gain or Loss on Disposal of Fixed Assets	0	0	0	0	861	861
Total Expenditure	395,837	36,740	48,480	481,057	27,745	508,802
Surplus or Deficit on the Provision of Services	178,997	(2,727)	48,480	224,750	(209,058)	15,692

Notes to the Financial Statements (Cont'd)

Note 16 – Amounts Reported for Resource Allocation Decisions (Cont'd)

	Directorate Analysis £000	Services and Support Services not in Analysis £000	Amounts not Reported to Management for Decision Making £000	Cost of Services £000	Corporate Amounts £000	Total £000
<u>Reconciliation to Subjective Analysis 2014/15</u>						
Fees, charges & other service income	175,467	27,515	0	202,982	0	202,982
Interest and Investment Income	0	0	0	0	137	137
Income from council tax	0	0	0	0	30,431	30,431
Government Grants	1,875	0	0	1,875	203,504	205,379
Total Income	177,342	27,515	0	204,857	234,072	438,929
Employee expenses	143,280	15,773	12,625	171,678	7,480	179,158
Property	36,613	516	0	37,129	0	37,129
Transport	8,106	1,725	0	9,831	0	9,831
Supplies and Administration	28,331	5,522	0	33,853	0	33,853
Payment to other bodies	67,084	614	0	67,698	0	67,698
Payment to Clients	49,144	0	0	49,144	0	49,144
Support Service Recharges	20,522	1,012	0	21,534	0	21,534
Depreciation, amortisation and impairment	0	164	62,735	62,899	0	62,899
Interest Payments	0	0	0	0	19,497	19,497
Requisitions	2,587	0	0	2,587	0	2,587
Gain or Loss on Disposal of Fixed Assets	0	0	0	0	(339)	(339)
Total Expenditure	355,667	25,326	75,360	456,353	26,638	482,991
Surplus or Deficit on the Provision of Services	178,325	(2,189)	75,360	251,496	(207,434)	44,062

Notes to the Financial Statements (Cont'd)

Note 17 – Property, Plant and Equipment

1) Movements in 2015/16

	Council dwellings £000	Other Land & buildings £000	Industrial Units £000	Vehicles & Plant £000	Infrastructure £000	Community £000	Surplus Assets £000	Assets Under Construction £000	Property Plant & Equipment £000
Cost/Valuation at 1 April 2015	496,345	354,762	48,318	45,498	87,542	65	6,827	14,731	1,054,088
Additions	20,890	6,389	1,886	2,144	8,602	398	142	28,011	68,462
Revaluations:									0
- To Revaluation Reserve	(2,662)	(701)	79	0	0	6	381	1,066	(1,831)
- To Net cost of Service	0	(15)	(1,620)	0	0	0	374	(317)	(1,578)
Disposals	(2,147)	(319)	0	0	0	(6)	0	0	(2,472)
Assets reclassified to/from Held for Sale	0	0	0	0	0	0	573	0	573
Other Movements	2,974	(505)	(10)	0	1,803	1,100	815	(6,662)	(485)
As at 31 March 2016	515,400	359,611	48,653	47,642	97,947	1,563	9,112	36,829	1,116,757
Depreciation/Impairment at 1 April 2015	(129,974)	(129,787)	(2,894)	(30,856)	(30,164)	0	(276)	(49)	(324,000)
Depreciation charge	(13,924)	(9,541)	(416)	(3,687)	(4,335)	0	(4)	0	(31,907)
Depreciation:									0
- To Revaluation Reserve	0	300	20	0	0	0	0	0	320
Impairments:									0
- To Revaluation Reserve	(311)	264	0	0	0	0	(23)	0	(70)
- To Net Cost of Service	0	(775)	(23)	0	0	0	0	0	(798)
Disposals	0	0	0	0	0	0	0	0	0
Other Movement	0	0	0	0	0	0	0	0	0
As At 31 March 2016	(144,209)	(139,539)	(3,313)	(34,543)	(34,499)	0	(303)	(49)	(356,455)
Net Book Value at 31 March 2015	366,371	224,975	45,424	14,642	57,378	65	6,551	14,682	730,088
Net Book Value at 31 March 2016	371,191	220,072	45,340	13,099	63,448	1,563	8,809	36,780	760,302

Notes to the Financial Statements (Cont'd)

Note 17 – Property, Plant and Equipment (Cont'd)

2) Movements in 2014/15

	Council dwellings £000	Other Land & buildings £000	Industrial Units £000	Vehicles & Plant £000	Infrastructure £000	Community £000	Surplus Assets £000	Assets Under Construction £000	Property Plant & Equipment £000
Cost/Valuation at 1 April 2014	468,300	344,310	47,974	39,654	77,248	65	11,942	5,882	995,375
Additions	32,840	7,096	88	5,844	7,962	0	0	9,852	63,682
Revaluations:									
- To Revaluation Reserve	(3,468)	4,919	256	0	0	0	(277)	(858)	572
- To Net cost of Service	0	123	0	0	0	0	(1,219)	0	(1,096)
Disposals	(1,110)	(117)	0	0	0	0	(7)	0	(1,234)
Assets reclassified to/from Held for Sale	0	(268)	0	0	0	0	(1,885)	0	(2,153)
Other Movements	(217)	(1,301)	0	0	2,332	0	(1,727)	(145)	(1,058)
As at 31 March 2015	496,345	354,762	48,318	45,498	87,542	65	6,827	14,731	1,054,088
Depreciation/Impairment at 1 April 2014	(112,166)	(81,006)	(2,519)	(27,896)	(26,353)	0	(1,229)	(49)	(251,218)
Depreciation charge	(12,937)	(10,439)	(405)	(2,960)	(3,811)	0	(2)	0	(30,554)
Depreciation:	0	5,949	30	0	0	0	(1)	0	5,978
- To Revaluation Reserve									
Impairments:									
- To Revaluation Reserve	(4,871)	(14,774)	0	0	0	0	0	0	(19,645)
- To Net Cost of Service	0	(29,517)	0	0	0	0	(45)	0	(29,562)
Disposals	0	0	0	0	0	0	(23)	0	(23)
Other Movement	0	0	0	0	0	0	1,024	0	1,024
As At 31 March 2015	(129,974)	(129,787)	(2,894)	(30,856)	(30,164)	0	(276)	(49)	(324,000)
Net Book Value at 31 March 2014	356,134	263,304	45,455	11,758	50,895	65	10,713	5,833	744,157
Net Book Value at 31 March 2015	366,371	224,975	45,424	14,642	57,378	65	6,551	14,682	730,088

Notes to the Financial Statements (Cont'd)

Note 17 – Property, Plant and Equipment (Cont'd)

3) Capital Commitments

As at 31 March 2016, the Council has commitments on capital contracts for the construction or enhancement of property, plant and equipment for non housing and housing projects in 2015/16 budgeted to cost £48.588m (2014/15 £97.471m) and £1.771m (2014/15 £7.492m) respectively. The main commitments are:

General Services	£000
Knowleburn Flood Prevention Scheme	54
Our Lady and St. Patrick's High School - new build	550
Bellsmyre co-location project	3,871
Kilpatrick High School – new build	6,544
New Clydebank Leisure Centre	15,886
ICT Modernisation and Infrastructure	300
Local Economic Development	430
Queens Quay Development	1,813
Building Upgrade Works	2,510
Vale of Leven Industrial Estate Workshops	25
Replacement of Elderly Care Homes and Day Care Centres	13,626
Municipal Building - Refurbishment Works	1,400
HRA	
Low Rise Overcladding	1,300
New Council House Build Programme	56
High Rise Upgrades	96
Demolitions	263

4) Revaluations

The Council carries out a rolling programme that ensures that all property, plant and equipment required to be measured at fair value is re-valued at least every five years. All valuations were carried out internally. Valuations of land and buildings were carried out in accordance with the methodologies and bases for estimation set out in the professional standards of the Royal Institution of Chartered Surveyors.

Notes to the Financial Statements (Cont'd)

Note 17 – Property, Plant and Equipment (Cont'd)

5) PPP Assets Included in Property, Plant and Equipment

2014/15 £000	2015/16 £000
Cost or Valuation	
87,563 At 1 April 2015	87,563
<u>Revaluations</u>	
0 To Revaluation Reserve	0
0 Additions	0
87,563 At 31 March 2016	87,563
 Accumulated Depreciation and Impairment	
(4,501) At 1 April 2015	(8,092)
(3,591) Depreciation Charge	(3,591)
<u>Depreciation written out</u>	
0 To revaluation reserve	0
0 Impairment losses/(reversals) recognised	0
(8,092) At 31 March 2016	(11,683)
83,062 Opening Net Book value	79,471
79,471 Closing Net Book value	75,880

- 6) The Council measures its surplus assets at fair value at each reporting date (the Council does not hold investment properties). The fair value of surplus assets have been based on the market value approach using current market conditions and recent sales prices and other relevant information for similar assets in the West Dunbartonshire area together with evidence across the wider West of Scotland. Market conditions are such that similar properties are marketed, purchased and sold actively and the level of observable inputs are sufficient, leading to the properties being categorised at Level 2 in the fair value hierarchy.

There were no transfers between Levels 1 and 2 during the year and there have been no changes in the valuation techniques used during the year for surplus assets

Note 18 – Intangible Assets

The Council accounts for its software as intangible assets, to the extent that the software is not an integral part of a particular IT system and accounted for as part of the hardware item of property, plant and equipment. The intangible assets include purchased licences.

The carrying amount of intangible assets is amortised on a straight line basis. The amortisation of £0.009m charged to revenue in 2015/16 was charged to both Educational Services and Information Services. The charge to Information Services is then absorbed as an overhead across all the service headings in the Net Cost of services. It is not possible to quantify exactly how much of the amortisation is attributable to each service heading.

The movement on Intangible Asset balances during the year is as follows:

Notes to the Financial Statements (Cont'd)

Note 18 – Intangible Assets (cont'd)

2014/15 £000		2015/16 £000
	Balance at 1 April 2015:	
346	Gross carrying amount	346
(286)	Accumulated amortisation	(293)
<u>60</u>	Net carrying amount at start of year	<u>53</u>
	Additions:	
(7)	Amortisation for period	(8)
<u>53</u>	Net carrying amount at 31 March 2016	<u>45</u>
	Comprising:	
346	Gross Carrying amounts	346
(293)	Accumulated amortisation	(301)
<u>53</u>		<u>45</u>

Note 19 – Assets Held for Sale

2014/15 £000		2015/16 £000
1,285	Balance at 1 April 2015	2,541
0	Assets newly classified as held for sale	0
2,183	Property, Plant and Equipment	15
(937)	Revaluation Losses	(390)
40	Revaluation Gains	263
	Assets declassified as held for sale*:-	
(30)	Property, Plant and Equipment	(1,776)
<u>2,541</u>	As at 31 March 2016	<u>653</u>

*All assets values listed are in respect of Property, Plant and Equipment

The Council measures its non-current assets held for sale at fair value at each reporting date. The fair value of non-current assets held for sale have been based on the market value approach using current market conditions and recent sales prices and other relevant information for similar assets in the West Dunbartonshire area together with evidence across the wider West of Scotland. Market conditions are such that similar properties are marketed, purchased and sold actively and the level of observable inputs are sufficient, leading to the properties being categorised at Level 2 in the fair value hierarchy.

There were no transfers between Levels 1 and 2 during the year and there have been no changes in the valuation techniques used during the year for non-current assets held for sale.

Note 20 - Heritage Assets

2014/15 £000		2015/16 £000
1,180	Balance at 1 April 2015	1,370
160	Additions	36
0	Disposals	0
30	Assets Newly Classified as Heritage Assets	0
<u>1,370</u>	Balance at 31 March 2016	<u>1,406</u>

Notes to the Financial Statements (Cont'd)

Note 21 – Capital Expenditure and Capital Financing

The total amount of capital expenditure incurred in the year is shown in the following table (including the value of assets acquired under finance leases and PPP contracts), together with the resources that have been used to finance it. Where capital expenditure is to be financed in future years by charges to revenue as assets are used by the Council, the expenditure results in an increase in the capital financing requirement (CFR), a measure of the capital expenditure incurred historically by the Council that has yet to be financed. The CFR is analysed in the second part of this note.

31-Mar-15 £000	31-Mar-16 £000
346,168 Opening Capital Financing Requirement	377,806
Capital Investment	
63,842 Property, Plant and Equipment	68,511
63,842	68,511
Less Sources of Finance	
1,574 Receipts from sale of assets	2,814
14,195 Government Grants and other Contributions	15,675
3,849 Revenue Contributions	2,981
12,586 Loan Fund Principal Repayments	12,398
32,204	33,868
377,806 Closing Capital Financing Requirement	412,449
0 Increase in Underlying Need to Borrow (Supported)	0
31,638 Increase in Underlying Need to Borrow (Unsupported)	34,643
31,638 Movement in Capital Financing Requirement	34,643

Note 22 – Impairment Losses

During 2015/16, the Council has recognised impairment losses of £3.704m (2014/15 £32.399m) relating to non value adding enhancement of various assets. These impairment losses have been charged as appropriate within the Comprehensive Income and Expenditure Statement and the Revaluation Reserve.

Note 23 – Private Finance Initiatives and Similar Contracts

Schools PPP Scheme

2015/16 was the seventh year of a thirty year public private partnership for provision of three secondary schools and one primary school in Clydebank and Alexandria.

The Council has rights to use the schools for core educational purposes between the hours of 7am and 6pm during term time and 8.30am and 4pm during holiday periods. In addition school facilities are available on request for Community/Other Educational Use at specified times outwith the above. The contract specifies minimum standards for the services to be provided by the contractor, with deductions from the fee payable being made if facilities are unavailable or performance is below the minimum standards.

The partnership agreement was for the design, build, finance and operation of the schools which means that the contractor took on the obligation to construct the schools and maintain them in a minimum acceptable condition and to procure and maintain the plant and equipment need to operate the schools. When the agreement ends, after thirty years, unrestricted use and operation of the buildings will be handed back to the Council at nil cost.

Notes to the Financial Statements (Cont'd)

Note 23 – Private Finance Initiatives and Similar Contracts (Cont'd)

The Termination rights are in line with the market norms reflected in the Scottish Standard Schools Contract, as approved by the Scottish Government, prior to financial close.

Property, Plant and Equipment

The school buildings are recognised on the Council's balance sheet within property, plant and equipment balance. Movements in their value over the year are detailed in the analysis of the movement on the Property, Plant and Equipment balance in note 17.

Payments

The Council makes an agreed payment each year (which is increased each year by inflation) with deductions from the fee payable being made if the contractor fails to meet availability and performance standards in any year but is otherwise fixed. Payments remaining to be made under the PPP contract at 31 March 2016 (excluding any estimation of inflation and availability/performance deductions) are as follows:

	Repayment of Liability £000	Interest Charges £000	Operating Costs £000	Lifecycle Replacement £000	Total Unitary Payment £000
Less than 1 year	1,657	6,425	2,305	353	10,740
2-5 years	7,263	24,470	9,853	2,733	44,319
6-10 years	12,879	26,937	13,756	5,015	58,587
11-15 years	17,252	21,165	15,563	8,363	62,343
16-20 years	25,637	13,798	17,609	9,294	66,338
21-25 years	21,608	3,199	12,894	7,677	45,378
26-30 years	0	0	0	0	0
PPP Contractual Liability as at 31.03.16	86,296	95,994	71,980	33,435	287,705

Although the payments made to the contractor are described as unitary charge payments, they have been calculated to compensate the contractor for the fair value of the services they provide, the capital expenditure incurred and interest payable whilst the capital expenditure remains to be reimbursed. The liability outstanding to be paid to the contractor for capital expenditure incurred is as follows:

2014/15 £000	2015/16 £000
89,753 Opening Balance	88,091
(1,662) Repayments	(1,795)
88,091 Closing Balance	86,296

Note 24 – Inventories

Consumable Stores 2014/15 £000	WIP 2014/15 £000	Total 2014/15 £000		Consumable Stores 2015/16 £000	WIP 2015/16 £000	Total 2015/16 £000
990	355	1,345	Balance outstanding at 01/04/15	824	113	937
124	0	124	Purchases	149	0	149
(290)	(242)	(532)	Recognised as an expense in the year	(107)	(57)	(164)
824	113	937	Balance outstanding at 31/03/16	866	56	922

Notes to the Financial Statements (Cont'd)

Note 25 – Debtors

2014/15 £000	2014/15 £000		2015/16 £000	2015/16 £000
		Central government bodies		
257		Grant Income	0	
2,132		VAT Recoverable	4,001	
<u>2,942</u>	5,331	Other Debtors	<u>2,232</u>	6,233
		448 Other local authorities		44
		956 NHS Bodies		36
		103 Public Corporations and trading funds		433
		Other Entities and individuals		
12,103		Arrears of local taxation	10,031	
<u>16,307</u>	<u>28,410</u>	Other Debtors	<u>18,636</u>	<u>28,667</u>
	35,248			35,413

Note 26 – Net Cash Outflows from Operating, Financing and Investing Activities

2014/15 £000	2015/16 £000
44,062 Net deficit on the Provision of Services	15,691
Adjustments to net deficit on the provision of services for non-cash movements	
(62,835) Depreciation, amortisation and impairment	(34,303)
339 Net gain on fixed assets	(861)
(12,586) Movement in pension liabilities	(14,913)
(408) Movement in inventories	(15)
1,442 Movement in debtors	2,383
(5,270) Movement in creditors and provisions	(1,430)
8,464 Other non-cash movements	(24)
<u>(70,854)</u>	<u>(49,163)</u>
Adjustments for items included in the net surplus/deficit on the provision of services that are investing and financing activities	
170 Financing movements	21
<u>14,313</u> Investing movements	<u>15,738</u>
14,483	15,759
<u>(12,309)</u> Net cash flow from Operating Activities	<u>(17,713)</u>
52,232 Purchase of property, plant and equipment and intangible assets	69,727
(1,574) Proceeds from sale of property, plant and equipment and intangible assets	(2,814)
<u>(13,666)</u> Other receipts from investing activities	<u>(18,139)</u>
36,992 Net cash outflows from investing activities	48,774
(103,099) Cash receipts of short-term and long-term borrowing	(95,120)
1,662 Repayment of PPP liabilities	1,795
<u>70,123</u> Repayment of short-term and long-term borrowing	<u>63,029</u>
(31,314) Net cash inflows from financing activities	(30,296)

Notes to the Financial Statements (Cont'd)

Note 27 – Net Cash and Cash Equivalents

Cash and Cash Equivalents	31-Mar-15 £000	Movement £000	31-Mar-16 £000
Bank Current Account	(4,241)	3,403	(838)
Short term deposits with UK banks	12,576	(4,169)	8,407
Total Cash and Cash equivalents	8,335	(766)	7,569

Note 28 – Financial Instruments

1) Types of Financial Instrument

Accounting regulations require the “financial instruments” (investment, lending and borrowing of the Council) shown on the Balance Sheet to be further analysed into various defined categories. The investments, lending and borrowing disclosed in the Balance Sheet are made up of the following categories of “financial instruments”:

	Long-term		Current	
	31-Mar-15 £000	31-Mar-16 £000	31-Mar-15 £000	31-Mar-16 £000
Debtors				
Loans and receivables	77	58	37,334	37,739
Borrowing				
Financial liabilities at amortised cost	228,086	241,009	71,983	89,855
Other long term liabilities				
PPP and finance leases	86,594	84,640	1,497	1,657
Creditors				
Financial liabilities at contract amount	0	0	35,531	37,345

The Council does not have any of the following types of investments or borrowings:

- available for sale financial assets;
- unquoted equity investments at cost;
- financial assets at fair value through profit and loss; or
- financial liabilities at fair value through profit and loss.

The Council has considered the Code requirements for accounting for financial instruments and the following events have not taken place in 2015/16:

- reclassification of financial assets carrying value between fair value and amortised cost;
- transfer of financial assets where part or all of the financial assets does not qualify for de-recognition;
- pledging of financial assets as collateral or liabilities or contingent liabilities, as a result no carrying or fair value exists;
- recording of impairment losses in a separate account which would require a reconciliation of changes during the year;
- default on any loans payable during 2015/16;
- breaches of long term loan agreements resulting in the liability being classed as current; or
- offsetting of financial assets and liabilities where a legally enforceable right exists and intent to settle is on net basis.

Notes to the Financial Statements (Cont'd)

Note 28 – Financial Instruments (Cont'd)

1) Types of Financial Instrument

The Council has considered the Code requirements for accounting for financial instruments and the following disclosures are consistent with the Code:

- current liabilities are recognised as such even if refinanced post balance sheet or original term greater than twelve months; and
- if the Council has the discretion (contractually) and expects to roll forward current liabilities for over twelve months, then the obligation can be treated as long term.

2) Fair Value of Assets and Liabilities carried at Amortised Cost

Financial assets (represented by lending and receivables) and financial liabilities (represented by borrowings) and are carried in the Balance Sheet at amortised cost. Fair values have been calculated with reference to the following:

Financial Liabilities

- PWLB Loans (Level 2) - For loans from the PWLB premature repayment rates from the PWLB in force on 31 March 2016 have been applied to provide the fair value under PWLB debt redemption procedures. As the Debt Management Office provides a transparent approach allowing the exit cost to be calculated without undertaking a repayment or transfer it is appropriate to disclose the exit price. As an alternative, we have assessed the cost of taking a new loan at PWLB new loan rates applicable to existing loans on Balance Sheet date (which could be viewed as a proxy for transfer value).
- Non-PWLB loans (Level 2) - For non-PWLB loans payable, the fair value of market loans are calculated using estimated interest rates of 1.93% which is the average discount rate applied to market loans for calculation of premature repayment. The fair value of local Council loans are calculated using estimated interest rates of 0.30% which is the average discount rate applied to local Council loans for calculation of premature repayment. Discount rates have been applied to provide the fair value under PWLB debt redemption procedures.
- PFI/Finance leases (Level 3) – These are not the liability of the Council as the debt is held by the PFI/lease provider. Fair value have been calculated at level 3 on a simple proxy basis. The same NPV methodology has been applied as for PWLB and non-PWLB debt.

Financial Assets

- Fixed or variable short term deposits of less than a year (including MMF's) – Where an instrument has a maturity of less than 12 months or is a trade or other receivable the fair value is taken to be the carrying amount or the billed amount.

Policy Type Assets

- Long term debtors – Level 2.

Creditors

- The fair value of trade and other receivables is taken to be the invoiced or billed amount.

Transfers between Levels of the Fair Value Hierarchy

- There were no transfers between input levels 1 and 2 or transfers in or out of level 3 during the year.

Changes in the Valuation Technique

- There has been no change in the valuation technique used during the year for the financial instruments.

31-Mar-15		31-Mar-16	
Carrying Amount	Fair Value	Carrying Amount	Fair Value
£000	£000	£000	£000
Debtors			
31,105	31,105	37,797	37,797
Loans and Receivables			

Notes to the Financial Statements (Cont'd)

Note 28 – Financial Instruments (Cont'd)

2) Fair Value of Assets and Liabilities carried at Amortised Cost (cont'd)

The fair value is equal to the carrying amount because all loans and receivables are either short term or at a fixed interest rate or a variable rate linked to base rate without significant transaction costs. The Council does not hold any equity investments in an unquoted market and, therefore, this type of investment is excluded from the above table.

31-Mar-15		31-Mar-16	
Carrying Amount £000	Fair Value £000	Carrying Amount £000	Fair Value £000
Borrowing			
300,069	376,133	330,864	443,633
Other Long Term Liabilities			
88,091	121,222	86,297	121,939
Creditors			
35,531	35,531	37,345	37,345

The fair value is higher than the carrying amount because the Council's portfolio of loans includes a number of fixed rate loans where the interest rate payable is higher than the rates available for similar loans at the balance sheet date. The commitment to pay interest above current market rates increases the amount that the Council would have to pay if the lender requested or agreed to early repayment of the loans.

The increase in the fair value as at 31 March 2016 compared to 2015 is due to the volatility in the market which has affected the shape of the yield with downward pressure on rates which has had an effect on the cost of prematurely repaying debt.

3) Gains and Losses on Financial Instruments

The gains and losses recognised in the Comprehensive Income and Expenditure Account in relation to financial instruments are made up as follows:

	31-Mar-15			31-Mar-16		
	Financial Assets: Loans & receivables £000	Financial Liabilities: amortised cost £000	Total £000	Financial Assets: Loans & receivables £000	Financial Liabilities: amortised cost £000	Total £000
Interest (investment)	137	0	137	202	0	202
Interest payable and similar charges						
Interest/expense*	0	(19,496)	(19,496)	0	(19,750)	(19,750)
Loss on de-recognition	0	(6)	(6)	0	(50)	(50)
Net (Gain)/loss in year	0	(19,502)	(19,502)	0	(19,800)	(19,800)

* Interest/Expense has been calculated on an EIR basis where appropriate for market instruments

There has been no gain/loss on either of the following classes of financial instruments, as the Council does not own them:

- available for sale financial assets; and
- financial assets or liabilities at a fair value through profit and loss.

Notes to the Financial Statements (Cont'd)

Note 28 – Financial Instruments (Cont'd)

4) Nature and Extent of Risks arising from Financial Instruments

The Council's management of treasury risks actively works to minimise the Council's exposure to the unpredictability of financial markets and implementing restrictions to minimise these risks. The procedures for risk management are set out through a legal framework in the Local Government (Scotland) Act 2003 and the associated regulations. During 2015/16 these required the Council to comply with the CIPFA Prudential Code, the CIPFA Treasury Management in the Public Services Code of Practice and the Local Government Investments (Scotland) Regulations 2010. Overall these procedures require the Council to manage risk in the following ways:

- (i) by formally adopting the requirements of the Code of Practice
- (ii) by the adoption of a Treasury Policy Statement and treasury management clauses within its financial regulations/standing orders;
- (iii) by approving annually in advance prudential and treasury indicators for the following three years in limiting:
 - The Council's overall borrowing;
 - Its maximum and minimum exposures to fixed and variable rates;
 - Its maximum and minimum exposures regarding the maturity structure of debt; and
 - Its maximum annual exposure to investments maturing beyond a year.
- (iv) by approving an investment strategy for the forthcoming year setting out its criteria for both investing and selecting investment

These are required to be reported and approved prior to the start of the year to which they relate. These items are reported with the annual treasury management strategy which outlines the detailed approach to managing risk in relation to the Council's financial instrument exposure. Actual performance is reported to Members to assess the effectiveness of controls established.

The 2015/16 annual Treasury Management Strategy which incorporates the prudential indicators was approved by Council on 4 February 2015 and is available on the Council website. The key issues within the strategy were:

- the authorised limit for 2015/16 was set at £524.551m. This is the maximum limit of external borrowing;
- the operational boundary was expected to be £480.839m This is the expected level of debt during the year;
- the maximum amounts of fixed and variable interest rate exposure were set at 100% and 50% based on the Council's net debt; and
- the maximum exposures to the maturity structure of debt is detailed with refinancing and maturity risk.

The Council has fully adopted all required CIPFA Codes and statutory regulation currently in force, and maintains written principles for overall risk management, as well as written policies and procedures covering specific areas such as credit risk, liquidity risk, refinancing/maturity risk and market risk.

Notes to the Financial Statements (Cont'd)

Note 28 – Financial Instruments (Cont'd)

4) Nature and Extent of Risks arising from Financial Instruments (Cont'd)

Credit Risk

Credit risk arises from the short-term lending of surplus funds to banks, building societies and other local authorities as well as credit exposures to the Council's customers. It is the policy of the Council to place deposits only with a limited number of pre approved UK banks and building societies whose credit rating is independently assessed as sufficiently secure by the Council's treasury advisers and to restrict lending to a prudent maximum amount for each institution.

The Council's maximum exposure to credit risk in relation to investments in banks and building societies of £11.440m cannot be assessed on a general basis as the risk of any institution failing to make interest payments or repay principle sums is specific to each individual institution, however, recent experience has shown that the institutions invested in at the year end are unlikely to default on their commitments. A risk of irrecoverability applies to all of the Council's deposits but there was no evidence at 31 March 2016 that this was likely to happen.

The following analysis summarises the Council's maximum exposure to credit risk on other financial assets, based on past experience and current market conditions.

	Amount at 31.03.16 £000	Historical experience of non- payment adjusted for market conditions at 31.03.16 %	Estimated maximum exposure to default and uncollectibility £000
Customers and other income	26,996	7	1,556

The Council does not hold any of the following in relation to financial assets:

- collateral as security in case of default of investment; or
- financial assets that would otherwise be past due or impaired but have been renegotiated.

The Council does not generally allow credit for customers, such that £9.021m is past its due date for payment. The past due amount can be analysed by age as follows:

	£000
Less than three months	1,782
Three to six months	333
Six months to one year	1,300
More than one year	<u>5,606</u>
	<u>9,021</u>

Provisions are made in accordance with Code Guidance, whereby a judgement is made regarding the probability of collection for each category of debt. This judgement is based upon the past experience of collecting each category of debt to calculate the appropriate percentage of each debt that may not be eventually recovered.

Notes to the Financial Statements (Cont'd)

Note 28 – Financial Instruments (Cont'd)

4) Nature and Extent of Risks arising from Financial Instruments (Cont'd)

Credit Risk (Cont'd)

No financial assets have been individually determined to be impaired and no collateral is held on past due or impaired financial assets, therefore the Council has not obtained financial or non financial assets during the financial year by taking possession of any collateral or calling on other credit enhancements.

Liquidity risk

The Council manages its liquidity position through the risk management procedures noted above (i.e. the setting and approval of prudential indicators and the approval of the treasury and investment strategy reports), as well as through a comprehensive cash flow forecast management system, as required by the CIPFA Code of Practice. This seeks to ensure that cash is available when it is needed.

The Council has ready access to borrowing from the Money Markets to cover any day to day cash flow need if required. The Council is required to provide a balanced budget through the Local Government Finance Act 1992, which ensures that sufficient funds are raised to cover annual expenditure. There is, therefore, no significant risk that the Council will be unable to raise finance to meet its commitments under financial instruments.

Refinancing and Maturity Risk

The Council maintains a significant debt portfolio and whilst the cash flow procedures above are considered against the refinancing risk procedures, longer term risk to the Council relates to managing the exposure to replacing financial instruments as they mature. This risk relates to the maturing of longer term financial liabilities.

The approved treasury indicator limits for the maturity structure of debt are the key parameters used to address this risk and the central treasury team address the operational risks within the approved parameters. This includes:

- monitoring the maturity profile of financial liabilities and amending the profile as appropriate through either new borrowing or the rescheduling of the existing debt; and
- monitoring the maturity profile of investments to ensure that sufficient liquidity is available for the Council's day to day cash flow needs.

The Council has safeguards in place to ensure that a significant proportion of its borrowing does not mature for repayment at any one time in the future to reduce the financial impact of re-borrowing at a time of unfavourable interest rates. No more than 50% of borrowings are due to mature within any financial year or within any rolling five-year period.

Notes to the Financial Statements (Cont'd)

Note 28 – Financial Instruments (Cont'd)

4) Nature and Extent of Risks arising from Financial Instruments (Cont'd)

Refinancing and Maturity Risk (Cont'd)

The maturity analysis of financial liabilities is as follows:

	Creditors	PPP	Borrowing	Total
	£000	£000	£000	£000
Less than one year	37,345	1,657	89,855	128,857
Between one and two years	0	1,649	27,931	29,580
Between two and five years	0	5,614	52,498	58,112
More than five years	0	77,377	160,580	237,957
	37,345	86,297	330,864	454,506

Market risk

Changes in market interest rates influence the interest payable on borrowings and on interest receivable on surplus funds invested. For example, a rise in interest rates would mean an increase in the interest charges on borrowing at variable rates and an increased cost to the taxpayer. An increase in interest rates would also mean an increase in the income received on lending at variable rates and a reduction in cost for the taxpayer.

Changes in market rates also affect the notional “fair value” of lending and borrowing. For example, a rise in interest rates would reduce the fair value of both lending and borrowing at fixed rates. Changes in the fair value of lending and borrowing do not impact upon the taxpayer and are confined to prescribed presentational aspects in the Accounts.

The Council has a variety of strategies for managing the uncertainty of future interest rates and the financial impact on the Council:

- it is the policy of the Council to limit its exposure to variable rate borrowing to a maximum of 50% of what it borrows;
- during periods of falling rates and where it is economically advantageous to do so, the Council will consider the repayment and restructuring of fixed interest rate debt;
- the Council takes advice from its specialist treasury advisers and actively monitors changes in interest rates to inform decisions on the lending of surplus funds, new borrowings and restructurings of existing borrowings; and
- any potential for a financial impact on the Council is also significantly limited by the Scottish Government’s grant distribution mechanism that automatically adjusts for changes in interest rates in the government grant support the Council receives for “loan charges”.

The interest rate profile of the Council’s borrowing is as follows:

	£000	%
Fixed Interest Debt	326,076	98.5
Variable Interest Debt	4,788	1.5
	330,864	

Notes to the Financial Statements (Cont'd)

Note 28 – Financial Instruments (Cont'd)

4) Nature and Extent of Risks arising from Financial Instruments (Cont'd)

Market risk (Cont'd)

To illustrate the impact of changes in interest rates upon the Council, the following table shows the financial effect if rates had been 1% higher at 31 March 2016, with all other variables held constant:

	£000
Impact on tax payers and rent payers	
Increase on interest payable on variable debt borrowings	5
Increase in interest receivable on variable rate investments	211
Increase in government grant receivable for 'loan charges'	(53)
Impact on Income and Expenditure Account	<u>163</u>
Share of overall impact due credited to the HRA	<u>(87)</u>
Other accounting presentational changes	
Decrease in fair value of fixed rate investments:	0
Decrease in fair value of fixed rate debt borrowings (disclosure confined to notes to the core financial statements)	(65,053)

The impact of a 1% fall in interest rates would be as above but with the changes being reversed.

Foreign Exchange Risk

The Council does not lend or borrow in foreign currencies and has no exposure to gains or losses arising from movements in exchange rates.

Note 29 – Creditors

2014/15	2015/16
£000	£000
4,060 Central government bodies	5,049
4,274 Other local authorities	8,889
587 NHS Bodies	158
56 Public Corporations and trading funds	145
29,291 Other Entities and individuals	<u>23,104</u>
38,268	37,345

Note 30 – Provisions

	Equal Pay	Trawl	Total
	£000	£000	£000
Opening Provision	2,243	1,264	3,507
Contributions	0	2,778	2,778
Used in year	0	(1,642)	(1,642)
Closing Position	2,243	2,400	4,643

Notes to the Financial Statements (Cont'd)

Note 30 – Provisions (Cont'd)

Equal pay claims and single status payments – The Council has implemented a Single Status pay structure. This provision is held for possible future equal pay claims through outstanding tribunal cases and revised gradings from the new pay structure.

Early Severance – This provision is held for those staff accepting a severance or early retiral package with a view to leaving in 2016/17.

Note 31 – Reserves and Earmarked Balances

The Council holds reserves on the Balance Sheet in respect of General Fund and HRA brought forward surpluses:

- (1) The General Fund balance stands at £11.180m on 31 March 2016, of which £6.515m is earmarked for ringfenced purposes, leaving an unearmarked balance of £4.665m.

The main earmarked income held for future specific purposes:

	£000
Welfare Reform	179
Business Gateway	458
Private Sector Housing Grants	300
Budget Setting 2016/17 - 2017/18	1,979
Transformational projects	1,494
Education Development	166
Strategic Regeneration Fund	382
Jobs Growth	823
Other Committed Spend	734
	<u>6,515</u>

- (2) The HRA balance is currently £6.240m as at 31 March 2016, of which £5.385m is earmarked for ring fenced purposes, leaving an unearmarked balance of £0.855m.

The earmarked balance held for future specific purposes is:-

	£000
Regeneration of the stock	4,354
Welfare Reform	500
WDTRO projects	459
Close Upgrades	72
	<u>5,385</u>

Notes to the Financial Statements (Cont'd)

Note 32 – Usable Reserves

Usable reserves are those reserves the Council is able to apply to fund expenditure or reduce taxation and comprise of both capital and revenue reserves. Movement in the revenue reserves during the year are outlined in the Movement in Reserves Statement, however, a summary is shown below:

31-Mar-15	31-Mar-16
£000	£000
9,623 General Services	11,180
4,570 Housing Revenue Account	6,240
0 Capital Receipts Reserve	0
421 Capital Grants Unapplied	484
4,012 Capital Reserve	3,824
433 Other Reserves	527
19,059 Total Usable Reserves	22,255

General Fund Revenue Reserve

The General Fund is held for services provided by the Council through Revenue Support Grant funded through the Scottish Government and Council Tax. It excludes the Housing Revenue Account. This reserve holds funds not yet spent.

Housing Revenue Account Revenue Reserve

The Council is required by the Local Government and Housing Act (Scotland) 1987 to keep a Housing Revenue Account (HRA) which records all revenue expenditure and income relating to the provision of council dwellings and related services. This reserve holds funds not yet spent.

Capital Receipts Reserves

Capital receipts from asset sales are retained within this Reserve and used to fund planned capital expenditure.

Capital Grant Unapplied Reserve

Grants and other contributions given to the Council are retained within this Reserve until all conditions agreed by the grant provider are satisfied.

Capital Items Replacement Fund (Other)

This reserve holds funds which are retained and used for the renewal or repair of school non-current assets.

Capital Reserve

This reserve holds funds which are retained for the funding of the Public Private Partnership (PPP) unitary charge on a specific annual phased amount.

Notes to the Financial Statements (Cont'd)

Note 33 – Unusable Reserves

Unusable reserves are those reserves that the Council is not able to utilise to provide services and comprise of:-

31-Mar-15	31-Mar-16
£000	£000
223,691 Capital Adjustment Account	227,034
132,632 Revaluation Reserve	122,980
(216,679) Pension Reserve	(153,740)
(3,836) Employee Statutory Adjustment Account	(3,705)
(16,985) Financial Instruments Adjustment Account	(16,099)
<u>118,823 Total Unusable Reserves</u>	<u>176,470</u>

Capital Adjustment Account

The capital adjustment account absorbs the timing difference arising from the different arrangements for accounting for the consumption of non current assets and for financing the acquisition, construction or enhancement of those assets under statutory provisions. The account is debited with the cost of acquisition, construction or enhancement as depreciation, impairment losses and amortisations are charged to the comprehensive income and expenditure statement (with reconciling postings to the revaluation reserve to convert fair value figures to a historical cost basis). The account is credited with the amounts set aside by the Council as finance for the costs of acquisition, construction and enhancement.

The account contains revaluation gains accumulated on property, plant and equipment before 1 April 2007, the date that the revaluation reserve was created to hold such gains. The movement in reserve statement provides detail of the source of all the transactions posted to the account.

2014/2015	2015/2016
£000	£000
248,177 Opening Balance	223,691
(23,065) Depreciation	(24,284)
(32,406) Impairment	(5,101)
123 Deficit/Surplus on Revaluations	2,229
(82) Write off Revaluation Reserve Balance re Disposals	323
(1,235) Disposal of Fixed Assets	(3,675)
14,196 Government Grants Applied	15,675
3,849 Capital Financed by Current Revenue	2,981
12,560 Long Term Debt Payment	12,381
1,574 Capital Receipts Applied	2,814
<u>223,691 Closing Balance</u>	<u>227,034</u>

Notes to the Financial Statements (Cont'd)

Note 33 – Unusable Reserves (Cont'd)

Revaluation Reserve

The revaluation reserve contains the gains made by the Council arising from increases in the value of its property, plant and equipment (and intangible assets). The balance is reduced when assets with accumulated gains are:

- re valued downwards or impaired and the gains are lost;
- used in the provision of services and the gains are consumed through depreciation; or
- disposed of and the gains are realised.

The reserve contains only revaluation gains accumulated since 1 April 2007, the date that the reserve was created. Accumulated gains arising before that date are consolidated into the balance on the capital adjustment account.

2014/2015 £000	2015/2016 £000
152,438 Opening Balance	132,632
11,710 Unrealised Gains on Revaluation of Assets	2,306
(24,104) Impairments and Losses on Revaluation of Assets	(4,003)
82 Write off Revaluation Reserve Balance re Disposals	(323)
(7,494) Depreciation due to Revaluation of Assets	(7,632)
<u>132,632 Closing Balance</u>	<u>122,980</u>

Pension Reserve

The pension reserve absorbs the timing differences arising from the different arrangements for accounting for post employment benefits and for funding benefits in accordance with statutory provisions. The Council accounts for post employment benefits in the comprehensive income and expenditure as the benefits are earned by employees accruing years of service, updating the liabilities recognised to reflect inflation, changing assumptions and investment returns on any resources set aside to meet the costs. However statutory arrangements requires benefits earned to be financed as the Council makes employer's contributions to pension funds or eventually pays any pension for which it is directly responsible. The debit balance on the pensions reserve therefore shows a substantial shortfall in the benefits earned by past and current employees and the resources the Council has set aside to meet them. The statutory arrangements will ensure that funding will have been set aside by the time the benefits come to be paid.

2014/2015 £000	2015/2016 £000
(171,697) Opening Balance	(216,679)
(32,686) Actuarial Loss	77,852
18,267 Employer Contributions	19,339
(30,563) Reversal of IAS19 Entries	(34,252)
<u>(216,679) Closing Balance</u>	<u>(153,740)</u>

Notes to the Financial Statements (Cont'd)

Note 33 – Unusable Reserves (Cont'd)

Employee Statutory Adjustment Account

The Employee Statutory Adjustment Account absorbs the differences that would otherwise arise on the general fund balance from accruing for compensated absences earned but not taken in the year, e.g. annual leave entitlement carried forward at 31 March. Statutory arrangements require that the impact on the general fund balance is neutralised by transfers to or from this account.

2014/2015 £000	2015/2016 £000
(3,545) Opening Balance	(3,836)
(291) Staff Accrual Movement	131
<u>(3,836) Closing Balance</u>	<u>(3,705)</u>

Financial Instruments Adjustment Account

The financial instruments adjustment account absorbs the timing difference arising from the different arrangements for accounting for income and expenses relating to certain financial instruments and for bearing losses or benefiting from gains per statutory provisions. The Council uses the account to manage premiums paid on the early redemption of loans. Premiums are debited to the comprehensive income and expenditure statement when they are incurred, but reversed out of the general fund balance to the account in the movement in reserves statement. Over time, the expense is posted back to the general fund balance in accordance with statutory arrangements for spreading the burden on council tax. In the Council's case, this period is the unexpired term that was outstanding on the loans when they were redeemed. As a result, the balance on the account as at 31 March 2016 will be charged to the General Fund over the next forty-four years.

2014/2015 £000	2015/2016 £000
(17,810) Opening Balance	(16,985)
836 Annual Write off of Premiums and Discounts	836
(11) Annual EIR Adjustment to Stepped Interest Instruments	50
<u>(16,985) Closing Balance</u>	<u>(16,099)</u>

Note 34 – Contingent Assets or Liabilities

The Council has a potential contingent liability relating to the risk that groups of workers not currently included in the equal pay provision may be successful in claiming compensation under the terms of the equal pay legislation.

The Council has a potential contingent liability relating to paid holiday entitlement. UK employers are bound by employment law in relation to what constitutes the definition of paid holiday entitlement. Case law has clarified that all pay elements intrinsically linked to the performance of a contract of employment should be included in the calculation of holiday pay, including overtime payments. The Council has made a payment in relation to 2015/16 and has made provision for ongoing costs within the recently approved updated long term finance strategy, however, there is potential for retrospective liability. At present the legal position remains subject to challenge and there is no clarity as regard to any potential claim by employees for any retrospective payments. As a result, whilst recognising there may be such a requirement, it is not possible to quantify such.

The Council is not aware of any other contingent assets or liabilities which may be outstanding.

Notes to the Financial Statements (Cont'd)

Note 35 – Financial Guarantee

In terms of West Dunbartonshire Leisure Trust's admission to the Strathclyde Pension Scheme, the Council has guaranteed to accept liability for any unfunded pension costs should they cease to exist, withdraw from the Scheme or become unable to meet any unfunded liability. The Council has not quantified the possible liability.

Movement on the Housing Revenue Account Statement

This statement shows the movement in the year on the housing revenue account reserve. The surplus or (deficit) on the housing revenue account income and expenditure statement is reconciled to the surplus or deficit for the year on the housing revenue account balance, calculated in accordance with the Housing (Scotland) Act 1987.

2014/15 £000	2015/16 £000
(3,647) Balance on the Housing Revenue Account at the End of the Previous Year	(4,570)
1,108 (Surplus) or Deficit on provision of services	2,090
0 Other Comprehensive Income and Expenditure	0
1,108 Total Comprehensive Income and Expenditure	2,090
Adjustments between accounting basis & funding basis under regulations	
0 Reversal of Impairment	0
(13,016) Depreciation and Impairment of non-current assets	(13,973)
3,258 Capital grants and contributions credited to Income and Expenditure	2,534
122 Net gain or loss on sale of non-current assets	(30)
1,969 CFCR	2,434
(7) EIR adjustments	12
(290) Pension scheme adjustments	(379)
5,911 Statutory Repayment of Debt (Loans Fund Advances)	5,623
22 Net transfer to/from earmarked reserves	19
(2,031) Total Statutory Adjustments 2015/16	(3,760)
0 Transfers to/from Other Statutory Reserves	0
(923) (Increase)/Decrease in Year	(1,670)
(4,570) Balance on the Housing Revenue Account at the end of the Current Year	(6,240)

Housing Revenue Account Income and Expenditure Statement

The HRA income and expenditure statement shows the economic cost in the year of providing housing services in accordance with generally accepted accounting practices rather than the amount to be funded from rents and government grants. The Council charges rents to cover expenditure in accordance with regulations; this may be different from the accounting cost. The increase or decrease in the year, on the basis of which rents are raised, is shown in the Movement on the HRA Statement.

2014/15 £000		2015/16 £000
	Income	
(35,412)	Dwelling Rents (net of voids)	(37,713)
(207)	Other Rents	(280)
(2,234)	Other Income	(2,201)
<u>(37,853)</u>		<u>(40,194)</u>
	Expenditure	
11,804	Repairs and Maintenance	12,487
8,307	Supervision and Management	8,922
13,017	Depreciation and Impairment	13,973
868	Bad/Doubtful Debts	1,113
1,144	Other Expenditure	984
<u>35,140</u>		<u>37,479</u>
	Net Cost of Service as Included in the Council Comprehensive Income and Expenditure Statement	
<u>(2,713)</u>		<u>(2,715)</u>
25	HRA Share of Corporate and Democratic Core	25
<u>(2,688)</u>	Net Cost of HRA Services	<u>(2,690)</u>
	HRA Share of the Operating Income and Expenditure Included in the Comprehensive Income and Expenditure Statement	
(3,258)	Recognised Capital Income (Grants, Contributions and Donations)	(2,534)
(122)	Gain or Loss on the Sale of HRA Non Current Assets	30
6,758	Interest Payable and Similar Charges	6,914
480	Amortisation of Premiums and Discounts	463
(62)	HRA Interest and Investment Income	(93)
<u>3,796</u>		<u>4,780</u>
<u>1,108</u>	(Surplus)/Deficit for the year on HRA Services	<u>2,090</u>

Notes to the Housing Revenue Account Income and Expenditure Statement

Note 1 - The number and types of dwellings in the Council's stock

The Council was responsible for managing 10,748 dwellings during 2014/15 (10,803) in 2014/15). The following shows an analysis of these dwellings by type.

Number at 31.03.15	2014/15		Number at 31.03.16	2015/16	
	Average weekly rent £	Type of Dwelling		Average weekly rent £	
2,739	64.16	Two-apartment	2,736	69.01	
4,936	63.95	Three-apartment	4,922	71.08	
2,788	69.76	Four-apartment	2,758	75.40	
333	74.27	Five-apartment	325	80.38	
2	78.06	Six-apartment	2	83.46	
1	71.09	Seven-apartment	1	76.01	
3	72.53	Eight-apartment	3	77.56	
1	78.06	Nine-apartment	1	83.46	
10,803		Total	10,748		

Note 2 – Dwelling Rents

This is the total rental income less voids chargeable for the year of £1.293m (£1.431m in 2014/15). It excludes irrecoverables and bad debts. Average rents were £70.51 per week in 2015/16 (£65.94 per week in 2014/15).

Note 3 –Other Rents

This is the total income received from travelling person site rentals, lock-ups and shops less voids chargeable for the year, but excludes irrecoverables and bad debts. Lost rents from lock-ups in 2015/16 were £0.080m (£0.090m in 2014/15).

Note 4 - Rent arrears

As at 31 March 2016, total rent arrears amounted to £3.261m (£3.346m 31 March 2015). This is 8.59% of the total value of rents due at 31 March 2016. It should be noted that the total arrears do not all relate to 2015/16 and the year on year movement in value of arrears is a reduction of £0.085m.

Note 5 - Provision for Bad Debts

In the financial year 2015/16, the rental bad debt provision has been decreased by £0.077m (£0.435m increase of 2014/15). The provision to cover loss of rental income stands at £2.176m as at 31 March 2016 – equivalent of 66.73% (67.33% 2014/15) of the total value of rents due at that date.

Council Tax Account

Council Taxpayers: £30.714m (2014/15 £30.431m)

The Council Tax Income Account (Scotland) shows the gross income raised from council taxes levied and deductions made under Statute. 2015/16 represents the third year of operation of the Council Tax Replacement Scheme in Scotland. The Council Tax Replacement Scheme represents a new discount introduced across Scotland following the abolition of Council Tax Benefits as part of the UK government's welfare reform programme. The resultant total net income within the Council Tax Account is transferred to the Comprehensive Income and Expenditure Statement.

2014/15 £000		2015/16 £000
46,203	Gross council tax	46,613
	Less:	
(9,391)	Council Tax Replacement Scheme Discount*	(8,907)
(5,459)	Other discounts and reductions	(5,685)
(846)	Provision for bad and doubtful debts	(867)
(76)	Adjustments for prior years	(440)
30,431	Transfer to General Fund	30,714

The calculation of the council tax base

Band	No of Dwellings	No of Exemptions	Disabled Relief	Discounts 25%	Discounts 50%	CTRS Discount	Total Dwellings	Ratio to Band D	Band D Equivalent
A(Disabled)	0	0	0	15	0	17	38	5/9	21
Band A	8,010	330	30	4,618	242	3,731	9,368	2/3	6,245
Band B	16,910	551	69	7,458	266	6,053	19,034	7/9	14,804
Band C	7,485	141	58	2,736	67	1,975	8,120	8/9	7,218
Band D	5,824	80	45	1,661	59	706	5,836	1	5,836
Band E	4,383	36	61	817	39	228	4,241	1 2/9	5,183
Band F	1,634	15	19	220	20	57	1,586	1 4/9	2,291
Band G	744	5	12	83	3	24	722	1 2/3	1,203
Band H	66	0	1	3	9	2	60	2	120
Total									42,922
Provision for bad debt									(746)
Council Tax Base									42,176

The nature and actual amount of each charge fixed

	2014/15 £ per year	2015/16 £ per year
Gross Charges		
Dwellings fall within a valuation band between 'A' to 'H' which is determined by the Assessor. The council tax charge is calculated using the council tax base i.e. band D equivalents. This charge is then decreased/increased dependent on the band. The band D charge for 2015/16 was £1,163.		
	775 Band A	775
	905 Band B	905
	1,034 Band C	1,034
	1,163 Band D	1,163
	1,421 Band E	1,421
	1,680 Band F	1,680
	1,938 Band G	1,938
	2,326 Band H	2,326

Discounts, Reliefs and Exemptions

A council tax bill is reduced by 25% where a property has only one occupant or 50% where the property is empty. For council tax purposes certain students are not regarded as occupants. Certain properties may also qualify for relief if the property has been adapted for a disabled person. Properties undergoing major renovation or held pending demolition may be awarded exemption from council tax.

*Council Tax Benefit has been replaced by Revenue Support Grant received from the Scottish Government. The result of which has been to reduce the Council Tax Income due by use of a Council Tax Discount Mechanism.

Non Domestic Rates Account

Non-Domestic Rates Income £84.053m (2014/15 £78.548m)

The Non Domestic Rate Account (Scotland) is an agent's statement that reflects the statutory obligation for billing authorities to maintain a separate Non Domestic Rates account. The statement shows the gross income from the rates and deductions made under Statute. The net income is paid to the Scottish Government as a contribution to the national non-domestic rate pool.

Non-Domestic Rates are pooled for Scotland as a whole and redistributed to authorities on a basis which reflects population. West Dunbartonshire Council received £84.053m (2014/15 £78.548m) from the national pool. West Dunbartonshire Council's allocation from the pool now reflects the Council's duty to collect Scottish Gas utilities on behalf of all Scottish Councils. The Council's Revenue Support Grant has been adjusted to compensate for this change. In 2012/13 the Scottish Government introduced Business Rates Incentivisation Scheme (BRIS), to incentivise Councils to grow their potential business rates tax base and as a result increase rates income, a proportion of which is to be retained by Councils. Following a review of the original BRIS by a joint Scottish Government/COSLA Review Group the original scheme was suspended and a revised scheme was introduced in 2014/15. The amount of revised BRIS local targets will be linked only to the buoyancy element of the total estimated NDRI for any one year. This ensures that each Council will have the ability to influence their own local tax base. Local targets for 2015/16 are 1.2% and indications suggest the Council is not due any additional income for the year. Local provisional targets for 2016/17 is 0.9%.

The amount deemed to be collected locally was £76.871m (2014/15 £75.265m). The sum actually collected locally and contributed to the pool was £76.215m (2014/15 £74.978m), made up as follows:

2014/15 £000		2015/16 £000
83,550	Gross rates levied	84,959
	Less:	
(7,194)	Reliefs and other deductions	(7,601)
(835)	Provision for bad and doubtful debts	(850)
75,521	Net non-domestic rate income	76,508
(543)	Adjustments for prior years	(293)
74,978	Total Non Domestic Rate Income (before retention)	76,215
0	Non Domestic Rate Income Retained by the Council (BRIS)	0
74,978	Contribution to National Non Domestic Rate Pool	76,215

The non-domestic rates pool operates on a cash accounting basis and as such the non-domestic rate income account within West Dunbartonshire Council is calculated on a similar basis.

Analysis of rateable Values:	£	An explanation of the nature and amount of each rate fixed
Rateable value at 1/4/15	171,834,480	The amount paid for non-domestic rates is determined by the rateable value placed on the property by the Assessor multiplied by the rate per £ announced each year by the government.
Running roll (full year RV)	696,435	
Rateable value at 31/3/16	172,530,915	The national non-domestic rate poundage set by the First Minister for Scotland for 2015/16 was £0.480.
Less: partially exempt	771,650	
Less: wholly exempt	6,177,240	
Net rateable value at 31/3/16	165,582,025	

Common Good Fund

The Council administers the Dumbarton Common Good Fund Account. The Fund is applied for the benefit of the people of Dumbarton. The figures below summarise the income and expenditure for the year as well as the assets and liabilities as at 31 March 2016. The fund does not represent assets of the Council and has not been included within the Balance Sheet on page 28.

Income and Expenditure Account

2014/15	2015/16
£000 Expenditure	£000
153 Payments to Other Bodies	144
52 Denny Tank	51
25 General Expenditure	25
230	220
Income	
277 Rent – Sites and Offices	277
116 Gain on Investments	157
0 Other Income	1
393	435
(163) Net surplus/(deficit) for year	(215)
47 In Year Usable Gain	58
116 In Year Un-usable Gain	157
163	215
168 Balance brought forward	215
47 In Year Usable Gain	58
215 Balance carried forward	273

Balance Sheet as at 31 March 2016

2014/15	Note	2015/16
£000 Fixed Assets		£000
2,909 Investment properties		2,909
Current Assets		
223 Investments – West Dunbartonshire Council		298
Current Liabilities		
(8) Creditors falling due within one year	2	(25)
3,124 Total assets		3,182
Funds		
2,909 Capital Adjustment Account		2,909
215 General Fund		273
3,124		3,182

Note 1 Tangible fixed assets and depreciation

All assets valued over £6,000 are capitalised and valued at market value. Depreciation is charged on assets other than Investment assets on a straight line basis over their estimated life. The Fund only holds investment assets.

Note 2 Analysis of Sundry Creditors

2014/15	2015/16
£000	£000
0 Grant	18
8 Prepayment of rent	7
8	25

Sundry Trust Funds

The Council acts as sole or custodian trustee for a number of trust funds, which may be used for various purposes depending on the terms of the Trust. In all cases, the funds do not represent assets of the Council and they have not been included within the balance sheet on page 28. Under the provisions of the "2005 Act" and the "Accounts Regulations" above, all registered charities in Scotland are required to prepare financial statements which must be externally scrutinised. The trust funds below are registered, under one registration, with the Office of the Scottish Charity Regulator. Management has reviewed the current arrangements for the trust funds to ensure the current arrangements reflect the needs of the Council and ensure that all obligations are met. Responsibility for the compliance with the new regulations was delegated to the Head of Finance and Resources.

Receipts and Payments Account

2014/15			2015/16		
Receipts	Payments	Surplus/ (Deficit)	Receipts	Payments	Surplus/ (Deficit)
£000	£000	£000	£000	£000	£000
3	0	3	1	0	1
		Dunbartonshire Educational Trust Scheme 1962			
		Endowments amalgamated to form trust			
0	0	0	0	0	0
		McAuley Prize for Mathematics			
		Provide prizes for those studying maths & computing			
1	1	0	1	0	1
		Alexander Cameron Bequest			
		To encourage and support one-off community activities in Clydebank			
0	0	0	0	0	0
		Dr A K Glen Fund			
		Provide outings for Pensioners resident in Dumbarton			
0	0	0	0	0	0
		War Memorial Dumbarton			
		For upkeep of war memorials			
0	0	0	0	0	0
		Halkett Memorial Trust			
		For young writers competition and painting competition			
0	0	0	0	0	0
		Vale of Leven Fund			
		For the people of the Vale of Leven			
0	0	0	0	0	0
		UIE Award			
		For students studying apprenticeships or training in industry			
4	1	3	2	0	2

Statement of Balances as at 31 March 2016

	Balance as at 1/4/15	Surplus/ (deficit) for year	Balance as at 31/3/16
	£000	£000	£000
Bank and Cash			
Dunbartonshire Educational Trust Scheme 1962	85	1	86
McAuley Prize for Mathematics	21	0	21
Alexander Cameron Bequest	155	1	156
Dr A K Glen Fund	26	0	26
War Memorial Dumbarton	15	0	15
Halkett Memorial Trust	2	0	2
Vale of Leven Fund	8	0	8
UIE Award	24	0	24
Total	336	2	338
Investments			
Dunbartonshire Educational Trust Scheme 1962	5	0	5
Total	5	0	5
Overall Total	341	2	343

The Trust Funds hold no liabilities.

Group Accounts

Introduction

The Code of Practice on Local Council Accounting in the United Kingdom (the Code) requires local authorities to consider their interests in all types of entities. This includes other local authorities or similar bodies defined in section 106 of the Local Government (Scotland) Act 1973, including statutory bodies such as Valuation and Concessionary Travel Joint Boards. Authorities are required to prepare a full set of group accounts in addition to their own Council's accounts where they have a material interest in such entities.

Combining Entities

The Group Accounts consolidate the results of the Council with five other entities:

Dunbartonshire and Argyll & Bute Valuation Joint Board (VJB);
West Dunbartonshire Health and Social Care Partnership (HSCP);
Strathclyde Partnership for Transport (SPT);
Strathclyde Concessionary Travel Joint Board (SCT);
West Dunbartonshire Leisure Trust (WDLT); and
Clydebank Property Company (CPC).

In addition to these entities, the Dumbarton Common Good and Sundry Trust Funds have also been consolidated.

The accounting period for all entities is 31 March 2016.

The Council would class an entity as an associate if they have significant influence over the financial and operating policies of the entity. The Council would class an entity as a subsidiary if they have control of the entity.

Under accounting standards, this Council includes the results of four of these organisations as 'associates' because it has a significant influence over their financial and operating policies (namely VJB, HSCP, SPT and SCT). The Council has no shares in, nor ownership of any of these organisations which are entirely independent of the Council.

The Joint Boards are independent public bodies formed by an Act of Parliament. All local government functions that relate to these bodies have been delegated from the constituent councils that comprise the area of each Board. The members of each Board are elected Councillors and are appointed by the councils in proportions specified by legislation.

The WDLT and the CPC have been included as subsidiaries.

Basis of Combination and Going Concern

The combination has been accounted for on an acquisition basis using the equity method – that is, the Council's share of the net assets and liabilities of each entity is incorporated and adjusted each year by the Council's share of the entities' results (recognised in the Group Income and Expenditure Account), and its share of other gains and losses.

For two of the six entities, the Council has a share in a net asset. The negative balances on both the VJB and the WDLT arise from the inclusion of liabilities related to defined benefit pension schemes as required by IAS19 and FRS102.

Group Accounts (Cont'd)

Basis of Combination and Going Concern (Cont'd)

The effects of inclusion of these entities and the Common Good and Trust Funds on the Group Balance Sheet is to increase reserves and Net Assets by £16.880m – representing the Council's share of net assets in these entities.

The Code requires Council to prepare financial statements on a going concern basis. A transfer within public services does not negate the presumption that these bodies are still a going concern.

Thus all entities consider it appropriate that their Financial Statements should follow the 'going concern' basis of accounting. Statutory arrangements with the constituent local authorities for the deficit of the Valuation Joint Boards means that the financial position of the Board is assured.

Whilst the Balance Sheet of some entities show negative total assets, this relates primarily to defined benefit scheme pension liabilities in these entities. The financial statements of all individual group entities have been prepared on a going concern basis and, as such, the group accounts have also been prepared on this basis.

Group Accounting Policies: Disclosure of differences with main Statement of Accounting Policies

The financial statements in the Group Accounts are prepared in accordance with the accounting policies set out in Note 1 on pages 30 to 49 with additions and exceptions noted below:

- **Group Income and Expenditure Account**
 - Proceeds from disposal of fixed assets – profits and losses from the disposal of fixed assets are credited or debited to the Group Income and Expenditure Account within the net cost of services. The proceeds are then appropriated out after net operating expenditure. For those proceeds associated with the disposal of the Council's assets, appropriation is to the Group Reserves. For those proceeds associated with the disposal of associates' assets, appropriation is to the Group Income and Expenditure Reserve.
- **Group Balance Sheet**
 - Inventories – valuation methods vary slightly across the Group. The Council uses weighted average cost. The difference in valuation methods does not have a material impact on the results of the group given the levels of stock held within the organisations; and
 - Pensions – West Dunbartonshire Leisure Trust complies with the Financial Reporting Standard FRS102 concerning the disclosure of information on pensions.

Group Accounts (Cont'd)

Group Movement in Reserves Statement

2015/16

Revised Opening Balance at 1 April 2015

Movement in reserve 2015/16

Surplus or (deficit) on provision of services

Other Comprehensive Expenditure and Income

Total Comprehensive Expenditure and Income

Adjustments between accounting basis and funding basis under regulations

Net Increase/Decrease before Transfers to Other Statutory Reserves

Transfers to/from Capital Reserve

Closing Balance at 31 March 2016

General Fund balance £000	HRA Balance £000	Capital Receipts Reserve £000	Capital Grants Unapplied Account £000	Capital Reserves £000	Other Reserves £000	Group Usable Reserves £000	Total Usable Reserves £000	Unusable Reserves £000	Group Unusable Reserves £000	Total Unusable Reserves £000	Total Reserves £000
(9,623)	(4,570)	0	(421)	(4,012)	(433)	(5,140)	(24,199)	(118,823)	(7,189)	(126,012)	(150,211)
13,602	2,090	0	0	0	0	(568)	15,124	0	(2,214)	(2,214)	12,910
0	0	0	0	0	0	0	0	(76,535)	(1,769)	(78,304)	(78,304)
13,602	2,090	0	0	0	0	(568)	15,124	(76,535)	(3,983)	(80,518)	(65,394)
(15,065)	(3,760)	0	(63)	0	0	0	(18,888)	18,888	0	18,888	0
(1,463)	(1,670)	0	(63)	0	0	(568)	(3,764)	(57,647)	(3,983)	(61,630)	(65,394)
(94)	0	0	0	188	(94)	0	0	0	0	0	0
(11,180)	(6,240)	0	(484)	(3,824)	(527)	(5,708)	(27,963)	(176,470)	(11,172)	(187,642)	(215,605)

2014/15 (re-stated)

Opening Balance at 1 April 2014

Transfer of Clydebank Property Company

Revised Opening Balance at 1 April 2014

Movement in reserve 2014/15

Surplus or (deficit) on provision of services

Other Comprehensive Expenditure and Income

Total Comprehensive Expenditure and Income

Adjustments between accounting basis and funding basis under regulations

Net Increase/Decrease before Transfers to Other Statutory Reserves

Transfers to/from Capital Reserve

Closing Balance at 31 March 2015

General Fund balance £000	HRA Balance £000	Capital Receipts Reserve £000	Capital Grants Unapplied Account £000	Capital Reserves £000	Other Reserves £000	Group Usable Reserves £000	Total Usable Reserves £000	Unusable Reserves £000	Group Unusable Reserves £000	Total Unusable Reserves £000	Total Reserves £000
(10,113)	(3,647)	0	(305)	(4,198)	(368)	(2,733)	(21,364)	(207,563)	(6,636)	(214,199)	(235,563)
0	0	0	0	0	0	(6)	(6)	0	(4,370)	(4,370)	(4,376)
(10,113)	(3,647)	0	(305)	(4,198)	(368)	(2,739)	(21,370)	(207,563)	(11,006)	(218,569)	(239,939)
42,954	1,108	0	0	0	0	(2,401)	41,661	0	1,889	1,889	43,550
0	0	0	0	0	0	0	0	44,250	1,928	46,178	46,178
42,954	1,108	0	0	0	0	(2,401)	41,661	44,250	3,817	48,067	89,728
(42,343)	(2,031)	0	(116)	0	0	0	(44,490)	44,490	0	44,490	0
611	(923)	0	(116)	0	0	(2,401)	(2,829)	88,740	3,817	92,557	89,728
(121)	0	0	0	186	(65)	0	0	0	0	0	0
(9,623)	(4,570)	0	(421)	(4,012)	(433)	(5,140)	(24,199)	(118,823)	(7,189)	(126,012)	(150,211)

Group Accounts (Cont'd)

Group Comprehensive Income and Expenditure Statement

2014/15 Gross Expenditure £000	2014/15 Gross Income £000	2014/15 Net Expenditure £000		2015/16 Gross Expenditure £000	2015/16 Gross Income £000	2015/16 Net Expenditure £000
			Service			
12,327	2,051	10,276	Central Services	9,300	1,336	7,964
22,571	1,582	20,989	Cultural and Related Services	16,829	881	15,948
119,707	4,066	115,641	Educational Services	105,480	4,102	101,378
17,132	4,940	12,192	Environmental Services	17,449	4,591	12,858
35,165	37,853	(2,688)	Housing Revenue Account	37,504	40,194	(2,690)
54,359	51,165	3,194	Housing Services	50,978	47,951	3,027
7,532	7,929	(397)	Planning and Development Services	6,089	6,896	(807)
16,048	5,648	10,400	Roads and Transport Services	14,570	5,439	9,131
93,004	17,796	75,208	Social Work Services - Provision of Services	89,124	64,716	24,408
0	0	0	Social Work Services - Contribution to IJB	45,319	0	45,319
3,756	137	3,619	Corporate and Democratic Core	3,689	220	3,469
808	0	808	Non distributed costs	3,289	0	3,289
6,629	2,532	4,097	Subsidiaries	7,242	2,686	4,556
5,061	5,226	(165)	Associates Accounted for on an Equity Basis	4,909	5,319	(410)
394,099	140,925	253,174	Net Cost of Service (1)	411,771	184,331	227,440
			(339) (Gain) / loss on Disposal of Fixed Assets			861
			(339) Other Operating Expenditure (2)			861
			(30,431) Council Tax			(30,714)
			(78,548) Non-Domestic Rates			(84,053)
			(110,643) Revenue Support Grant			(106,095)
			(14,313) Recognised Capital Income (Grants, Contributions & Donations)			(15,738)
			(233,935) Taxation and Non-specific Grant Income (3)			(236,600)
			(137) Interest Earned			(203)
			18,660 External Interest Payable / Similar Charges			18,987
			836 (Gain)/Loss early settlement of borrowing			836
			(2,189) Surplus on Trading Undertakings not included in net cost of services			(2,727)
			7,480 Pension Interest Cost/Expected Return on Pension Assets			7,562
			24,650 Finance/Investment Income and Expenditure (4)			24,455
			43,550 (Surplus)/Deficit on Provision of Services			16,156
			(5) = (1)+(2)+(3)+(4)			
			12,400 (Surplus)/Deficit arising from revaluation of property, plant and equipment			2,180
			(836) (Surplus)/Deficit on revaluation of available for sale assets			(863)
			34,142 Actuarial (gains)/losses on pension fund assets and liabilities			(81,098)
			472 Share of other Comprehensive Income and Expenditure of Associates			(1,769)
			46,178 Other Comprehensive (Income) and Expenditure (6)			(81,550)
			89,728 Total Comprehensive (Income) and Expenditure (5)+(6)			(65,394)

Group Accounts (Cont'd)

Group Balance Sheet

Re-stated 2014/15 £000		2015/16 £000
735,498	Property, Plant and Equipment	765,182
53	Intangible Assets	45
10,380	Investment in associates	11,461
77	Long Term Debtors	58
0	Long term Investments	501
1,370	Heritage Assets	1,406
747,378	Total Long Term Assets	778,653
2,541	Asset Held for Sale	653
948	Inventories	933
34,693	Short Term Debtors	35,691
17,105	Cash and Cash Equivalents	15,031
55,287	Current Assets	52,308
(3,507)	Provisions	(4,643)
(6,305)	Cash and Cash Equivalents	(4,788)
(39,653)	Short Term Creditors	(39,179)
(67,175)	Short Term Borrowing	(86,724)
(116,640)	Current Liabilities	(135,334)
686,025	Total Assets less Current Liabilities	695,627
(1,278)	Liabilities in Associates	(179)
(314,681)	Long Term Borrowing	(325,649)
(219,125)	Net Pensions Liability	(154,151)
(730)	Capital Grants Receipts in Advance (conditions)	(43)
(535,814)	Long Term Liabilities	(480,022)
150,211	Total Assets Less Liabilities	215,605
	Represented by:	
24,199	Usable Reserves	27,963
126,012	Unusable Reserves	187,642
150,211	Total Reserves	215,605

The unaudited Financial Statements were issued on 30 June 2016.

Stephen West
Strategic Lead - Resources
West Dunbartonshire Council
30 June 2016

Group Accounts (Cont'd)

Group Cashflow Statement

There is no impact of the incorporation of the associates within the group cash flow statement, therefore, no cash flow statement is noted within the Group Accounts. The cash flow of the group is equal to the cash flow of the Council, as shown on page 29.

Group Accounts (Cont'd)

Notes to the Group Accounts

Note 1 - Details of combining entities

The notes required for the Financial Statements of West Dunbartonshire Council are disclosed separately in the preceding pages. For Strathclyde Partnership for Transport and Concessionary Travel Scheme, although the Council holds less than 20% voting rights, it has a significant influence on the bodies. The organisations have voting allocations over 11 other local councils, with no one council holding majority shares, which ensures that all 12 councils can influence decisions. The following notes provide material additional amounts and details in relation to the other combining entities.

Strathclyde Partnership for Transport is the statutory body responsible for formulating the public transport policy on behalf of the 12 local authorities in the West of Scotland. In 2015/16, the Council contributed £1.642m (2014/15 £1.642m) or 4.39% (2014/15 4.39%) of the Board's estimated running costs and its share of the year end net asset of £7.866m (2014/15 £6.846m) is included in the Group Balance Sheet. Copies of its accounts may be obtained from the Treasurer to the Strathclyde Partnership for Transport, Consort House, West George Street, Glasgow G2 1HN.

Strathclyde Concessionary Travel Scheme Joint Board oversees the operation of the concessionary fares scheme for public transport on behalf of the 12 local authorities in the West of Scotland. The costs of the scheme are funded through requisitions from the 12 councils and by the Scottish Executive via a 'section 70' grant. In 2015/16, the Council contributed £0.178m (2014/15 £0.178m) 4.19% (2014/15 4.19%) of the Board's estimated running costs and its share of the year end net asset of £0.070m (2014/15 £0.069m) is included in the Group Balance Sheet. Copies of its accounts may be obtained from the Treasurer to the Strathclyde Partnership for Transport, Consort House, West George Street, Glasgow G2 1HN.

Dunbartonshire and Argyll and Bute Valuation Joint Board was formed in 1996 at local government re-organisation by an Act of Parliament. The Board maintains the electoral, council tax and non-domestic rates registers for the three councils of West Dunbartonshire, East Dunbartonshire and Argyll and Bute. The Board's running costs are met by the three authorities, with surpluses and deficits on the Board's operations also shared between the councils. In 2015/16, the Council contributed £0.718m (2014/15 £0.718m) or 26.95% (2014/15 26.95%) of the Board's estimated running costs and its share of the year end net liability of £0.775m (2014/15 £1.278m) is included in the Group Balance Sheet. Copies of its accounts may be obtained from the Treasurer to the Valuation Joint Board, Garshake Road, Dumbarton G82 3PU.

The West Dunbartonshire Health & Social Care Partnership - the Public Bodies (Joint Working) Act (Scotland) 2014 sets out the arrangements for the integration of health and social care across the country. The Scottish Government approved the Integration Scheme for West Dunbartonshire which details the 'body corporate' arrangement by which NHS Greater Glasgow & Clyde Health Board and West Dunbartonshire Council agreed to formally delegate health and social care services for adults and children (including criminal justice, social work services) to a third body, which is described in the Act as an Integration Joint Board. The Integration Joint Board for West Dunbartonshire is known as the West Dunbartonshire Health & Social Care Partnership Board (HSCP Board) and started operations on 1 July 2015. The Board's running costs are met by the two bodies mentioned above, with surpluses and deficits on the Boards operations also shared between them. In 2015/16, the Council contributed £44.583m or 37% of the Board's estimated running costs and its share of the year end net asset of £0.596m is included in the Group Balance Sheet. Copies of its accounts may be obtained from the Head of Finance to the Integrated Joint Board, Garshake Road, Dumbarton G82 3PU.

Group Accounts (Cont'd)

Notes to the Group Accounts (Cont'd)

Note 1 - Details of combining entities (Cont'd)

West Dunbartonshire Leisure Trust was formed in December 2011 and started trading on 5 April 2012. The Trust is a charitable company registered in Scotland and provides leisure facilities within the West Dunbartonshire area to the general public and operates sports centres, leisure centres, swimming pools, halls and community education centres owned by the Council. The Trust is paid a management fee by the Council for the provision of these services. The Trust's net asset at 31 March 2016 was £1.139m (2014/15 £1.162m liability) and its deficit for the year was £0.246m (2014/15 £1.122m deficit). The accounts of the Trust are published separately and can be obtained from the Manager, Leisure Trust Headquarters, Alexandria CE Centre, Alexandria, G83 ONU which is also the company's principal place of business.

Clydebank Property Company was part of a group organisation previously known as Clydebank Rebuilt which was a pathfinder urban regeneration organisation, limited by guarantee and included a commercial letting company (industrial units) and a registered charity (the Titan Trust). On 11 August 2014, following the transfer of the Titan Crane to the Property Company, the Council bought the commercial letting company with a view to continuing its regeneration objective. The Company's net asset at 31 March 2016 was £4.459m. The accounts of the Company are published separately and can be obtained from the Company's Headquarters, Titan Enterprise, 1 Aurora Avenue, Queen's Quay, Clydebank G81 1BF which is also the Company's principal place of business.

The Council's share of its associates are as follows:

	Strathclyde Partnership for Transport £000	Strathclyde Concessionary and Travel Scheme Joint Board £000	Dunbartonshires and Argyll and Bute Valuation Joint Board £000	West Dunbartonshire Health & Social Care £000	Total £000
2015/16					
Surplus/ (Deficit) on					
Operating Activities	461	1	(112)	182	532
Non Current Assets	6,740	0	203	0	6,943
Current Assets	4,639	90	196	603	5,528
Non Current Liabilities	(1,813)	0	(1,142)	0	(2,955)
Current Liabilities	(1,700)	(20)	(33)	(6)	(1,759)
2014/15					
Surplus/ (Deficit) on					
Operating Activities	(178)	1	(64)	0	(241)
Non Current Assets	5,842	0	200	0	6,042
Current Assets	5,669	93	197	0	5,959
Non Current Liabilities	(2,673)	0	(1,648)	0	(4,321)
Current Liabilities	(1,992)	(24)	(27)	0	(2,043)

Group Accounts (Cont'd)

Notes to the Group Accounts (Cont'd)

Note 1 - Details of combining entities (Cont'd)

The Council's subsidiaries year end results are as follows:

	West Dunbartonshire Leisure Trust £000	Clydebank Property Company £000	Total £000
<u>2015/16</u>			
Surplus/ (Deficit) on Operating Activities	246	(35)	211
Non Current Assets	195	4,685	4,880
Current Assets	2,800	163	2,963
Non Current Liabilities	(411)	0	(411)
Current Liabilities	(1,445)	(389)	(1,834)
<u>2014/15</u>			
Surplus/ (Deficit) on Operating Activities	334	0	334
Non Current Assets	268	4,307	4,575
Current Assets	2,501	361	2,862
Non Current Liabilities	(2,446)	0	(2,446)
Current Liabilities	(1,485)	(840)	(2,325)

Dumbarton Common Good and Trust Funds are held in Trust by West Dunbartonshire Council. Although the Council does not contribute to these funds financially, they have been included within the Council's Group through materiality by nature. Net income in 2015/16 was £0.058m (2014/15 £0.047m) for the Common Good and net increase in funds of £0.002m (2014/15 £0.003m) for the Trust Funds. Copies of the accounts may be obtained from West Dunbartonshire Council, Garshake Road, Dumbarton G82 3PU.

Note 2 – Non-Material Interest in Other Entities

The Council has an interest in a number of other organisations. The Council's share of their net assets or liabilities is not material to the fair understanding of the financial position and transactions of the Council. Accordingly, the Group Accounts do not include these organisations. Under Accounting Regulations, the Council is required to disclose the business nature of each organisation.

Scotland Excel is a joint committee established through Section 57 of the Local Government (Scotland) Act 1973. The main purpose of the committee includes co-ordination of collaborative buying initiatives, representation of interests in public sector contracts, and the development and operation of a centre of procurement expertise for Local Government in Scotland.

Clydebank Municipal Bank is a company limited by shares set up based upon the Companies Act 1908 and 1913. It acts as banker for a number of private individuals/organisations. The Council provides services to the bank and funds any annual losses incurred. The bank's year end is 5 April. The principal business of the Municipal Bank is to accept deposits from private account holders and to invest funds with West Dunbartonshire Council. The chairman and directors of the bank are Elected Members of the Council. As per the bank's unaudited financial statements at 31 March 2016, 2,443 accounts were held with the bank (2014/15 2,434), with a total amount on deposit of £0.925m (2014/15 £0.805m), with £0.511m being invested with the Council (2014/15 £0.510m). Interest paid by the Council to the bank in the year was £0.018m (2014/15 £0.015m).

Group Accounts (Cont'd)

Notes to the Group Accounts (Cont'd)

Note 2 – Non-Material Interest in Other Entities (Cont'd)

Hub West of Scotland is a public private Joint Venture development organisation established in 2012. They work with the public sector partners to plan, design, build, and fund and maintain buildings in the most efficient and effective manner delivering better value for money and ultimately improving public services. Hub West of Scotland comprises: Hub West Territory Participants, Scottish Futures Trust and The Wellspring Partnership.

West of Scotland Loans Fund is a consortium of 12 local authorities incorporated as a company limited by guarantee in June 1996. In this respect, each member local Council provides a level of loan finance for companies in their area and this is augmented by European Regional Development Funding (ERDF).

Note 3 – Financial Impact of Consolidation

The effect of inclusion of the entities on the Group Balance Sheet is to increase reserves and net assets by £16.880m (2014/15 £12.329m) respectively representing the Council's share of the realisable surpluses/deficits in these organisations. This leaves the group account with an overall net asset of £215.605m (2014/15 £150.211m).

Note 4 – Analysis of Material Amounts in Income and Expenditure Account

The following table provides an analysis of the Council's share of the material amounts as a result of the inclusion of the associates and subsidiaries.

Contribution to Group Income and Expenditure Reserve:

Re-stated 2014/15 £000	2015/16 £000
6,846 Passenger Transport Authority	7,866
69 Concessionary Travel Board	70
(1,278) Valuation Joint Board	(775)
0 West Dunbartonshire Health & Social Care	596
(1,162) West Dunbartonshire Leisure Trust	1,139
4,389 Clydebank Property Company	4,459
3,465 Common Good and Trust Funds	3,525
12,329 Total	16,880

Glossary of Terms

While much of the terminology used in this report is self explanatory, the following additional definitions and interpretation of the terms used are provided for assistance. The Glossary of Terms does not comprise part of the audited financial statements.

1. Employee Costs

This includes salaries, wages, overtime, bonus, enhancements, pensions, employer's national insurance, travelling and subsistence expenses and other staff allowances.

2. Property Costs

This includes rent and rates, property insurance, repair and maintenance of property, upkeep of grounds, heating and lighting, furnishings and fittings.

3. Supplies and Services

This includes food, materials, books, uniforms and protective clothing, the purchase and maintenance of equipment and tools and various services carried out by external contractors.

4. Transport and Plant Costs

This includes the costs of operating vehicles and plant such as fuel, repairs and maintenance, tyres, licences, insurance and procurement of transport for school children.

5. Administration Costs

This includes printing and stationery, advertising, postages, telephone costs and central support services allocations for administration.

6. Payments to Other Bodies

This includes grants to individuals and organisations, bursaries and payments to other local authorities, health boards, organisations and agencies providing services complementing or supplementing the Council's work.

7. Other Expenditure

This heading covers items of expenditure which cannot be accommodated in any of the above categories.

8. Loan Charges

This represents the annual costs of financing the sums borrowed by the Council to finance its capital repayment of loans, finance leasing charges, interest charges and debt management expenses.

9. Specific Government Grants

This includes grants received from Central Government in respect of a specific purpose or service, usually calculated as a predetermined percentage of the expenditure actually incurred e.g. National Priority Action Fund, Benefits Administration.

Glossary of Terms (Cont'd)

10. General Income

This includes the charges to persons and bodies for the direct use of the Council's services.

11. Capital Expenditure

This is expenditure incurred in creating, acquiring or improving assets where the expenditure is normally financed by borrowing over a period of years, finance leases, or utilising the income from the sale of existing assets.

12. Capital Financed from Current Revenue

This is expenditure incurred in creating, acquiring or improving assets where that expenditure is charged directly to the revenue account.

13. Deferred Asset

The deferred asset represents the net value of the premium paid/discounts received by the Council on the early repayment of external long term loans.

14. Useable Capital Receipts Reserve

The Useable Capital Receipts Reserve represents the capital receipts available to finance capital expenditure in future years, after setting aside the statutory amounts for the repayment of external loans.

15. Pension Interest Cost

The expected increase during the period in the present value of the scheme liabilities because the benefits are one year closer to settlement.

16. Expected Return of Pension Assets

The average rate of return expected over the remaining life of the related obligation on the actual assets held.

17. CIPFA

Chartered Institute of Public Finance and Accountancy

18. LASAAC

Local Council (Scotland) Accounts Advisory Committee

19. Budget

The original revenue budget as set by Members at an appropriate Council meeting.

Glossary of Terms (Cont'd)

20. Precepts

Annual payments made to other government bodies for public services given in the local area (e.g. Police, Transport).

21. Intangible Assets

Expenditure on assets such as software licences that do not have physical substance but are identifiable and controlled by the Council.

22. Corporate and Demographic Core

This includes costs relating to policy making and other councillor based activities. Also includes costs relating to the general running of the Council.

23. Non Distributing Costs

These costs represent costs which cannot be easily allocated to services and under Service Reporting Code of Practice are excluded from total cost relating to service activity.

24. Revaluation Reserve

This fund is a store of gains on the revaluations of fixed assets. It is a reserve held for technical accounting purposes and is not available for distribution.

25. Capital Adjustment Account

This fund is a store of capital resources set aside to meet past expenditure. It is an account held for technical accounting purposes and is not available for distribution.

26. Financial Instrument Adjustment Account

This account is used to balance for differences in statutory requirements and proper accounting practices for borrowing and lending. It is an account held for technical accounting purposes and is not available for distribution.

29. Associate Body

An entity other than a subsidiary or a joint venture in which the Council has an interest and over whose operating and financial policies the Council is able to exercise significant influence.

30. Entity

A body that is delivering a service or carrying on a business. It should have a separate legal personality and is legally obliged to prepare its own financial statements.

31. Statutory Additions

Additional charges levied for late payment of council tax and non domestic rates.

Glossary of Terms (Cont'd)

32. Capital Items Replacement Fund

Reserve earmarked for specific purposes within Education.

33. Available for Sale Reserve

Assets that have a quoted market price and/or do not have fixed or determinable payments.

34. Current Service Costs (Pension)

This relates to the real cost of benefit entitlement earned by employees.

35. Past Service Costs/Gains (Pension)

This relates to posts/gains from years prior to the current year and arise from decisions made in year. In 2015/16 this relates to the capitalised cost of early retirements on efficiency grounds.

36. Curtailments (Pension)

Used to reduce the number of expected years of future service for employees. In 2014/15 this relates to the capitalised cost of early retirements on efficiency grounds.

37. Interest Cost (Pensions)

The amount needed to unwind the discount applied in calculating current service cost.

38. Expected Return on Assets (Pensions)

A measure of the return on the investment assets held by the scheme for the year.

39. Public Private Partnership (PPP)/Public Finance Initiative (PFI)

A contract between the Council and a private organisation for the provision of new Educational buildings maintenance and related facilities.

40. Available for Sale Assets

These assets are in relation to Financial Instruments and include:

- Equity investments; and
- Other investments traded in an active market.

41. Heritage Assets

An asset with historical, artistic, scientific, technological, geophysical or environmental qualities which is held for its contribution to knowledge and culture.

42. PPE

Property, Plant and Equipment.

Glossary of Terms (Cont'd)

43. CAA

Capital Adjustment Account.

44. IAS19

International Accounting Standard 19 (employee benefits).

45. FRS17

Financial Reporting Standard 17 (retirement benefits).

46. SHQS

Scottish Housing Quality Standards

APPENDIX 2

31 March 2016

Department Summary		Total Budget 2015/16	Actual Spend 2015/16	Variance 2015/16	Annual RAG Status
		£000	£000	£000	%
Corporate Services / Chief Executive		19,140	18,591	(549)	-3%
Education		92,671	91,261	(1,410)	-2%
Community Health and Care Partnership		15,119	15,387	268	2%
Housing Environmental and Economic Development		31,482	32,084	602	2%
Miscellaneous Services		6,048	6,893	845	14%
Loan Charges		10,173	9,879	(294)	-3%
Requisitions (VJB; SPT; HSCP)		47,963	47,963	0	0%
Non GAE Allocation		(5,667)	(5,182)	485	-9%
Contingency/ Contribution to Reserves		1,964	0	(1,964)	-100%
Total Expenditure		218,893	216,876	(2,017)	-1%
Council Tax/CT Replacement Scheme		(39,865)	(40,098)	(233)	1%
Revenue Support Grant/ NDR		(179,028)	(178,994)	34	0%
Total Resources		(218,893)	(219,092)	(199)	0%
Net Expenditure		(0)	(2,216)	(2,216)	-1%
Provision Top up		0	2,870	2,870	n/a
Net additional Commitment to future budget		0	412	412	n/a

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2015/2016
CORPORATE SERVICES AND CHIEF EXECUTIVE SUMMARY

APPENDIX 2

YEAR END DATE

31 March 2016

Actual Outturn 2014/15	Departmental / Subjective Summary	Total Budget 2015/16	Actual Spend 2015/16	Variance 2015/16	Annual RAG Status
£000	Departmental Summary	£000	£000	£000	%
221	Chief Executive	209	205	(4)	-2%
791	Directorate & Corporate Resources	738	763	25	3%
316	Communications & Marketing	356	343	(13)	-4%
730	Audit & Risk	275	306	31	11%
1,374	Administrative & Democratic Services	1,421	1,421	0	0%
634	Legal Services	660	625	(35)	-5%
(282)	Licensing	(213)	(248)	(35)	16%
1,239	Environmental Health	1,211	1,163	(48)	-4%
1,584	Finance	1,643	1,629	(14)	-1%
555	Procurement	541	539	(2)	0%
2,511	Revenues & Benefits	2,482	2,383	(99)	-4%
319	Debtors & Creditors	366	328	(38)	-10%
243	Rent Rebates & Allowances	51	153	102	200%
61	Cost of Collection of Rates	73	38	(35)	-48%
(586)	Cost of Collection of Council Tax	(742)	(672)	70	-9%
571	Transactional Services	610	607	(3)	0%
448	Change Support	480	425	(55)	-11%
2,882	Information Services	3,092	3,159	67	2%
945	Human Resources & Organisational Development	1,424	1,428	4	0%
800	Customer Service	893	852	(41)	-5%
520	Corporate & Community Planning	908	784	(124)	-14%
1,286	Advice Service	1,350	1,174	(176)	-13%
1,248	Community Learning & Development	1,133	988	(145)	-13%
195	Employment Support	179	198	19	11%
18,605	Total Net Expenditure	19,140	18,591	(549)	-3%

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2015/2016
EDUCATION SUMMARY

APPENDIX 2

YEAR END DATE

31 March 2016

Actual Outturn 2014/15	Departmental / Subjective Summary	Total Budget 2015/16	Actual Spend 2015/16	Variance 2015/16	Annual RAG Status	
£000	Departmental Summary	£000	£000	£000	%	
25,706	Primary Schools	26,625	26,780	155	1%	↓
24,404	Secondary Schools	24,490	24,170	(320)	-1%	↑
9,745	Special Schools	10,940	10,788	(152)	-1%	↑
685	Psychological Services	623	695	72	12%	↓
557	Miscellaneous	528	540	12	2%	↓
7,138	Pre 5s	8,564	7,454	(1,110)	-13%	↑
3,086	Libraries, Culture & Museums	3,159	3,341	182	6%	↓
13,828	PPP	13,937	13,923	(14)	0%	↑
307	Curriculum for Excellence	66	109	43	65%	↓
834	Central Admin	709	722	13	2%	↓
370	Workforce CPD	410	381	(29)	-7%	↑
536	Performance & Improvement	664	681	17	3%	↓
1,178	Education Development	1,956	1,677	(279)	-14%	↑
88,374	Total Net Expenditure	92,671	91,261	(1,410)	-2%	↑

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2015/2016
COMMUNITY HEALTH AND CARE PARTNERSHIP SUMMARY (1 APRIL 2015 - 30 JUNE 2015)

APPENDIX 2

YEAR END DATE

31 March 2016

Actual Outturn 2014/15	Departmental / Subjective Summary	Total Budget 2015/16	Actual Spend 2015/16	Variance 2015/16	Annual RAG Status
£000	Departmental Summary	£000	£000	£000	%
1,002	Strategy, Planning & Health Improvement	297	265	(32)	-11% ↑
3,580	Residential Accommodation for Young People	764	780	16	2% ↓
2,874	Community Placements	710	786	76	11% ↓
1,880	Residential Schools	210	252	42	20% ↓
3,945	Childcare Operations	1,004	1,006	2	0% ↓
3,951	Other Services - Young People	982	1,000	18	2% ↓
6,076	WDC -Residential accom for older people	1,428	1,576	148	10% ↓
6,531	External residential for older people	1,720	1,664	(56)	-3% ↑
1,390	Sheltered Housing	360	348	(12)	-3% ↑
1,107	Day Centres Older People	259	289	30	12% ↓
90	Meals on Wheels	20	20	0	0% →
278	Community Alarms	36	34	(2)	-6% ↑
3,046	Community Health Operations	677	690	13	2% ↓
9,476	Residential Learning Disability	2,395	2,348	(47)	-2% ↑
2,065	Physical Disability	489	495	6	1% ↓
1,478	Day Centres Learning Disability	391	380	(11)	-3% ↑
245	HSCP HQ	108	91	(17)	-16% ↑
1,603	Mental Health	514	453	(61)	-12% ↑
9,878	Homecare	2,450	2,657	207	8% ↓
0	Other Specific Services		0	0	0% →
1,049	Addiction Services	305	253	(52)	-17% ↑
(100)	Older Peoples Change Fund	0	0	0	0% →
61,444	Total Net Expenditure	15,119	15,387	268	2% ↓

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2015/2016
HEED SUMMARY

APPENDIX 2

YEAR END DATE

31 March 2016

Actual Outturn 2014/15	Departmental / Subjective Summary	Total Budget 2015/16	Actual Spend 2015/16	Variance 2015/16	Annual RAG Status
£000	Departmental Summary	£000	£000	£000	%
(257)	Director & Administration	(102)	0	102	-100% ↓
1,202	Office Accommodation	1,024	1,494	470	46% ↓
325	Clydebank Town Hall	384	282	(102)	-27% ↑
(21)	Transport, Fleet & Maintenance Services	(37)	(14)	23	-62% ↓
4,276	Catering Services	4,778	4,278	(500)	-10% ↑
1,673	Building Cleaning	1,798	1,611	(187)	-10% ↑
(130)	Building Cleaning PPP	(167)	(180)	(13)	8% ↑
(28)	Building Cleaning Police Contract	(13)	0	13	-100% ↓
2,405	Facilities Assistants	2,467	2,199	(268)	-11% ↑
0	Facilities Management	0	0	0	0% →
867	Consultancy Services	967	957	(10)	-1% ↑
(524)	Roads Operations	(709)	(552)	157	-22% ↓
5,192	Roads Services	5,257	5,012	(245)	-5% ↑
6,935	Grounds Maintenance & Street Cleaning Client	6,663	6,937	274	4% ↓
563	Outdoor Services	614	558	(56)	-9% ↑
1,966	Central Repairs & Maintenance	1,679	1,913	234	14% ↓
3,611	Leisure Management	3,408	3,547	139	4% ↓
109	Events	121	116	(5)	-4% ↑
12	Burial Grounds	28	34	6	21% ↓

Actual Outturn 2014/15	Departmental / Subjective Summary	Total Budget 2015/16	Actual Spend 2015/16	Variance 2015/16	Annual RAG Status
£000	Departmental Summary	£000	£000	£000	%
(763)	Crematorium	(691)	(556)	135	-20% ↓
6,905	Waste Services	6,954	6,826	(128)	-2% ↑
(2,364)	Corporate Assets	(2,685)	(2,467)	218	-8% ↓
357	Planning	299	291	(8)	-3% ↑
724	Economic Development	793	632	(161)	-20% ↑
565	Homeless Persons	258	144	(114)	-44% ↑
97	Private Sector Housing	101	89	(12)	-12% ↑
	Private Sector Housing Grant	0	(72)	(72)	0% ↑
12	Gypsy Travellers	0	0	0	0% →
1,807	Anti Social Behaviour	1,687	1,732	45	3% ↓
1	CPP Investments	0	0	0	0% →
(535)	Housing Maintenance Trading A/c	(1,588)	(675)	913	-57% ↓
(1,654)	Ground Maintenance & Street Cleaning Trading A/c	(1,806)	(2,052)	(246)	14% ↑
33,328	Total Net Expenditure	31,482	32,084	602	2% ↓

REVENUE BUDGETARY CONTROL 2015/2016
MISCELLANEOUS SUMMARY

YEAR END DATE

31 March 2016

Actual Outturn 2014/15	Departmental / Subjective Summary	Total Budget 2015/16	Actual Spend 2015/16	Variance 2015/16	Annual RAG Status
£000	Departmental Summary	£000	£000	£000	%
6,521	Sundry Services	4,421	5,278	857	19% ↓
549	Members Allowances, etc	559	547	(12)	-2% ↑
614	CPP	558	558	0	0% →
510	European Employability	510	510	0	0% →
8,194	Total Net Expenditure	6,048	6,893	845	14% ↓

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2015/2016
ANALYSIS FOR VARIANCES OVER £50,000

APPENDIX 3

YEAR END DATE

31 March 2016

Budget Details	Variance Analysis			
	Total Budget	Actual Spend	Variance	RAG Status
	£000	£000	£000	%

Corporate Services / Chief Executive

Revenues & Benefits (Stephen West)	2,482	2,383	(99)	-4%	↑
Service Description	This service area includes the staffing resource associated with the administration of rates, council tax and benefits				
Main Issues / Reason for Variance	A favourable variance in staffing is due to vacancies				

Rent Rebates & Allowances (Stephen West)	51	153	102	200%	↓
Service Description	This service administers rent rebates on behalf of individuals for Council and Private Sector housing rents, and administers the income for this to the Council from Central Government				
Main Issues / Reason for Variance	The income received from Central Government is less than originally estimated				

Cost of Collection of Council Tax (Stephen West)	(742)	(672)	70	-9%	↓
Service Description	This is the cost of the service for collecting and maintaining council tax income on behalf of the Council				
Main Issues / Reason for Variance	Statutory additions income was less than anticipated due to top up for bad debt provision				

Change Support (Alison McBride)	480	425	(55)	-11%	↑
Service Description	This service area provides support and advice regarding change management.				
Main Issues / Reason for Variance	Staffing is currently showing a favourable variance due to vacancies which are being reviewed due to the restructure.				

Information Services (Patricia Kerr)	3,092	3,159	67	2%	↓
Service Description	This service area provides general ICT support to the Council and also support transformational change and modernisation of working practices through technology.				
Main Issues / Reason for Variance	Staffing is overspent due to full turnover savings not being met. Supplies and Services are overspent due to printing issues during the move to Aurora building				

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2015/2016
ANALYSIS FOR VARIANCES OVER £50,000

APPENDIX 3

YEAR END DATE

31 March 2016

Budget Details	Variance Analysis				RAG Status
	Total Budget	Actual Spend	Variance		
	£000	£000	£000	%	
Corporate & Community Planning (Peter Barry)	908	784	(124)	-14%	↑
Service Description	Corporate and Community Planning supports the development and promotes the strategic approach to planning and performance both with West Dunbartonshire Council and across the Community Planning Partnership.				
Main Issues / Reason for Variance	Vacancy savings ahead of restructure has resulted in a favourable position				
Advice Service (Peter Barry)	1,350	1,174	(176)	-13%	↑
Service Description	This service area comprises welfare rights, Macmillan Team, money advice, and information workers. The main focus is on advice and advocacy in relation to social security benefits and debt issues. It sits within the wider Working4U service.				
Main Issues / Reason for Variance	Vacancy savings ahead of restructure has resulted in a favourable position				
Community Learning & Development (Peter Barry)	1,133	988	(145)	-13%	↑
Service Description	This service area comprises Adult Learning, Community Literacies, Youth Services and Community Development. The main focus is on improved life chances for people of all ages, including young people, in particular through learning, personal development and active citizenship, along with stronger, more resilient, supportive, influential and inclusive communities.It sits within the wider Working4U service.				
Main Issues / Reason for Variance	Vacancy savings ahead of restructure has resulted in a favourable position				
Education					
Primary Schools (Laura Mason)	26,625	26,780	155	1%	↓
Service Description	This service area includes all Primary Schools.				
Main Issues / Reason for Variance	Due to the increased school rolls in Primary Schools additional teachers were required for the new term in August 2015 resulting in an overspend. The overspend within employee costs was partially offset by an underspend within utilities (principally oil and electricity) and various supplies & services budgets.				

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2015/2016
ANALYSIS FOR VARIANCES OVER £50,000

APPENDIX 3

YEAR END DATE

31 March 2016

Budget Details	Variance Analysis				RAG Status
	Total Budget	Actual Spend	Variance		
	£000	£000	£000	%	
Secondary Schools (Laura Mason)	24,490	24,170	(320)	-1%	↑
Service Description	This service area includes all Secondary Schools.				
Main Issues / Reason for Variance	Employee costs are under budget principally because the average teachers salary rates and conserved salaries were lower than initially budgeted and teacher cover was lower than anticipated . Educational Maintenance Payments were also lower than expected because there were 94 fewer pupils in receipt of EMA in 2015/16 compared with 2014/15. This more than offset overspends elsewhere (principally rates and driver recharges).				
Special Schools (Chris Smith)	10,940	10,788	(152)	-1%	↑
Service Description	This service area covers all Additional Support Needs Services.				
Main Issues / Reason for Variance	Employee costs are under budget principally due to cover costs being lower than anticipated. Payments to Other Bodies are also under budget due to fewer children being placed in Daycare Provision within other local authorities and the private sector. The underspend in Employee Costs and Payment to Other Bodies more than off-sets the overspends elsewhere (principally rents and taxi costs).				
Psychological Services	623	695	72	12%	→
Service Description	This service provides support for school children				
Main Issues / Reason for Variance	Income is less than anticipated				
Pre 5s (Chris Smith)	8,564	7,454	(1,110)	-13%	↑
Service Description	This service area includes all Early Year establishments within West Dunbartonshire.				
Main Issues / Reason for Variance	For various reasons there are delays in projects being fully embedded within Early Years. These projects are in relation to additional hours for 3-5 years and the implemented of the Young Persons Bill.				
Libraries, Culture & Museums (Gill Graham)	3,159	3,341	182	6%	↓
Service Description	This service includes the provision of Library, Culture and Museums within West Dunbartonshire.				
Main Issues / Reason for Variance	Libraries are overspent due to higher than anticipated cover costs and staff turnover savings not being achieved. There were also additional costs relating to computer licences which were not budgeted for. The overspend within Libraries has been partially offset against the underspend within Cultural Services.				

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2015/2016
ANALYSIS FOR VARIANCES OVER £50,000

APPENDIX 3

YEAR END DATE

31 March 2016

Budget Details	Variance Analysis				RAG Status
	Total Budget	Actual Spend	Variance		
	£000	£000	£000	%	
Education Development (Laura Mason)	1,956	1,677	(279)	-14%	↑
Service Description	This service includes spend in areas such as technician services and				
Main Issues / Reason for Variance	Favourable variance is due to lower than anticipated expenditure relating to raising attainment, resulting in reduced RSG income being drawn down				

Community Health and Care Partnership

Community Placements (Jackie Irvine)	710	786	76	11%	↓
Service Description	This service area is the cost of fostering / adoption / kinship carers				
Main Issues / Reason for Variance	Continuing high numbers of children in fostering. As a result of on going shortage of WDC foster parents, placements are having to be made using more expensive external fostering agencies.				

WDC Residential Accommodation for Elderly (Chris McNeill)	1,428	1,576	148	10%	↓
Service Description	This service area is the provision of WDC care homes for the elderly.				
Main Issues / Reason for Variance	Cost of cover is higher than anticipated due to absence /vacancies /high need clients requiring short term 1-1 care				

External Residential for Older People (Chris McNeill)	1,720	1,664	(56)	-3%	↑
Service Description	This service area is the provision of external care home placements for				
Main Issues / Reason for Variance	Underspend due to savings of payments to external care homes and additional income from house sales .				

Mental Health (John Russell)	514	453	(61)	-12%	↑
Service Description	This service area is expenditure in relation to mental health clients.				
Main Issues / Reason for Variance	The underspend is due to a delay in filling vacant posts and reduction in housing support costs				

Homecare (Chris McNeill)	2,450	2,657	207	8%	↓
Service Description	This service area is the provision of both internal and externally provided homecare.				
Main Issues / Reason for Variance	Demand for this service continues to be high. Staff costs are overspent due to higher than estimated overtime and agency usage for cover. Income is also showing an adverse situation due to number of clients paying a contribution being lower than budgeted				

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2015/2016
ANALYSIS FOR VARIANCES OVER £50,000

APPENDIX 3

YEAR END DATE

31 March 2016

Budget Details	Variance Analysis				RAG Status
	Total Budget	Actual Spend	Variance		
	£000	£000	£000	%	
Addiction Services (John Russell)	305	253	(52)	-17%	↑
Service Description	Addiction Support				
Main Issues / Reason for Variance	Reduced need for Housing Support				

Housing Environmental and Economic Development

Director & Administration (Richard Cairns)	(102)	0	102	-100%	↓
Service Description	This service covers HEED directorate and the Strategy & Improvement Team				
Main Issues / Reason for Variance	A recharge to capital from directorate is no longer appropriate. Also £50K efficiency saving target for admin and clerical review is budgeted in here but actual savings are spread throughout HEEDS services in areas where vacancies are being held pending this review.				

Office Accommodation (Ronnie Dinnie)	1,024	1,494	470	46%	↓
Service Description	This service covers the management of the main Council office buildings				
Main Issues / Reason for Variance	The budget assumed that Rosebury would be empty/demolished by April 2015. However, delays in relocating the One Stop Shop have prevented this happening.				

Clydebank Town Hall (Ronnie Dinnie)	384	282	(102)	-27%	↑
Service Description	The service provides civic accommodation and facilities within Clydebank				
Main Issues / Reason for Variance	This favourable variance is due to vacancies and reduced overtime costs, together with increased income levels being achieved				

Catering Services (Ronnie Dinnie)	4,778	4,278	(500)	-10%	↑
Service Description	The service provides catering facilities across the authority				
Main Issues / Reason for Variance	Food costs are less than originally budgeted and managed vacancies across the service have produced a favourable variance				

Building Cleaning (Ronnie Dinnie)	1,798	1,611	(187)	-10%	↑
Service Description	This service provides cleaning services across all council buildings				
Main Issues / Reason for Variance	This variance is due to staff turnover and the time taken to undertake satisfactory PVG checks				

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2015/2016
ANALYSIS FOR VARIANCES OVER £50,000

APPENDIX 3

YEAR END DATE

31 March 2016

Budget Details	Variance Analysis				RAG Status
	Total Budget	Actual Spend	Variance		
	£000	£000	£000	%	
Facilities Assistants (Ronnie Dinnie)	2,467	2,199	(268)	-11%	↑
Service Description	This service provides janitors and cleaners throughout the public buildings				
Main Issues / Reason for Variance	The favourable variance is due to managed staffing vacancies within the service				
Roads Operations (Ronnie Dinnie)	(709)	(552)	157	-22%	↓
Service Description	This services represents the cost of road repairs and maintenance				
Main Issues / Reason for Variance	Overspend in supplies and services due to more work being carried out mainly due to mild winter allowing for faster progress in work plan . However this has been partially mitigated by increased income and a favourable variance in staffing costs due to managed staffing vacancies within the service				
Roads Services (Ronnie Dinnie)	5,257	5,012	(245)	-5%	↑
Service Description	This service covers Roads design , structures, traffic management, street lighting, road safety and School Crossing Patrollers				
Main Issues / Reason for Variance	Due to the acceleration of the new street lighting program , it has been possible to reduce costs of power and contractor payments. Due to the milder winter there has also been a saving in materials for winter maintenance. Additional income also received in relation to capital works				
Grounds Maintenance & Street Cleaning Client (Ronnie Dinnie)	6,663	6,937	274	4%	↓
Service Description	This service provides the subsidy payment to the GM & SC Trading a/c for grounds maintenance and street cleaning services				
Main Issues / Reason for Variance	The budget for client subsidy payments had insufficient inflationary uplift. However this is partially offset by a favourable variance within the trading operation				
Outdoor Services (Ronnie Dinnie)	614	558	(56)	-9%	↑
Service Description	This service covers WDC sports facilities and public conveniences				
Main Issues / Reason for Variance	Savings have been achieved in staff costs due to vacancies and lower utility costs This has partially been offset by a reduction in salary costs chargeable to capital following the completion of Dalmuir Park Heritage Lottery Fund project .				

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2015/2016
ANALYSIS FOR VARIANCES OVER £50,000

APPENDIX 3

YEAR END DATE

31 March 2016

Budget Details	Variance Analysis				RAG Status
	Total Budget	Actual Spend	Variance		
	£000	£000	£000	%	
Central Repairs & Maintenance (Richard Cairns)	1,679	1,913	234	14%	↓
Service Description	This service manages and undertakes repairs and maintenance to public buildings. In addition the Private Sector Housing Grants are accounted for within this budget				
Main Issues / Reason for Variance	Income is less than budgeted due to only "essential work" being undertaken. This is offset to a large extent by reduction in employee costs but the overall effect is a net adverse variance since the profit margin of the type of work being done at the moment is lower than the budget which was based on a wider mix of jobs. In addition, there is an overspend for central repairs due to levels of need.				
Leisure Management (Ronnie Dinnie)	3,408	3,547	139	4%	↓
Service Description	Payment from WDC to Leisure Trust				
Main Issues / Reason for Variance	Budget was not updated to reflect revised management fee agreed for 1617				
Crematorium (Ronnie Dinnie)	(691)	(556)	135	-20%	↓
Service Description	This service provides cremation service				
Main Issues / Reason for Variance	Income from cremations is lower than budgeted due to reduced operating hours and partial closure of the crematorium to allow for essential upgrade to take place				
Waste Services (Ronnie Dinnie)	6,954	6,826	(128)	-2%	↑
Service Description	This service provides refuse collection and refuse disposal services across the authority				
Main Issues / Reason for Variance	Lower tonnage costs partially offset by increased costs of transport hires and maintenance				
Corporate Assets (Jim McAloon)	(2,685)	(2,467)	218	-8%	↓
Service Description	This service provides economic development and regeneration services				
Main Issues / Reason for Variance	Income under recovery due to budgeted dividend from Clydebank Property Company not being received and reduction in recharge to Capital due to type of work currently being done being more revenue based .				

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2015/2016
ANALYSIS FOR VARIANCES OVER £50,000

APPENDIX 3

YEAR END DATE

31 March 2016

Budget Details	Variance Analysis				RAG Status
	Total Budget	Actual Spend	Variance		
	£000	£000	£000	%	
Economic Development (Jim McAloon)	793	632	(161)	-20%	↑
Service Description	This service provides economic development and regeneration services				
Main Issues / Reason for Variance	The favourable variance is due to managed staffing vacancies within the service and lower than budgeted uptake of business grants				
Homeless Persons (Peter Barry)	258	144	(114)	-44%	↑
Service Description	This service seeks to prevent homelessness occurring across the authority and improves access to support services				
Main Issues / Reason for Variance	There have been lower costs associated with external provision of services. This has been partially offset by income less than originally anticipated and higher staffing costs, due mainly to low turnover and restructuring delays and the continuing need for agency cover.				
Private Sector Housing Grant (Peter Barry)	0	(72)	(72)	0%	↑
Service Description	Provision of Housing Grants to Private Sector				
Main Issues / Reason for Variance	Underspend due to lower than budgeted demand for grants				
Housing Maintenance Trading A/c (Jim McAloon)	(1,588)	(675)	913	-57%	↓
Service Description	This service provides the repairs and maintenance service for council housing as well as some capital upgrade work				
Main Issues / Reason for Variance	The main reason for the adverse variance is the pension charge (£586k more than budgeted). The net impact to the Council however is nil as the increased liability is offset by a "below the line" adjustment. Whilst this still leaves £327K less than the budgeted surplus it should be noted that, If the pension charges are disregarded, the surplus achieved has risen by £358K since 2014/15 .				

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2015/2016
ANALYSIS FOR VARIANCES OVER £50,000

APPENDIX 3

YEAR END DATE

31 March 2016

Budget Details	Variance Analysis				
	Total Budget	Actual Spend	Variance	RAG Status	
	£000	£000	£000	%	
Ground Maintenance & Street Cleaning Trading A/c (Ronnie Dinnie)	(1,806)	(2,052)	(246)	14%	↑
Service Description	This service provides the grounds maintenance and street cleaning services across the authority				
Main Issues / Reason for Variance	Income is likely to be greater than budgeted mainly due to subsidy payments (reflected in the adverse variance on the client account). This is partially offset by additional employee costs (low employee turnover) and additional transport costs (as vehicle usage remains similar to last year's)				
Miscellaneous Services					
Sundry Services (Stephen West)	4,421	5,278	857	19%	↓
Service Description	This service area budgets for non departmental specific costs such as pensions costs, external grants and elderly welfare payments, external audit fees and insurance costs.				
Main Issues / Reason for Variance	Lower savings were identified from the FOM in 2015/16 mainly due to the timing of leavers (which is reliant on the timing of the Pension Fund information being received), together with insurance costs and transformational project costs being higher than anticipated. These are partially offset by income in relation to pension charges within the housing trading operation.				
Other					
Loan Charges (Stephen West)	10,173	9,879	(294)	-3%	↑
Service Description	This service area budgets for the cost of borrowing and includes capital repayments of sums borrowed, interest payments to lenders and expenses incurred such brokerage fees and bank charges				
Main Issues / Reason for Variance	A favourable variance due to the final capital spend for 2014/15 being lower than anticipated.				
Non GAE Allocation (Stephen West)	(5,667)	(5,182)	485	-9%	↓
Service Description	This is the allocation of support service costs to other council services - excluding General services) - such as HRA, capital, external bodies				
Main Issues / Reason for Variance	The allocation of central administration to non GAE services is lower than budgeted, resulting in this adverse variance				

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2015/2016
ANALYSIS FOR VARIANCES OVER £50,000

APPENDIX 3

YEAR END DATE

31 March 2016

Budget Details	Variance Analysis				RAG Status
	Total Budget	Actual Spend	Variance		
	£000	£000	£000	%	
Contingency/ Contribution to Reserves	1,964	0	(1,964)	-100%	↑
Service Description	The contingency fund is used to accommodate externally influenced movements in departmental budgets				
Main Issues / Reason for Variance	Following a 2014/15 year end recurring variance exercise, budgets no longer required have been removed from departments and transferred into the contingency fund.				

Resources

Council Tax/ Council Tax replacement Scheme	(39,865)	(40,098)	(233)	1%	↑
Service Description	This details amounts of income anticipated to be collected from residents in the form of Council tax				
Main Issues / Reason for Variance	Level of Council Tax charges are higher than budgeted due to the level of house build in the area				

Other

Provision Top Up	0	2,870	2,870	0%	↓
Service Description	This top up is calculated from a review of provisions held in relation to Equal pay, VER/VS and sundry debtors				
Main Issues	The top up is assessed towards the end of the financial year when balances are known.				

HRA BUDGETARY CONTROL REPORT
MONITORING PERIOD : 1 APRIL 2015 to 31 MARCH 2016

APPENDIX 4

<u>2014/2015</u> <u>Outturn</u>		<u>2015/2016</u> <u>Estimate</u>	<u>Actual</u> <u>To Date</u>	<u>% actual</u> <u>to date</u>	<u>Actual</u> <u>Variance</u> <u>(fav)/adv</u> <u>£000s</u>	<u>% Forecast</u> <u>Variance</u> <u>(fav)/adv</u>
£000s		£000s	£000s			
	EXPENDITURE					
4,972	EMPLOYEE COSTS	5,534	5,141	93%	(393)	-7%
1,709	PROPERTY COSTS	1,916	1,768	92%	(148)	-8%
116	TRANSPORT COSTS	100	106	106%	6	6%
327	SUPPLIES, SERVICES AND ADMIN	381	338	89%	(43)	-11%
2,065	SUPPORT SERVICES	1,956	2,090	107%	134	7%
201	OTHER EXPENDITURE	362	153	42%	(209)	-58%
11,170	REPAIRS & MAINTENANCE	12,539	12,147	97%	(392)	-3%
868	BAD DEBT PROVISION	1,060	1,113	105%	53	5%
639	COUNCIL TAX ON VOID HOUSES	452	406	90%	(46)	-10%
1,521	LOST RENTS	1,788	1,373	77%	(415)	-23%
15,082	LOAN CHARGES	16,621	15,399	93%	(1,222)	-7%
38,670	GROSS EXPENDITURE	42,709	40,034	94%	(2,675)	-6%
	INCOME					
36,843	House Rents	39,501	39,006	99%	495	1%
227	Lockup Rents	230	228	99%	2	1%
1,030	Factoring/Insurance Charges	1,012	1,087	107%	(75)	-7%
70	Other rents	139	132	95%	7	5%
38	Interest on Revenue Balance	40	46	115%	(6)	-15%
251	Transfer from Reserve	410	338	82%	72	18%
234	Miscellaneous income	114	221	194%	(107)	-94%
1,151	Reallocated salaries	1,263	984	78%	279	22%
39,844	GROSS INCOME	42,709	42,042	98%	667	2%
1,174	NET EXPENDITURE	0	(2,008)		(2,008)	

Remove income from Reserves - close cleaning

338

In year movement on Reserves - Financial Statements

(1,670)

WEST DUNBARTONSHIRE COUNCIL
HRA REVENUE BUDGETARY CONTROL 2015/2016
ANALYSIS FOR VARIANCES OVER £50,000

APPENDIX 5

MONTH END DATE

31 March 2016

PERIOD

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Subjective Analysis	Budget Holder	Budget	Actual to Date	% Spend to Date	Forecast Variance	RAG Status
		£000	£000	%	£000 %	
EMPLOYEE COSTS		5,534	5,141	93%	(393) -7%	↑
Subjective Description						
This budget covers all employees charged directly to the HRA including caretakers						
Variance Narrative						
Main Issues	Vacancies within caretaking account for £124k of this; vacancies elsewhere in the service account for a further £294k. This latter figure has increased substantially following the restructure within the HMTA which resulted in a number of former HRA staff being appointed to HMTA posts. In addition staff overtime continues to decline and is now £122k less than budget. Strain on the fund costs have now been incorporated into the spend accounting for £155k.					

Subjective Analysis	Budget Holder	Budget	Actual to Date	% Spend to Date	Forecast Variance	RAG Status
		£000	£000	%	£000 %	
PROPERTY COSTS		1,916	1,768	92%	(148) -8%	↑
Service Description						
This budget covers electricity, gas, rates, rents, cleaning and the costs of Garshake and Rosebery						
Variance Narrative						
Main Issues	A favourable variance has arisen primarily because of reduced expenditure across a number of budget heads - repairs to Housing Offices are less than budgeted (£30k) and savings on electricity (£84k) account for the remaining balance.					

Subjective Analysis	Budget Holder	Budget	Actual to Date	% Spend to Date	Forecast Variance	RAG Status
		£000	£000	%	£000 %	
SUPPORT SERVICES		1,956	2,090	107%	134 7%	↓
Service Description						
This budget covers central support recharges to the HRA						
Variance Narrative						
Main Issues	There was a higher recharge for Rent Collection and Arrears activities					

Subjective Analysis	Budget Holder	Budget	Actual to Date	% Spend to Date	Forecast Variance	RAG Status
		£000	£000	%	£000 %	
REPAIRS & MAINTENANCE		12,539	12,147	97%	(392) -3%	↑
Service Description						
This budget covers all repair and maintenance expenditure to houses and lockups						
Variance Narrative						
Main Issues	<p>There is an overspend on demand-led jobbing repairs (£438k) but an underspend on voids (£627k) as the number of void properties is less than last year and more houses are tenanted. There has also been an increase in work to augment the WDTRO programme (£112k charged to revenue repairs). In addition expenditure on fire-damaged properties is £260k less than budget while special needs expenditure, as waiting lists remain at historically low levels, is approx £38k less than budgeted. Lift (£45k) and gas maintenance (£104k) also have favourable variances. These have offset an overspend on smoke detectors (£53k) as the need for units identified by the house condition survey are replaced or installed. There is also an overspend of £102k against miscellaneous repair budgets principally because the budget for grounds maintenance/tree works was set too low & £50k worth of PSHG Care & Repair costs that are no longer capitalised.</p>					

Subjective Analysis	Budget Holder	Budget	Actual to Date	% Spend to Date	Forecast Variance	RAG Status
		£000	£000	%	£000 %	
BAD DEBT PROVISION		1,060	1,113	105%	53 5%	↓
Service Description						
This budget allows for the provision for bad and doubtful debts to be maintained at an appropriate level						
Variance Narrative						
Main Issues	<p>Current tenant arrears are £393k greater and former tenant arrears are £521k less than at the closing figure for 2014/15. There has undoubtedly been a deterioration in arrears due to the implementation of various elements of Welfare Reform.</p>					

Subjective Analysis	Budget Holder	Budget	Actual to Date	% Spend to Date	Forecast Variance	RAG Status
		£000	£000	%	£000 %	
LOST RENTS		1,788	1,373	77%	(415) -23%	↑
Service Description						
Rents lost on void houses and lockups						
Variance Narrative						
Main Issues	Void budget for houses was based on an average of 450 per week. The year end average is 354, a decline on the 336 reported at period 11. The number of houses void at the end of March was 261, a decline from the February figure of 252. However, the average void figure is less than budgeted with the main reason being the decision to demolish the properties in Clydebank East. This removed some 160 void properties from the letting pool, which has an effect on the house rents figure as discussed below. Although void figures had deteriorated since mid-July this was largely attributable to the requirement to make 100% nominations to Cube HA for the 57 new build units at Beardmore Place in Dalmuir as well as the allocation of our own new build units at Hill Street. Both increased the number of transfer applicants being rehoused with a consequential effect on the number of voids.					

Subjective Analysis	Budget Holder	Budget	Actual to Date	% Spend to Date	Forecast Variance	RAG Status
		£000	£000	%	£000 %	
HOUSE RENTS		(39,501)	(39,006)	0%	495 -1%	↓
Service Description						
Rental income from houses						
Variance Narrative						
Main Issues	As mentioned above, the decision taken to demolish properties in Clydebank East has reduced the number of properties within the letting pool, meaning a reduction in the overall potential gross rental income from houses. The reduction in gross income is therefore offset by an equal reduction in the cost of lost rents from houses.					

Subjective Analysis	Budget Holder	Budget	Actual to Date	% Spend to Date	Forecast Variance	RAG Status
		£000	£000	%	£000 %	
FACTORING/INSURANCE		(1,012)	(1,087)	0%	(75) 7%	↑
Service Description						
This budget covers income received for factoring and insurance provided by the Council						
Variance Narrative						
Main Issues	The annual increase in charges has not been offset by withdrawals from the service so income is greater than budgeted.					

Subjective Analysis	Budget Holder	Budget	Actual to Date	% Spend to Date	Forecast Variance	RAG Status
		£000	£000	%	£000 %	
REALLOCATED SALARIES		(1,263)	(984)	0%	279 -22%	↓
Service Description						
This budget covers employee costs recharged to accounts outwith the HRA, principally HRA Capital and HMTA.						
Variance Narrative						
Main Issues	Reduced staffing costs has resulted in less costs being relevant to be re- allocated					

WEST DUNBARTONSHIRE COUNCIL
CAPITAL BUDGETARY CONTROL 2015/2016
GENERAL SERVICES CAPITAL - CORPORATE SUMMARY - BUDGET AGAINST ACTUAL

APPENDIX 6

MONTH END DATE

31 March 2016

PERIOD

Year End

Actual Outturn 2014/15	Department Summary	Total Budget 2015/16	Actual Spend 2015/16	Actual Variance 2015/16	Slippage	Over/(Under) Spend	RAG Status	
£000		£000	£000	£000	%	£000	£000	
1,078	Office Rationalisation	5,155	1,047	(4,108)	-80%	(4,108)	0	↓
641	New Clydebank Leisure Centre	10,859	7,283	(3,576)	-33%	(3,576)	0	↓
553	Replace Elderly Care Homes/Daycare Centres	7,371	3,864	(3,507)	-48%	(3,507)	0	↓
202	Kilpatrick School New Build	6,134	3,724	(2,410)	-39%	(2,410)	0	↓
0	Schools Estate Refurbishment Plan	2,750	882	(1,868)	-68%	(1,868)	0	↓
0	Queens Quay	2,147	337	(1,810)	-84%	(1,810)	0	↓
652	Aitkenbar PS/St Peter's PS Co-location	7,843	6,106	(1,737)	-22%	(1,737)	0	↓
111	Children and Young Persons	2,005	546	(1,459)	-73%	(1,459)	0	↓
266	Community Capital Fund	1,289	357	(932)	-72%	(932)	0	↓
717	Local Economic Development	1,348	526	(822)	-61%	(822)	0	↓
3,092	ICT Modernisation / Infrastructure	1,685	938	(747)	-44%	(747)	0	↓
0	Integrated Housing Management System	750	42	(708)	-94%	(708)	0	↓
3,545	Building Upgrades	1,947	1,312	(635)	-33%	(635)	0	↓
0	VOL Cemetery Extension	579	18	(561)	-97%	(561)	0	↓
27	Gruggies Flood Prevention Scheme	573	49	(524)	-91%	(524)	0	↓
0	Posties Park Sports Hub	525	23	(502)	-96%	(502)	0	↓
1,700	Energy Efficient Street Lighting Apparatus	4,757	3,452	(1,305)	-27%	(500)	(805)	↓
0	Strathleven Park and Ride Car Park	425	0	(425)	-100%	(425)	0	↓
0	Exxon City Deal	500	192	(308)	-62%	(308)	0	↓
0	Free School Meals	200	0	(200)	-100%	(200)	0	↓
0	Change of Heating Fuel - Schools	454	256	(198)	-44%	(198)	0	↓

WEST DUNBARTONSHIRE COUNCIL
CAPITAL BUDGETARY CONTROL 2015/2016
GENERAL SERVICES CAPITAL - CORPORATE SUMMARY - BUDGET AGAINST ACTUAL

APPENDIX 6

MONTH END DATE

31 March 2016

PERIOD

Year End

Actual Outturn 2014/15	Department Summary	Total Budget 2015/16	Actual Spend 2015/16	Actual Variance 2015/16	Slippage	Over/(Under) Spend	RAG Status	
£000		£000	£000	£000	%	£000	£000	
0	Pappert Woodland Wind Farm	164	0	(164)	-100%	(164)	0	↓
11	Modernisation Fund	52	5	(47)	-90%	(52)	5	↓
46	Workforce Management System	38	23	(15)	-39%	(15)	0	↓
1,199	A814 St James to Castle Street Link	0	8	8	100%	(14)	22	↓
677	Service Redesign Bruce St. Center	14	58	44	314%	(11)	55	↓
0	Working 4U Client Tracking System	20	15	(5)	-25%	(5)	0	↓
834	OLSP New Build	506	1,231	725	143%	0	725	↓
2,290	Direct Project Support	1,810	2,301	491	27%	0	491	↓
2,634	Infrastructure - Roads	2,580	2,989	409	16%	0	409	↓
0	Decontamination Works at St Eunans	250	1	(249)	-100%	(249)	0	→
257	Sports Facilities Upgrades	844	707	(137)	-16%	(137)	0	→
0	121/125 Main Street Alexandria	100	1	(99)	-99%	(72)	(27)	→
74	Civic Heart Works	97	33	(64)	-66%	(64)	0	→
0	Balloch Library Upgrade	50	0	(50)	-100%	(50)	0	→
696	Special Needs Adaptations & Equipment	661	638	(23)	-3%	(23)	0	→
135	Replacement of equipment at Clydebank Crematorium	1,326	1,306	(20)	-2%	(20)	0	→
138	Fine Art Conservation Programme	74	35	(39)	-53%	0	(39)	↑
0	Auld Street Clydebank - Bond	287	0	(287)	-100%	(287)	0	↑
994	New Dumbarton Cemetery	348	133	(215)	-62%	(140)	(75)	↑
19	Community Sports Fund	200	86	(114)	-57%	(114)	0	↑
0	School Fund (Bonhill and Goldenhill New Build)	88	19	(69)	-78%	(88)	19	↑

WEST DUNBARTONSHIRE COUNCIL
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MONTH END DATE

31 March 2016

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Year End

Actual Outturn 2014/15	Department Summary	Total Budget 2015/16	Actual Spend 2015/16	Actual Variance 2015/16	Slippage	Over/(Under) Spend	RAG Status	
£000		£000	£000	£000	%	£000	£000	
1,971	Vehicle Replacement	515	444	(71)	-14%	(71)	0	↑
2,405	Knowle Burn Flood Prevention	270	207	(63)	-23%	(63)	0	↑
0	Vale of Leven workshop project	1,664	1,608	(56)	-3%	(56)	0	↑
0	Antonine Wall	33	0	(33)	-100%	(33)	0	↑
8	CCS ICT Upgrade	26	5	(21)	-81%	(21)	0	↑
14	North Dalnottar Cemetery Extension	227	209	(18)	-8%	(18)	0	↑
20	Other Services/ General Spend to Save	29	14	(15)	-52%	(15)	0	↑
1	Agresso Update	16	2	(14)	-88%	(14)	0	↑
27	Electronic Insurance System	23	10	(13)	-57%	(13)	0	↑
0	Upgrade of Clydebank Library	10	0	(10)	-100%	(10)	0	↑
0	Energy Projects	113	105	(8)	-7%	(8)	0	↑
0	Public Non Adopted Paths and Roads	150	143	(7)	-5%	(7)	0	↑
36	Turnberry Homes	24	17	(7)	-29%	(7)	0	↑
377	WD Leisure Trust	26	20	(6)	-23%	(6)	0	↑
0	New Balloch Campus	754	1,063	309	41%	309	0	↑
0	Ladyton, Highdykes and St Ronans	1,087	1,275	188	17%	188	0	↑
36	Levensgrove Park	66	155	89	135%	89	0	↑
0	Pool Cars	0	57	57	100%	57	0	↑
0	ICT Security and DR	180	204	24	13%	24	0	↑
0	Clydebank Community Sports Hub	0	22	22	100%	22	0	↑
0	Medical Centre, Alexandria	0	16	16	100%	16	0	↑

WEST DUNBARTONSHIRE COUNCIL
CAPITAL BUDGETARY CONTROL 2015/2016
GENERAL SERVICES CAPITAL - CORPORATE SUMMARY - BUDGET AGAINST ACTUAL

APPENDIX 6

MONTH END DATE

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PERIOD

Year End

Actual Outturn 2014/15	Department Summary	Total Budget 2015/16	Actual Spend 2015/16	Actual Variance 2015/16	Slippage	Over/(Under) Spend	RAG Status	
£000		£000	£000	£000	%	£000	£000	
0	Oil to Gas Conversions	0	2	2	100%	2	0	↑
283	Education ICT	14	316	302	2157%	0	302	↑
114	Infrastructure Flooding	100	114	14	14%	0	14	↑
0	Kilpatrick School - replacement minibus	0	11	11	100%	0	11	↑
44	Care Home Development	0	6	6	100%	0	6	↑
20	Electric Vehicle Charging Infrastructure	0	5	5	100%	0	5	↑
105	ICT Security/PSN Compliance	40	41	1	3%	0	1	↑
124	Cycling, Walking & Safer Streets	121	122	1	1%	0	1	↑
0	Noise Monitoring Equipment	6	6	0	0%	0	0	↑
0	CIVICA Corporate Fraud Module Upgrades	14	14	0	0%	0	0	↑
67	Fin & ICT Helpdesk System	13	13	0	0%	0	0	↑
0	Securing Comms with un-trusted 3rd Parties	13	13	0	0%	0	0	↑
0	Leisure Energy Projects	0	0	0	0%	0	0	↑
0	Depot Rationalisation	35	35	0	0%	0	0	↑
0	Solar Panel Installation	0	0	0	0%	0	0	↑
0	Staff Pool Cars (Aurora House)	0	0	0	0%	0	0	↑
0	Overtoun Estate Restoration	92	92	0	0%	0	0	↑
25	New Intranet CMS (Content Management System)	5	4	(1)	-20%	0	(1)	↑
160	Footways/cycle path upgrades	123	122	(1)	-1%	0	(1)	↑
0	Flood Risk Management	100	86	(14)	-14%	0	(14)	↑
319	Dumbarton Academy	0	0	0	0%	0	0	↑

WEST DUNBARTONSHIRE COUNCIL
CAPITAL BUDGETARY CONTROL 2015/2016
GENERAL SERVICES CAPITAL - CORPORATE SUMMARY - BUDGET AGAINST ACTUAL

APPENDIX 6

MONTH END DATE

31 March 2016

PERIOD

Year End

Actual Outturn 2014/15	Department Summary	Total Budget 2015/16	Actual Spend 2015/16	Actual Variance 2015/16	Slippage	Over/(Under) Spend	RAG Status	
£000		£000	£000	£000	%	£000	£000	
274	Heating Upgrades	0	0	0	0%	0	0	↑
114	Dalmuir Park Restoration	0	0	0	0%	0	0	↑
18	Brock Bowling Club	0	0	0	0%	0	0	↑
15	Contaminated Land	0	0	0	0%	0	0	↑
278	Mitchell Way Enhancements	0	0	0	0%	0	0	↑
30	Upgrade of Information Systems	0	0	0	0%	0	0	↑
28	Faifley Library and EDSU Upgrades	0	0	0	0%	0	0	↑
23	Air Quality PM10 Monitor	0	0	0	0%	0	0	↑
30	Re-discovering Dumbarton	0	0	0	0%	0	0	↑
68	John Muir Trail	0	0	0	0%	0	0	↑
31	Overtoun Estate Restoration	0	0	0	0%	0	0	↑
48	Kilbowie Primary School - Dining Room and Playground	0	0	0	0%	0	0	↑
10	Memorial Walls	0	0	0	0%	0	0	↑
511	SPT Funding	745	640	(105)	-14%	0	(105)	↑
8	Argyll Park	0	0	0	0%	0	0	↑
2	CIVICA Upgrade	0	0	0	0%	0	0	↑
15	Contaminated Land Prioritistation Software	0	0	0	0%	0	0	↑
11	Replace/Renew Internet Filtering Product	0	0	0	0%	0	0	↑
30,258	Total Expenditure	75,439	47,761	(27,678)	-37%	(28,677)	999	

WEST DUNBARTONSHIRE COUNCIL
CAPITAL BUDGETARY CONTROL 2015/2016
GENERAL SERVICES CAPITAL - CORPORATE SUMMARY - BUDGET AGAINST ACTUAL

APPENDIX 6

MONTH END DATE

31 March 2016

PERIOD

Year End

Actual Outturn 2014/15	Department Summary	Total Budget 2015/16	Actual Spend 2015/16	Actual Variance 2015/16	Slippage	Over/(Under) Spend	RAG Status	
£000		£000	£000	£000	%	£000	£000	
(96)	Resources Carry Forward	(1,152)	(833)	319	-28%	319	0	↓
(1,818)	Other Grants and Contributions	(2,934)	(1,263)	1,671	-57%	1,354	317	↓
(341)	Capital Receipts	(2,406)	(697)	1,709	-71%	869	840	↓
(15,331)	Prudential Borrowing	(57,287)	(32,324)	24,963	-44%	25,964	(1,001)	↓
(1,881)	CFCR	(432)	(546)	(114)	26%	171	(285)	↑
(850)	Specific Government Grant Funding	(940)	(1,810)	(870)	93%	0	(870)	↑
(9,941)	General Services Capital Grant	(10,288)	(10,288)	0	0%	0	0	↑
(30,258)	Total Resources	(75,439)	(47,761)	27,678	-37%	28,677	(999)	
0	Net Expenditure	0	0	0	0%	0	0	

WEST DUNBARTONSHIRE COUNCIL
CAPITAL BUDGETARY CONTROL 2015/2016
ANALYSIS FOR VARIANCES FOR RED AND AMBER PROJECTS

APPENDIX 6

MONTH END DATE 31 March 2016

PERIOD Year End

Budget Details	Current Financials			
	Total Budget	Total Spend	Actual Variance	RAG Status
	£000	£000	£000	%

Expenditure

Office Rationalisation	5,155	1,047	(4,108)	-80%	↓
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Service Description Delivery of office rationalisation programme

Main Issues / Reason for Variance

General - The Office Rationalisation Programme budget has increased as result of a business case refresh, this allows for additional works at Bridge Street to reduce future dilapidation liabilities (which will also allow implementation of modern working practices within the building over the remaining 8 year lease); the discovery of a significant Gas storage tank on site of the new Dumbarton office has resulted in significant remediation work; increase in base cost due to higher than anticipated construction industry rates from Market return- which as a result means that overspends previously within Aurora and the Clydebank Town Hall cannot be absorbed within the overall budget as had been hoped. The increased size in Clydebank One Stop Shop has also resulted in increased costs. These have been partially offset by funding secured from Historic Scotland of £0.500m relating to the new offices in Dumbarton.

New Build Dumbarton - The Stage 1 was approved end June 15. Spend delay due to agreeing full remediation strategy. Enabling works financial offer was received from HubWest Scotland on the 29 January 2016. Currently awaiting confirmation of overall costs with enabling works contract to be signed on 20th May, and an official start on site date of 6th June.

Works to Aurora House are now complete, however a change in requirements has been raised by HSCP and a new Welcome Point has been designed and costed. This has now been installed and project completed.

The Design of the new One Stop Shop is currently being developed, as is a detailed cost plan. Costs presented by Morgan Sindall are significantly over budget, and the project requires to be redesigned / respecified – updated cost to be presented end May 2016

Data Centre in Aurora House - A new data centre will be installed in the ground floor at Aurora House. This will replace facilities at Garshake. Design Team has been appointed with works to be complete by end of May 2016. Costs returned are over budget, and the project is currently being Value Engineered with input from WDC ICT.

Bridge Street - A condition survey of the Mechanical and Electrical plant within Bridge Street was submitted 9 December 2015 providing the design team knowledge of load capacity within the building, and also to confirm how the building can be refurbished in zones, whilst the building remains occupied. Asbestos survey complete, review of cost plan commenced December 2015. Due to high cost returns received on several projects via LHC Framework, a Request for Proposal issued on 13/5/16, with Keir Construction and GHI Contracts submitting bids

New Clydebank Leisure Centre	10,859	7,283	(3,576)	-33%	↓
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Service Description Provision of new leisure centre

Main Issues / Reason for Variance

Ground obstructions and adverse weather conditions experienced has impacted on the construction expenditure and progress on site. Works have had to be re-sequenced which has resulted in an underspend of £3.576m in the current financial year. This underspend is due to an eight week delay in the construction programme. It has been agreed that the WD Leisure Trust will occupy the 1st floor and use it for a children's activity area, classes with parents etc. The February Council budget meeting approved additional funds of £1.310m to deliver the 1st floor fit out, taking the overall budget to £23.810m. The November project board agreed to amend the completion date to January 2017 (to be formalised through the contract) with time required for migration and staff training to move from the existing Play Drome to the New Leisure Centre resulting in a forecast opening date of February 2017. These dates are currently under review as we await the revised construction programme reflecting the inclusion of the First Floor fit out scope of works.

WEST DUNBARTONSHIRE COUNCIL
CAPITAL BUDGETARY CONTROL 2015/2016
ANALYSIS FOR VARIANCES FOR RED AND AMBER PROJECTS

APPENDIX 6

MONTH END DATE	31 March 2016
PERIOD	Year End

Budget Details	Current Financials				RAG Status
	Total Budget	Total Spend	Actual Variance		
	£000	£000	£000	%	
Replace Elderly Care Homes/Daycare Centres	7,371	3,864	(3,507)	-48%	↓
Service Description	Design and construction of replacement elderly care homes and day care centres in Dumbarton and Clydebank areas				
Main Issues / Reason for Variance	<p>General - Financial Close for Dumbarton was reached on 16 September 2015 with a final cost anticipated to be £13.174m which left £9.478m available for Clydebank. Following the Council meeting on 24 February 2016, additional funding of £2.410m was agreed increasing the total care home budget to £25.062m. The budget for Clydebank is now £11.88m with Dumbarton remaining at 13.174m.</p> <p>Dumbarton - Enabling works were completed on the 16 September 2015 to allow the main construction work to begin on the 17 September 2015 following the completion of Financial Close (FC). The build programme is scheduled to last for 72 weeks and will see the handover of the building to the Council in February 2017. The final price for the Project at FC was £13.174m and as has been previously reported the increase in costs has been due to a number of unanticipated issues associated with the site, requirements associated with planning conditions and significant building cost inflation in the period since the project was first proposed in 2012. The delays in finalising this project and achieving FC were primarily associated with the affordability of the project which has twice been the subject of increased funding bids to the capital programme and has also seen reductions in the number of bedrooms from 90 to 84 as well as the overall floor area of the building (GIFA) and has achieved reductions of costs of over £1.3m in a Value Engineering (VE) Review. The project also had to absorb the (time) impact of the original contractor pulling out and the replacement contractor having to come in and recover some of the work that had already been done, primarily the market testing. Construction work is currently tracking 4 weeks behind programme due to adverse weather conditions however there is no change to the completion date and remains on budget overall. Whilst the completed care home will be handed over to WDC on 7 February 2017 it is not anticipated to be fully operational until March 2017 to allow a migration period for clients from existing homes.</p> <p>Clydebank - Following the performance of Hub Co on the Dumbarton Care Home it was agreed by the Project Board and the Strategic Asset Management Group (SAMG) that a further options appraisal should take place of the other procurement options available for developing the Clydebank Care Home. Following interviews and a scored assessment with two other Frameworks and WDC Consultancy Services Team (CS), the Project Board agreed to appoint CS to lead in the development and procurement of the Clydebank Care Home on an open tender design and build (D&B) basis. The design team has now been appointed and a preliminary order of cost and programme have been shared with the project board. Planning consent will be contingent upon planning approval for the overall Queens Quay Masterplan and the installation of infrastructure works. Planning permission in principle application for the Masterplan was submitted on 30 October 2015 and was minded to grant on 23rd March 2016 with indicative dates for the completion and handover of the care home currently April 2018. The remaining initial budget available for Clydebank of £9.5m was deemed unlikely to be sufficient for an 84 bedded care home and although different planning requirements and construction methodologies will be brought to bear the completion date of 2018 would result in the Project also being subject to the same inflationary pressures as Dumbarton. Consequently it was estimated that an additional budget of approximately £2.4m would be required to complete the Clydebank Care Home which was included for consideration within the capital plan refresh reported to and agreed by Council on 24 February 2016. The completed care home is anticipated to be handed over to WDC in April 2018 and become fully operational by May 2018 to allow a 4 week migration period. Project team currently investigating implications of retaining the site wall that bounds Centenary Court. This is identified as a site abnormal that may attract significant costs including a structural and environmental survey in the short term. Once complete, a more detailed picture of potential costs will be known.</p>				
Kilpatrick School New Build	6,134	3,724	(2,410)	-39%	↓
Service Description	Design and build of construction of Additional Support Needs School				
Main Issues / Reason for Variance	Contractor on-site from 27th July 2015. Completion of build anticipated 21st October 2016 with demolition of old building anticipated June 2017 and final retention payment due June 2018. Delay in foundation works due to inclement weather has led to an underspend within this financial year. This has also impacted on material ordering, storage on site and progress.				

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Schools Estate Refurbishment Plan	2,750	882	(1,868)	-68%	↓
Service Description	Completion of condition surveys has identified works required to bring various schools from Condition C to Condition B.				
Main Issues / Reason for Variance	The year end variance relates mainly to the condition survey works within Braehead, Linnvale and Levenvale Primary Schools. These projects went out to tender December 2015 and works have commenced on all 3 sites but due to the nature of the works are unlikely to physically complete until 2016/17 as they will have to be carried out during the holiday period. External Works for Linnvale currently being costed by Roads section but will require to be carried out during summer recess.				
Queens Quay	2,147	337	(1,810)	-84%	↓
Service Description	Queens Quay regeneration				
Main Issues / Reason for Variance	As part of a three year commitment to spend £15.620m on infrastructure at Queens Quay, Clydebank planning application in principle was granted by the Planning Committee on 23 March 2016 .				
Aitkenbar PS/St Peter's PS Co-location	7,843	6,106	(1,737)	-22%	↓
Service Description	Design and construction of new co-located school to replace 3 separate establishments				
Main Issues / Reason for Variance	Contractors are on site, project is progressing in line with programme and budget, however due to stormy weather some non critical works (mainly the all weather pitch and associated earth works) have been unable to progress as much as planned.				
Children and Young Persons	2,005	546	(1,459)	-73%	↓
Service Description	New funding announced July 2014 re the implementation of the Children and Young Persons Bill in relation to 2,3 and 4 year olds looked after or under a kinship order and additional 2 year olds from households in receipt of certain out of work benefits				
Main Issues / Reason for Variance	Projects to the value of approx £1.971m have been identified however a significant number of these projects will not complete until 2016/17 and others in 2017/18 due to the requirement for committee decisions to be agreed. The main reasons that the expenditure requires to be reprofiled are that proposed options to increase the provision in the Alexandria area will now require to be revisited following the withdrawal of plans to develop a new education campus in Alexandria incorporating two schools, an early learning centre and a specialist language unit and also there are ongoing discussions regarding the various options available in order to increase the pre-5 provision in the Dumbarton area. A review of the early years provision is currently being undertaken.				
Community Capital Fund	1,289	357	(932)	-72%	↓
Service Description	Upgrade and improve recreational facilities throughout West Dunbartonshire				
Main Issues / Reason for Variance	The overall budget for this project was increased by Members in October 2015. A number of projects including a new play park facilities at Milton, West Thomson St, Old Kilpatrick, Old St Clydebank and Wylie Park Renton have now been completed as has the Outdoor Gym at Dumbarton Common. Other projects identified include a new play area at Bonhill, Overburn and Inler Park, a new skatepark at Whitecrook, drainage improvements at Moss O'Balloch Park and various sports pitches and improvements to recreational facilities at Old Kilpatrick. Both the Bonhill and Whitecrook projects are subject to purchase of land, while a number of other projects went out to public consultation in January 2016 and it is anticipated that the tenders will be awarded in June 2016.				

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Local Economic Development	1,348	526	(822)	-61%	↓
Service Description	Budget to facilitate the delivery of Regeneration throughout West Dunbartonshire , aligned to the Economic Strategy 2015-20. - external funding will be sought to maximise opportunities for redevelopment of these sites				
Main Issues / Reason for Variance	Projects were identified for spend in 15/16 including Alexandria Town Centre Investment, redevelopment of Mitchell Way, Bowling basin improvement works, the strategic disposal of key sites Dumbarton Town Centre & Waterfront improvements and Clydebank Town Centre & Waterfront improvements. At Mitchell Way contractors have been appointed to carry out the demolition of 30-40 Mitchell Way which commenced in May 2016. Discussions are ongoing to progress the Bowling Basin project in partnership with Scottish Canals. Challenges continue with contamination at key disposal sites which has required further investigations, analysis and the development of proposals for remediation. A paper was presented to IRED on 16th March 2016 regarding the future use of St Eunans site exploring options for community use. In addition to the large scale projects being taken forward from the Dumbarton Charrette Action Plan and Strategy including walkway, floodlighting and listed building study, limited funds have been allocated to progress improvements to Glencairn House the recent condition survey revealed investment of approximately £300k is required. Allocation towards the One-Stop-Shop project in Clydebank of £140k has been agreed, however it is anticipated that this will be spent in 2016/17 period. The business improvement district potential at Clydebank Business Park is progressing with a meeting held in March 2016 and a steering group established to progress over the summer of 2016. Slippage (in particular relating to progressing Charrette action plans) exists due to the complexity of land assembly/ownership at Dumbarton and important linkages/timings with the Queens Quay project and Clydebank Town centre.				
ICT Modernisation / Infrastructure	1,685	938	(747)	-44%	↓
Service Description	This budget is to facilitate ICT infrastructure and modernise working practices				
Main Issues / Reason for Variance	The main issue continues to be supplier delays which has reduced from 20 locations delayed to 11 locations delayed. Escalation meetings with supplier continue and most recent on held on 18th May to highlight the impact to WDC of poor network speeds at some of these locations. Capita continue to support WDC with interim solutions where available. Majority of thin client roll out issues at Aurora, Garshake and Municipal Buildings have been fixed and plans for continuing the roll out to other corporate locations has resumed.				
Integrated Housing Management System	750	42	(708)	-94%	↓
Service Description	This is a budget to support the necessary development and on-going requirements of implementing the Council's Integrated Housing Management System.				
Main Issues / Reason for Variance	The timetable with regards the purchase of the IHMS IT solution was altered to allow investigation for the potential of sharing systems or services with other neighbouring authorities and housing providers. This investigation concluded that no suitable shared service opportunities existed and that therefore WDC should begin the process for procuring an IHMS IT solution from a supplier. An ITT was developed, and following approval by the IHMS Project Board, was published on the PCS-T website on 18 March 2016. At the close of the bidding period on 29 April 2016, 4 potential suppliers had submitted a bid. These bids are currently being evaluated and a recommendation on a preferred supplier is expected to be presented to the IHMS Project Board for approval on 20 May 2016. It is therefore subsequently expected that following due diligence and routine tender discussions with the preferred bidder that a supplier for the ICT solution will be appointed during Q1 2016/17. Once a supplier is appointed and an implementation plan agreed, it will then be possible to provide more precise detail on forecasted expenditure from the overall budget, and how this will be staged across the life of the project. Discussions are taking place with Procurement and ICT to ensure the agreed payment plan is beneficial to WDC.				

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Building Upgrades	1,947	1,312	(635)	-33%	↓
Service Description	Lifecycle and reactive building upgrades				
Main Issues / Reason for Variance	The majority of projects will be complete by the end of the year with the exception of Balloch Castle and Municipal Buildings Works. Balloch Castle - Due to the nature of the buildings the programme of works has been altered to take advantage of improving weather conditions. The tender is for two financial years and includes phase 2 and phase 3 works and should therefore complete by June 2016. Municipal Buildings - Due to decant difficulties substantial amount of works commenced Feb 16 including strip out of rooms, rot works and essential roofing works. This budget is now incorporating the office rationalisation element of works.				
VOL Cemetery Extension	579	18	(561)	-97%	↓
Service Description	Extension of existing cemetery in Vale of Leven				
Main Issues / Reason for Variance	There has been difficulties purchasing the preferred site and the land owner has appointed a land agent to negotiate on his behalf. Negotiations are ongoing with the land agent and it is anticipated that the project will be delayed as a result. The Land Agent has now advised us of their valuation which is in excess of the value that WDC have placed on the land. The Land Owner has contacted the Estates section and has requested a meeting to discuss a new proposal - meeting scheduled for 9 March. This meeting did not lead to a satisfactory outcome and we are now progressing with compulsory purchase of the land.				
Gruggies Flood Prevention Scheme	573	49	(524)	-91%	↓
Service Description	Commission of Gruggies Flood Prevention Scheme				
Main Issues / Reason for Variance	Preliminary scheme design now limited to two options. Namely, a large retaining structure to retain 250,000 cu.m. of flood water within the burn to the north of Garshake Road. This structure would be approximately 20m high. The other option is to tunnel from north of Garshake to an outlet into the River Clyde located to the east of Dumbarton. Topographical survey work completed to inform opportunity to increase down stream flow capacity to assist in reducing extent of inline storage. Final cost benefit analysis is being undertaken and a meeting was held with SEPA to ensure their support for the proposals. If favourable cost/benefit analysis achieved and following community consultation we will be able to proceed with ground investigation works in early Spring 2016. Scheme design and all necessary approvals will now be undertaken in 2016/17.				
Posties Park Sports Hub	525	23	(502)	-96%	↓
Service Description	Creation of a sports hub at Posties/Marinecraft to include a new changing pavilion/Gym, new all-weather 6 lane running track, conversion of blaze sports pitch to grass, new fencing, upgrade of existing floodlights and additional car parking. This combines the budget approved by the Council in February 2015 for Community Sports Facilities at Posties Park, draw down of budget from the generic sports facilities budget line and anticipated match funding from Sports Scotland.				
Main Issues / Reason for Variance	Due to grant application timescales (Stage 2 (full) application to be submitted end August 16 with anticipated outcome due end October 16) it is anticipated that the project will start end of February 2017 with completion date of November 2017. Development costs and professional fees of £23k were incurred in 15/16, with the remainder of the budget being spent in 16/17 when the project is delivered.				

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Energy Efficient Street Lighting Apparatus	4,757	3,452	(1,305)	-27%	↓
Service Description	Installation of retrofit LED lighting and renewal/replacement of 1,500 street lighting columns to facilitate some 65% energy savings on an annual basis.				
Main Issues / Reason for Variance	Works progressing to programme with over 90% of lantern installations complete. Material ordering approximately 99% complete but costs still to be invoiced on delivery of LED lanterns to council store. Currently anticipating a £805k overall underspend due to LED lantern costs being less than originally costed. Also experiencing some delays in procuring lanterns as much of Scotland migrates to LED conversion resulting in a slight delay with slippage of £500k into 2016/17 required at this time.				
Strathleven Park and Ride Car Park	425	0	(425)	-100%	↓
Service Description	Provision of additional car parking off Strathleven Place adjoining Church car Park. To be utilised as park and ride and overflow for town centre parking				
Main Issues / Reason for Variance	Planning approval granted February 2016, and we will now seek confirmation from SPT that scheme will be funded in 2016/17. Works will be programmed to commence early 2016/17 subject to SPT approval to part fund the scheme.				
Exxon City Deal	500	192	(308)	-62%	↓
Service Description	As part of the City Deal project the WDC Exxon site at Bowling regeneration with alternative A82 route included.				
Main Issues / Reason for Variance	The project plan timeframe and expenditure has been re-profiled. This extends the overall timeframe for implementation of the project, however this is still within the overall anticipated City Deal period. A paper was presented to Council 24 February 2016 and amended timeframes and budget re-profiling approved. Exxon have provided a 'draft' access agreement for our consideration and we anticipate a heads of term sales agreement in October 2016. The PMO office are updated on a monthly basis with final spend for 2015/16 being £192k.				
Free School Meals	200	0	(200)	-100%	↓
Service Description	Provision of Capital Funding from Scottish Government to implement free school meal initiative.				
Main Issues / Reason for Variance	The FSM initiative was launched in Jan 2015 and officers ran the FSM initiative for 3/4 months to see which schools had the biggest uptake and also to identify any issues which Catering Staff and Head Teachers identified in terms of delivery. Catering Managers and Head Teachers were surveyed in June and identified issues were reviewed and a buildings upgrade action plan was developed. The preferred actions were then discussed with Consultancy Services who are undertaking survey/costing work and will pull together an implementation plan. Funding has been allocated to upgrade several school kitchens and serveries. Works will be planned and initiated by Consultancy Services and are scheduled to take place during school summer holidays 2016 to minimise disruption to schools.				
Change of Heating Fuel - Schools	454	256	(198)	-44%	↓
Service Description	Energy projects in 3 schools to effect fuel conversion from oil to gas: new gas boilers and boilerhouse upgrades in Levenvale PS and Our Lady of Loretto PS, change of burners in Knoxland PS. Installation of biomass boiler in Gartocharn PS to augment the existing oil boilers.				
Main Issues / Reason for Variance	Project in Gartocharn PS will not proceed in 15/16 as project requires redesign and contracto appointed and work will commence June 2016, therefore slippage will be required. Remaining projects are complete.				

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Pappert Woodland Wind Farm	164	0	(164)	-100%	↓
Service Description	Provision of new windfarm				
Main Issues / Reason for Variance	A revised scheme has been developed following the revised feed in tariff amendments made by Westminster. This has meant a smaller scheme is still viable which will include a 1.5 mega watt windfarm. This smaller scheme will still generate a substantial feed in tariff generating an annual income of £450k with a pay back of 8 years. WDC continue to meet with Lomond Energy to establish access rights and any potential for joint working.				
Modernisation Fund	52	5	(47)	-90%	↓
Service Description	Cashless Catering within Primary Schools				
Main Issues / Reason for Variance	Rollout of cashless catering to Primary Schools: The Funding was allocated to roll out cashless catering in a number of Primary Schools. This is presently on hold as the Improvement Service (on behalf of Scottish Government) is taking forward a national project to promote all types of automated payments in schools. This work is being co-ordinated and led by Educational Services. Timescales are not yet fully known at this time - it is understood that Education are currently at the Procurement stage. Once a supplier is appointed Facilities Management will be able to continue with the roll-out of the cashless catering module however it is expected that expenditure will not occur until 2016/17				
Workforce Management System	38	23	(15)	-39%	↓
Service Description	Rollout of self service module of existing Workforce Management System				
Main Issues / Reason for Variance	There was a national delay in issuing the new version of WMS by our supplier (Frontier). We are currently testing version 8 which is to include a number of system improvements and upgrades. The implementation of version 8 has been delayed due to delays in system changes/ developments from Frontier. The exact timescale is still being worked on with the supplier. We still plan to explore other areas where Frontier resources could be used to expedite development as well as new modules for improving the process.				
A814 St James to Castle Street Link	0	8	8	0%	↓
Service Description	Phase 2 of the A814 Castle St link road to facilitate regeneration along Castle Street and North bank of the River Leven within Dumbarton				
Main Issues / Reason for Variance	Overspend in 15/16 in relation to consultants invoice with retention of approx £14k also outstanding.				
Service Redesign Bruce St. Center	14	58	44	314%	↓
Service Description	This budget is to establish a new disability learning facility as a replacement for Auchentoshan				
Main Issues / Reason for Variance	Final overspend anticipated to be £55k (£11k slippage to 2016/17) due to works instructed to tackle unforeseen onsite issues primarily during the last few weeks on site.				

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Working 4U Client Tracking System	20	15	(5)	-25%	↓
Service Description	Upgrade to current Management Information System to facilitate streamlining of information recording and sharing across the 3 aligned services and improved customer engagement.				
Main Issues / Reason for Variance	Westlink3 is currently being utilised by the Employability Programme. The investment of Westlink3 was essential to draw down the European Social Fund and it will be scoped for suitability as a Single Information Management System (SIMS). The intention is to use the SIMS system both as a Case Management and Performance Management tool; however, this will require development, and a full cost benefit analysis to identify the most economically viable option for West Dunbartonshire Council. First outline specifications for all areas of Working4U are now complete and phase two has commenced - where Working4U is evaluating each process map to ensure it is meeting the needs of the current service and that any duplicate processes are eradicated with phase three being where the current contractor and the Working4U team will establish one agreed process for the full Single Information Management System that is suitable for all. The upgrade is likely to be more expensive than originally estimated and is now anticipated to cost circa £40k. Working4U has established that the project lifecycle requires to be extended to March 2017 due to the complex nature of process mapping all aspects of service delivery across the Working4U team and the need to provide detailed, extremely accurate information to ensure that the SIMS West Dunbartonshire Council invests in, is fit for purpose and has a cost-effective life-span.				
OLSP New Build	506	1,231	725	143%	↓
Service Description	Design and construction of new Secondary School in Bellsmyre, Dumbarton				
Main Issues / Reason for Variance	Scottish Futures Trust (SFT) have been discussing the funding issue with ONS for some time which resulted in ONS offering a view on 25th November 2015 that the new financial and governance model was classified as Private Sector. This allowed the Scottish Government to announce on 27 November 2015 that OLSP along with a further 11 projects can now progress to financial close using an amended DBFM structure. Further discussions have taken place to finalise information that will allow the project to reach financial close by end of March 2016 which includes understanding the "no better, no worse" financial position with Scottish Government and revised governance arrangements. A report was submitted to IRED committee on 16 March 2016 to seek authority to proceed to Financial Close which was granted. Financial Close was achieved in March 2016 and site works have already commenced and are progressing well. The project appears to have a project life overspend, however this is offset by income from the Scottish Futures Trust in relation to works carried out to date.				
Direct Project Support	1,810	2,301	491	27%	↓
Service Description	Business support cost such as reallocation of architects and project support at year end				
Main Issues / Reason for Variance	The increase in the scale of the capital programme and additional anticipated recharges to capital from revenue has impacted on the level of support required resulting in an overspend of £0.491m.				
Infrastructure - Roads	2,580	2,989	409	16%	↓
Service Description	Replacing or enhancing failing road assets				
Main Issues / Reason for Variance	Works continued to programme, however the favourable weather leading into the end of March facilitated an increase in the output of essential road upgrades which has resulted in a overspend of £409K by year end. This overspend has been funded by an acceleration of budget from 2016/17.				

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Decontamination Works at St Eunans	250	1	(249)	-100%	→
Service Description	Decontamination works on site of St Eunan's Primary school				
Main Issues / Reason for Variance :-	The Contaminated Land Officer has now reviewed the groundwater investigation report and established there is no requirement to forward to SEPA. No further investigations are required and the site is now ready for remediation. A remediation design statement has been prepared and a topographical survey of the site is now complete to inform the tender process, however it is unlikely that works will be put out to tender until alternative uses for the site have been explored. The project is going out for Public Consultation in June 2016, thereafter a decision will be taken on the site.				
Sports Facilities Upgrades	844	707	(137)	-16%	→
Service Description	Project is part of wider investment in sporting facilities and is dependent on match funding from SportsScotland. Agreement in principle to wider WDC strategic priorities.				
Main Issues / Reason for Variance	This budget includes £0.304m for East End park to upgrade 3G pitch (£0.150m of which is grant funded from the Cashback for Communities Fund and £0.040m from SFA) - this project started on 14th September 2015 and although it has been affected by adverse weather conditions it is now completed. £0.290m has been allocated for Argyll Park to provide a new 3G pitch (an application to Sports Scotland for match funding of £0.250m was approved which increases the budget for Argyll Park to £0.540m). This project started on 28th September 2015 with a 12 week programme. Final completion was again affected by adverse weather conditions (9 week delay) but is now complete.				
121/125 Main Street Alexandria	100	1	(99)	-99%	→
Service Description	Insurance re-instatement works to commercial premises following fire damage				
Main Issues / Reason for Variance	Project includes roof replacement, internal partitions and finishes and electrical reinstatement of fire damaged commercial premises in order that it can be leased out to potential tenant. The cost of the project is fully funded from insurance claim but is likely to be less than initially anticipated. Contractors on site 7th March 2016 for a period of approx 10 weeks.				
Civic Heart Works	97	33	(64)	-66%	→
Service Description	Refurbishment of Clydebanks Town Hall				
Main Issues / Reason for Variance	A new reception has been installed along with new directional signage and refreshing of public spaces and upgraded ICT hardware is now on site to facilitate a staffed reception. Upgrades to external lighting are currently being carried out and upgrade works to the café is in process. Redesign of café, reception and backroom areas are in the design stage and have been progressed further and quotes are being received for purchase of upgraded announcement system. Due to time taken to transfer internal budget responsibility slippage of £64k is required to be carried into 2016/17.				
Balloch Library Upgrade	50	0	(50)	-100%	→
Service Description	Adaptation of Balloch Library to provide a public toilet and baby changing facility				
Main Issues / Reason for Variance	Planning Permission was granted on 19th February 2016 and Building Warrants now in place. Asset Management and Finance are liaising with Wheatley Group regarding the transfer of their £30k funding to WDC. The project is currently out to Quick Quote. As a result of the expansion of the original project to provide a public WC, now includes ICT upgrade, provision of a staff office and upgrades to the exterior of the building. The resulting delay in submitting the planning application means that this project has not completed in 2015/16. The project is now progressing and it is anticipated that works will begin end of June 2016.				

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Special Needs Adaptations & Equipment	661	638	(23)	-3%	→
Service Description	Reactive budget to provide adaptations and equipment for HSCP clients				
Main Issues / Reason for Variance	Current demand in line with that expected however there are waiting lists for stair lifts assessments to be carried out which have been delayed due to assessment team being short staffed . There is also a client whose house is being adapted at a cost of £35k but will not be completed until 16/17 - this work will be part funded from slippage into 2016/17.				
Replacement of equipment at Clydebank Crematorium	1,326	1,306	(20)	-2%	→
Service Description	Installation of two new cremators with associated mercury abatement equipment. Equipment costs approx £900k, installation and building works £400k and professional fees £50k.				
Main Issues / Reason for Variance	Both cremators are now installed and functional. Building works were complete in February 2016, however issues have now come to light lead to an anticipated overspend on the project of approx £75k (5% of total project costs) including treatment of asbestos, repairs to collapsed drains and surfacing works and new door access to allow site to become fully DDA complaint.				
Resources					
Resources Carry Forward	(1,152)	(833)	319	-28%	↓
Service Description	These are grants and contributions received in 2014/15 in advance of expenditure being incurred and have been carried forward to match spend in 2015/16 in accordance with accounting regulations.				
Main Issues / Reason for Variance	These resources are held in the Council's balance sheet. At this time the only resources that were not applied in 2015/16 related to Auld Street Bond and ICT flexible working income				
Other Grants and Contributions	(2,934)	(1,263)	1,671	-57%	↓
Service Description	This resource includes match funding for roads and sports related projects with the main grants being Cycling, Walking Safer Street (£0.137m), SPT (0.960m) and Sports Scotland (£0.900m)				
Main Issues / Reason for Variance	The main receipts not received in the current financial year were Insurance receipts of £0.1m, SPT funding related to Strathleven Park and Ride of £0.215m and Sports Scotland funding of £650k related to Posties Park Hub and were due to project specific issues (as detailed in the above analysis).				
Capital Receipts	(2,406)	(697)	1,709	-71%	↓
Service Description	Mainly sale of land and surplus assets but includes some sale of vehicles.				
Main Issues / Reason for Variance	Capital receipts received in the current year have been affected by potential site issues, however capital receipts will be anticipated to received in future years.				
Prudential Borrowing	(57,287)	(32,324)	24,963	-44%	↓
Service Description	Prudential borrowing required is determined by factors such as total spend incurred and whether any additional resources are achieved - such as additional capital receipts, etc.				
Main Issues / Reason for Variance	Both re-phasing of capital spend in 2015/16 and final project spend have had an impact on 2015/16 prudential borrowing levels.				

WEST DUNBARTONSHIRE COUNCIL
CAPITAL BUDGETARY CONTROL 2015/2016
HRA CAPITAL - CORPORATE SUMMARY - BUDGET AGAINST ACTUAL

APPENDIX 7

MONTH END DATE

31 March 2016

PERIOD

Year End

Actual Outturn 2014/15	Department Summary	Total Budget 2015/16	Actual Spend 2015/16	Actual Variance 2015/16	Slippage	Over/(Under) Spend	RAG Status	
£000		£000	£000	£000	%	£000	£000	
6,686	Non-Traditional Improvement Works	2,462	0	(2,462)	-100%	(2,461)	(1)	↓
3,686	Regeneration/Demolition of Surplus Stock	1,100	358	(742)	-67%	(704)	(38)	↓
0	Targeted EESH Works	3,450	2,731	(719)	-21%	(598)	(121)	↓
0	Defective Structures/Component Renewals	576	108	(468)	-81%	(468)	0	↓
0	Integrated Housing Management System	750	42	(708)	-94%	(708)	0	↓
4,395	Multi Storey Improvement Works	1,984	2,046	62	3%	(220)	282	↓
616	Environmental Improvement works	1,280	972	(308)	-24%	(125)	(183)	↓
5,906	New Build	1,697	1,721	24	1%	(114)	138	↓
78	Communal/Digital TV Systems	97	6	(91)	-94%	(91)	0	↓
2,875	Void Housing	2,500	3,733	1,233	49%	0	1,233	↓
0	Doors/Windows Component Renewals	1,000	1,127	127	13%	0	127	↓
1,884	Direct Project Support	1,700	1,772	72	4%	0	72	↓
0	Building External Component Renewals	2,600	2,047	(553)	-21%	(57)	(496)	→
56	Community Safety Projects	100	0	(100)	-100%	(55)	(45)	→
108	Priority Projects as advised by Housing Management	112	72	(40)	-36%	(40)	0	→
393	Projects to deliver Housing Policies/Strategies	503	441	(62)	-12%	(5)	(57)	→
0	External Stores/Garages/Bin Stores/Drainage component renewals	86	30	(56)	-65%	(56)	0	↑
2,053	Statutory/Regulatory Compliance works	2,172	1,454	(718)	-33%	(56)	(662)	↑
70	Support Regeneration	27	29	2	7%	0	2	↑
1,132	Minor Capital Projects	805	803	(2)	0%	0	(2)	↑
969	Modern Facilities and Services	730	724	(6)	-1%	0	(6)	↑
238	Energy Improvements/Energy Efficiency works	100	92	(8)	-8%	0	(8)	↑
0	Secure Entry component renewals	90	74	(16)	-18%	0	(16)	↑
0	Housing Asset Management	120	96	(24)	-20%	0	(24)	↑

WEST DUNBARTONSHIRE COUNCIL
CAPITAL BUDGETARY CONTROL 2015/2016
HRA CAPITAL - CORPORATE SUMMARY - BUDGET AGAINST ACTUAL

APPENDIX 7

MONTH END DATE

31 March 2016

PERIOD

Year End

Actual Outturn 2014/15	Department Summary	Total Budget 2015/16	Actual Spend 2015/16	Actual Variance 2015/16	Slippage	Over/(Under) Spend	RAG Status	
£000		£000	£000	£000	%	£000	£000	
376	Special Needs Adaptations	301	266	(35)	-12%	0	(35)	↑
0	Individual/Common balcony/porch works	45	0	(45)	-100%	0	(45)	↑
0	Internal Floor Structures	46	0	(46)	-100%	0	(46)	↑
3	Minor Demolition Projects	50	0	(50)	-100%	0	(50)	↑
0	Past Projects Retentions	100	0	(100)	-100%	0	(100)	↑
236	Asbestos Management	300	196	(104)	-35%	0	(104)	↑
587	Heating Improvements	616	511	(105)	-17%	0	(105)	↑
0	Internal close works/stairs/landings/railings/windows/doors & rooflights	155	0	(155)	-100%	0	(155)	↑
0	Contingencies	200	0	(200)	-100%	0	(200)	↑
0	Planned Upgrade Programmed (WDC/WDTRO Partnership projects)	400	0	(400)	-100%	0	(400)	↑
2,588	Targeted SHQS Compliance Works	972	163	(809)	-83%	0	(809)	↑
202	Drumry Stuctural Works	0	0	0	0%	0	0	↑
214	Housing Stock Condition Survey	0	0	0	0%	0	0	↑
35,351	Total Expenditure	29,226	21,614	(7,612)	-26%	(5,758)	(1,854)	
(28,866)	Prudential Borrowing	(25,049)	(14,491)	10,558	-42%	5,466	5,092	↓
(25)	Loan Repayments	(24)	(18)	6	-25%	0	6	↓
(658)	Other Grants and Contributions	(312)	(2,354)	(2,042)	100%	292	(2,334)	↑
(1,233)	Capital Receipts	(1,407)	(2,117)	(710)	50%	0	(710)	↑
(1,969)	CFCR	(2,434)	(2,434)	0	0%	0	0	↑
(2,600)	New House Build Grant		(200)	(200)	100%	0	(200)	↑
(35,351)	Total Resources	(29,226)	(21,614)	7,612	-26%	5,758	1,854	
0	Net Expenditure	0	0	0	0%	0	0	

WEST DUNBARTONSHIRE COUNCIL
CAPITAL BUDGETARY CONTROL 2015/2016
ANALYSIS FOR VARIANCES FOR RED AND AMBER PROJECTS

APPENDIX 7

MONTH END DATE	31 March 2016
PERIOD	Year End

Budget Details	Current Financials				RAG Status
	Total Budget	Total Spend	Actual Variance		
	£000	£000	£000	%	
Expenditure					
Non-Traditional Improvement Works	2,462	0	(2,462)	-100%	↓
Service Description	This budget has been slipped from 2014/15 and is for the proposed upgrade work to properties at Risk St, Dumbarton.				
Main Issues / Reason for Variance	Project has now progressed to finalising scope of works to move on to procurement. Anticipated to go to the market for competitive costs Jun/Jul. Following tender returns owners shall be consulted to agree progression of project It is anticipated that the project will commence late 16/17 pending owner agreement.				
Regeneration/Demolition of Surplus Stock	1,100	358	(742)	-67%	↓
Service Description	The bulk of this budget is to fund 'Demolition of addressess surplus to Council requirements' and also includes homeloss and disturbance budget.				
Main Issues / Reason for Variance	Clydebank (2nd Ave): Project progressing to plan demolition ongoing anticipated to complete by end of May 16. Westcliff: Rehousing and decant of tenants in Westcliff surplus stock is ongoing with 11 tenants still to be decanted/rehoused. Alexandria - still not cleared of all tenants, tendering process cannot begin until notified. Dumbarton - Demolition work cannot be tendered until return of asbestos surveys - tendering expected in April 2016. Cube Housing Association have been contacted to see if they have any suitable available accommodation but due to their low turnover of housing stock they have not been able to assist.				
Targeted EESH Works	3,450	2,731	(719)	-21%	↓
Service Description	This budget is to focus on work required to meet the standards for EESH compliance. These are spread throughout West Dunbartonshire and involve varied types of energy improvement work.				
Main Issues / Reason for Variance	Project is progressing to plan and project team is progressing works orders and necessary pre-start surveys and preparation surveys. Further addresses have been identified, however works have not yet started on site partly due to owner occupiers not agreeing to estimated cost (in which case works for specific areas could not go ahead), contractor cost issues (costs provided by contractor included scaffold permit, although some of these costs were deducted from the QS as scaffolding was not applied to all works) and weather conditions.				
Defective Structures/Component Renewals	576	108	(468)	-81%	↓
Service Description	This budget is to fund the continuous programme of work to address specific structural faults in a number of tenement properties in Drumry.				
Main Issues / Reason for Variance	2015/16 Programme of works is in relation to four blocks being 174, 202 and 204 Montrose Street and 12 Kirksowald Drive. Works to 174 Montrose Street are complete with £0.006m retention to be slipped into 16/17. Works to 204 Montrose Street are on hold due to tenant decant issues with nil spend anticipated in this financial year. Decant of 12 Kirksowald Drive has been completed with works now on site and carrying out asbestos surveys; results expected by end of March 16. Once results are received and strip out/remedial structural works commence (expected to start before end of April) it will generally take 15 weeks thereafter, resulting in £0.225m to be slipped into 16/17. Unallocated balance of £0.237m is to be slipped into 16/17 which will be required for upgrades to 204 Montrose Street and Mossiel Drive.				

WEST DUNBARTONSHIRE COUNCIL
CAPITAL BUDGETARY CONTROL 2015/2016
ANALYSIS FOR VARIANCES FOR RED AND AMBER PROJECTS

APPENDIX 7

MONTH END DATE	31 March 2016
PERIOD	Year End

Budget Details	Current Financials				RAG Status
	Total Budget	Total Spend	Actual Variance		
	£000	£000	£000	%	
Integrated Housing Management System	750	42	(708)	-94%	↓
Service Description	This is a budget to support the necessary development and on-going requirements of implementing the Council's Integrated Housing Management System.				
Main Issues / Reason for Variance	The timetable with regards the purchase of the IHMS IT solution was altered to allow investigation for the potential of sharing systems or services with other neighbouring authorities and housing providers. This investigation concluded that no suitable shared service opportunities existed and that therefore WDC should begin the process for procuring an IHMS IT solution from a supplier. An ITT was developed, and following approval by the IHMS Project Board, was published on the PCS-T website on 18 March 2016. At the close of the bidding period on 29 April 2016, 4 potential suppliers had submitted a bid. These bids are currently being evaluated and a recommendation on a preferred supplier is expected to be presented to the IHMS Project Board for approval on 20 May 2016. It is therefore subsequently expected that following due diligence and routine tender discussions with the preferred bidder that a supplier for the ICT solution will be appointed during Q1 2016/17. Once a supplier is appointed and an implementation plan agreed, it will then be possible to provide more precise detail on forecasted expenditure from the overall budget, and how this will be staged across the life of the project. Discussions are taking place with Procurement and ICT to ensure the agreed payment plan is beneficial to WDC.				
Multi Storey Improvement Works	1,984	2,046	62	3%	↓
Service Description	This budget will fund the ongoing improvement plan for upgrading the multi-storey housing stock in accordance with housing strategy objectives. This also ties in with SHQS compliance and the recommendations within the Structural Risk Assessment by Curtins Consulting.				
Main Issues / Reason for Variance	An overspend in relation to Littleholm & Kilbowie Court due to the cost of ensuring asbestos is dealt with appropriately and to the correct standard. Projects complete and in process of agreeing final accounts.				
Environmental Improvement works	1,280	972	(308)	-24%	↓
Service Description	This budget is to enable continued planning and programming of environmental projects such as paths, car parks and landscaped areas under the curtilage of housing management.				
Main Issues / Reason for Variance	Main environmental project is progressing to plan addresses identified and complete, underspend in some areas and minor overspend in others, see below. Dennystoun Forge Upgrade had been delayed due to insufficient staff resource. It has come back from tender and is currently in a stand-still period of 10 days (with tender to be awarded by end of May) and works anticipated to start on site by end June 2016. There is an overall underspend of £0.308m forecast in this financial year (£0.154m underspend Safe Paths/Paved Areas and £0.125m slippage into 16/17 in relation to Dennystoun Forge, £0.006m overspend Roads, £0.035m underspend in General Environmental Improvements - DLO).				
New Build	1,697	1,721	24	1%	↓
Service Description	This budget is to fund new build social housing at Central Bellsmyre, Hill Street Brucehill, Granville Street Clydebank (Retention) and Miller Road Haldane (Retention).				
Main Issues / Reason for Variance	Overspend of £0.024m this year represented by Hill St underspend £0.239m, Central Bellsmyre underspend £0.077m, Granville St overspend £0.093m, Miller Rd underspend £0.010m. In addition to this, there is spend in this financial year which has been accelerated in relation to Second Ave Singer St for preparatory works (£0.057m) and also for the purchase of former St Andrews High School site (£0.200m) however grant income has been received from the Scottish Government to offset this cost.				

WEST DUNBARTONSHIRE COUNCIL
CAPITAL BUDGETARY CONTROL 2015/2016
ANALYSIS FOR VARIANCES FOR RED AND AMBER PROJECTS

APPENDIX 7

MONTH END DATE 31 March 2016

PERIOD Year End

Budget Details	Current Financials				RAG Status
	Total Budget	Total Spend	Actual Variance		
	£000	£000	£000	%	
Communal/Digital TV Systems	97	6	(91)	-94%	↓
Service Description	This is a budget to undertake specific minor projects concerning the cctv network that covers housing estates that assist in maintaining community safety and enhance neighbourhood well-being in line with Council's housing strategy and community objectives.				
Main Issues / Reason for Variance	Delay to start in project due to a number of factors; Shortage of Technical expertise led to a delay in the process of preparing the spec for the tender. Technical support is now in place, with the spec currently being prepared. The procurement process is currently ongoing. A quick Quote is now required and we are working towards getting this in order to progress works. The Council are also in process of a comprehensive review of CCTV/Alarms/Security systems etc with a view to procuring one contract that fits all. In light of this review, the group had to be mindful of the ongoing review to ensure this contact was in line with future requirements.				
Void Housing	2,500	3,733	1,233	49%	↓
Service Description	This budget is to fund the improvement of void housing stock to improve the quality of life for tenants in buildings which are difficult to live in and are unpopular, and / or to tackle anti-social difficulties, crime and fear of crime. Investment is designed to assist in reducing the level of voids.				
Main Issues / Reason for Variance	Due to condition the remaining void properties have a higher cost to bring back into the letting pool.				
Doors/Windows Component Renewals	1,000	1,127	127	13%	↓
Service Description	This budget is to focus on the renewal of external doors and window component renewals as identified and recommended from the housing stock condition survey and appropriate council officer referrals.				
Main Issues / Reason for Variance	Addresses identified, and work has now commenced on site. Spend to date in relation to work identified for planned renewals. Start on programme of work has been delayed although there has been good recent progress made. Overspend due to higher costs than anticipated.				
Direct Project Support	1,700	1,772	72	4%	↓
Service Description	This budget is to fund direct project support and salary recharges.				
Main Issues / Reason for Variance	The increase in the scale of the capital programme has impacted on the level of support required resulting in an overspend.				
Building External Component Renewals	2,600	2,047	(553)	-21%	→
Service Description	This budget is to focus on building external component renewals as identified and recommended from the housing stock condition survey examples; roofs, chimneys, flashings, fascia, soffits, gutters, downpipes etc.				
Main Issues / Reason for Variance	Project had experienced delays due to adverse weather conditions. The project spend has also been affected lower productivity levels due to staff resources and management of overall Building Services workload.				

WEST DUNBARTONSHIRE COUNCIL
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ANALYSIS FOR VARIANCES FOR RED AND AMBER PROJECTS

APPENDIX 7

MONTH END DATE 31 March 2016

PERIOD Year End

Budget Details	Current Financials				RAG Status
	Total Budget	Total Spend	Actual Variance		
	£000	£000	£000	%	
Community Safety Projects	100	0	(100)	-100%	→
Service Description	This is a budget to undertake specific minor projects that assist in maintaining community safety and enhance neighbourhood well-being in line with Council's housing strategy and community objectives, examples: Improved lighting in and around housing areas and walkways; Implementing secure entry systems to blocks where owner-occupiers have refused to participate; Fencing to retain boundaries and create defensible spaces				
Main Issues / Reason for Variance	Housing Estate Projects - Works identified include £50k replacement of fencing in Westcliff, and possibly Castlehill. There has been delays due to owner occupier issues (home-owners not agreeing to estimated costs, in which case works for specific areas cannot be processed) and contractor issues (unable to fulfill work orders due to their own high volume of works). The committed works of £55k were not complete by 31st March 2016 which will require to be slipped into 16/17. Care and Repair project is now to be funded from Revenue due to the type of work now being carried out under this project, therefore all costs through this year will be journalled to Revenue.				
Priority Projects as advised by Housing Management	112	72	(40)	-36%	→
Service Description	This is a budget to undertake specific housing management projects that may arise that have not been planned for and/or enable the Council to fulfil specific obligations or landlord duties.				
Main Issues / Reason for Variance	The underspend is due to works to Ashton View having been delayed, client requirements being agreed and prioritisation of staff resource (who are currently working on Drumry Structural Works). Designs have now been drawn up for Ashton View and have been passed to building control. Works will be costed by mid June, and then passed to DLO to agree rates, with works expected to start on site beginning Aug 2016.				
Projects to deliver Housing Policies/Strategies	503	441	(62)	-12%	→
Service Description	This is a budget to undertake specific projects that will deliver housing policies / strategies, examples: Ex local authority homes buy-back scheme				
Main Issues / Reason for Variance	In relation to Buy-back of ex-local authority homes 9 properties purchased in 15/16. In relation to Mortgage to Rent Buy-backs, one property was purchased in 15/16. Additional properties anticipated to complete did not materialise before year end.				
Resources					
Prudential Borrowing	(25,049)	(14,491)	10,558	-42%	↓
Service Description	Prudential borrowing required is determined by factors such as total spend incurred and whether any additional resources are achieved - such as additional capital receipts, etc.				
Main Issues / Reason for Variance	Prudential borrowing is less than required due to additional income received from grants and other contributions along with project underspends and rephasings required details of which are included in the above analysis.				
Loan Repayments	(24)	(18)	6	-25%	↓
Service Description	Loan repayments in relation to purchased properties				
Main Issues / Reason for Variance	Loan repayments less than forecast				

DR A K GLEN & WEST DUNBARTONSHIRE TRUST FUNDS ANNUAL REPORT AND FINANCIAL STATEMENTS

Trustees' Annual Report

Introduction

The Trustees present the annual report together with the financial statements and the Auditor's Report for the year ended 31 March 2016.

Administration Information

West Dunbartonshire Council is sole Trustee for all Trust Funds with the exception of Dunbartonshire Educational Trust Scheme 1962 and McAuley Prize for Mathematics. Details of these Trusts are shown below.

Trust Funds	Charity Number	Trustees (Corporate Services Committee on behalf of West Dunbartonshire Council)	Local Authority	Contact Address
Alexander Cameron Bequest	SC025070	Provost Douglas McAllistair Councillor John Mooney Councillor Lawrence O' Neill Councillor Gail Casey	West Dunbartonshire Council	West Dunbartonshire Council, Council Offices, Garshake Road, Dumbarton, G82 3PU
Dr AK Glen War Memorial Dumbarton Halkett Memorial Trust Vale of Leven Fund UIE Award McAuley Prize for Mathematics	SC018701 SC025070 SC025070 SC025070 SC025070 SC025070	Councillor George Black Councillor Gail Casey Councillor Jim Finn Councillor David McBride Councillor Jonathan McColl Councillor Patrick McGlinchey Councillor John Mooney Councillor Lawrence O'Neill Councillor Tommy Rainey Councillor Gail Robertson Councillor Martin Rooney Councillor Kath Ryall	West Dunbartonshire Council	West Dunbartonshire Council, Council Offices, Garshake Road, Dumbarton, G82 3PU
Dunbartonshire Education Trust Scheme 1962	SC025070	Provost Douglas McAllistair Councillor John Mooney Councillor Michelle McGinty Councillor David Kinniburgh Councillor Henry Councillor Gotts Councillor Jamieson Councillor Barry McCulloch Councillor Jean Jones	West Dunbartonshire Council West Dunbartonshire Council West Dunbartonshire Council Argyll & Bute Council East Dunbartonshire Council East Dunbartonshire Council East Dunbartonshire Council North Lanarkshire Council North Lanarkshire Council	West Dunbartonshire Council, Council Offices, Garshake Road, Dumbarton, G82 3PU

DR A K GLEN & WEST DUNBARTONSHIRE TRUST FUNDS ANNUAL REPORT AND FINANCIAL STATEMENTS

Objectives and Activities

The activities of each of the Trusts are detailed below:

SC018701 – Dr AK Glen

This fund is for the benefit of the people of Dumbarton, to assist and relieve those in need by reason of age.

SC025070 – West Dunbartonshire Trusts

- Dunbartonshire Educational Trust Scheme 1962- awards educational prizes and bursaries;
- McAuley Prize for Mathematics - provides prizes for those studying maths and computing;
- Alexander Cameron Bequest - for the benefit of the people of Clydebank to assist those in need by reason of age, ill health, disability, financial hardship or other disadvantage;
- War Memorial Dumbarton - for the upkeep of war memorials;
- Halkett Memorial Trust - for the advancement of art by supporting painting activities and competitions within primary schools in the area;
- Vale of Leven Fund - for the benefit of the people of the Vale of Leven to assist those in need by reason of age, ill health, disability, financial hardship or other disadvantage; and
- UIE Award - for students studying apprenticeships or training in industry.

Following updated governance arrangements agreed by Council in December 2015 and by Office of the Scottish Charity Regulator (OSCR) in early 2016, the Trustees agreed the following at Corporate Services Committee on 11 May 2016, subject to OSCR agreeing to those which seek to fully disperse funds:

Alexander Cameron Bequest

It was agreed that officers should publicise the availability of the Alexander Cameron Bequest and seek to disburse available funds arising from investment income attained.

War Memorial Dumbarton

The full value of the Trust will be dispersed to renovate the War Memorial in Levensgrove Park as part of the Council's wider plan to rejuvenate the park.

Halkett Memorial Trust

Disburse the full value of the Trust by providing the funds held to the Council's Education service to provide prizes for art competitions within and amongst primary schools located within the West Dunbartonshire area.

Vale of Leven Fund

Disburse the full value of the fund for the Trust's purpose by publicising the availability of the Trust during the current financial year to provide support to appropriate voluntary organisations within the Vale of Leven area which undertake activity aligned to the Trust's purpose.

Dr A K Glen Fund

Publicise the availability of the Trust during the current financial year and seek to disburse available funds arising from investment income attained.

Structure and Governance

Dr AK Glen and West Dunbartonshire Trust Funds are registered with the Office of the Scottish Charity Regulator (OSCR).

The governance arrangements are under the control of West Dunbartonshire Council (the Council), which appoints Trustees as required. Trustees are elected members of West Dunbartonshire Council with the exception of the Dunbartonshire Education Trust Scheme 1962 and McAuley Prize for Mathematics.

The Trustees of both the Dunbartonshire Educational Trust and the McAuley Prize for Mathematics are elected members from West Dunbartonshire Council, Argyll & Bute Council, East Dunbartonshire Council and North Lanarkshire Council.

DR A K GLEN & WEST DUNBARTONSHIRE TRUST FUNDS ANNUAL REPORT AND FINANCIAL STATEMENTS

Structure and Governance (Cont'd)

During 2015/16 a report was submitted to West Dunbartonshire Council to ask Members, in their capacity as Trustees of the Charitable Trusts administered by the Council, to approve draft governance documents for five of the Trusts. This was agreed and allowed the submission of formal application to the Office of Scottish Charity Regulator (OSCR) for approval. The draft governance documents have now been approved by OSCR (per notification on 1 February 2016). It was also agreed by the Council that governance arrangements of the Charitable Trusts would be delegated to the Corporates Services Committee.

The Trustees have overall responsibility for ensuring that there are appropriate systems of control, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Trust and enable them to ensure that the financial statements comply with Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurances that:

- The Trusts are operating efficiently and effectively;
- Assets are safeguarded against unauthorised use and disposition; and
- Proper records are maintained and financial information used by the charities is reliable.
- The Trusts comply with relevant laws and regulations.

The systems of internal controls are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. The systems of internal control follow that of the West Dunbartonshire Council itself and, as such, much of this is delegated to the Head of Finance and Resources. The Council continually seeks to improve the effectiveness of its systems of internal control so that any irregularities are either prevented or quickly detected. The systems of internal control are based on a framework of regular management information, financial regulations, financial and administrative procedures (including segregation of duties), management supervision and a system of delegation and accountability.

The Accounts and Trustees Report are prepared by the Finance section of the Council.

The appointed external auditors are Audit Scotland. The Council has agreed to meet the cost of this audit and not pass this on to the Trusts. This is to provide additional financial support to the Trusts, ensuring that core funds are not eroded, and objectives can continue to be achieved.

The Trustees only meet as and when required during the year, and will ensure that the required accounting arrangements are adhered to.

Management of Funds and Investment Policy

Decisions regarding the management of the Dr AK Glen & West Dunbartonshire Trusts are made by the Trustees. Trustees rely on the expertise of Council staff to manage the investments to ensure the maximum return at the least risk to the Trusts. In this way, the income stream for the future benefit of the Trusts is protected.

Funds available are invested each year with interest earned. Investments are made both internally and externally, with the majority invested in the Council's Loans Fund and externally managed by West Dunbartonshire Council.

Performance

Income for Dr AK Glen & West Dunbartonshire Trusts comes from investment returns. The average interest rate for any internal investments with the Council's loans fund was 0.43%.

In January 2015, 2 1/2% Consolidated Stock and 3 1/2% Conversion Stock were redeemed by HM Treasury which reduced the level of investment held.

Dunbartonshire Educational Trust Scheme 1962 receives income from external investment i.e. 3% Clydeport and 4% Clydeport Consolidated Stock. These investments are managed by West Dunbartonshire Council and achieved investment income of £812.

No grants were awarded in 2015/16. Alexander Cameron Bequest Trust awarded Old Kilpatrick Community Council a grant of £1,450 in 14/15.

**DR A K GLEN & WEST DUNBARTONSHIRE TRUST FUNDS
ANNUAL REPORT AND FINANCIAL STATEMENTS**

Financial Review

The total sum available to the Trusts is £342,655. The value of the remaining investment held by the Trust reduced by £107 during the financial year, of which the Trusts held cash and bank balances at 31 March 2016 of £337,964.

Reserves are held by the Council on behalf of the Trusts and revenue income, generated from capital that has not been disbursed at 31 March every year, is invested in line with the investment policy outlined above.

Declaration

This report was signed on behalf of the Trustees on 31 May 2016 by:

Councillor Michelle McGinty
West Dunbartonshire Council

DR A K GLEN & WEST DUNBARTONSHIRE TRUST FUNDS
ANNUAL REPORT AND FINANCIAL STATEMENTS

Statement Receipts & Payments Account for the Year Ended 31 March 2016

Receipts 2014/15 £	Payment 2014/15 £	Surplus/ (Deficit) 2014/15 £		Receipts 2015/16 £	Payment 2015/16 £	Surplus/ (Deficit) 2015/16 £
3,264	0	3,264	Dunbartonshire Educational Trust Scheme 1962	1,162	0	1,162
93	0	93	McAuley Prize for Mathematics	90	0	90
679	1,450	(771)	Alexander Cameron Bequest	659	0	659
65	0	65	War Memorial Dumbarton	63	0	63
11	0	11	Halkett Memorial Trust	11	0	11
53	0	53	Vale of Leven Fund	51	0	51
103	0	103	UIE Award	100	0	100
111	0	111	Dr AK Glen	107	0	107
4,379	1,450	2,929	Total	2,243	0	2,243

DR A K GLEN & WEST DUNBARTONSHIRE TRUST FUNDS
ANNUAL REPORT AND FINANCIAL STATEMENTS

Statement of Balances as at 31 March 2016

Opening Balance 2014/15 £	Surplus/ (Deficit) for year 2014/15 £	Closing Balance 2014/15 £	Cash and Bank	Opening Balance 2015/16 £	Surplus/ (Deficit) for year 2015/16 £	Closing Balance 2015/16 £
81,320	3,264	84,584	Dunbartonshire Educational Trust Scheme 1962	84,584	1,162	85,746
21,193	93	21,286	McAuley Prize for Mathematics	21,286	90	21,376
154,506	(771)	153,735	Alexander Cameron Bequest	153,735	659	154,394
15,169	65	15,234	War Memorial Dumbarton	15,234	63	15,297
2,622	11	2,633	Halkett Memorial Trust	2,633	11	2,644
8,221	53	8,274	Vale of Leven Fund	8,274	51	8,325
23,969	103	24,072	UIE Award	24,072	100	24,172
25,792	111	25,903	Dr AK Glen	25,903	107	26,010
332,792	2,929	335,721	Total Cash and Bank	335,721	2,243	337,964
Investment						
4,911	(113)	4,798	Dunbartonshire Educational Trust Scheme 1962	4,798	(107)	4,691
4,911	(113)	4,798	Total Investment	4,798	(107)	4,691
337,703	2,816	340,519	Overall Total	340,519	2,136	342,655

The unaudited Financial Statements were issued on 31 May 2016.

Signed on behalf of the Trustees by:-

Councillor Michelle McGinty
West Dunbartonshire Council

DR A K GLEN & WEST DUNBARTONSHIRE TRUST FUNDS

ANNUAL REPORT AND FINANCIAL STATEMENTS

Notes to the Financial Statements

Note 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.

Note 2 – Trustee Remuneration, Expenses and Related Party Transactions

- No remuneration or expenses were paid to the trustees or any connected persons during the 2015/16;
- The Trusts received interest of £1,431 from the Council at 31 March 2016, and all transactions incoming and outgoing are made via the Council's bank accounts;
- The Council has not charged the charity any fees for legal, financial or administrative services provided during the year.

Note 3 – Grants

During financial year 2015/16 no grants were awarded. A grant of £1,450 was awarded to Old Kilpatrick Community Council for World War 1 Commemoration in 14/15.

Note 4 – Cash and Bank Balances

During the year the Trust's balances were held by the 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 Trusts 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.

Note 5 – Investment

The investment valuation of £217 (shown in the table below) is the market value as at 31 March 2016, as valued by West Dunbartonshire Council.

Purchase Price as at 31 March 2015 £	Market Price as at 31 March 2015 £	Investment	Purchase Price as at 31 March 2016 £	Market Price as at 31 March 2016 £
753	757	2 1/2% Consolidated Stock	0	0
2,504	2,504	3 1/2% Conversion Stock	0	0
289	190	4% Clydeport Authority	289	199
35	17	3% Clydeport Authority	35	19
3,581	3,468	TOTAL	324	217

Note 6 – Audit Fee

The audit fee for the year of £2,100 was absorbed by West Dunbartonshire Council.

DRAFT BUDGET TIMETABLE 2017/18

When by?	What?	Who is involved?
17/06/2016	Budget and Planning guidance issued	Finance Manager
30/08/2016	Draft Updated Finance Strategy 2017/18 to 2019/20 to CMT	Strategic Lead – Resources / Finance Manager
26/10/2016	Updated Finance Strategy 2017/18 to 2019/20 to Council	Strategic Lead – Resources / Finance Manager
05/08/2016	Services to supply savings options to Corporate Finance (with EIAs) – in Final Draft State - with full involvement of Finance & HR Business Partners and cross-checking with other services completed for potential double-counting	Strategic Leads and Management Teams/ Finance Business Partners / HR Business Partners / Procurement Business Partners
06/09/2016	Report to Performance and Management Review Group – planned consultation process (project planning includes on-line consultation plans)	Strategic Director -Transformation / Strategic Lead – CCC / Strategic Lead - Resources
06/09/2016	Performance and Management Review Group meet to consider budget savings options.	Performance and Management Review Group
26/08/2016	Detailed Revenue projected outturn for 2016/17 and draft budgets for 2017/18 and 2019/20 to be provided to Strategic Lead - Resources	Strategic Leads / Financial Business Partners / Finance Manager
30/09/2016	Directors / Strategic Leads to consult with Convenors on budgets and draft options	All Strategic Directors / Strategic Leads
30/09/2016	Consult with Administration / Members to generate suite of options to allow public consultation as a set of proposals	Performance and Management Review Group / Administration
30/09/2016	Consult with Trades Unions	Performance and Management Review Group / Administration
30/09/2016	Strategic Leads meet individually with Chief Executive to discuss plans (including growth bids, savings options, budget pressures and burdens).	Chief Executive/ Strategic Directors and Strategic Leads / Strategic Lead - Resources / Finance Manager / Finance Business Partners
30/09/2016	Scrutiny of draft budgets.	Strategic Lead – Resources / Finance Manager
04/10/2016	Performance and Management Review Group meet to finalise budget savings package for implementation into the report to Council.	Performance and Management Review Group / Finance Manager
11/10/2016	Performance and Management Review Group and Administration meet to consider draft and draft options	Performance and Management Review Group / Administration
26/10/2016	Draft Budget presented to Council together with draft proposals	Strategic Lead – Resources / Finance Manager
11/11/2016	Public consultation launched (TBC)	Strategic Lead – CCC / Strategic Directors and Leads / Strategic Lead - People & Technology

When by?	What?	Who is involved?
30/11/2016	Workforce consultation focus groups held linked to scheduled focus groups for service planning	Strategic Lead – CCC / Strategic Directors and Leads / Strategic Lead - People & Technology
30/11/2016	Online Consultation closes (TBC)	Strategic Lead – CCC
09/12/2016	Settlement announced and worked through budget.	Strategic Lead – Resources / Finance Manager
14/12/2016	Update report to 14 December 2016 Council meeting	Strategic Lead – Resources / Finance Manager
20/01/2017	Finalise reports for Council meeting on 1 February 2017	Strategic Lead – Resources / Finance Manager / Strategic Lead - CCC
01/02/2017	Set budget for 2017/18	All Members

WEST DUNBARTONSHIRE COUNCIL**Report by Strategic Lead - Regulatory****Council: 29 June 2016**

Subject: Review of Local Government Electoral Arrangements**1. Purpose**

- 1.1** To determine whether to comment on the Local Government Boundary Commission for Scotland ("the Commission") report to the Scottish Government on Local Government Electoral Arrangements.

2. Recommendations

- 2.1** That Council agrees to write to the Scottish Government stating its view of the proposals for councillor numbers and Council ward boundaries.

3. Background

- 3.1** The Commission has completed its review of Local Government Electoral Arrangements in Scotland and on 26 May 2015 submitted its final reports to Scottish Ministers. Comments on the reports may be submitted within 6 weeks of that date.
- 3.2** The Commission's proposals keep the current Council wards and number of councillors with a number of changes to boundaries including making a change to wards 1 (Lomond) and 2 (Leven) where the proposal reflects a decision taken by Council on 29 April 2015. The Council decision on 29 April 2015 supports the recommendation in the Commission report.
- 3.3** Council agreed at its meeting of 30 April 2014 to seek an increase in the number of councillors. The Commission rejected this proposal indicating that they were content to use their original methodology for calculating councillor numbers.

4. Main Issues

- 4.1** Scottish Ministers will decide whether and how to implement the recommendations by submitting an Order to the Scottish Parliament. They do not require to implement the changes; they can propose different changes or ask the Commission to look at the matter again. The current stage in the review process is the only part of the procedure where comments can be submitted directly to Scottish Ministers.

- 4.2** Given the Commission's recommendation on ward boundaries is supported by the Council by its decision on 29 April 2015 the effect of agreeing the recommendation would be the Council confirming its agreement with the proposed boundary changes. However the effect of agreeing the recommendation in relation to Council numbers would be to letter the Scottish Government re-iterating Council's views on councillor numbers as agreed on 30 April 2014.
- 4.3** Members will recall that the Commission's proposal involved some changes to ward boundaries to incorporate the whole of Loch Lomond and Trossachs National Park area in ward 1 (Lomond) and several other changes to align ward boundaries to Community Council boundaries. Council proposed a change between ward 1 (Lomond) and 2 (Leven) which has been accepted by the Commission.
- 4.4** In determining the ratio of councillor to electors the Commission looked at two factors, namely the proportion of the population living outwith settlements of 3000 or more and the proportion of the population living in the "most deprived areas". From that they put Councils into categories. West Dunbartonshire is in their category 2 which they consider warrants a ratio of 1 councillor for every 3000 electors. Given West Dunbartonshire is, according to their model, one of the most urban Councils in Scotland there was little scope to argue for a higher ratio of councillors to electors on the basis of the proportion of the population living in rural settlements. However with respect to the categorisation of "most deprived areas" an argument was made for West Dunbartonshire being in category 1 with a ratio of 1 councillor for every 2800 electors.
- 4.5** The commission determined that "most deprived areas" should be defined as the 15% most deprived areas. The Council's response argued that a more appropriate definition would be the 20% most deprived areas in Scotland. Further the Council's previous response noted that two councils in category 1 do not have their own housing stock. Having a housing stock was argued to have an impact on elected member workloads. Given demands on councillors' time created by the large housing stock and West Dunbartonshire's proximity to being included in category 1 it was suggested there should be an increase in West Dunbartonshire councillors.
- 4.6** The Council has welcomed the consideration of deprivation in determining numbers of councillors. This view is not accepted by all Councils and COSLA has taken the view that deprivation is not an appropriate criteria. Were deprivation not considered the likelihood is West Dunbartonshire would have fewer councillors.

5. People Implications

- 5.1** None

6. Financial and Procurement Implications

6.1 None

7. Risk Analysis

7.1 No risks associated with this report.

8. Equalities Impact Assessment (EIA)

8.1 This report has no impact on the protected characteristics and no Equalities Impact Assessment is required.

10. Consultation

10.1 The Strategic Lead – Resources has been consulted on the terms of this report. There were several stages of consultation by the Commission as detailed in their report.

11. Strategic Assessment

11.1 This report has no direct impact on the Council's strategic priorities.

Angela Wilson

Executive Director of Corporate Services

Date: 27 May 2016

Person to Contact:	Peter Hessett, Strategic Lead –Regulatory, Council Offices, Garshake Road, Dumbarton, G82 3PU. Telephone 01389 737800 e-mail: peter.hessett@west-dunbarton.gov.uk
Background Papers:	(1) Commission's Report on West Dunbartonshire Council Area (2) Report to Council on 30 April 2014 entitled "Review of Electoral Arrangements". (3) Report to Council on 29 April 2015 entitled "Review of Council Wards" (4) Minute of Council Meeting on 30 April 2014 (5) Minute of Council Meeting on 29 April 2015
Wards Affected:	All