

Agenda



West Dunbartonshire Council

Date: Wednesday, 30 August 2023

Time: 16:00

Format: Hybrid meeting

Contact: Carol-Ann Burns, Senior Democratic Services Officer
Email: carol-ann.burns@west-dunbarton.gov.uk

Dear Member

Please attend a meeting of **West Dunbartonshire Council** as detailed above.

Members will have the option to attend the meeting remotely or in person at the Civic Space, 16 Church Street, Dumbarton.

The business is shown on the attached agenda.

Yours faithfully

PETER HESSETT

Chief Executive

Distribution:-

Provost Douglas McAllister
Councillor James Bollan
Councillor Ian Dickson
Councillor Diane Docherty
Councillor Craig Edward
Councillor Gurpreet Singh Johal
Councillor Daniel Lennie
Councillor David McBride
Councillor Jonathan McColl
Councillor James McElhill
Councillor Michelle McGinty

Councillor June McKay
Councillor John Millar
Councillor Karen Murray Conaghan
Councillor Lawrence O'Neill
Councillor Lauren Oxley
Councillor Chris Pollock
Councillor Martin Rooney
Councillor Gordon Scanlan
Councillor Hazel Sorrell
Councillor Clare Steel
Councillor Sophie Traynor

Chief Executive
Chief Officers

Date of issue: 17 August 2023

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WEST DUNBARTONSHIRE COUNCIL

WEDNESDAY, 30 AUGUST 2023

AGENDA

1 STATEMENT BY CHAIR – AUDIO STREAMING

2 APOLOGIES

3 DECLARATIONS OF INTEREST

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

4 RECORDING OF VOTES

The Council is asked to agree that all votes taken during the meeting will be done by roll call vote to ensure an accurate record.

5 MINUTES OF PREVIOUS MEETING

Submit for approval, as correct records, the undernoted Minutes of Meetings of West Dunbartonshire Council:-

- | | | |
|------------|-------------------------------------|----------------|
| (a) | 21 June 2023 – special meeting; and | 7 – 9 |
| (b) | 28 June 2023 – ordinary meeting. | 11 – 15 |

6 MINUTES OF MEETING OF AUDIT COMMITTEE

Submit for information, and where necessary ratification, the Minutes of Meeting of the Audit Committee held on:-

- | | | |
|------------|------------------------------------|----------------|
| (a) | 3 May 2023 – ordinary meeting; and | 17 – 19 |
| (b) | 8 June 2023 – special meeting. | 21 – 23 |

7 OPEN FORUM

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

8/

8 REVIEW OF POLLING DISTRICTS AND POLLING PLACES 25 – 33
2023

Submit report by the Chief Officer – Regulatory and Regeneration advising Council of the requirement to conduct a review of polling districts and polling places within its area and outlining the timetable and processes for carrying out this review.

9 FINANCIAL REGULATIONS UPDATE 35 – 89

Submit report by the Chief Officer – Resources seeking approval of the Council's revised Financial Regulations.

10 UNAUDITED 2022/23 ANNUAL ACCOUNTS 91 – 319

Submit report by the Chief Officer – Resources providing a copy of the unaudited 2022/23 Annual Accounts and information regarding the 2022/23 outturn as set out in the draft accounts.

11 GENERAL SERVICES BUDGETARY CONTROL REPORT 321 – 373
TO 30 JUNE 2023 (PERIOD 3)

Submit report by the Chief Officer – Resources providing an update on the General Services revenue budget and the approved capital programme to 30 June 2023.

12 HOUSING REVENUE ACCOUNT BUDGETARY CONTROL 375 – 392
REPORT TO 30 JUNE 2023 (PERIOD 3)

Submit report by the Chief Officer – Resources providing an update on the financial performance to 30 June 2023 (Period 3) of the HRA revenue and capital budgets for 2023/24.

13 NOTICES OF MOTION

(a) Motion by Councillor Michelle McGinty – Bonhill Play Park

Council notes the plans for 26 new council homes at Pappert in Bonhill which is being delivered by the Council's Housing Service.

The development means the removal of one of the existing community play areas which is required for the new housing, and it is expected that the Housing Service will provide £75,000 of funding to upgrade another one of the play parks.

Council recognises that the local community has ambitions for a 4G all-weather multi-use pitch on the site which would significantly benefit the young people of the area

The cost of a new all-weather multi-use pitch would be in the region of £250,000. However, the cost of this facility is clearly more than the expected contribution from the Council's Housing Services.

Therefore, Council agrees that the General Fund will provide the additional investment to ensure that a high-quality facility can be secured for the benefit of the community.

The intention is to prioritise this work, so that the local residents get the full benefit of the new all-weather multi-use pitch in advance of the completion of the new housing development.

(b) Motion by Councillor Jonathan McColl – Damaging UK Government Policies

Council continues to oppose Tory Government policies, including:

- the Two Child Benefit Cap and Rape Clause
- the Bedroom Tax
- real terms reductions in Statutory Sick Pay
- Scotland's disastrous exit from the European Union
- Tax and Spending plans that do nothing to help people across West Dunbartonshire, Scotland, and the United Kingdom
- Creeping Privatisation of England's NHS that risks impacting Scottish Healthcare

These and other ideologically driven policies being imposed on the Country by the UK Government are pushing families in West Dunbartonshire into poverty, damaging the economy and costing the Scottish Government hundreds of millions of pounds to mitigate as much of the negative impact as possible.

This Council believes that the money being spent mitigating damaging Tory policies would be better spent protecting and enhancing services provided by Councils across the country.

Council asks the Leader of the Council to write to the UK Prime Minister voicing our opposition to these policies and urging him to adopt an economic approach that invests in public services and wages to grow the economy and aid our recovery from the pandemic.

Council further asks the Leader of the Council to write to all major Party Leaders contesting the upcoming UK General election, urging them to oppose these damaging policies and show the people of West Dunbartonshire that there is an alternative to Tory austerity.

WEST DUNBARTONSHIRE COUNCIL

At a Special Hybrid Meeting of West Dunbartonshire Council held in the Civic Space, 16 Church Street, Dumbarton on Wednesday, 21 June 2023 at 6.00 p.m.

Present: Provost Douglas McAllister and Councillors Karen Conaghan, Ian Dickson, Diane Docherty, Craig Edward, Gurpreet Singh Johal, Daniel Lennie, David McBride, Jonathan McColl, James McElhill, Michelle McGinty, June McKay, John Millar, Lawrence O'Neill, Lauren Oxley, Chris Pollock, Martin Rooney, Gordon Scanlan, Hazel Sorrell, Clare Steel and Sophie Traynor.

Attending: Alan Douglas, Chief Officer – Regulatory and Regeneration (Legal Officer); Laurence Slavin, Chief Officer – Resources and Section 95 Officer; Gail Macfarlane, Chief Officer – Roads and Neighbourhood; Angela Wilson, Chief Officer – Supply, Distribution and Property; Carol Alderson, Finance Manager; Patricia Rowley, Capital Project Manager; Craig Jardine, Corporate Asset Manager; Gillian McNamara, Economic Development Manager; Pamela Clifford, Planning, Building Standards and Environmental Health Manager; George Hawthorn, Manager – Democratic and Registration Services, and Carol-Ann Burns, Senior Democratic Services Officer.

Apology: An apology for absence was intimated on behalf of Councillor Jim Bollan.

Provost Douglas McAllister in the Chair

STATEMENT BY CHAIR

Provost McAllister advised that the meeting was being audio streamed and broadcast live to the internet and would be available for playback.

DECLARATIONS OF INTEREST

It was noted that there were no declarations of interest in the item of business on the agenda.

RECORDING OF VOTES

The Council agreed that all votes taken during the meeting would be done by roll call vote to ensure an accurate record.

EXXON PROJECT FULL BUSINESS CASE

A report was submitted by the Chief Officer – Regulatory and Regeneration seeking approval to submit the Full Business Case for the Exxon site project to the Glasgow City Region Cabinet for their approval on 8 August 2023.

It was noted that the report contained typographical errors and the following corrections were noted:-

- (a) header – date should be 21st June 2023;
- (b) paragraph 2.1 (iv) – the figure £20,334 should read £20.334m;
- (c) paragraph 2.1 (v) and Para 6.1 – the figure £14.118m should be £14.129m;
- (d) paragraph 4.1 – the two instances of the word “principal” should read “principle”;
- (e) paragraph 6.1 – in the fourth line “November 2023” should read “November 2018”;
- (f) paragraph 6.1 – penultimate line, the word “additional” should read “total including the additional”; and
- (g) Full Business Case, page 132 paragraph A4 median gross weekly wage is “£616”, not “£61623”.

After discussion and having heard the Chief Officer in further explanation and in answer to Members’ questions, the Council agreed:-

- (1) to approve the Full Business Case for the updated project cost of £44.325m and note the project’s enhanced long term economic outcomes for the City Region including Gross Value Added of £520.8m, and 980 jobs;
- (2) to approve that a Project Change Control Request be submitted to Glasgow City Region for consideration;
- (3) that the Full Business Case be presented to the Glasgow City Region Chief Executive Group and subsequently to Cabinet for approval on 8 August 2023;
- (4) to commence discussions with Glasgow City Region on the availability of additional funding to meet the increased costs and scope of the project;
- (5) that subject to a positive outcome of (4) above, seek additional funding from Glasgow City Region to meet, or partially meet the shortfall in funding of £14.118m;

- (6) that should (4) and (5) above not be successful, to approve the increased financial commitment from £10.059m to £20,334m, by updating the Council's capital plan, subject to approval of the Full Business Case by the Glasgow City Region Cabinet; and
- (7) that subject to the approval of the Full Business Case by the Glasgow City Region within parameters agreed in paragraph 2.1 of the report, and (4) and (5) above, to delegate authority to the Chief Officer – Regulatory and Regeneration to enter into the necessary construction and consultancy contracts for the delivery of the works as specified in the Full Business Case.

The meeting closed at 6.38 p.m.

DRAFT

WEST DUNBARTONSHIRE COUNCIL

At a Hybrid Meeting of West Dunbartonshire Council held in the Civic Space, 16 Church Street, Dumbarton on Wednesday, 28 June 2023 at 4.00 p.m.

Present: Depute Provost John Millar and Councillors Karen Conaghan, Diane Docherty, Ian Dickson, Craig Edward*, Gurpreet Singh Johal, Daniel Lennie, David McBride, Jonathan McColl, Michelle McGinty, June McKay, John Millar, Lawrence O'Neill, Lauren Oxley, Chris Pollock, Martin Rooney, Gordon Scanlan, Hazel Sorrell, Clare Steel and Sophie Traynor.

*Arrived later in the meeting.

Attending: Peter Hessett, Chief Executive; Alan Douglas, Chief Officer – Regulatory and Regeneration (Legal Officer); Laurence Slavin, Chief Officer – Resources and Section 95 Officer; Peter Barry, Chief Officer – Housing and Employability; Lesley James, Head of Service and Chief Social Work Officer – West Dunbartonshire Health and Social Care Partnership; Amanda Graham, Chief Officer – Citizen, Culture and Facilities; Gail Macfarlane, Chief Officer – Roads and Neighbourhood; Laura Mason, Chief Education Officer; Victoria Rogers, Chief Officer – People and Technology; Angela Wilson, Chief Officer – Supply, Distribution and Property; Gillian McNamara, Economic Development Manager; Michelle Lynn, Assets Co-ordinator; George Hawthorn, Manager – Democratic and Registration Services; and Carol-Ann Burns, Senior Democratic Services Officer.

Apologies: Apologies for absence were intimated on behalf of Provost Douglas McAllister and Councillor Jim Bollan.

Depute Provost John Millar in the Chair

STATEMENT BY CHAIR

Depute Provost Millar advised that the meeting was being audio streamed and broadcast live to the internet and would be available for playback.

DECLARATIONS OF INTEREST

It was noted that there were no declarations of interest in any of the items of business on the agenda.

RECORDING OF VOTES

The Council agreed that all votes taken during the meeting would be done by roll call vote to ensure an accurate record.

URGENT ITEM OF BUSINESS EMERGENCY MOTION BY COUNCILLOR MICHELLE MCGINTY – FAMILY FUN DAYS

The Depute Provost advised that he had received a request from Councillor McGinty for the Council to consider an urgent item of business on Family Fun Days.

Councillor McGinty relayed the terms of her motion to the Council, and the Depute Provost advised that it would be considered after the final item of business on the agenda.

MINUTES OF PREVIOUS MEETING

The Minutes of Meeting of West Dunbartonshire Council held on 26 April 2023 were submitted and approved as a correct record.

MINUTES OF MEETING OF AUDIT COMMITTEE

The Minutes of Meeting of the Audit Committee held on 15 February 2023 were submitted, noted and all decisions contained therein were approved.

OPEN FORUM

The Council noted that no open forum questions had been submitted by members of the public.

GLASGOW CITY REGION CITY DEAL UPDATE

A report was submitted by the Chief Officer – Regulatory and Regeneration providing information on the progress with the implementation of the Glasgow City Region City Deal.

After discussion and having heard the Chief Officer – Regulatory and Regeneration in further explanation and in answer to Members' questions, the Council agreed to note the progress of the Glasgow City Region programme.

FINANCIAL UPDATE

A report was submitted by the Chief Officer – Resources providing an update on the financial challenges facing the Council and the estimated 2024/25 – 2028/29 revenue budget gaps.

Having heard from the Chief Officer – Resources clarification of paragraph 4.21 of the report, it was noted that £0.320m is the amount of revenue would be generated by an annual increase of 4% in fees and charges and that every 1% increase beyond 4% would generate an estimated £80k.

After discussion and having heard the Chief Officer – Resources in further explanation and in answer to Members' questions, the Council agreed to note the updated position regarding projections for the Council's estimated revenue budget gaps in 2024/25-2028/29, in particular the updated mid-range 2024/25 budget gap of £11.8m as summarised in paragraph 4.17 of the report.

Note: Councillor Edward entered the meeting during consideration of this item.

INTRODUCTION OF ONLINE SURGERIES FOR ELECTED MEMBERS

A report was submitted by the Chief Officer – Regulatory and Regeneration requesting consideration of a proposal to introduce online surgeries for Elected Members and to identify what technology and training support, if any, is required.

After discussion and having heard the Chief Officer – Regulatory and Regeneration in further explanation and in answer to Members' questions, the Council agreed:-

- (1) to make available online surgeries using Microsoft Teams with immediate effect;
- (2) that, where possible, broadband Wi-Fi should be used to optimize performance and reduce the risk of disconnection;
- (3) to note that the traditional method of holding surgeries in venues will continue to be available to all Elected Members; and
- (4) that online surgeries will be advertised on the Council's website and social media outlets, similar to traditional surgeries.

CONSULTATION ON THE SECOND REVIEW OF SCOTTISH PARLIAMENTARY BOUNDARIES

A report was submitted by the Chief Officer – Regulatory and Regeneration requesting consideration of the implications of the Second Review of Scottish Parliamentary Boundaries and in particular the impact on the two existing Scottish Parliamentary Constituencies administered by West Dunbartonshire Council, namely Dumbarton, and Clydebank and Milngavie.

After discussion and having heard the Chief Officer – Regulatory and Regeneration in further explanation and in answer to Members' questions, the Council agreed to inform Boundaries Scotland that it supports the position detailed in paragraphs 4.5 and 4.6 of the report: that the status quo is maintained i.e. both existing constituencies remain intact, subject to a minor adjustment to the Scottish parliamentary boundary line as described in paragraph 4.4 of the report.

NOTICE OF MOTION

(a) Motion by Councillor Gordon Scanlan – Sun Safe accreditation programme

Councillor Scanlan moved:-

Council calls on schools to raise awareness of the dangers of overexposure to UV light in our children, the dangers of not wearing sunscreen, and encourages schools to sign up for the free Sun Safe accreditation programme.

Overexposure to UV is a serious health risk and the primary cause of skin cancer, there are on average 16,700 cases in the UK every year.

Sun Safe provide free resources for schools and nurseries to help educate children about the hazards of not wearing sunscreen and provide a free accreditation programme.

Council recognises that this month has seen a period of extreme hot weather and that it's more important than ever for children to recognise the potential dangers posed by the sunlight, and that schools and nurseries taking part in the sunlife campaign would benefit from it.

Council further recognises that over exposure to UV light is a danger for individuals of all ages and endeavours to raise awareness of these dangers through it's media channels.

The motion was agreed by the Council.

URGENT ITEM OF BUSINESS EMERGENCY MOTION BY COUNCILLOR MICHELLE MCGINTY – FAMILY FUN DAYS

Councillor McGinty moved:-

Council understand that many families have been impacted by the cost-of-living crisis and have been struggling with daily living expense such as energy and food costs. After paying for their necessities, many local families just don't have enough left to pay for their children to take part in local activities and have been left unable to even consider a family holiday.

The Cost-of-Living fund has already committed to supporting the free swim, gym, and sports camp initiative to help local families for the next four years. The Council has also committed £100,000 to fund the summer holiday programme for not only this year but the following three years as well.

The council has an opportunity to help families even further by funding a programme of Families Fun Days across the Council area which are focussed on free activities for children to take part in such as games, rides, and face painting. The cost of each event is around £2,000 and if agreed today, then the Council could run at least 8 events over the summer. The events would be held in different locations across the authority to ensure that we reach as many families as possible.

Similar events have previously been held in Levensgrove and Dalmeir Park. They have attracted a large number of children and their families who have really appreciated the opportunity to take their children to a free event in their local area. This will have a big impact on children and families who have been unable to take their children on holiday this year.

Council notes that there are already two major events taking place over the summer, Loch Lomond Highland Games will take place in Balloch on 15th July: and the Scottish Pipe Band Championships taking place at Levensgrove Park in Dumbarton on 29th July.

Given the above, the Council agrees to support the additional local events each year for the next four years. The cost of this over the period would be £64,000 with the funding being taken from the cost-of-living fund.

Council requests the Chief Officer of Roads & Neighbourhood Services to confirm and advertise the programme of events for this year's events at the earliest opportunity.

The motion was agreed by the Council.

The meeting closed at 4.33 p.m.

AUDIT COMMITTEE

At a Meeting of the Audit Committee held in the Civic Space, 16 Church Street on Wednesday, 3 May 2023 at 2.00 p.m.

Present: Councillors Karen Conaghan, Ian Dickson, Jonathan McColl, James McElhill, Michelle McGinty and Martin Rooney, and Lay Member Mr Christopher Johnstone.

Attending: Peter Hessett, Chief Executive; Amanda Graham, Chief Officer – Citizen, Culture and Facilities; Laura Mason, Chief Education Officer; Laurence Slavin, Chief Officer – Resources; Angela Wilson, Chief Officer – Supply, Distribution and Property; Julie Slavin, Chief Finance Officer, Health & Social Care Partnership (HSCP); Andi Priestman, Shared Service Manager – Audit and Fraud; Fiona Taylor, Head of Health and Community Care, HSCP; Carol Alderson, Finance Manager; Stephen Daly, Citizen and Library Manager; and Scott Kelly, Committee Officer.

Also attending: Tom Reid, Audit Director, Mazars.

Apologies: Apologies for absence were intimated on behalf of Councillors John Millar and Hazel Sorrell.

Councillor Karen Conaghan in the Chair

DECLARATIONS OF INTEREST

It was noted that there were no declarations of interest in any of the items of business on the agenda.

MINUTES OF PREVIOUS MEETING

The Minutes of Meeting of the Audit Committee held on 15 February 2023 were submitted and approved as a correct record.

OPEN FORUM

The Committee noted that no open forum questions had been submitted by members of the public.

INTERNAL AUDIT PLANS 2022/23 – PROGRESS TO 31 MARCH 2023

A report was submitted by the Chief Officer – Resources advising of progress at 31 March 2023 against the Internal Audit Plans for 2022/23.

After discussion and having heard the Shared Service Manager – Audit and Fraud and relevant officers in further explanation of the report and in answer to Members' questions, the Committee agreed to note the contents of the report.

2023/24 INTERNAL AUDIT ANNUAL STRATEGY AND PLAN

A report was submitted by the Chief Officer – Resources advising of the planned programme of work for the Internal Audit Section for the year 2023/24.

Having heard the Shared Service Manager – Audit and Fraud in further explanation of the report, the Committee agreed to approve the 2023/24 Audit Plan.

NATIONAL FRAUD INITIATIVE 2022/23

A report was submitted by the Chief Officer – Resources providing an update on the current position with regard to the National Fraud Initiative in Scotland 2022/2023 Exercise.

After discussion and having heard the Shared Service Manager – Audit and Fraud and the Chief Officer – Resources in further explanation of the report and in answer to Members' questions, the Committee agreed to note the contents of the report and that further updates be provided to the Audit Committee as part of the Internal Audit Progress report outlining the Council's progress with the 2022-2023 exercise.

REVIEW OF INTERNAL AUDIT CHARTER

A report was submitted by the Chief Officer – Resources advising that a review of the Internal Audit Charter had been undertaken and the Charter updated to more closely reflect the requirements of Standard 1000 of the Public Sector Internal Audit Standards (PSIAS).

Having heard the Shared Service Manager – Audit and Fraud in further explanation of the report, the Committee agreed to approve the Internal Audit Charter.

SCOTTISH PUBLIC SERVICES OMBUDSMAN COMPLAINTS REPORT 2021-22

A report was submitted by the Chief Officer – Citizen, Culture and Facilities presenting the Scottish Public Services Ombudsman (SPSO) report on complaints handling by West Dunbartonshire Council for the year 1 April 2021 to 31 March 2022.

Having heard the Citizen and Library Manager in explanation of the report, and following discussion, the Committee agreed to note the contents of the report and the ongoing commitment at a service and strategic level to monitor complaints and ensure compliance with Scottish Public Services Ombudsman (SPSO) timelines.

MAZARS 2022/23 EXTERNAL AUDIT STRATEGY MEMORANDUM

A report was submitted by the Chief Officer – Resources presenting for information Mazars' Audit Strategy Memorandum for the year ending March 2023.

After discussion and having heard the Chief Officer – Resources and the Audit Director, Mazars, in explanation of the report and in answer to Members' questions, the Committee agreed to note the 2022/23 Audit Strategy Memorandum from Mazars.

The meeting closed at 2.40 p.m.

AUDIT COMMITTEE

At a Special Meeting of the Audit Committee held in the Civic Space, 16 Church Street on Thursday, 8 June 2023 at 10.00 a.m.

Present: Councillors Karen Conaghan, Jonathan McColl and Martin Rooney.

Attending: Peter Hessett, Chief Executive; Laurence Slavin, Chief Officer – Resources; Angela Wilson, Chief Officer – Supply, Distribution and Property; Andi Priestman, Shared Service Manager – Audit and Fraud; Julie Slavin, Chief Finance Officer, HSCP; Fiona Taylor, Head of Health and Community Care, HSCP and Ashley MacIntyre, Committee Officer.

Apologies: Apologies for absence were intimated on behalf of Councillors Ian Dickson, James McElhill, Michelle McGinty, John Millar and Hazel Sorrell; Lay Member Mr Christopher Johnstone and Tom Reid, Audit Director, Mazars.

Councillor Karen Conaghan in the Chair

DECLARATIONS OF INTEREST

It was noted that there were no declarations of interest in any of the items of business on the agenda.

ANNUAL REPORT ON THE AUDIT COMMITTEE 2022/23

A report was submitted by the Chief Officer – Resources providing the Audit Committee Chair's 2022/23 Annual Report on the Audit Committee.

After discussion and having heard the Shared Service Manager – Audit and Fraud in further explanation of the report and in answer to Members' questions, the Committee agreed:-

- (1) to review and endorse the Chair's Annual Report on the Audit Committee for 2022/23; and
- (2) that the report would be presented to a future meeting of the Council in line with best practice guidance.

INTERNAL AUDIT PLAN 2022/23 – PROGRESS TO 22 MAY 2023

A report was submitted by the Chief Officer – Resources advising of progress at 22 May 2023 against the Internal Audit Plan for 2022/23.

After discussion and having heard the Shared Service Manager – Audit and Fraud and the Head of Health and Community Care, HSCP in further explanation of the report and in answer to Members' questions, the Committee agreed to note the contents of the report.

INTERNAL AUDIT ANNUAL REPORT TO 31 MARCH 2023

A report was submitted by the Chief Officer – Resources advising of the work undertaken by Internal Audit in respect of the 2022/23 Annual Audit Plan and advising of the contents of the Assurance Statement given to Members of West Dunbartonshire Council, the Chief Executive and the Section 95 Officer (Chief Officer – Resources) in support of the Annual Governance Statement.

After discussion and having heard the Shared Service Manager – Audit and Fraud in further explanation of the report, the Committee agreed to note the contents of the report.

EXTERNAL AUDIT ENQUIRIES – 2022/23 ACCOUNTS

A report was submitted by the Chief Officer – Resources informing of the External Auditor's requirement for the provision of information regarding the Council's approach to dealing with fraud, litigation, laws and regulations as part of their audit of the Council's Statement of Accounts for 2022/23 and allowing members to comment on the response related to 'Those Charged with Governance'.

After discussion and having heard the Chief Officer – Resources and Shared Service Manager – Audit and Fraud in further explanation of the report, the Committee agreed:-

- (1) to receive and comment upon, the enquiries for those charged with governance for the 2022/23 Accounts;
- (2) to note the draft responses set out in appendix 1 to the report; and
- (3) to approve the submission to the Council's external auditors.

CODE OF GOOD GOVERNANCE AND ANNUAL GOVERNANCE STATEMENT 2022/23

Submit report by the Chief Officer – Resources advising of the outcome of the annual self-evaluation undertaken of the Council's compliance with its Code of Good Governance and inviting consideration of the Annual Governance Statement that would be published in the Council's Abstract of Accounts.

After discussion and having heard the Shared Service Manager – Audit and Fraud in further explanation of the report, the Committee agreed:-

- (1) to note the outcome of the recent self-evaluation process in considering how the Council currently meets the agreed Code of Good Governance, together with the issues identified and improvement actions; and
- (2) the detail of the Annual Governance Statement and the actions identified by management to improve the internal control environment.

The meeting closed at 10.35 a.m.

WEST DUNBARTONSHIRE COUNCIL**Report by Chief Officer – Regulatory and Regeneration****West Dunbartonshire Council: 30 August 2023**

Subject: Review of Polling Districts and Polling Places 2023**1. Purpose**

- 1.1** The purpose of this report is to advise Council of the requirement to conduct a review of polling districts and polling places within its area and to outline the timetable and processes for carrying out this review.

2. Recommendations

- 2.1** It is recommended that the Council:

- (a) notes the statutory requirement to conduct a review of polling districts and places within its area;
- (b) approves the Notice of Review and timetable as shown in Appendix 1 to the report; and
- (c) notes that a report containing the final proposals and representations will be submitted for approval to the meeting of Council in December 2023.

3. Background

- 3.1** In terms of the Electoral Registration and Administration Act 2013, the Council is required to carry out a full review every five years and accordingly this is now due to take place. The previous full review of Polling Districts and Polling Places by this Council was completed and published in December 2018. However, Members may be aware that an interim review was conducted in 2020, due to the loss of some polling places.

4. Main Issues

- 4.1** A copy of the proposed timetable and public notice for the conduct of the review is attached as Appendix 1 to this report, for approval. Appendix 2 provides, for information, a list of those polling places used in the Local Government Elections. However, members will note that not all of the new polling places identified proposed in the 2020 interim review, were utilised due to social distancing as a result of the Covid pandemic. These polling places and any others identified by the election office will be considered again as part of the full review.

- 4.2** When carrying out a review, the Council is required by law to consult the local Parliamentary Returning Officer, who must submit representations to the authority on the polling scheme. These representations must be published by the authority with relevant parties being given the opportunity to comment on them. The Returning Officer's representations will be published on the Council's website and made available in offices and libraries in accordance with the proposed timetable. A copy of the Returning Officer's representations will also be issued to all elected members and a range of local organisations, which represent disabled and elderly people, for comment.

5. People Implications

- 5.1** There are no implications for employees of this Council.

6. Financial and Procurement Implications

- 6.1** There are no financial or procurement implications arising from the consultation but there may be some financial implications from any proposals to be considered in due course.

7. Risk Analysis

- 7.1** As previously stated the Council is required by statute to complete the review within the required timescales. Failure to do so could result in reputational damage to the Council.

8. Equalities Impact Assessment (EIA)

- 8.1** The Council must ensure that, so far as is reasonable and practicable, every polling place within the area is accessible to electors who are disabled. Furthermore, organisations representing disabled people and the elderly will be invited to comment on the Returning Officer's representations. If necessary, an EIA will be carried out in advance of any proposals to change polling places being presented to Council in December.

9. Consultation

- 9.1** Officers from legal and finance have been consulted on the content of this report.
- 9.2** A formal public consultation will take place once the Returning Officer's representations are available for inspection in October.

10. Strategic Assessment

- 10.1** This report does not have a direct impact on the Council's Strategic priorities. However, the Council is required by statute to carry out this review and therefore must do so within the prescribed timescales.

Alan Douglas
Chief Officer – Regulatory and Regeneration

Date: 25 June 2023

Person to Contact: George Hawthorn, Manager of Democratic and Registration Services, Council Offices, Garshake Road, Dumbarton. Telephone 01389 737204 or e-mail: george.hawthorn@west-dunbarton.gov.uk

Appendices:

1. Proposed public notice and timetable for the review of polling districts and polling places.
2. List of Polling Places used in the Local Government Elections in West Dunbartonshire, held in May 2022.

Background Papers: None

Wards Affected: All

**WEST DUNBARTONSHIRE COUNCIL
REVIEW OF POLLING DISTRICTS AND POLLING PLACES**

1. Notice is hereby given that the Council is carrying out a review of polling districts and polling places for the West Dunbartonshire County Constituency.
2. The Returning Officer will make comment on the proposed polling places.
3. Electors in the West Dunbartonshire Council area may make representations on the Council's proposals or on the Returning Officer's comments.
4. The Council particularly welcomes representations from any person or organisation with expertise in access for persons with disabilities.
5. Persons or organisations making representations should, if possible, suggest alternative locations for the polling places.
6. A list of proposed polling places is available online at <http://www.west-dunbarton.gov.uk/council/> or for inspection at main libraries and at 16 Church Street, Dumbarton.
7. Any representations should be addressed in writing to Alan Douglas, Chief Officer – Regulatory and regeneration, by email to elections@west-dunbarton.gov.uk or by letter to the Election Office, Municipal Buildings, College Street, Dumbarton G82 1NH.
8. Proposals will be available in accordance with the following timetable:

Existing arrangements available for inspection and commencement of the review.	2 October 2023
Publication of the Returning Officer's representations.	2 October 2023
Closing date for representations by electors and consultees.	13 November 2023
Proposals submitted to Council Meeting.	20 December 2023
Publication of final proposals	22 December 2023*
Revised register published by Electoral Registration Officer	1 February 2024

*date subject to no substantial changes being made by Council in December.

Peter Hessett
Chief Executive

LIST OF POLLING PLACES used in 2022

LO1D	KILMARONOCK MILLENNIUM HALL , Church Road, Gartocharn G83 8NF
LO2D	LENNOX HALL , 101 Main Street, Jamestown G83 8AZ
LO3D	VALE OF LEVEN SWIMMING POOL , North Main Street, Alexandria G83 0UE
LO4D	ST. KESSOG'S CHURCH HALL , Balloch Road, Balloch G83 8LQ
LE5D	CHRISTIE PARK PRIMARY SCHOOL , Middleton Street, Alexandria G83 0DF (Contingency venue used in place of Alexandria Community Centre)
LE6D	ST. MARTIN'S CHURCH HALL , 331 Main Street, Renton G82 4PZ
LE7D	CARMAN CENTRE , 175 Main Street, Renton G82 4PF
LE8D	DALMONACH COMMUNITY CENTRE , First Avenue, Bonhill G83 9AU
LE9D	BONHILL COMMUNITY CENTRE , Ladyton, Bonhill G83 9DZ

LE10D	BONHILL PRIMARY SCHOOL , Raglan Street, Bonhill G83 9JA (Contingency venue used in place of Bonhill Church (Angus Room))
LE11D	CUTTY SARK CENTRE , 58 Howatshaws Road, Dumbarton G82 3DR
DU13D	WEST KIRK CHURCH HALL , Westbridgend, Dumbarton G82 4BP
DU14D	DALREOCH UNITED FREE CHURCH , 100 Hawthornhill Road, Dumbarton G82 5JB
DU15D	ST. MICHAEL'S CHURCH HALL , Cardross Road, Dumbarton G82 4JE
DU16D	WEST DUMBARTON ACTIVITY CENTRE , Ardoch Crescent, Dumbarton G82 3EN
DU17D	BRAEHEAD PRIMARY SCHOOL , Meadow Road, Dumbarton G82 2BL
LE12D	
DU18D	CONCORD COMMUNITY CENTRE , St. Mary's Way, Dumbarton G82 1LJ
DU19D	KNOXLAND PRIMARY SCHOOL , Leven Street, Dumbarton G82 1QU

DU20D	ST. PATRICK'S PRIMARY SCHOOL , Crosslet Road, Dumbarton G82 2LQ (Contingency venue for DU21D only – used in place of Abbotsford Hotel)
DU21D	
DU22D	MILTON COMMUNITY HALL , King George's Field, Milton, Dumbarton G82 2TT
DU23C DU23D	BOWLING COMMUNITY HALL , Dumbarton Road, Bowling G60 5AQ
KP1C	GLENHEAD COMMUNITY CENTRE , Duntiglennan Road, Duntocher, Clydebank G81 6AF
KP2C	GOLDENHILL PRIMARY SCHOOL , Stewart Drive, Hardgate, Clydebank G81 6AH
KP3C	FAIFLEY PARISH CHURCH HALL , Faifley Road, Clydebank G81 5AR
KP4C	ST. JOSEPH'S CHURCH HALL , Faifley Road, Clydebank G81 5EZ

CC5C	DALMUIR BARCLAY CHURCH , 21 Durban Avenue, Clydebank G81 4JL
CW13C	
CC6C	PARKHALL LIBRARY , Hawthorn Road, Clydebank G81 3EF
CC7C	ST. STEPHEN'S CHURCH HALL , Park Road, Clydebank G81 3LD
CC8C	KILBOWIE PRIMARY SCHOOL , 11 West Thomson Street, Clydebank G81 3EA (Contingency venue used in place of the HUB community Centre)
CC9C	ST. EUNAN'S PRIMARY SCHOOL , Gilmour Street, Clydebank G81 2BW
CC10C	ONslow ROAD COMMUNITY HALL , 137 Onslow Road, Clydebank G81 2PR
CC11C	LINNVALE PRIMARY SCHOOL , Livingstone Street, Clydebank G81 2RL
CW12C	GAVINBURN PRIMARY SCHOOL , Dumbarton Road, Old Kilpatrick G60 5NE (Contingency venue used in place of Napier Hall)
CW14C	DALMUIR COMMUNITY CENTRE , Duntocher Road, Clydebank G81 4RQ

CW15C	WATERFRONT CHURCH HALL , Abbotsford Road, Clydebank G81 1PA
CW16C	ST. MARGARET'S CHURCH HALL , Sinclair Street, Clydebank G81 1AE

WEST DUNBARTONSHIRE COUNCIL**Report by Chief Officer - Resources****Council: 30 August 2023**

Subject: Financial Regulations Update**1. PURPOSE**

- 1.1 To seek approval of the revised Financial Regulations.

2. RECOMMENDATIONS

- 2.1 It is recommended that the Council approves the revised Financial Regulations, as attached to this report at Appendix 1.

3. BACKGROUND

- 3.1 The Council is required in terms of section 81 of *The Local Government (Scotland) Act 1973*, to have Standing Orders with respect to making contracts and in terms of section 95, to make arrangements for the proper administration of its financial affairs - the Financial Regulations.
- 3.2 The Council's Financial Regulations were last updated in August 2019.
- 3.3 The proposed revisions are mainly in relation to Section Q – Procurement and reflect current procurement legislation, current practice and guidance, to provide clear processes over financial management practice. In particular there are multiple updates in section Q relating to the UK's withdrawal from the EU and the revision to the Council's Standing Orders, which the Financial Regulations should be read in conjunction with, agreed by Council in October 2022.

In addition there are changes to other areas of the regulations to ensure they remain aligned to other Council governance documents and current practice.

4. MAIN ISSUES

- 4.1 The Financial Regulations have been fully reviewed and updated. Many of the updates are relatively minor in nature and relate to job title changes, together with updating to recognise wider uses of electronic processes (i.e. electronic approvals rather than hard copy approvals). This cover report is not intended to highlight these minor changes which do not materially change the regulations, and the governance set out in them.
- 4.2 There are however more significant changes which it is important to highlight and these are highlighted in Table 1.

Table 1 – Significant Changes to Financial Regulations

Regs Ref	Previous Version	Revised Version	Rationale
A3	No deletion of previous narrative	Added narrative In addition to what is set out in these Regulations, the S95 Officer may issue financial instructions to clarify these Regulations. Other Chief Officers may also issue financial instructions relating to the functions and operation of their services, following consultation with the S95 Officer.	Provides degree of flexibility to issue clarification/instructions outwith two year review.
A6 and A7	No deletion of previous narrative	Added reference to HSCP and 'Council Resources'	Avoid any confusion about who Financial Regulations apply specifically in relation to Council resources.
B4	No deletion of previous narrative	Added narrative The inclusion of items in approved revenue or capital budgets will constitute authority to the relevant officer, subject to thresholds and constraints within the Scheme of Delegation, to incur that expenditure.	Provide clarity over authority to incur expenditure and the fact that this is constrained by the restrictions set out in the Scheme of Delegation.
B6	No deletion of previous narrative	Added narrative Save as provided in this Regulation B6, the inclusion of a project in the capital programme does not itself, authorise expenditure. Standing Orders will be applied and any required Council approval will require to have been obtained prior to any expenditure.	Provide clarity over limitations on delegated authority for incurring capital expenditure

		<p>The capital programme does include some recurring budgets and, spend against these will not require approval beyond the approval of their inclusion in the capital programme. However new projects included in the capital programme are subject to the approval of appropriate business cases to a relevant future Committee or Council unless this has already been secured.</p>	
C2 Revenue	<p>Chief Officers may vire between subjective headings (types of expenditure) within a Service to a maximum of £10,000 with approval of the Strategic Lead - Resources. Any virement above £10,000 requires the approval of the Strategic Lead - Resources and then approved by the relevant Committee.</p>	<p>Chief Officers may vire between subjective headings within a Service to a maximum of £100,000 with the approval of the Chief Officer Resources. Any virement above £100,000 requires the approval of the Chief Officer Resources and the relevant Committee.</p>	<p>Increase in virement limit reflects the change in scale of delegated authority granted under the review of Standing orders reported to Corporate Services Committee in October 2022. Previous limit of £10,000 considered very low when considered against the size of the Council's overall revenue budget.</p>
C2 Capital	<p>Chief Officers may vire between capital projects to a maximum of £60,000 with the agreement of all Chief Officers concerned, the approval of the Strategic Lead – Resources, in consultation with the</p>	<p>Chief Officers may vire between capital projects to a maximum of £100,000 with the agreement of all Chief Officers concerned, the approval of the Chief Officer Resources.</p> <p>Any virement above £100,000 requires the agreement of all relevant Chief Officers, the approval of the Chief Officer Resources and approval by Council.</p>	<p>Increase in virement limit reflects the change in scale of delegated authority granted under the review of Standing orders reported to Corporate Services Committee in October 2022.</p>

	<p>relevant Service Convener.</p> <p>Any virement above £60,000 requires the agreement of all Chief Officers concerned and the approval of the Strategic Lead – Resources, in consultation with the relevant Service Convener and approval by Council.</p>	<p>A Chief Officer may exercise virement in either the Revenue or Capital Budget to meet any immediate need created by a sudden emergency subject to advising the Chief Officer Resources, Chief Executive, Leader and/or Depute Leader and relevant Service Convener of the action taken. This will be reported to Council or Committee in line with the Standing Orders and Scheme of Delegation.</p>	<p>Additional narrative to provide sufficient flexibility to vire budget in an emergency</p>
C7	<p>It is the responsibility of the Strategic Lead - Resources to furnish each Chief Officer at regular intervals (normally monthly), a comparative statement showing the estimated revenue income and expenditure of each service area and the payments and receipts actually made to that date.</p>	<p>It is the responsibility of the Chief Officer Resources to furnish each Chief Officer at regular intervals (approximately four times a year), a comparative statement showing the estimated revenue income and expenditure of each service area and the payments and receipts actually made to that date.</p>	<p>Change to four times a year as agreed with Senior Leadership Team. Finance will provide formal Budgetary Control Reports four times a year. Note though that Chief Officers will be still be provided finance updates at management team meetings and updated on any material emerging financial / budget issues. These changes to better prioritise use of resources</p>
G	<p>No deletion of previous narrative</p>	<p>Reference added to new Council Purchase to Pay Framework</p>	<p>Provide signposting to appropriate</p>

			supplementary framework
I4	<p>No investigatory work is to be undertaken by any Officer of the Council without the express approval of:</p> <p>the Strategic Lead - Resources for allegations relating to financial issues (or in his absence the Audit Manager); or the Strategic Lead - People and Technology for alleged breaches of Human Relations policies or procedures</p>	<p>The Council's procedure on business irregularities is contained as an appendix in the Council's Disciplinary Policy. Where it is suspected or known that business irregularities have occurred (i.e. misappropriation or embezzlement of monies, materials etc. placed in employee's charge) then the Council Business Irregularity Procedure must be followed. The matter should be reported immediately to the Chief Officer Resources and the Chief Officer People and Technology who will contact Internal Audit for further details on how to proceed (including determination of who will carry out any subsequent investigation). Where any suspicion relates to maladministration the matter should also be reported to the Council's Monitoring officer.</p>	<p>Provide signposting to appropriate supplementary policy and specific reference to role of Monitoring Officer in relation to potential maladministration.</p>

K4	Payments to Members, of claims for expenses and allowances, will be made by the Strategic Lead - People and Technology upon receipt of the required information duly completed. All claims for a financial year are to be submitted within one month of 31 March.	Payments to Members, of claims for expenses and allowances, will be made by the Chief Officer People and Technology upon receipt of the required information duly completed. Expense claims should be submitted no later than 3 months from date of expenditure being incurred.	Aligns regulations to current Council practice. Annual returns no longer permitted as the accuracy of checking is extremely limited.
M4	N/A – this is a new section	The Scottish Government's default position is that, from 1 July 2023, all Council grant recipients via Scottish Government funding will be required to pay at least the real Living Wage and provide appropriate channels for effective workers' voice as a minimum standard. The Council must maintain a record of any exemptions agreed and update the Scottish Government in the format and timescale to be advised by the Fair Work Policy team.	To reflect current requirements

Q16 Q17 Q19 1 Q19 15 Q20 1 Q20 11 Q21 Q22 Q23 Q25 1 Q26 3 Q27	Explanation of references to EU Procurement Directives / EU Procurement law / Official Journal of the European Union	Note – there are, throughout the Financial Regulations, references to EU Directives, EU Procurement Law and OJEU. Some of these references remain in the main regulations relating to Regulated Procurement – the Public Contracts (Scotland) Regulations 2015. Therefore where they appear in the Financial Regulations, they shall be deemed to refer to the applicable provision or requirement in terms of the Public Contracts (Scotland) Regulations 2015.	The Public Contracts (Scotland) Regulations 2015 still refer to the Directive so it is still legitimate to refer to EU Procurement Directives. A provision has been added which states that all references to EU Procurement Law, EU Directives and OJEU shall be taken as referring to the relevant provisions within the Public Contracts (Scotland) Regulations 2015' which relate to international procurement requirements or those aspects of domestic law which replaced EU Directives.
Q3	Removal of reference to a £50k threshold requiring a contract strategy	Addition of 'medium to high complex' strategy requiring a contract strategy	To reflect current practice as agreed as part of saving options agreed by Council when setting the 2023/24 budget
Q9 (1-3) Similar removal of £50k threshold	The service shall be responsible for all contracts below £50,000 and will conduct such procurement in	The Procurement Manager shall be responsible for determining whether a procurement is low / medium / high complexity, having regard to the observations of the service Chief Officer, the Chief Officer: Resources and the Chief Officer: Regulatory and Regeneration.	To reflect current practice as agreed as part of saving options agreed by Council when setting the 2023/24 budget

at Q15, Q17	accordance with <i>Procurement Guidance for Below £50,000</i> , issued by the Procurement Manager. Procurement Guidance - under £50,000	<p>Where there is a suitable framework agreement, the service shall be responsible for all low complexity procurements and all sub- £2,000,000 works procurements via a direct award in accordance with the guidance document, “<i>Service Led Low Complexity Procurement</i>” issued by the Procurement Manager and the service shall adhere to the Financial Regulations, Regulation Q23 - <i>Contracts utilising Framework Agreement and Dynamic Purchasing System Call-offs</i>.</p> <p>The Procurement Manager shall be responsible for all medium and high complexity procurements and where directly awarding the procurement utilising a framework agreement is not the most appropriate means of fulfilling the requirement, the Procurement Manager shall be responsible for low complexity procurements and works procurements from £50,000.</p>	
Q19 19 Similar changes at Q20 14 Q21 9 Q22 6 Q23 9	The Procurement Manager will ensure that a Contract Award Notice is published in the Public Contracts Scotland portal within 30 calendar days of the Letter of Award being posted to the successful supplier(s).	The Procurement Manager will ensure that a Contract Award Notice is published in the Public Contracts Scotland portal within 30 calendar days of the Contract being awarded or conclusion of a framework agreement.	To reflect procurement regulations that ‘Not later than 30 days after the award of a contract or conclusion of a framework agreement, a contracting authority must send for publication in accordance with regulation 52 (form and manner of sending notices for publication at

			EU level) a contract award notice on the results of the procurement procedure.”
Q19 and Q20	For works contracts between £500,000 and £1,999,999.99, the Procurement Manager shall alert local contractors to ensure they are aware of the opportunity.	Narrative removed	This step is not required and has been removed due to capacity.

5. PEOPLE IMPLICATIONS

5.1 None directly from this report

6. FINANCIAL AND PROCUREMENT IMPLICATIONS

6.1 There are no direct financial or procurement implications arising from this report however implementing the proposed revisions in this report will provide greater clarity on roles, responsibilities and procedures relating to procurement.

7. RISK ANALYSIS

7.1 The revisions will introduce greater clarity of procurement which will minimise the risk of breach of procurement regulations and the risk that best value is not being achieved.

8. EQUALITIES IMPACT ASSESSMENT (EIA)

8.1 There are no equalities impacts in relation to this report.

9. CONSULTATION

9.1 The views of relevant Chief Officers have been requested on this report and feedback incorporated herein.

10. STRATEGIC ASSESSMENT

10.1 The proposed revisions to the Financial Regulations will ensure that the Council operates best practice procurement policies and procedures which will enable the Council to lever its spend to optimise contribution to the Council's strategic priorities.

Laurence Slavin

Chief Officer - Resources

Date: 30 August 2023

Person to Contact: Laurence Slavin, Chief Officer – Resources

Alan Douglas, Chief Officer – Regulatory and Regeneration

E-mail: laurence.slavin@west-dunbarton.gov.uk
Alan.Douglas@west-dunbarton.gov.uk

Appendix

Appendix 1 Revised Financial Regulations

Background Papers

Previous reviews of Financial Regulations considered b Council in August 2019, October 2017, December 2016, October 2013, November 2011, June 2011 and June 2006.

WEST DUNBARTONSHIRE COUNCIL

**WEST DUNBARTONSHIRE
COUNCIL FINANCIAL
REGULATIONS**



(Updated August 2023)

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WEST DUNBARTONSHIRE COUNCIL – FINANCIAL REGULATIONS

A. FINANCIAL ADMINISTRATION

A1 Responsibility of the Council

The Council is responsible for monitoring its finances.

A2 Best Value

In securing best value, the local authority shall maintain an appropriate balance among:

- the quality of the performance of its functions;
- the cost to the authority of that performance;
- the cost to persons of any service provided by it to them on a wholly or partly rechargeable basis.

In maintaining that balance, the local authority shall have regard to:

- efficiency;
- effectiveness;
- economy;
- the need to meet the equal opportunity requirements.

The Council shall discharge its duties under this section in a way which contributes to the achievement of sustainable development.

A3 Section 95 Officer

The Section 95 Officer is the designated Officer responsible for the proper administration of the Council's financial affairs under section 95 of the Local Government (Scotland) Act 1973.

The Section 95 Officer role, undertaken by the Chief Officer Resources, is responsible, under the general direction of the Council for the proper administration of the Council's financial affairs. It is the duty of the Council to make arrangements which secure best value, being the continuous improvement in the performance of the authority's functions.

In addition to what is set out in these Regulations, the S95 Officer may issue financial instructions to clarify these Regulations. Other Chief Officers may also issue financial instructions relating to the functions and operation of their services, following consultation with the S95 Officer.

A4 Depute Section 95 Officer

In the absence of the Section 95 Officer the Finance Manager will act as the Section 95 Officer.

A5 Section 95 Officer as Adviser

As the Council's financial adviser, the Chief Officer - Resources will report to the Council with respect to the level of resources proposed to be utilised in each financial year and will keep the Council and relevant Committees informed with respect to its finances and financial performance.

A6 Chief Officers Responsible for Resources

Chief Officers (as defined as such within the Council's Standing Orders) and Health and Social Care Partnership (HSCP) Heads of Service are

responsible for the security, custody and control of all Council resources including buildings, plant, materials, cash and stores relating to their service areas.

A7 Chief Officers to Consult Section 95 Officer

Each Chief Officer and HSCP Heads of Service, with respect to any matter within their scope which is liable to affect materially the finances of the Council, shall consult with the Chief Officer Resources before any provisional or other commitment is incurred or before reporting thereon to the Council or to a committee. Matters covered by approved budgets are excluded from this requirement.

The question of materiality will be the subject of consultation with the Chief Officer Resources and, if appropriate, the Chief Executive. Such guidance will form part of these Regulations.

A8 Role of Chief Executive, Chief Officers and the Chief Officer of the Health & Social Care Partnership (H&SCP)

Unless otherwise stated, the title "Chief Officer" applies also to the Chief Executive and the Chief Officer of the HSCP for the purpose of describing their role in relation to these Regulations.

B. ESTIMATES

B1 Form of Estimates

Subject to the direction of the Council, the detailed form of capital and revenue estimates shall be determined by the Chief Officer Resources in accordance with normal professional practice.

B2 Preparation of Estimates

It shall be the duty of the Chief Officer Resources to:

- prepare a revised Long-term Finance Strategy for the Council each financial year as part of the Estimates process
- prepare annual estimates on revenue and capital accounts relating to all service areas and services of the Council.

For this purpose the Chief Officers shall furnish the Chief Officer Resources each year, at dates to be determined by him/her, with all necessary information regarding the requirements of their service areas/services.

B3 Determination Process

After preparation, the estimates shall be collated and considered within the guidelines as agreed by the Council. After consideration, the estimates and any recommendations thereon will be submitted to the Council, together with a

report by the Chief Officer Resources, for consideration in setting budgets, Council Tax and rent increases, in line with the timelines agreed by Council.

B4 Report on the Estimates

The Council shall consider the estimates, revise them if appropriate, and approve them as so revised. The inclusion of items in approved revenue or capital budgets will constitute authority to the relevant officer, subject to thresholds and constraints within the Scheme of Delegation, to incur that expenditure. The Council will determine the level of Council Tax and Council Housing rent levels.

B5 Long Term Capital Programme

A capital programme shall be prepared annually by the Chief Officer Resources, in conjunction with Chief Officers, for submission to the Strategic Asset Management Group and thereafter consideration by the Corporate Management Team. The programme will then be submitted to the full Council for approval. Thereafter the Council shall review the capital programme and approve a revised programme, as appropriate.

B6 Authority to Proceed with Capital Projects

Save as provided in this Regulation B6, the inclusion of a project in the capital programme does not itself, authorise expenditure. Standing Orders will be applied and any required Council approval will require to have been obtained prior to any expenditure.

The capital programme does include some recurring budgets and, spend against these will not require approval beyond the approval of their inclusion in the capital programme. However new projects included in the capital programme are subject to the approval of appropriate business cases to a relevant future Committee or Council unless this has already been secured.

B7 Urgent Updates to Capital Programmes

Should any unforeseen issue arise such as would materially alter the assumptions underlying a capital programme or the likely spend under any heading, where approval is required prior to the next appropriate Committee or Council, then the relevant Chief Officer, after consultation with and the agreement of, the Chief Executive, Chief Officer Resources and the relevant Convener, will amend the programme accordingly. Any such amendment will be reported to the next appropriate meeting of the Council and relevant Committee as part of the usual Budgetary Control Reporting regime.

C. CONTROL OF EXPENDITURE

C1 Need for Budgetary Provision

No expenditure shall be incurred unless included in the annual estimates or covered by a supplementary estimate approved by the Council after the submission of a report thereon.

C2 Virement

Revenue

Virement is the process of transferring budget between subjective headings (types of expenditure), services, service areas or between capital projects. Virement may be exercised as outlined below:

- Chief Officers may vire between subjective headings within a Service to a maximum of £100,000 with the approval of the Chief Officer Resources. Any virement above £100,000 requires the approval of the Chief Officer Resources and the relevant Committee.
- Chief Officers may vire between Services within their Service Areas with the approval of the Chief Officer Resources and the relevant Committee or Council (e.g. in a virement that affects more than one Committee).
- Chief Officers may vire between Service Areas with the agreement of all Chief Officers concerned; the approval of the Chief Officer - Resources and the relevant Committees or Council.
- All virements are deemed to be permanent, i.e. carried forward into future years, unless specifically highlighted as being 'one-off' at the time of submitting the virement request.
- Head Teachers are constrained as to their powers as set out in the Delegated Management of Resources Scheme (DMR), such virements are not regarded as permanent.

Capital

- Chief Officers may vire between capital projects to a maximum of £100,000 with the agreement of all Chief Officers concerned, the approval of the Chief Officer Resources.
- Any virement above £100,000 requires the agreement of all relevant Chief Officers, the approval of the Chief Officer Resources and approval by Council.

A Chief Officer may exercise virement in either the Revenue or Capital Budget to meet any immediate need created by a sudden emergency subject to advising the Chief Officer Resources, Chief Executive, Leader and/or Depute Leader and relevant Service Convenor of the action taken. This will be reported to Council or Committee in line with the Standing Orders and Scheme of Delegation.

C3 Updates to Capital Programmes

In line with regulation B7 above, such changes to the capital programme will not constitute a virement and the process for authorisation of such a change is as described at B7.

C4 Overspends

Where it appears that the amount of approved expenditure within any service area may be significantly exceeded or the amount of approved income may fall significantly short of that estimated, it shall be the duty of the Chief Officer concerned, after consultation with the Chief Executive and the Chief Officer Resources, to inform the Council of the estimated amount of the deviation, the reasons for the deviation and the options for addressing it.

C5 Report on Capital and Revenue Schemes

No capital work outwith the capital programme, (unless agreed by the Chief Executive as relatively minor and of an urgent nature), and no major revenue project (even where included in the annual estimates) shall be commenced unless it has been the subject of a report to the relevant service Committee or Council by the relevant Chief Officer.

C6 Loan Consents

Subject to C5 above, no capital expenditure will be incurred unless the appropriate Chief Officer has ensured it is contained within the capital programme and is covered by appropriate resources.

C7 Responsibility for Budgetary Control

(i) Chief Officer - Resources:

It is the responsibility of the Chief Officer - Resources to furnish each Chief Officer at regular intervals (approximately four times a year), a comparative statement showing the estimated revenue income and expenditure of each service area and the payments and receipts actually made to that date. The Chief Officer - Resources shall submit to the Council and Service Committees, on a regular basis, a statement comparing expenditure and income with the approved budget.

(ii) Chief Officers:

It is the responsibility of each Chief Officer to ensure that the items in the annual estimates are not overspent and that the service area's expenditure conforms to the requirements of the financial regulations. Each Chief Officer shall submit to the relevant Service Committee on a regular basis, a statement comparing expenditure and income with their service area budget.

Where it is forecast that the total income or expenditure for a Service or a capital project is likely to vary significantly from the approved financial allocation, the relevant Chief Officer, after consultation with the Chief Officer - Resources, will inform the Council or relevant Service Committee and take any action necessary to avoid exceeding the budget allocation for a service or a capital project.

D. CONTROL OF INCOME

D1 Determination and Alteration of Charges

The rate of charge for Supplies, Works or Services supplied by the Council shall not be altered without the approval of the Council (or appropriate service Committee where appropriate), unless an alteration is required arising from a change in legislation.

D2 Accounting Arrangements

It shall be the duty of the Chief Officer - Resources to make adequate financial and accounting arrangements to ensure the proper recording of all monies due to the Council, the proper collection, custody, control and disposal of all cash in all service areas of the Council.

D3 Notification of Income to Chief Officer - Resources

The general expectation is that service users will pay for services provided by the Council either in advance or at the point of delivery. Where this is not possible the details of charges requiring to be invoiced to service users shall be promptly notified to the Chief Officer - Resources in a form approved by him. All accounts for income to the Council shall be issued by or under arrangements approved by the Chief Officer – Resources.

D4 Write-Offs

Individual sums due to the Council and exceeding £5,000 (excluding VAT) shall not be written-off except after consideration by the appropriate service Committee or Council. Sums up to £5,000 which are due, may be written off on the authority of the Chief Officer - Resources if satisfied that they cannot reasonably be recovered.

D5 Benefit Overpayment

An overpayment of Housing Benefit or Council Tax Reduction will be recoverable, except when arising from a "technical error" and where the claimant (or someone acting on their behalf) could not reasonably have been expected to realise that it was an overpayment.

D6 Treatment of Money Collected

All staff handling receipts of cash should be aware of the Council's Money Laundering Procedures. All funds received on behalf of the Council in any service area and in all forms shall be deposited with the Council's bankers in accordance with arrangements made with the Chief Officer - Resources. No deduction may be made from such funds other than where the Chief Officer - Resources has specifically authorised.

D7 Forms, Books and Tickets

All official forms, books and tickets for the disbursement and collection of monies, whether these are electronic-based or paper-based, shall be in a form approved by the Chief Officer - Resources.

D8 Personal Cheques and Purchase Cards

Personal cheques shall not be cashed out of the money held on behalf of the Council. Council purchase cards shall not be used for personal purposes.

D9 Transfers of Money

All transfers of official money from one member of staff to another will be evidenced in the records of the service areas concerned by the signature of the receiving officer.

D10 Grant Funds

The Chief Officer - Resources will be advised of all relevant information necessary for him to comply with the terms and conditions for all grants due to the Council.

E. STORES, INVENTORIES AND COSTINGS**E1 Costing Systems and Stores Control**

Arrangements made by Chief Officers for costing systems and stocks and stores control shall be subject to the approval of the Chief Officer - Resources and shall, at least annually, be subject to review by the relevant Chief Officers.

E2 Custody of Stores and Stocktaking

The care and custody of stores and equipment in any service area shall be the responsibility of the Chief Officer of that service area who will ensure that stocktaking is carried out at regular intervals as agreed with the Chief Officer - Resources.

E3 Write-Offs or Surpluses of Stores

No entries will be made, in the records, to write-off stores deficiencies or to bring surpluses into charge unless authorised by the Chief Officer - Resources, who may refer such adjustments to the Council. The Chief Officer - Resources may issue guidance, from time to time, on this subject and such guidance will form part of these Regulations.

E4 Disposal of Surplus Plant, Equipment, furnishings, materials, etc.

Subject to prior consultation with the Chief Officer - Resources, all useable surplus plant, equipment, furnishings, materials, etc., to be disposed of by any service area of the Council, and which cannot be utilised by any other service area, shall be advertised for sale, or if no sale is possible shall be offered to Community Groups, subject to ensuring the items are fit for purpose.

E5 Inventories

All service areas will maintain inventories of furniture, fittings, equipment (including IT equipment), plant and machinery. The form of the inventories will be determined by the Chief Officer - Resources.

E6 Stock Levels

Stocks and stores held shall not be in excess of normal requirements except in special circumstances with the approval of the committee concerned.

F. BANKING, CONTROL OF CHEQUES, BORROWING, INVESTMENT AND TRUST FUNDS

F1 Arrangements with Bankers

All arrangements with the Council's Bankers concerning the Council's bank accounts shall be made by the Chief Officer – Resources.

F2 Payments into Bank

All funds received shall be paid into the Council's bank account daily or at such other intervals as may be arranged by the Chief Officer - Resources.

F3 Cheque Control

All cheques shall be ordered and controlled on behalf of the Council by the Chief Officer - Resources and shall bear the facsimile signature of the Chief Officer - Resources, or be signed by him or other officer authorised by him to do so.

F4 Code of Practice on Treasury Management

This Council adopts CIPFA's "Code of Practice for Treasury Management in the Public Services".

F5 Treasury Policy Statement

A Treasury Policy Statement setting out its strategy and procedures will be adopted by the Council as and when required.

F6 Aggregation

All funds (other than miscellaneous balances such as imprest accounts, cash floats and deposit receipts) in the hands of the Council shall be aggregated for the purposes of treasury management and shall be under the control of the Chief Officer - Resources.

F7 Delegation to Section 95 Officer

All executive decisions on borrowing, investment or financing shall be delegated to the Chief Officer - Resources, or through him to his staff, who shall be required to act in accordance with CIPFA's 'Code for Treasury Management in Local Authorities' and the Council's Treasury Policy Statement.

F8 Investments

All investments of funds under its control shall be made in the name of the Council or in the names of nominees approved by the Council and follow the Council's Investment Strategy, as approved by Council annually.

F9 Borrowing

All borrowing shall be made in the name of the Council.

F10 Deposit of Trust Funds

All persons acting as trustees shall deposit all securities, funds, etc., relating to the Trust with the Chief Officer - Resources unless the deed otherwise provides. Thereafter these funds will be invested as appropriate.

F11 Registrar of Bonds and Mortgages

The Chief Officer - Resources shall be the Council's registrar of stocks, local bonds and mortgages, except where an outside Registrar is appointed by the Council. The Chief Officer - Resources shall maintain records of all borrowing of funds by the Council.

F12 Control of Charitable Funds

The Chief Officer - Resources shall ensure the proper and safe custody and control of all charitable funds held by the Council and that all expenditure is in accordance with the conditions of the trust deed, etc.

F13 Reports by Chief Officer - Resources

1. The Chief Officer – Resources will report and request approval from Council for the Treasury Management Strategy for the forthcoming year, prior to the start of that year.
2. The Chief Officer – Resources shall report (as a minimum) twice annually to the Council on the Treasury Management operation and on the exercise of the Treasury Management powers delegated to him. One such report shall be a mid year update and the other shall be the Annual Report on Treasury Management for presentation by 30 September of the succeeding financial year.

G. ORDERING OF SUPPLIES, WORKS & SERVICES; AND PAYMENT OF ACCOUNTS

The Council's Purchase to Pay Framework should be read in conjunction with these *Financial Regulations* and complied with, when a contract for works, supplies and services is being sought.

G1 Official Requisitions and Orders

All Supplies, Works and Services supplied or executed for the Council shall be

ordered or confirmed by means of an official requisition or order. The form of official requisitions and orders must be through a system as approved by the Chief Officer - Resources. Such requisitions or orders will be authorised only by officers authorised by the appropriate Chief Officer. Such authorised persons shall be reviewed on a regular basis by the relevant Chief Officer.

G2 Exemption from Official Requisition or Order

An official requisition or order will not be required for supplies of public utility services, periodical payments (such as professional subscriptions), petty cash purchases or point of sale Corporate Purchase Card transactions such as travel expenses, sustenance, event or venue reservations where pre-payment is required. The procurement requirements of Section Q of these Financial Regulations still apply.

G3 Central Purchasing and Standardisation

Each requisition and order shall conform to any directions of the Council with respect to central purchasing and the standardisation of supplies, works and services.

G4 Check on Supplies, Works and Services undertaken

It shall be the duty of each Chief Officer to ensure that all Supplies, Works and Services received or undertaken are as requisitioned or ordered in respect of value, quantity and quality.

G5 Certification by Chief Officer

1. Each Chief Officer shall arrange to certify that all payment vouchers comply with the following:
 - the Supplies, Works or Services to which the account relates have been received, carried out, examined and approved and are in accordance with the order
 - the prices, extensions, calculations, trade discounts, other allowances, credits and tax are correct
 - the expenditure has been properly incurred and the provision of standing orders as to limits of expenditure authority have been observed
 - appropriate entries have been made in inventories, stores records or stock books as required
 - the appropriate expenditure code numbers are entered on the document for payment.
2. Those officers who authorise payment vouchers should be familiar with the general VAT rules of the Council as defined within the VAT Guidance.
3. Having so certified the voucher, the Chief Officer or other authorised officer shall pass it to the Chief Officer - Resources for payment.

G6 Separation of Duties

Each Chief Officer shall ensure that an appropriate separation of duties exists between officers authorising requisitions and orders and certifying payment of invoices. Certifying payment of invoices will be undertaken by either: an authorised officer via a manual or electronic process; or via electronic invoice matching to the purchase order within a system as approved by the Chief

Officer – Resources.

G7 Authorised Signatories

The Chief Officer - Resources will compile a list of authorised signatories for this purpose in each service area and specimen signatures will be required from the persons concerned.

G8 Duplicate Invoices, etc.

Payment will not be made on duplicate or photocopy invoices unless the Chief Officer (or other officer delegated authority to do so by the Chief Officer) certifies on the appropriate batch slip that the amounts have not been previously paid.

G9 Further Invoice Checking

The Chief Officer Resources shall supplement the service area checks on payment of accounts as he considers necessary.

G10 Amendments to Payment Vouchers

Any amendments made to payment vouchers shall be made in ink and initialed by the officers making them stating briefly the reasons where this is not self-evident.

G11 Electronic Procurement

The above requirements apply equally to orders and payments made through approved electronic systems including through purchasing cards. Each Chief Officer shall ensure that all staff using approved electronic systems operate in accordance with the relevant authorisation levels and thresholds embedded within the systems.

G12 Employee Code of Conduct

All employees must comply with the Code of Conduct, in particular, all policy, processes and procedures produced by the Procurement Manager when purchasing Supplies, Works and Services. Officers should be aware of the associated Guidance on Offers of Gifts, Hospitality and Declaring Interests.

H. ACCOUNTING

H1 Accounting Procedures and Records

All accounting procedures and records of the Council and its officers shall be determined by the Chief Officer - Resources. All accounts and accounting records of the Council shall be compiled by the Chief Officer - Resources, or under his direction.

H2 Internal Checks

The provision of information about sums due to or by the Council and the process of calculating, checking and recording these sums, shall be separated as completely as possible from the duty of collecting, disbursing, or authorising payment of such sums. Officers charged with the duty of examining and checking the accounts of cash transactions shall not themselves be engaged in

any of these transactions.

H3 Year End Accounting Returns

Chief Officers shall annually, at dates to be specified by the Chief Officer - Resources, submit to him:

- inventories of stocks, stores and plant in hand at the year-end
- inventories of equipment and furnishings in hand at the appropriate date
- year-end cash imprest statements and reconciliations
- details of sums due to or by the Council and remaining unpaid at the year-end
- any other information necessary to close the Council's accounts at the year end.

H4 Year-End Final Accounts

Chief Officers shall have a duty to provide requested information and comply with deadlines defined by the Chief Officer - Resources for the completion of the year-end final accounts and its audit.

I. INTERNAL AUDIT AND VALUE FOR MONEY

I1 Continuous Internal Audit

The Internal Audit Service is a statutory assurance function that provides an independent and objective opinion to the organisation on the control environment by evaluating its effectiveness in achieving the organisation's objectives. The control environment comprises the systems of governance, risk management and internal control. The remit of the service is to objectively examine, evaluate and report on the adequacy of internal control as a contribution to the proper, economic, efficient and effective use of resources throughout the Council's activities. A continuous internal audit, under the independent control and direction of the Chief Officer - Resources, as described in the Council's Internal Audit Charter and in accordance with the Public Sector Internal Audit Standards (PSIAS), shall be undertaken.

I2 Authority of Audit

1. The Chief Officer - Resources or his authorised representatives shall have authority to:
 - enter at all reasonable times any Council premises or land
 - have access to all records, documents and correspondence relating to financial and other transactions of the Council
 - require and receive such explanations as are necessary concerning any matter under examination
 - require any employee of the Council to produce cash, stores, or any other Council property under his/her control.
2. All requests for information, files, etc. made by Internal Audit to officers or Members shall be supplied within the timescales provided by Internal Audit.

Further governance in relation to the provision of the Internal Audit Function is detailed in the Internal Audit Charter which is approved by the Council's Audit Committee.

I3 Contract Audit

The Audit Manager or his authorised representatives, subject to the consent of the Chief Officer - Resources, shall have authority to engage the services of professional persons from appropriate Council service areas to assist in the examination of contracts under review or investigation by Internal Audit.

I4 Business Irregularities/Disciplinary Policy

The Council's procedure on business irregularities is contained as an appendix in the Council's Disciplinary Policy. Where it is suspected or known that business irregularities have occurred (i.e. misappropriation or embezzlement of monies, materials etc. placed in employee's charge) then the Council's Business Irregularity Procedure must be followed. The matter should be reported immediately to the Chief Officer Resources and the Chief Officer People and Technology who will contact Internal Audit for further details on how to proceed (including determination of who will carry out any subsequent investigation). Where any suspicion relates to maladministration the matter should also be reported to the Council's Monitoring officer.

1. All Chief Officers will make arrangements within their own service area to ensure that, where it is suspected or identified that business irregularities have or may have occurred, the matter will be reported immediately to Chief Officers – Resources /People and Technology. Examples of such irregularities include but are not limited to:

- misappropriation or embezzlement of funds, materials etc. placed in the employee's charge
- intentional distortion of records for any fraudulent purposes
- misuse of the Council's ICT infrastructure including information.

2. Anonymous allegations and all categories identified within the Council's Policy in relation to the Public Interest Disclosure Act 1998 are covered by these Regulations.

J. CASH IMPRESTS AND PURCHASE CARDS

J1 Provision of Imprest

The Chief Officer - Resources shall provide cash imprest accounts, cash floats and purchase cards as he considers appropriate to officers of the Council for the purposes of defraying petty cash and other expenses.

J2 Bank Accounts for Imprest Holders

The Chief Officer - Resources shall open bank accounts where it is considered appropriate and in no circumstances shall the imprest holder overdraw the account. It shall be a standing instruction to the Council's bankers that an imprest holder's account shall not be overdrawn. Bank accounts will not be opened or amended by any officer other than the Chief Officer - Resources, or his nominated deputies.

J3 Exclusion of Income Collected

No income received on behalf of the Council may be paid into an imprest account but must be banked or paid to the authority as provided in these regulations. Any bank interest earned on, or charges to, an imprest accounts

will be remitted separately and immediately to the Chief Officer - Resources and will not be left in the imprest bank balance.

J4 Limit on Expenditure – cash imprest

Payments shall be limited to minor items of expenditure and to such other items as the Chief Officer - Resources may approve.

J5 Limit on Expenditure – Purchase Cards

Individual officers shall have limits placed on the use of purchase cards in terms of purpose and value of expenditure, by transaction and in total per month.

J6 Statement of Account – Imprest

An officer responsible for an imprest account shall, if so requested, give to the Chief Officer - Resources a certificate of the balance on his/her imprest account in line annual guidance issued by the Chief Officer - Resources. Payments shall be supported by a receipted voucher (with appropriate VAT information as required) to the extent that the Chief Officer - Resources may require.

J7 Accounting for Purchase Card Expenditure

Relevant officers are required to review and approve all expenditure on the online purchase card system, in line with the published timetable. Payments shall be supported by a receipted voucher (with appropriate VAT information as required) to the extent that the Chief Officer - Resources may require.

J8 Termination as Imprest Holder / Purchase Card Holder

Imprest: on leaving the employment of the Council or otherwise ceasing to be entitled to hold an imprest advance, an officer shall make account to the Chief Officer - Resources for the amount advanced to him/her.

Purchase Cards: on leaving the employment of the Council or otherwise ceasing to be entitled to hold a Purchase card relevant officers shall surrender their purchase card to their line manager, who will advise Chief Officer – Resources of the change.

J9 Insurance Cover

The Chief Officer - Resources will ensure that insurance cover is obtained for all cash imprest and purchase card accounts and for the officers responsible for these.

K. CLAIMS FOR EXPENSES AND ALLOWANCES

K1 Arrangements for Claims

The Chief Officer - People and Technology in consultation with the Chief Officer - Regulatory shall be responsible for making arrangements for the administration and regulation of claims for expenses and allowances to Members and employees of the Council and other approved bodies.

K2 Regulations for Elected Members Allowances and Expenses

The Chief Officer - Regulatory and Regeneration shall at all times make the current regulations on expenses and allowances available to Members.

K3 Submission of Claims

All claims for payment of travelling allowances, subsistence allowances, car allowances and incidental expenses shall be submitted via the Council's HR

and Payroll system (or directly via payroll where access to the former is unavailable) to a suitably nominated officer (usually line manager) at regular intervals for approval. Such payments will not be made out of imprest accounts without the express authority of the Chief Officer Resources. All such expenses shall as far as practicable be paid through approved payroll processes, or as approved through use of Council purchase card.

K4 Payment of Claims for Elected Members

Payments to Members, of claims for expenses and allowances, will be made by the Chief Officer People and Technology upon receipt of the required information duly completed. Expense claims should be submitted no later than 3 months from date of expenditure being incurred.

K5 Certification of Claims

The certification of claims shall mean that the certifying officer is satisfied that the journeys were authorised, the expenditure properly and necessarily incurred and that the allowances are properly payable by the Council.

L. SALARIES, WAGES AND PENSIONS

L1 Arrangements for Payments

The payment of all salaries, wages, pensions, compensation and other emoluments to all employees or former employees of the Council shall be made by the Chief Officer - People and Technology or under arrangements approved and controlled by them.

L2 Application of National Agreements

The Chief Officer - People and Technology shall be responsible for the application of all appropriate wages and salary agreements to all employees of the Council, elected members and relevant partner bodies (i.e. West Dunbartonshire Leisure Trust and Dunbartonshire and Argyll and Bute Valuation Joint Board).

L3 Notification

The Chief Officer - People and Technology will be notified as soon as possible, in an agreed form, of all matters affecting payment of such emoluments and in particular:

- appointments, resignations, dismissals, suspensions, secondments and transfers
- absences from duty for sickness or other reasons, apart from approved leave
- changes in remuneration, pay awards and agreements of general application
- information necessary to maintain records of service for superannuation, income tax and national insurance.

L4 Appointments

Appointments of all employees shall be made in accordance with the regulations of the Council and the approved establishments, grades and rates of pay.

L5 Form and Certification of Records

Time records or other pay documents shall be in a form prescribed or

approved by the Chief Officer People and Technology. Approval of pay documents is provided electronically through workflow procedures established within the Council's Workforce Management System.

M. GRANTS, CONTRIBUTIONS AND SUBSCRIPTIONS TO OTHER BODIES AND PERSONS

M1 Administration and Payment

1. All grants (other than Common Good and Community Chest), contributions and subscriptions shall be managed through processes approved by the Chief Officer - Resources, under delegated powers, and in consultation with the relevant Committees.
2. For the **Common Good Fund**, Council will set the budget and in doing so the majority of the grants to be paid. Any remaining Common Good funds available for grant payment will be administered and paid by the Chief Officer - Resources in consultation with the Corporate Services Committee, except where specified by Council where alternative arrangements may be agreed.
3. **Community Chest grants** will be administered and paid by the West Dunbartonshire Community Volunteer Service and reported in detail to the Corporate Services Committee annually.

M2 Applications

All applications for grants and subscriptions shall be accompanied, where appropriate by the accounts and other relevant information of the organisation, and the Chief Officer - Resources may be asked to report thereon.

M3 Application of section Q; Procurement Financial Regulations

When awarding grants which may involve the delivery of Supplies, Works and Services, due consideration must be made to the provisions of section Q of these Financial Regulations, notwithstanding the source and nature of any funding provided.

M4 Real Living Wage

The Scottish Government's default position is that, from 1 July 2023, all Council grant recipients via Scottish Government funding will be required to pay at least the real Living Wage and provide appropriate channels for effective workers' voice as a minimum standard. The Council must maintain a record of any exemptions agreed and update the Scottish Government in the format and timescale to be advised by the Fair Work Policy team.

N. CAPITAL, REVENUE AND RENEWAL FUNDS

N1 Policy for Administration

The Council shall determine the policy on the administration of these funds.

N2 Council Consideration

The Council, at the consideration of the budget, shall take into account the allocation of resources, and the policy on such funds.

O. SECURITY

O1 Responsibility for Security

Each Chief Officer is responsible for maintaining proper security at all times for all buildings, stocks, stores, furniture, equipment, cash etc., under his/her control. He/she shall consult the Chief Officer – Resources in any case where security is thought to be defective or where it is considered that special security arrangements may be needed. Regular review of such security arrangements shall be carried out by the Chief Officers. Responsibility for information security rests with Chief Officer Regulatory and Regeneration and responsibility for ICT security rests with the Chief Officer People and Transformation.

O2 Limits to Cash Holdings

Maximum limits for cash holdings shall be agreed with the Chief Officer - Resources and shall not be exceeded without his/her express permission.

O3 Safe Keys

Keys to safes and similar receptacles are to be securely held by those responsible for them at all times. The loss of any such keys must be reported immediately to the Chief Officer - Resources. A register of all such key- holders will be kept by each Chief Officer.

O4 Computer Security

The Chief Officer – People and Technology is responsible for maintaining proper security and privacy as regards information held in the Council's computer installations or for their use. Each Chief Officer is responsible for information held in their respective service areas.

O5 Pre-printed and Pre- signed Cheques, etc.

The Chief Officer - Resources shall be responsible for ensuring that secure arrangements exist for pre- printed/pre-signed cheques, stock certificates, bonds and deeds etc.

P. INSURANCE

P1 Chief Officer – Resources Responsible for Insurance

Subject to the general supervision of the Council, the Chief Officer - Resources will effect and maintain adequate insurance cover for all of the Council's activities. He will also negotiate insurance claims, in consultation with Chief Officers, where necessary.

P2 Notification of Risks

Chief Officers will give prompt notification to the Chief Officer - Resources of all new and increased risks, properties, or vehicles or of any deletions affecting their service area or services.

P3 Notification of Claims

Chief Officers will immediately notify the Chief Officer - Resources in writing of any loss, liability or damage or any event likely to lead to a claim.

P4 Fidelity Guarantee Insurance

All appropriate employees of the Council will be covered by fidelity guarantee insurance.

P5 Review of Insurance Cover

The Chief Officer Resources will periodically review all insurances in consultation with the Chief Officers as appropriate

**Q. PROCUREMENT: CONTRACTS FOR SUPPLIES, WORKS AND SERVICES
(THE PROCUREMENT FINANCIAL REGULATIONS)**

Interpretive Note

There are throughout Section Q of the Financial Regulations references to EU Directives, EU Procurement Law and OJEU. Some of these references remain in the main regulations relating to Regulated Procurement - the Public Contracts (Scotland) Regulations 2015. Therefore where they appear in the Financial Regulations, they shall be deemed to refer to the applicable provision or requirement in terms of the Public Contracts (Scotland) Regulations 2015. All procurement law, whether domestic (Scottish and UK) or International, are collectively referred to as "Procurement Law".

Q1 Application of these Procurement Financial Regulations

All contracts let by or on behalf of the Council, regardless of whether any such contracts are otherwise exempt from the application of these Procurement Financial Regulations, shall be subject to an obligation to seek best value for the Council and to be able to demonstrate fairness, non-discrimination, equal treatment and transparency in the contract procedure chosen to all parties having an interest in that procedure.

1. Except where an explicit decision by a meeting of Council or a Committee having delegated authority for the matter in question exists, these Financial Regulations will apply subject to the undernoted further caveats.
2. Where strict application of these Procurement Financial Regulations would be likely to place the Council in conflict with any applicable law, the Procurement Financial Regulations will be read with the omission of any offending provision and in the manner which best protects the Council's interests.
3. For the avoidance of doubt, no failure to comply with these Procurement Financial Regulations will have any negative bearing on the vires of any action or the validity of any Contract following on such action where the action would otherwise be within the Council's powers and the Contract would otherwise be valid.

Q2 Standing Orders

1. These Procurement Financial Regulations shall be read in conjunction with and subject to the provisions of Parts III and Part IV of the Standing Orders relating to Officers Delegated Powers and to Procurement,

Contracts and Tendering respectively. No provision in these Financial Regulations will be taken to extend or limit the vires of the Council to act in a manner which conflicts with the natural meaning of the Standing Orders. As provided for in Section S of these Financial Regulations, all Officers of the Council are required to adhere to their terms.

2. In the event of any conflict between these Financial Regulations and Standing Orders, the provisions of the Standing Orders will have precedence. However, this provision will not have the effect of removing the requirement to comply with these Financial Regulations simply on the basis of that permissive provision of the Standing Orders does not specify any qualification or condition on its application. Where these Financial Regulations contain provisions which qualify or place conditions on any permission granted in any Standing Order, officers shall have regard to such permission as so qualified or made conditional.

Q3 Pre-requisites for Procurement

No procurement activity will commence unless and until each of the following conditions have been met:

- Sufficient budgetary provision exists (Capital, Revenue or both) in terms of the Standing Orders and these Financial Regulations;
- Express Council, Committee or other relevant delegated authority has been granted in accordance with Standing Orders or the Council's Scheme of Delegation; and
- For procurement assessed as medium to high complexity and for procurement with a value above the thresholds in Standing Order 36.4, (other than emergency placements for social care, or education), a contract strategy, in a format approved and signed by the Procurement Manager, has been agreed.

Q4 Value of Contracts

1. In estimating the value of a contract for the purposes of these Procurement Financial Regulations, the following direct and indirect costs (total cost of ownership "TCO") must be accounted for:
 - a. The capital cost of the acquisition of any assets, relevant revenue sums and one off payments e.g. for acquisition of licenses.
 - b. External training costs for training which requires to be undertaken as a direct result of the supplies, works or services acquired under the contract,
 - c. Support services by or through the supplier on an ongoing basis for the duration of the contract. Where the period of required support is indefinite, for a period of 48 months.
 - d. Additional third party works, supplies or services, associated with, or necessary to support the contract and its deliverables.
 - e. Annual recurring maintenance or license costs associated with the contract and its deliverables; and
 - f. Disposal of any supplies at the end of the supplies' life span.

- g. The value of any works concession or service concession to the Council. The value of a works concession or service concession contract is calculated by the value of the benefit to the supplier in terms of revenue / turnover rather than the rebate coming back to the Council.
2. If there is any doubt regarding the appropriateness of the inclusion of any cost, the Procurement Manager must be consulted
3. In every schedule of rates contract, following discussion with the Procurement Manager, the Chief Officer of the procuring service shall fix an indicative total value for the contract prior to procurement documentation being issued. If there is any doubt about the anticipated duration of the continuing supply, the Procurement Manager shall base the estimate of the value of the contract on a period of 48 months.

Q5 Above £50,000 Disaggregation

It is not permitted to deliberately divide any procurement exercise or divide into two or more contracts if the intention in doing so is to avoid the application of any financial thresholds in these Financial Regulations, Standing Orders, Domestic Law or the EU Procurement Directives.

Q6 Contracts Governed by these Financial Regulations

1. In these Financial Regulations, the word “contract” will apply to any arrangement for provision of works, supplies or services to the Council including in so far as relevant, any framework agreement or dynamic purchasing system; either solely or along with others, either written or unwritten by which, legally enforceable rights and responsibilities are created for the parties to the arrangement.
2. Subject as undernoted, the full provisions of the *Financial Regulations* following in this Section Q, will only apply to contracts having a value of £50,000 and above.
3. For the avoidance of doubt, individual arrangements where the primary purpose is the supply of funding, either by or to the Council, e.g. loans, bonds, securities, grants (other than where the Council receives works, supplies or services or derives any benefit from them) or other financial instruments, will not be a contract for the purposes of these *Financial Regulations*, notwithstanding that some strictly limited and ancillary provision of works, supplies or services may also be involved.
4. Further, subject to the provisions of Domestic Legislation and case law, no arrangement will be classed as a contract for the purposes of these *Financial Regulations*, where the Council:
 - a. solely or predominantly sells or acquires land or rights in land;
 - b. provides works, supplies or services for third parties;
 - c. performs the functions of or delivers services to another public body in accordance with *The Local Authorities (Goods & Services) Act 1970*;

- d. receives works, supplies or services from another body where the Council is permitted to receive them without the requirement to tender in accordance with *The Local Authorities (Goods & Services) Act 1970*;
 - e. performs for or receives services from (a) an arms-length organisation whether wholly or partly owned by the Council or (b) a wholly owned subsidiary or group company of the Council, provided the arrangement is compliant with Domestic Law and EU Law.
5. Notwithstanding that an arrangement may not be classed as a contract for the purposes of these *Financial Regulations* under this Section Q, the wider *Financial Regulations* will still apply to the arrangement.

Q7 Specific Exemptions to These Financial Regulations

Notwithstanding that they may otherwise fail to be viewed as works, supplies or services to the Council, the following shall be exempt from the scope of these Financial Regulations any arrangement:

- a. where the Council seeks or receives legal advice, assistance or an opinion from Junior or Senior Counsel, a Professor of Law, a Solicitor Advocate or in the case of an opinion only, a Law Society of Scotland Accredited Specialist solicitor recognised as having particular expertise in the subject matter of the opinion;
- b. where the Council disposes of surplus or scrap materials and equipment previously used by the Council, except where such disposal is, or is part of, a contract for which the Council pays (in cash or kind) a value of £50,000 and above;
- c. for the commissioning of theatrical, musical, dramatic or other artistic performances, subject to the prior approval of the Procurement Manager;
- d. where the individual is nominated by a third party or agreed between the parties under a Dispute Resolution Procedure within a contract provided such nomination is compliant with Domestic and EU Law.

Q8 Application of and Departure from the Requirements of these Financial Regulations

- 1. These Financial Regulations will apply to all contracts for works, supplies and services except in the following circumstances:
 - a. Where a proviso within the Standing Orders, or the Officers Scheme of Delegation expressly permits or requires the Chief Executive, Chief Officer to act in a manner which extent that such express permission or requirement requires, and subject to such subsequent reporting as such provision may require;
 - b. Where a departure is expressly agreed by a meeting of Council or the appropriate Service Committee, in advance of such departure

- in these circumstances, the Procurement Manager will be consulted before any report seeking such departure is taken to the meeting of Council, or the appropriate Service Committee;
- c. Where in the express and written opinion of i) the Section 95 Officer, or ii) the Chief Officer – Regulatory and Regeneration, the application of the *Financial Regulations* would be such as to impose a financial, reputational or legal penalty upon the Council or may significantly impede the Council in the performance of its statutory duties such that it would be perverse to strictly apply these *Financial Regulations*;
 - d. Where the strict application of these *Financial Regulations* would place the Council in conflict or mean non-compliance with the provisions of any funding arrangement; and subject to the relevant legislative thresholds not being breached; , i) where such funding makes a substantial contribution to any contract for works, supplies and services; and ii) there is no opportunity to renegotiate the terms of any such funding within a timescale which permits the drawdown of the funds or the performance of the contract in accordance with its aims these Financial Regulations may be departed from, but only to the extent necessary for the funding arrangement to be complied with. In such circumstances, any relevant requirements of Procurement Law shall be complied with subject to a report for noting being submitted to the next available meeting of Council, the appropriate Service Committee or Tendering Committee.
 - e. Where the Council is entitled, as a member of a consortium, or is otherwise permitted to utilise a framework agreement, or dynamic purchasing system; which is compliant with Procurement Law (the rules and procedures of such consortium or framework agreement, or dynamic purchasing system; will, where in conflict with these *Financial Regulations*, have precedence, save insofar as these *Financial Regulations* relate to internal procedures only or insofar as they are a direct translation of any *Standing Order* or aspect of the *Scheme of Delegation*.

With the exception of those provided for within the *Standing Orders* and *Scheme of Delegation*; and those determined by Council or Committee such provisos will only be exercised after consultation with the Procurement Manager and will be reported to the first appropriate Committee where expenditure exceeds or is likely to be valued at or higher than the appropriate threshold in Standing Order 36(4).

Q9 Procurement Responsibility for Contracts

1. The Procurement Manager shall be responsible for determining whether a procurement is low / medium / high complexity, having regard to the observations of the service Chief Officer, the Chief Officer: Resources and the Chief Officer: Regulatory and Regeneration.
2. Where there is a suitable framework agreement, the service shall be responsible for all low complexity procurements and all sub-£2,000,000 works procurements via a direct award in accordance with the guidance document, “*Service Led Low Complexity Procurement*”

issued by the Procurement Manager and the service shall adhere to the Financial Regulations, Regulation Q23 - Contracts utilising Framework Agreement and Dynamic Purchasing System Call-offs.

3. The Procurement Manager shall be responsible for all medium and high complexity procurements and where directly awarding the procurement utilising a framework agreement is not the most appropriate means of fulfilling the requirement, the Procurement Manager shall be responsible for low complexity procurements and works procurements from £50,000.

Q10 Contract Strategy and Contract & Supplier Management

1. For Procurement Manager led procurements where the need is identified through the contract strategy, the Procurement Manager may require that the relevant Chief Officer will ensure that the following provisions will be adhered to:
 - a. Appointing an experienced sponsor;
 - b. Establishing and maintaining a project team until the contract has been put in place, with the right expertise which will include a project manager, lead officer, contract owner and appropriate representation from the Corporate Procurement Unit; Finance Services; Legal Services and any further officers required;
 - c. Defining the project stakeholders and communicating with the stakeholders at regular intervals;
 - d. Defining the initial works, supplies and / or services;
 - e. Developing, reviewing and finalising an options appraisal and / or business case that shall include cost, time, resources and quality analysis;
 - f. Defining a clear, concise and unambiguous specification / scope;
 - g. Consistently monitoring the specification / scope to ensure it remains controlled throughout the contract;
 - h. Controlling the relationship between the Council and the successful supplier;
 - i. Ensuring that the *Contract & Supplier Management Policy* is adhered to.

Q11 Minimum Contract Provisions

Except in circumstances where the Procurement Manager and Chief Officer Regulatory and Regeneration agree otherwise, every contract shall be:

1. in the name of West Dunbartonshire Council;
2. in probative writing;
3. subject to the Laws of Scotland; and

4. subject to the agreed exclusion or amendment of any such provisions in terms of the *Financial Regulations*, Q.12 hereof, including all provisions required by the *Standing Orders* or *Financial Regulations*, Q.11 hereof.

Q12 Contract Documents

1. For service led procurements, the service shall prepare procurement documents utilising the templates issued by the Procurement Manager
2. For Procurement Manager led procurements, with the exception of the specification or scope of the contract requirements, the procurement documents shall be prepared by the Procurement Manager in consultation with the Chief Officer of the procuring service(s) and in relation to the terms and conditions of the contract, the Chief Officer Regulatory and Regeneration.
3. With the exception of contracts utilising framework agreements or dynamic purchasing systems and emergency placements, the Scottish Single Procurement Document (SPD) shall be used in all procedures.
4. For service led procurements, the service; and for Procurement Manager led procurement, the Procurement Manager; after consultation with the Chief Officer Regulatory and Regeneration, may make use of procurement documents prepared by the Crown Commercial Services, Scotland Excel or the Scottish Procurement and Commercial Services area or any other public sector body, amended as appropriate, where permitted by those bodies to do so. It is the service's and Procurement Manager's responsibility to ensure that the procurement documents are suitable for the contract.
5. For repeat requirements and contracts which are agreed in advance to fall within particular categories, for service led procurements, the service; and for Procurement Manager led procurements, the Procurement Manager; may dispense with consultation with the Chief Officer Regulatory and Regeneration, subject to their consulting in the event of any particularly onerous or unusual requirement arising during the course of any procurement; and subject to any agreed terms and conditions being reviewed annually with the Chief Officer Regulatory and Regeneration to ensure their continued relevance, accuracy and fitness for purpose.

Q13 Supplementary Procedures

The Procurement Manager may, following consultation with the Corporate Management Team and any relevant officers, as determined by the subject matter, issue supplementary procedural notes ("Supplementary Procedures") to be read in conjunction with these *Financial Regulations*; and complied with when a contract for works, supplies and services is being sought. These additional procedures will be notified to all Chief Officers who will ensure their distribution to and compliance by, all staff.

Q14 Lists

1. The Council will not operate a list for the pre-selection of suppliers to tender.

2. A properly constituted framework agreement or dynamic purchasing system, either operated by the Council or a third party, under which the Council is legally entitled to procure, will not be classed as a List for the purposes of these *Financial Regulations*.
3. For the avoidance of doubt, the Council may retain records of recent suppliers' health and safety vetting to ensure that the tendering health and safety processes remain efficient. Such vetting must be approved by the Procurement Manager in consultation with the Chief Officer - Regulatory and Regeneration and must not preclude any bidder from submitting more up to date information.

Q15 Compliance with Domestic Procurement Law and EU Procurement Directives

For Procurement Manager led procurements, where an existing framework agreement or dynamic purchasing system is not being used, the Procurement Manager shall include within the Contract Notice, a web link to the Public Contracts Scotland-Tenders portal from where the electronic Invitation to Tender, including the SPD, can be immediately accessed.

Q16 Choice of Procurement Procedure

For procurements to which the Public Contracts (Scotland) Regulations 2015 apply the Procurement Manager will, following consultation with the Chief Officer with responsibility for the proposed contract, agree the appropriate procedure to be followed, which may include use of an existing framework agreement or dynamic purchasing system. Such procedure will be identified as part of the agreed contract strategy. The Procurement Manager shall ensure that the contract is advertised, tendered, evaluated and awarded in compliance with Procurement Law or the rules of the existing framework agreement or dynamic purchasing system.

Q17 Advertising and Publicity for Contracts

The Council is under a duty to ensure that in relation to each contract it intends to award, a degree of advertising is undertaken which is sufficient to enable open competition and to meet the requirements of the principles of equal treatment, non- discrimination, transparency and proportionality.

Contracts to which the Public Contracts (Scotland) Regulations 2015 apply must comply with the provisions relating to advertising of contracts in these Directives. For all other supplies and services contracts with an aggregated valued of £50,000 and above; and works contracts with an aggregated valued £2Million and above, the following procedures shall apply:

1. The Council doesn't require to advertise those contracts for social and other specific services falling below the Domestic Procurement Threshold or where an existing framework agreement call-off; or dynamic purchasing system call-off is to be used;
2. In general contracts above such thresholds will be advertised on the Public Contracts Scotland portal. In addition the Procurement Manager may authorise the advertisement of the contract in any other way such as in trade journals or newspapers;

3. The Procurement Manager shall ensure that the Council's own website contains links to the Public Contracts Scotland portal.

Q18 Social Care and Other Specific Services Procurement

1. For all procurement of Social Care, Education and other Specific Services to which the Provisions of Schedule 3 (Social and Other Specific Services) of the *Public Contracts (Scotland) 2015* applies ("the Light Touch Regime"), a direct award without competition may be made so long as all legislative requirements are met and where appropriate Scottish Government and COSLA guidance on the *Procurement of Care and Support Services* should be followed.
2. For service led procurements, the appropriate Chief Officer will have full authority to place Contracts up to the Threshold of the Light Touch Regime following consultation, provided budgetary provision exists with no further report to Council or Committee being required. For Procurement Manager led procurements, the Chief Officer will have full authority to place Contracts up to the Threshold of the Light Touch Regime following consultation with the Procurement Manager, provided budgetary provision exists with no further report to Council or Committee being required.
3. Where either budgetary provision does not exist, or the limit of the Light Touch Regime will be exceeded and where there is a need for an emergency placement for social care or education, and where that means the contract needs to be put in place before the authority is given by Council, Committee or other relevant authority then, once the contract has been placed, a report will be sent to the next available Council or Committee notifying the award and explaining the reason for the placement, subject always to the overriding duty to protect the Personal Data and privacy of the individual or individuals in receipt of the services.
4. For service led procurements, the service will ensure that a notice of Contract Award has been published in the PCS – Quick Quote portal in accordance with the *Service Led Low Complexity Procurement* guidance issued by the Procurement Manager. For Procurement Manager led procurements, the Procurement Manager will ensure that a notice of Contract Award has been published in the Public Contracts Scotland portal.

Q19 Restricted Procedure

In accordance with the agreed contract strategy, the Procurement Manager may approve the use of the Restricted Procedure which shall be conducted in accordance with these *Financial Regulations*. In particular:

1. The Procurement Manager will ensure that any Contract Notice and procurement documentation contain sufficient information to enable any potential bidder to determine whether they are interested in bidding for the contract; including i) the subject matter of the contract, ii) its duration, iii) reference to selection criteria, iv) estimated commencement date and where v) appropriate and available, its estimated value. The notice must also specify a date and time by which requests to be selected to tender must be received. This date and time must be no sooner than 10 working days from the date the notice is published and where the spend is likely to exceed the EU Thresholds ,

no less than those timescales prescribed by the EU Procurement Directives;

2. The SPD in terms agreed between the Procurement Manager and the Chief Officer of the procuring Service(s), shall be issued by the Procurement Manager to all potential bidders responding to the notice issued.
3. The Procurement Manager together with officers from the procuring service(s) and other officers with relevant input e.g. Finance and Legal Services; will evaluate the SPD, strictly in accordance with the established selection criteria.
4. No bidder may be invited to tender unless they have successfully complied with the Council's competence, experience, capacity, financial and health and safety checks and have met all other criteria to be invited to tender as set out in the SPD, issued.
5. A sufficient number of bidders must be invited to tender to ensure genuine competition, which should not, except with the express agreement of the Procurement Manager, be fewer than five. Where fewer than five bidders express an interest, all those bidders meeting the minimum selection criteria, must be invited to tender.
6. The Procurement Manager will be responsible for issuing the Invitation to Tender.
7. All Invitation to Tenders will include the final date and time for receipt of the tenders by the Council. The Invitation to Tenders' must also include the award criteria weightings for the award of the contract and a summary of the evaluation process to be used.
8. The Procurement Manager will coordinate and respond to all tender correspondence, queries and clarifications throughout the tender process; including seeking input as required from the procuring service and other relevant areas of expertise within the Council.
9. The Procurement Manager will consider and respond to any requests for extensions to the tender period, having regard to the terms of any request and any input from the procuring service(s).
10. The Procurement Manager together with officers from the procuring service(s) will evaluate the tenders strictly in accordance with the established award criteria.
11. In the event of any matter being unclear to those conducting the evaluation, the Procurement Manager will arrange for clarification or verification of matters within any tender. In the event of such clarification or verification revealing a matter which may be common to one or more tenders, the Procurement Manager may, following verification of such with those bidders as appear appropriate, determine

that the impact of any such issue on the evaluation be applied to all those to which the matter applies.

12. On completion of the evaluation of bids and subject to the necessary checks and consents having been obtained, the Procurement Manager shall close the competitive stage of the tendering process.
13. If not previously delegated by a service committee or Council, The Procurement Manager will submit a report to the next appropriate committee for approval to award the contract.
14. Subject to authority to award the contract from the Tendering Committee, service committee or Council as appropriate, the Procurement Manager shall advise all unsuccessful bidders in writing of the outcome of the tender process and may issue the Notice of Intention to Award letter to the most economically advantageous bidder. The Notice of Intention to Award letter shall confirm the Council's intention to formally award the contract subject to agreement of any outstanding matters not conclusively addressed in terms of the tender process. This may include any changes to terms and conditions or commercial terms including price, deemed necessary to best deliver the purpose of the proposed contract. Changes which materially alter aspects of the contract such that the outcome of the tender process may have been different; will not be permitted.
15. Where the contract value exceeds the EU Thresholds in the Public Contracts (Scotland) Regulations 2015, the Procurement Manager will implement the relevant standstill period, including issue of the relevant standstill letters to all bidders, in accordance with the requirements of the Procurement Law.
16. Following conclusion of any outstanding matters with the most economically advantageous bidder and compliance with any relevant standstill period, the Chief Officer of the procuring service(s) may instruct the Chief Officer - Regulatory and Regeneration to enter into a binding contract in accordance with *Financial Regulations*, Regulation Q.11) - *Minimum Contract Provisions*.
17. The Procurement Manager will ensure that all lawful, appropriate and necessary feedback is delivered to unsuccessful bidders.
18. The Procurement Manager will ensure that a Contract Award Notice is published in the Public Contracts Scotland portal within 30 calendar days of the contract being concluded the successful supplier(s).

Q20 Open Procedure

For Procurement Manager led procurements, in accordance with the agreed contract strategy, the Procurement Manager may approve the use of the single stage Open Procedure which shall be conducted in accordance with

these *Financial Regulations*. In particular:

1. The Procurement Manager will ensure that any Contract Notice or procurement documentation will state the selection criteria, award criteria, weightings for the award of the contract, a summary of the evaluation process and must contain sufficient information to enable any potential suppliers to determine whether they are interested in bidding for the contract. This should include the subject matter of the contract, its duration, estimated commencement date and where appropriate its estimated value. The Contract Notice or procurement documentation must also specify a date and time by which tenders must be received. This date and time must be no sooner than 10 working days from the date the notice is published and where the spend is likely to exceed the EU Thresholds, no less than those timescales prescribed by the EU Procurement Directives.
2. The Procurement Manager shall include within the Contract Notice, a web link to the Public Contracts Scotland-Tenders portal from where the electronic Invitation to Tender, including the SPD, can be immediately accessed or in exceptional circumstances e.g. where a tender is being invited under an existing multi-supplier framework agreement, will advise potential bidders of how procurement documentation including an Invitation to Tender, can be obtained.
3. The Procurement Manager together with officers from the procuring service(s) and other officers with relevant input e.g. Finance and Legal Services; will evaluate the SPD, strictly in accordance with the established selection criteria.
4. The Procurement Manager will co-ordinate and respond to all tender correspondence, queries and clarifications throughout the tender process; including seeking input as required from the procuring service(s) and other relevant areas of expertise within the Council.
5. The Procurement Manager will consider and respond to any requests for extensions to the tender period, having regard to the terms of any request and any input from the procuring service(s).
6. The Procurement Manager together with officers from the procuring service(s); will evaluate the tenders, strictly in accordance with the established award criteria.
7. In the event of any matter being unclear to those conducting the evaluation, the Procurement Manager will arrange for clarification or verification of matters within any tender. In the event of such clarification or verification revealing a matter which may be common to one or more tenders, the Procurement Manager may, following verification of such with those bidders as appear appropriate, determine that the impact of any such issue on the evaluation be applied to all those to which the matter applies.

8. On completion of the evaluation of bids and subject to the necessary checks and consents having been obtained, the Procurement Manager shall close the competitive stage of the tendering process.
9. If not previously delegated by a service committee or Council, where the expenditure is valued at or higher than the Thresholds is stated in Standing Order 36.4, the Procurement Manager will submit a report to the appropriate committee for approval to award the contract.
10. Subject to authority to award the contract from the appropriate committee, or Council, the Procurement Manager shall advise all unsuccessful bidders in writing of the outcome of the tender process and may issue the Notice of Intention to Award letter to the most economically advantageous bidder. The Notice of Intention to Award letter shall confirm the Council's intention to formally award the contract subject to agreement of any outstanding matters not conclusively addressed in terms of the tender process. This may include any changes to terms and conditions or commercial terms, including price, deemed necessary to best deliver the purpose of the proposed contract. Changes which materially alter aspects of the contract such that the outcome of the tender process may have been different; will not be permitted.
11. Where the contract value exceeds the Public Contracts (Scotland) Regulations 2015 Thresholds –, the Procurement Manager will implement the relevant standstill period, including issue of the relevant standstill letters to all bidders, in accordance with the requirements of Procurement Law.
12. Following conclusion of any outstanding matters with the most economically advantageous bidder and compliance with any relevant standstill period, the Chief Officer of the procuring service(s) may instruct the Chief Officer - Regulatory and Regeneration to enter into a binding contract in accordance with *Financial Regulations*, Regulation Q.11- *Minimum Contract Provisions*.
13. The Procurement Manager will ensure that all lawful, appropriate and necessary feedback is delivered to unsuccessful bidders.
14. The Procurement Manager will ensure that a Contract Award Notice is published in the Public Contracts Scotland portal within 30 calendar days of the contract being concluded with the successful supplier(s).

Q21 Negotiated Procedure With / Without Prior Publication

For Procurement Manager led procurements, In accordance with the agreed contract strategy, the Procurement Manager may approve the use of the Negotiated Procedure which shall be conducted in accordance with these *Financial Regulations*. In particular:

1. Where the Public Contracts (Scotland) Regulations 2015 apply to a

proposed contract, the Negotiated Procedure may only be used in strict compliance with the requirements of such Procurement Law for the use of the Negotiated Procedure either with or without the publication of a Contract Notice.

2. Where the value or any other aspect of the proposed contract excludes application of the Public Contracts (Scotland) Regulations 2015, the only grounds on which the Negotiated Procedure (which in this context means direct negotiations with a single supplier without competition or without further competition, with a view to awarding a contract) may be used are:
- a. when the value of the contract is above the Public Contracts (Scotland) Regulations 2015 Threshold for people based services;
 - b. where the Council is a member of a consortium, or is otherwise permitted to utilise a framework agreement or a dynamic purchasing system, which permits the Negotiated Procedure;
 - c. where supplies or materials are proprietary articles and or services specific to one supplier, or the an individual is recognised as the sole, or principal available expert witness in a judicial or quasi judicial situation; and following due and diligent research no reasonable satisfactory alternative supplies or services have been located;
 - d. where the contract constitutes an extension of an existing contract, provided that the extension is approved by the Council, or the appropriate Committee or where the Council is otherwise contractually bound to proceed with a single supplier. The Procurement Manager will approve the report before the report is taken to the meeting of Council or the appropriate Committee;
 - e. where the contract consists of repairs to or the supply of, parts for existing proprietary plant or machinery so as to preserve warranties or functionality which would otherwise be lost in the event of other parties repairing or supplying such plant or machinery and provided such repair or supply represents Best Value and is legally compliant;
 - f. where following one of the other procedures referred to in these Financial Regulations, there has been no successful conclusion to the Tender exercise;
 - g. where, were the contract otherwise subject to the Public Contracts (Scotland) Regulations 2015, such Regulations would have permitted Negotiated Procedure; and
 - h. where following consideration of all the factors applying to the contract, the Procurement Manager, in consultation with the Chief Officer - Regulatory and Regeneration and such other officers as they deem appropriate, and with the consent of the Chief Executive or the appropriate Chief Officers determines that the

Negotiated Procedure is manifestly in the interests of the Council and compliant with *Standing Orders* and applicable law.

3. In all such cases where the Negotiated Procedure is being followed, the actual process adopted will ensure fairness and compliance with best practice and a full written record of all contacts, discussions and communications with prospective suppliers shall be kept by the Procurement Manager.
4. Such negotiations will be conducted in a manner that ensures that the Council does not contract on terms that are materially less advantageous than would be the case were another available procedure adopted.
5. If not previously delegated by a service committee or Council, and if not below the relevant threshold in Standing Order 36(4) the Procurement Manager will submit a report to Council, the appropriate service committee or Tendering Committee for approval to award the contract.
6. Subject to authority to award the contract from the Tendering Committee or the Service Committee or Council as appropriate, the Procurement Manager may issue a Notice of Intention to Award letter to the bidder. The Notice of Intention to Award letter shall confirm the Council's intention to formally award the contract subject to agreement of any outstanding matters not conclusively addressed in terms of the procurement process. This may include any changes to terms and conditions or commercial terms including price, deemed necessary to best deliver the purpose of the proposed contract. Changes which materially alter aspects of the contract will not be permitted.
7. Where the contract value exceeds the Public Contracts (Scotland) Regulations 2015 Thresholds the Procurement Manager will implement the relevant standstill period, including issue of the relevant standstill letter to the bidder, in accordance with the requirements of the Procurement Law.
8. Following conclusion of any outstanding matters with the bidder and compliance with any relevant standstill period, the Chief Officer of the procuring service(s) may instruct the Chief Officer - Regulatory and Regeneration to enter into a binding contract in accordance with *Financial Regulations*, Regulation Q.11- *Minimum Contract Provisions*.
9. The Procurement Manager will ensure that a Contract Award Notice is published in the Public Contracts Scotland portal within 30 calendar days of the contract being concluded with the successful supplier.

Q22 Competitive Procedure with Negotiation, the Competitive Dialogue Procedure and Innovation Partnerships

1. The Procurement Manager may choose to adopt the Competitive Procedure with Negotiation or the Competitive Dialogue Procedure or an Innovation Partnership where, in their view and in consultation with the Chief Officer – Regulatory and Regeneration, the other procedures referenced herein will not be effective in facilitating the award of a contract. In considering the appropriate grounds and conditions for the use of either the Competitive Procedure with Negotiation or the Competitive Dialogue Procedure or an innovation Partnership, the Procurement Manager will consider amongst other matters:
 - a. the available resources within and willingness of the procuring service(s) to support such a process;
 - b. the extent to which dialogue with the market will assist in developing a specification or scope, terms and overall solution best suited to meet the Council's needs;
2. Where the Procurement Manager elects to use a Competitive Procedure with Negotiation or a Competitive Dialogue Procedure or an Innovation Partnership for a below Public Contracts (Scotland) Regulations 2015 Threshold contract, the principles for such procedures as set out in Procurement Law shall be followed insofar as reasonable and practicable.
3. If not previously delegated by a Service Committee or Council, the Procurement Manager will submit a report to the Council, the appropriate service committee or Tendering Committee for approval to award the contract.
4. Where the contract value exceeds the Public Contracts (Scotland) Regulations 2015 Thresholds, the Procurement Manager will implement the relevant standstill period, including issue of the relevant standstill letter to the bidder, in accordance with the requirements of the Procurement Law.
5. Following conclusion of any outstanding matters with the bidder and compliance with any relevant standstill period, the Chief Officer of the procuring service(s) may instruct the Chief Officer - Regulatory and Regeneration to enter into a binding contract in accordance with the *Financial Regulations*, Regulation Q.11- *Minimum Contract Provisions*.
6. The Procurement Manager will ensure that a Contract Award Notice is published in the Public Contracts Scotland portal within 30 calendar days of the contract being concluded with the successful supplier.

Q23 Contracts Utilising Framework Agreement and Dynamic Purchasing System Call-offs

Subject to the Below the EU Threshold for Social and Other Specific Services; or; the Restricted Procedure; or; the Open Procedure; or; the Negotiated Procedure; being followed:

1. For service led procurements, the service Chief Officer; and for Procurement Manager led procurements, the Procurement Manager; may approve a contract being awarded under a framework agreement without being required to seek further competition amongst the suppliers on the framework agreement.
2. Where a framework agreement has been established but it does not lay down all of the terms of a proposed *contract* including, for example, where a new item can legitimately be added to the framework agreement; or for a dynamic purchasing system; the Procurement Manager may either hold a mini competition procedure under the framework agreement or dynamic purchasing system; in accordance with the below noted procedure:
 - a. Every supplier on the framework agreement; or dynamic purchasing system; capable of performing the contract shall be issued with an invitation to take part in the mini competition. All invitations shall be issued at the same time;
 - b. The invitations shall specify the closing date and time for submission of responses under the mini competition procedure. The time limit fixed for the return of responses shall take into account factors such as the complexity of the subject matter of the contract and the time needed to prepare a submission but, in any event, shall be not less than 10 working days from the date the invitations are issued;
 - c. The Procurement Manager will co-ordinate and respond to all mini competition correspondence, queries and clarifications throughout the mini competition process; including seeking input as required from the procuring service(s) and other relevant areas of expertise within the Council;
 - d. The Procurement Manager together with officers from the procuring service(s) will evaluate the mini competitions responses, strictly in accordance with the established award criteria;
 - e. In the event of any matter being unclear to those conducting the evaluation, the Procurement Manager will arrange for clarification or verification of matters within any mini competition. In the event of such clarification or verification revealing a matter which may be common to one or more mini competition bidders, the Procurement Manager may, following verification of such with those mini competition bidders as appear appropriate, determine that the impact of any such issue on the evaluation be applied to all those to which the matter applies

- f. The Procurement Manager will consider and respond to any requests for extensions to the mini competition period, having regard to the terms of any request and any input from the procuring service(s);
 - g. On completion of the evaluation of bids and subject to the necessary checks and consents having been obtained, the Procurement Manager shall close the competitive stage of the mini competition process.
- 3. If not previously delegated by a service committee or Council, where the expenditure is valued at or higher than the Thresholds is stated in Standing Order 36.4, the Service for service led procurements; and for Procurement Manager led procurements, will submit a report to Council, the appropriate service committee or Tendering Committee for approval to award the contract.
- 4. For all procurements where the expenditure is valued at or higher than the Thresholds is stated in Standing Order 36, subject to authority to award the contract from the Tendering Committee, service committee or Council where appropriate, having been obtained, the Service for service led procurements; and for Procurement Manager led procurements may issue a Notice of Intention to Award letter to the direct award bidder. The Notice of Intention to Award letter shall confirm the Council's intention to formally award the contract subject to agreement of any outstanding matters not conclusively addressed in terms of the award. This may include any changes to terms and conditions or commercial terms, including price, deemed necessary to best deliver the purpose of the proposed contract. Changes which materially alter aspects of the contract such that the outcome of the direct award process may have been different; will not be permitted.
- 5. Where the contract value exceeds the Domestic Procurement Thresholds, the Service for service led procurements; and for Procurement Manager led procurements, may implement a voluntary standstill period, including issue of the voluntary standstill letter to the preferred bidder.
- 6. Following conclusion of any outstanding matters with the direct award bidder or most economically advantageous mini competition bidder, the Chief Officer of the procuring service(s) may instruct the Chief Officer Regulatory and Regeneration to enter into a binding contract in accordance with *Financial Regulations*, Regulation Q.11- *Minimum Contract Provisions*.
- 7. The Procurement Manager will ensure that all lawful, appropriate and necessary feedback is delivered to unsuccessful mini competition bidders.
- 8. For service led procurements, the service must notify the direct award supplier via the PCS – Quick Quote portal in accordance with *Service Led Low Complexity Procurement guidance* issued by the Procurement Manager. For Procurement Manager led procurements, the Procurement Manager will ensure a Contract Award Notice is published in the Public Contracts Scotland portal within 30 calendar days of the contract being concluded with the successful supplier.

including direct awards and mini competitions where permitted unless there are valid and substantial reasons for not doing so.

Q25 Electronic Reverse Auctions

1. The Procurement Manager may authorise the carrying out of an electronic reverse auction (e-auction) where they are satisfied that the likely benefit of such will outweigh the costs and that the e- auction is in accordance with Procurement Law . The following provisions will apply in the event of any e-auction:
 - a. An e-auction may only be carried out where the possibility of the use of an e-auction has been stated in the procurement documents issued to bidders and, where the Public Contracts (Scotland) Regulations 2015, in the Contract Notice published in the Official Journal of the European Union via the Public Contracts Scotland portal.
 - b. Before the Procurement Manager can authorise an e-auction, they must ensure that a full initial evaluation of tenders has been undertaken in accordance with the award criteria set and with the weighting fixed for them. All bidders who have submitted admissible tenders shall be invited simultaneously by electronic means to submit new prices and/or new values.
 - c. Throughout each phase of an e-auction the Procurement Manager shall instantaneously communicate to all bidders involved, at least sufficient information to enable them to ascertain their relative rankings at any moment. The Procurement Manager may also, at any time, announce the number of participants in that e-auction however at all times, the names of bidders will be kept anonymous.

2. Any e-auction will be subject to such additional procedural requirements as the Procurement Manager in consultation with the Chief Officer - Regulatory and Regeneration considers necessary.

Q26 Advanced Payments

1. Advance payments to suppliers (i.e. payments made before equivalent value is received in return) should be exceptional, and should only be considered if a Best Value case can be made for them (e.g. a price discount commensurate with the value of the funds in question) and if all reasonable steps have been taken to protect public funds.
2. Interim payments are made at a prescribed stage or at intervals during the progress of a project. Interim payments may have an element of prepayment.
3. The Procurement Law principles which protect the right of all potential suppliers to compete on equal terms must be complied with. It would not be acceptable, for example, to offer advance payments to the successful supplier to secure a further price advantage.

Q27 Contract Variation

1. Contract variation includes the option to increase the amount of works, supplies or services acquired under the contract, to increase the duration of the contract, as well as the option to increase the value of the contract.
2. Where a contract has been advertised in accordance with the Public Contracts (Scotland) Regulations 2015 and it becomes apparent to the Chief Officer of the procuring service(s) that the value of the contract as previously reported to the appropriate Committee is likely to be exceeded, the Chief Officer shall consult with the Procurement Manager for advice on what action requires to be taken.
3. Where a contract has not been advertised under the Public Contracts (Scotland) Regulations 2015 and the increase in the value of the contract is such that the Public Contracts (Scotland) Regulations 2015 Thresholds are likely to be exceeded, no further orders shall be made under the contract until the Chief Officer has obtained advice from the Procurement Manager on what action requires to be taken save where withholding such further orders in the interim would constitute a breach of any contractual provision or legislative requirement.
4. Notwithstanding *Financial Regulations*, 21.1.(ii).(d) – *Negotiated Procedure*, in all cases, where the value of the contract exceeds the Public Contracts (Scotland) Regulations 2015 Thresholds and the estimated net cumulative additional cost is more than the greater of £100,000 or 25%, of which is the greater; of the approved contract value, the Chief Officer in consultation with the Procurement Manager, shall ensure that a report on the matter is submitted to the next meeting of the Council or relevant Committee where the original budget

allocation was approved.

Q28 Contract Database

1. The Procurement Manager shall maintain a register of all contracts. For service led procurement the procuring service(s) shall log details of the planned contract with the Procurement Manager through populating the contract award notice on PCS Quick Quote by providing all information deemed necessary by the Procurement Manager to create a record of the contract within the Contracts Database.
2. For contracts valued at £50,000 and above, the Procurement Manager will complete the Contracts Database.

Q29 Reports on Procurement Matters

No report will be submitted to Council or Committee seeking to undertake a procurement or approval to award a contract for works, supplies, or services valued at higher than the relevant procurement Threshold in Standing Order 36(4) unless the Procurement Manager has first been consulted and their comments noted in the report.

Q30 Payment Arrangements

All payment arrangements will be fully compliant with Domestic Legislation and will be fully documented in any procurement documentation.

Q31 Pecuniary Interest of Members or Officers

Where a Member or officer involved in a contract has a pecuniary interest in that contract, he/she must declare that interest and abide by the provisions of the *Ethical Standards in Public Life etc. (Scotland) Act 2000*, the *Councillors' Code of Conduct* and any guidance made there-under and the *Council Code of Conduct for Employees*.

A. COMPLIANCE OF MEMBERS AND OFFICERS

R1 Members' Code

All Members shall observe and comply with the *Councillor's Code of Conduct* issued by the Scottish Ministers in terms of the *Ethical Standards in Public Life etc. (Scotland) Act 2000* and any guidance made hereunder.

R2 Officers' Code

All officers shall observe and comply with the Council's *Code of Conduct for Employees*.

R3 Scheme of Delegation

Officers shall only exercise such functions and powers as are delegated to them by Council or Committee or under the Scheme of Delegation.

R4 Other Regulations

All Members and officers will comply with the undernoted regulations in conjunction with these financial regulations:

- Council Standing Orders including Contract Standing Orders;
- Council Treasury Policy Statement; and
- Member / Officer Protocol.

R. OBSERVANCE OF FINANCIAL REGULATIONS

S1 Responsibility of Chief Officers

It shall be the duty of each Chief Officer to ensure that these Regulations are made known to the appropriate persons within their service area and to ensure that they are adhered to.

S2 Breach of Regulations

Any breach or non-compliance with these Regulations must, on discovery, be reported immediately to the Chief Officer - Resources who will discuss the matter with the Chief Executive and / or such other Chief Officer as may be appropriate in order to determine the proper action to be taken through consideration of the following:

- Code of Conduct for Employees and associated Guidance on Offers of Gifts, Hospitality and Declaring Interests;
- Counter Fraud and Corruption Strategy
- Business Irregularity procedures.

S. REVIEW OF FINANCIAL REGULATIONS

T1 Review of the Financial Regulations

The Chief Officer – Resources shall review the Financial Regulations as circumstances demand, and submit proposals for alterations to Council for approval.

WEST DUNBARTONSHIRE COUNCIL

Report by Chief Officer - Resources

Council: 30 August 2023

Subject: Unaudited 2022/23 Annual Accounts

1. PURPOSE

- 1.1 The purpose of this report is to provide Council with a copy of the unaudited 2022/23 Annual Accounts and information regarding the 2022/23 outturn as set out in the draft accounts.

2. RECOMMENDATIONS

- 2.1 Members are asked to:
- a) note the unaudited 2022/23 Annual Accounts
 - b) note the information provided in relation to the financial performance of the Council's services and capital plan for 2022/23
 - c) note the current position regarding the Council's reserves
 - d) note that a report on the audited accounts will be submitted to either Council or Audit Committee by 31 October 2023 for approval
 - e) agree to delegate authority to the Audit Committee to formally approve the audited accounts at a special meeting of the Audit Committee scheduled for 2 November 2023, prior to submission to the Accounts Commission.

3. BACKGROUND

- 3.1 The annual accounts set out the financial statements of the Council and its group for the year ended 31 March 2023. Its main purpose is to demonstrate the stewardship of public funds entrusted to the Council. The requirements governing the format and content of local authorities' annual accounts are contained in the Code of Practice on Local Authority Accounting in the United Kingdom (the Code). The 2022/23 accounts have been prepared in accordance with this Code.
- 3.2 There is a statutory requirement to prepare a set of accounts and submit them to the Controller of Audit. The date set by the Scottish Government for the submission of the unaudited annual accounts is 30 June each year.

4. MAIN ISSUES

- 4.1 The Council's draft 2022/23 annual accounts, including the group accounts, were submitted to the Controller of Audit on 3 July 2023. This is marginally after the 30 June deadline (one working day late) however this is not a

material concern. Our external auditors (Mazars) have commenced their audit.

- 4.2 The unaudited accounts show that the outturn on the general fund is an overspend of £6.607m after the budgeted use of additional resources of £9.068m. This represents an overspend of 2.56% against 2022/23 revised budget of £258.297m. The £6.607m overspend breaks down as:

	£000
Service overspend including loan charges	1,311
Under recovery of capital receipts (used to fund repayment of loan principle and any premiums incurred when restructuring loans)	2,800
Voluntary redundancy/severance provision	3,400
Over recovery of Council Tax Income	(904)
Total	6,607

The Housing Revenue Account (HRA) is reporting an in-year deficit of £0.099m.

- 4.3 Since 2010/11, local authorities have been required to prepare financial statements following International Financial Reporting Standards (IFRS). Under the Local Authority Accounts (Scotland) Regulations 2014 there is a requirement to include a management commentary in the accounts. The contents of the annual accounts are summarised in the paragraphs that follow.
- 4.4 **Management Commentary:** outlines the key messages regarding the objectives and strategy of the Council and its financial performance for the year. It also looks forward, outlining the future financial plans for the organisation and the challenges and risks which are faced by the Council.
- 4.5 **Statement of Responsibilities for the annual accounts:** outlines the Council's responsibilities and also the responsibilities of the Council's Section 95 Officer.
- 4.6 **Annual Governance Statement:** this details the view on the adequacy of its governance and internal control system. It is the Council's view that the systems for governance and internal control are operating effectively within the Council during 2022/23 and that there are no significant weaknesses.
- 4.7 **Remuneration Report:** provides details of the remuneration policy, remuneration and pension benefits of senior councillors and senior officers in addition to detail on employee exit packages.

Comprehensive Income and Expenditure Statement (CIES):

- 4.8 This statement shows the accounting cost of providing services rather than the amount to be funded from taxation, in order to comply with the requirements of the Code. This means that the net cost of service includes

statutory accounting adjustments for depreciation, loans fund principal repayment, the net change for the pension adjustment and accrued holiday leave not taken by 31 March 2023; adding a total of £34.907m onto the cost of service provision. This is one of the main reasons why the actual outturn shown within the Comprehensive Income and Expenditure account differs from the actual outturn shown within the management commentary (page 8), as these costs are not included as part of the service budgets. A reconciliation between the two outturns is shown at paragraph 4.10.

- 4.9 The Council ended the year with a surplus of £289.332m for 2022/23. This is the accounting surplus based on the IFRS compliant accounts rather than the movement in the General Fund Balance, which comprises of the following:

	£000
Deficit on Provision of Services	51,881
Deficit on the revaluation of long term assets	1,554
Actuarial gain on the pension fund asset	(342,767)
Total Surplus	(289,332)

- 4.10 The table below, sets out a reconciliation of the deficit on the provision of services of £51.881m as noted in the Statement of Comprehensive Income and Expenditure under IFRS requirements and the in-year revenue overspend of £6.607m against budget (paragraph 4.2):

	£000
Deficit on Provision of Services per the Comprehensive Income and Expenditure Statement	51,881
Less: statutory adjustments required by the Code (paragraph 4.8)	(34,907)
Deficit on Provision of Services per Note 15 – Expenditure and Funding Analysis	16,974
Adjust for movements to/from statutory reserves:	
HRA reserve	0,170
Other reserves	(1,469)
Movement in General Fund Balance	15,675
Use of Earmarked Reserves	(9,068)
Net General Fund budgetary control position 2022/23	6.607

- 4.11 **Balance Sheet:** The Balance Sheet shows that the net worth of the Council has increased by £289.333m from £327.122m as at 31 March 2022 to £616.455m as at 31 March 2023. The major changes are set out in the table below.

	31 March 2022 £000	31 March 2023 £000	Change £000	Main Reason
Long Term Assets	1,054,610	1,338,462	283,852	Movement from a Pension liability to a Pension Asset as at 31 March 2023. Also, an increase in Property Plant and Equipment, in line with capital expenditure offset by depreciation in year.
Current Assets	76,404	71,414	(4,990)	Cash and Cash Equivalents increased slightly and a decrease in Debtors
Current Liabilities	(349,509)	(402,179)	(52,670)	Short-term Borrowing has increased (in line with the Treasury Strategy and capital spend).
Long Term Liabilities	(454,383)	(391,242)	63,141	Net Pension Liability has significantly decreased and is now shown as a long term asset on the Balance Sheet.
Total	327,122	616,455	289,333	

Movement in Reserves Statement

- 4.12 This shows the movement on the different reserves held by the Council, analysed into usable reserves (resource backed reserves which can be used to fund expenditure) and unusable reserves (required purely for accounting purposes and are not backed by resources).
- 4.13 The total Council reserves have increased from £327.122m at 31 March 2022 to £616.455m at 31 March 2023, an increase of £289.333m, due predominantly in the material change in the pension reserve.
- 4.14 The balance of unusable reserves has increased by £276.337m from £308.070m as at 31 March 2022 to £584.407m as at 31 March 2023. This is predominantly due to the material change in the pension reserve from a liability of £55.690m in 2021/22 to an asset of £260.242m in 2022/23 (an increase of £315.932m).
- 4.15 In respect of the General Fund Balance movement, during 2022/23, the Scottish Government issued Finance Circular 10/2022, which permits the authority to apply an accounting flexibility for service concession arrangements entered into prior to April 2022. The application of this flexibility has resulted in the repayment of the liability being reprofiled over the asset life, therefore extending the repayment period. The unitary charge will continue to be paid to the contractor over the original contract period. This resulted in a revision to the opening balance in the General Fund which increased it by £29.734m from £15.020m to £44.754m. There was a corresponding decrease to the Capital Adjustment Account.

In 2022/23 there has been a decrease of in the general fund of £15.675m from that revised opening balance of £44.754m to £29.079m. Of that total £24.590m is earmarked for specific purposes. The Council has agreed to hold a contingency balance (prudential target) equivalent to 2% net expenditure (excluding requisitions) and this amounts to £3.438m. The remaining General Fund balance (unearmarked balance) amounts to £1.051m.

Note that the Council has approved an increase in the prudential target from 2% to 3% and this will be reflected from 2023/24 onwards.

- 4.16 **Cash Flow Statement:** The Cash Flow Statement shows the changes in cash and cash equivalents of the Council during the financial year. The Cash and Cash Equivalents increased by £0.410m to £2.550m.
- 4.17 **Notes to the Financial Statement:** The notes section provides further information and explanation on some of key figures included within the Accounts. The notes conform to the guidance issued by CIPFA/LASAAC within the Code of Practice on Local Authority Accounting.
- 4.18 **Council Tax Income Account:** This account shows the gross income raised from council tax levied and deductions made under the Local Government Finance Act 1992. The resultant net income is transferred to the CIES. Council Tax rate for Band D was £1,332.36 for 2022/23 compared to £1,293.55 in 2021/22 (a £38.81 increase) reflecting the 3% increase agreed by Council as part of the budget setting process. The income transferred to the general fund for Council Tax in 2022/23 was £39.313m. This compared to £38.207m in 2021/22.
- 4.19 **Non Domestic Rate Income Account:** This account is an agent's statement that reflects the statutory obligation for billing authorities to maintain a separate Non Domestic Rate Account. Net Non-Domestic Rate Income to the Consolidated Income and Expenditure Account amounted to £107.740m for 2022/23. This compares to £81.408mm in 2021/22. This is WDC's share of the estimated NDR income which has been distributed proportionately on the basis of the Council's 2021/22 mid-year income. It does not represent additional income to the Council, just a distribution of the national pool to reflect what is due to the Council as agreed as part of the 2022/23 settlement figure (already accounted for) and what the Council collected.
- 4.20 **Housing Revenue Account**
- In relation to the HRA, the draft accounts show a balance of £2.635m as at 31 March 2023. Of this balance £1.650m is earmarked for service improvements/welfare reform resilience, leaving an un-earmarked balance of £0.985m, which is in line with the prudential reserve target.
- 4.21 **Capital Programmes**
- Details of the capital programmes are shown in Appendix 4 (General Fund) and Appendix 5 (HRA) and are summarised below. The appendices detail the outturn of the projects within 2022/23 and provide further information on the projects which have been identified as red status (i.e. those projects which are likely to be significantly overspent and/or to have significant delays in completion). A list of the main capital projects progressed during

2022/23 is provided on page 12 of the Annual Accounts. The year end position is summarised as follows:

	Budget	Spend	Variance	Overspend	Underspend	Reprofiling
	£,000	£,000	£,000	£,000	£,000	£,000
General Services	66,686	27,297	-39,389	2,079	-1,568	-38,878
HRA	65,604	34,930	-30,674	9,467	-1,176	-38,965
Total	132,290	62,227	-70,063	11,546	-2,744	-77,843

4.22 The main areas of reprofiling in the year were:

General Services	
District Heating Expansion	Network expansion to Golden Jubilee National Hospital will commence pending positive commercial discussions.
Heritage Capital Fund	Original plans were affected by COVID. Officers are now progressing the projects with an aim to bring them back on track.
Vehicle Replacement	Delay due to the vehicle build time associated with the specialist vehicles and the delivery lead time from the date of supply order placement.
Levelling Up Fund	Artizan Development will progress following completion of the development plan.
HRA	
New house build	While the programme has progressed with a new site completed and handed over in 2022/23, due to a number of different complexities there were delays in progress to newer new build sites.
Projects to deliver housing strategies (Buy Backs)	These are subject to stringent criteria to ensure accountability and value for money for tenants and involves several key stakeholders which resulted in time delays
Doors/Windows	Installations are behind original planned targets due to internal and external contractor resource issues
Building external components	Many tiled roof blocks require owner involvement and under the current financial climate, it has been more difficult to progress works with owners.

4.23 **Group Accounts:** The Council is required to prepare Group Accounts in

addition to its own 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 2022/23 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) West Dunbartonshire Energy Company
- (g) Health and Social Care Integrated Joint Board
- (h) Dumbarton Common Good and Trust Funds.

- 4.24 The effect of combining these entities on the Group Balance Sheet is to increase reserves and net assets by £56.287m creating an overall net asset of £673.005m.

4.25 Update on Transformational Projects

Following recent (but temporary) Scottish Government legislation, the Council agreed as part of its budget for 2022/23 to use capital receipts to fund some transformational spend. The budgeted spend approved by Council was £0.700m, the actual spend as at 31 March 2023 was £0.700m. Appendix 6 provides further details of these transformational projects and the position regarding these as at 31 March 2023.

Next Steps

- 4.26 To enable the Council to meet its legislative requirements, Members require to approve the audited Annual Accounts for signature no later than 30 September 2023. The Council's external auditors have advised that they are unlikely to have their audit fully completed by this deadline. As there is a Council meeting scheduled for 25 October 2023, and the next Council meeting scheduled after that is 20 December 2023, a special meeting of the Audit Committee has been arranged for 2 November 2023 to allow the audited accounts to be approved. Council is therefore asked to agree to delegate authority to the Audit Committee to formally approve the audited accounts at this special meeting which will allow the audited accounts to be submitted to the Accounts Commission.

Charity Accounts

- 4.27 Appendix 7 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). The draft Financial Statements 2022/23 have been presented to the external auditors. As noted at 4.23 above these are also included within the Council's Group position.

The summary position of the Trusts are noted below – interest gained was

received for all trusts, with six grant payments made, four from the Alexander Cameron Bequest and two from Dr AK Glen Fund. As the AK Glen Fund has been fully distributed it has been wound up and removed from the Scottish Charity Register.

	Opening Balance 2022/23	Surplus / (Deficit) 2022/23	Closing Balance 2022/23
Dunbartonshire Educational Trust Scheme 1962	90,712	1,796	92,508
McAuley Prize for Mathematics	21,898	435	22,333
Alexander Cameron Bequest	120,269	(2,764)	117,505
Dr AK Glen	4,947	(4,947)	0
UIE Award	24,757	491	25,248
Totals	262,583	(4,989)	257,594

4.28 The audited Trust Fund accounts will be approved by the Council, together with the Council's Financial Statements, but will be presented to the Trust Committees separately.

4.29 **Common Good**

Appendix 8 provides Members with the accounts of the Dumbarton Common Good which are administered by the Council, also audited by our external auditors as part of the year end process. As noted at 4.23 above this is also included within the Council's Group position.

The main movements within the common good are noted below:

	£
Opening Balance	581,313
Income	330,789
Expenditure	(287,207)
Closing Balance	<u>624,895</u>

CONCLUSION

4.30 The Unaudited Annual Accounts have been prepared in accordance with professional and statutory requirements. The General Fund Balance has decreased by £15.675m from a revised opening balance of £44.754m to £29.079m, after taking into consideration the movement during the year, the end of year outturn position and earmarkings. The Council's net worth, per the balance sheet, has increased from £327.122m at 31 March 2022 to £616.455m at 31 March 2023, an increase of £289.333m, due predominantly to a material change in the pension reserve which is an unusable reserve.

5. PEOPLE IMPLICATIONS

- 5.1 There are no people implications as a consequence of this report.

6. FINANCIAL AND PROCUREMENT IMPLICATIONS

- 6.1 There are no direct financial or procurement implications arising from this report.

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 Council's strategic priorities.

Laurence Slavin

Chief Officer - Resources

Date: 30 August 2023

Person to Contact: Carol Alderson, Finance Manager, 16 Church Street, Dumbarton

E-mail: carol.alderson@west-dunbarton.gov.uk

Appendices

1. Draft Annual Accounts to 31 March 2023
2. General Services Budgetary Control Report to 31 March 2023 – Revenue
3. HRA Budgetary Control Report to 31 March 2023 – Revenue
4. General Services Budgetary Control Report to 31 March 2023 – Capital
5. HRA Budgetary Control Report to 31 March 2023 - Capital
6. Update on transformational spend 2022/23
7. Draft Annual Accounts to 31 March 2023 for Trust Funds
8. Draft Position to 31 March 2023 for Dumbarton Common Good

Background Papers

Budget Report to Council - 1 March 2023

Local Government Finance Circular 4/2019 – capital receipts to fund transformational projects

**AUDITED ANNUAL ACCOUNTS
FOR THE YEAR ENDED
31 MARCH 2023**

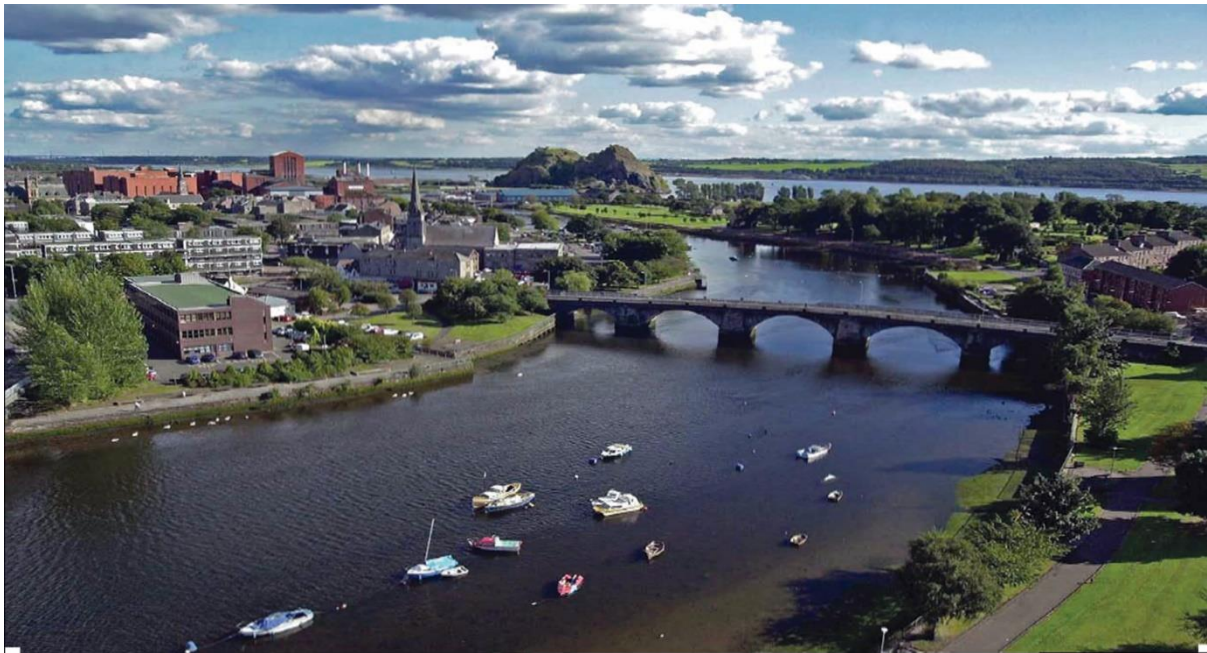


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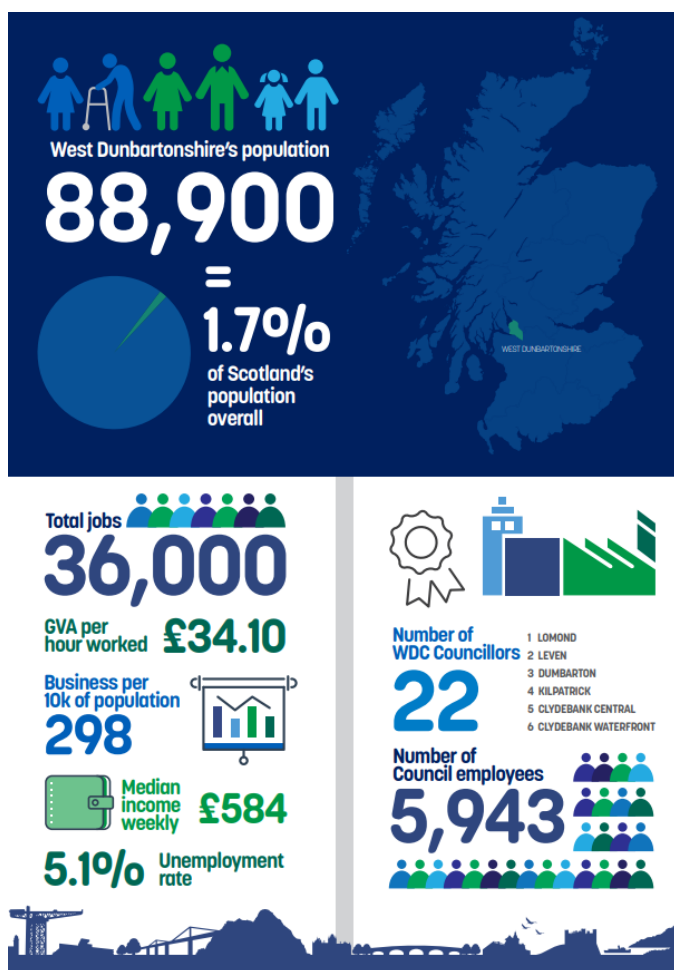
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Management Commentary

1. Introduction

Welcome to the Financial Statements for West Dunbartonshire Council (the Council) and its group for the year ended 31 March 2023. The Statements have been compiled in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom (the Code). This Management Commentary will demonstrate the stewardship of public funds entrusted to the Council and outlines the key messages regarding the performance of the Council over the 2022/23 financial year as well as providing an indication of risks and issues which may impact upon the Council in the future.

2. Profile of West Dunbartonshire Council



The Council is an average sized Council at around 71 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.

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

The Council is led by 22 councillors, elected every five years to represent the residents within the area. Following the Local Government elections in May 2017, the Council had a minority SNP administration with Councillor Jonathan McColl as its Leader. The Local Government Elections in March 2022 returned a majority Labour administration and Councillor Martin Rooney was appointed as the new Council Leader.

During 2022/23 the senior management structure consists of the Chief Executive, eight Chief Officers, with the Integration Joint Board (referred to as Health and Social Care Partnership (HSCP)) managed at a senior level by a Chief Officer.

The Council also has:

- West Dunbartonshire Leisure Trust – an arms length organisation which operates certain services on the Council's behalf
- a regeneration company called Clydebank Property Company
- West Dunbartonshire Energy Company which is an energy generation company 99.9% owned by the Council.



In May 2022 Peter Hessett was appointed as the Council's new Chief Executive and, after a recruitment process, in October 2022 Alan Douglas was appointed as the Council's new Chief Officer Regulatory and Regeneration and Monitoring Officer. In June 2023, in anticipation of the departure of Angela Wilson (Chief Officer Supply, Distribution and Property) on 1 September 2023 the Chief Executive announced a reallocation of responsibilities to the remaining Chief Officers and confirmed that the post of Chief Officer Supply, Distribution and Property will be removed from the Council's establishment.

3. The Strategic Plan, Vision and Priorities

During 2022 the Council developed their new [2022-2027 Strategic Plan](#) using feedback from communities, a strategic needs assessment and elected member/officer engagement. The plan outlines the future direction for the Council with an emphasis on improving the lives of residents and reducing inequality.

The Strategic Plan sets out a new vision that '*West Dunbartonshire Council will deliver services which build on the strengths and resilience of our neighbourhoods and supporting all residents to fulfil their individual potential, and that of their communities.*'

The Strategic Plan illustrates how the Council will improve the lives of residents by supporting delivery of the overarching Community Planning West Dunbartonshire's (CPWD) Local Outcomes and Improvement Plan (LOIP). It identifies the following four strategic priorities:

- Our Communities are Resilient and Thriving
- Our Environment promotes A Greener Future
- Our Economy is Strong and Flourishing
- Our Council is Inclusive and Adaptable

Each of the four priorities is supported by a suite of underpinning objectives and detail on what success will look like in delivery of these priorities. In addition to this, a performance framework has been developed which details key performance indicators to track progress.

To support delivery of the Strategic Plan each Chief Officer has developed Service Delivery Plans. These are refreshed annually and progress reported to relevant Committees every six months. The HSCP also has a Strategic Plan which is linked to the Council's and the LOIP.

4. Performance Reporting

The Council monitors and reports performance against these priorities through the Strategic Plan Scorecard (SPS); where planned performance targets are monitored through a suite of key performance indicators. 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 the public with a summary of progress being made.

In conjunction with the internal SPS, the Council measures a common set of performance indicators called the Local Government Benchmarking Framework. Using the same indicators across all Scottish councils allows comparisons of performance, identification of best practice and enables councils to learn from each other. Full details of the most up to date performance information are available on the Council's website at: www.west-dunbarton.gov.uk/Council/performance-and-spending/

Some of our achievements in 2022/23, in relation to our four strategic priorities, are highlighted below.

Priority 1 – Our Communities are Resilient and Thriving

The Council launched a range of cost of living initiatives to assist people and community groups hardest hit by the crisis. This included:

- Providing £1,000 per week to West Dunbartonshire Foodbanks.
- Funding sports and leisure programmes at the Antonine Sports Centre.
- Providing free summer and October holidays swimming for school pupils.
- Providing free gym membership in the summer and October holidays to all 14 – 18 year olds in West Dunbartonshire Leisure Trust fitness suites.
- Creating a £250,000 Household Energy Support Fund.
- Launching a £1m capital fund to support community focused cost of living initiatives.
- Hosting a conference to encourage local partnership action to mitigate the impact of the cost of living crisis on residents.

In addition, the Communities Team and Democratic Services successfully supported the re-establishment of 12 Community Councils under the revised Scheme for the Establishment of Community Councils and through an improved election process.



In relation to education the Council:

- Increased attainment of school pupils across reading, writing and numeracy across every primary age group.
- Introduced a new quality framework for education.
- Opened a new state-of-the-art Primary School, Additional Support Need base and Early Learning Childcare Centre in Renton.
- Maintained exam results in the first post COVID assessment year.

Priority 2 – Our Environment promotes A Greener Future

The Council has:

- Committed to renewable and sustainable technologies for all future Council housing developments as part of a commitment to reduce carbon emissions.
- Connected the first 146 homes to the new low carbon Queens Quay District Heating Network.
- Launched a Spring Clean Up to offer residents an opportunity to clean up their homes and gardens and dispose of waste at no cost.



Priority 3 – Our Economy is Strong and Flourishing

The Council has:

- Secured the development of a new superstore in Alexandria Town Centre.
- Provided permanent employment opportunities for newly qualified trade apprentices.
- Secured £3.9m from the UK Shared Prosperity Fund to enhance West Dunbartonshire resident's pride of place and increase life chances.
- Continued to progress key transformational projects including Quay, the District Heating Network, the former Esso site at Bowling and at Queens Quay where the new housing development has been shortlisted in the Homes for Scotland award.



Priority 4 – Our Council is Inclusive and Adaptable

The Council has:

- Consulted the community on the development of an Additional Support Needs School.
- Delivered a successful employee recognition event.
- Implemented a range of People and Change frameworks to ensure our employees have the skills to do their job effectively.
- Joined a nationwide project to combat violence against women and encourage more diversity in the workforce.
- Replaced 1,400 PCs and laptops and 1,200 Chromebooks in schools, early years establishments and libraries.



5. Council's 2022/23 Budgets

Revenue

The Council approved the 2022/23 revenue budget on 9 March 2022 based on band D Council tax at £1,332.36. The budget was set at £251.693m (as detailed in the table below) to be funded by Scottish Government Grant (£209.066m); Council tax (£38.126m), use of capital receipts to fund transformation (£0.700m), use of COVID funding (£2.767m) with a net contribution from reserves for the remainder (£1.034m).

Service Area	Budget (£m)	% of Budget
Corporate Services	21.934	8.71%
Educational Services	107.787	42.82%
Infrastructure, Regeneration and Economic Development	24.965	9.92%
Housing and Communities	3.612	1.44%
Health & Social Care Partnership, including Criminal Justice	83.392	33.13%
Loan charges	6.634	2.64%
Other	3.369	1.34%
Total	251.693	100%

The budget was updated during the year for a number of variables, resulting in a final planned net expenditure of £258.297m. The year-end revenue budgetary position is detailed on page 8 of this commentary.

On 9 March 2022 the Council also approved the revised capital plan with a planned General Services spend in 2022/23 of £51.506m and re-phased capital from the previous year of £11.539m making a total of £63.045m. In-year additional projects increasing the planned spend by £4.653m to £67.698m and acceleration and reprofiling budgets for 2023/24 of (£1.012m) giving an overall 2022/23 capital programme of £66.686m. This investment is funded from a range of sources including: government grants and council ongoing revenue. Major areas of investment are economic regeneration, schools modernisation, roads and infrastructure and a range of other council assets.

Housing Revenue Account

On 9 February 2022 the Council agreed an increase in Council house rents of 2% and on 9 March 2022 the Council approved the Housing Revenue Account budget and planned capital investment for 2022/23 of £47.233m, and re-phased capital from the previous year of £11.386m making a total of £58.619m. Further in-year changes updated the planned spend for 2022/23 to £65.604m. The year-

end revenue budgetary position is detailed on page 10 of this commentary, with the capital year end budgetary position shown on page 12.

6. 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 2023. The Council operates two main Funds:

1. General Fund - expenditure and income associated with running council services (except the provision of council houses). Predominantly funded by Scottish Government grant and council tax.
2. Housing Revenue Account - expenditure and income associated with the provision of council housing. Predominantly funded primarily through rental income from tenants.

Two major categories of expenditure are included in the financial statements:

1. Revenue expenditure - day to day running costs incurred to provide services.
2. Capital expenditure - cost of buying, constructing and improving Council assets.

Expenditure is recorded in a number of the main statements in these accounts with the purposes of these main statements being as follows:

Page	Statement	Statement Details
34	Comprehensive Income and Expenditure Statement (CIES)	Income and expenditure for all Council services.
35	Movement in Reserves Statement	How the surplus/deficit on the Income and Expenditure Account for the year reconciles to the movement on the General Fund. Also highlights movement on all other reserves held on the Council's Balance Sheet. Further information on each of the reserves held and how they may be used is detailed within notes 30 and 31 on pages 97 to 101.
102-104	Housing Revenue Account	Income and expenditure for Council housing services for the year and includes the Statement of Movement on the Housing Revenue Account Balance
83, Note 20	Capital expenditure	Capital expenditure and the sources of finance used to fund the capital plan investment in 2022/23.
37	Balance Sheet	A summary of the Council's assets and liabilities. It is a statement of the resources of the Council and the means by which they have been financed. It is also a snapshot of the Council's financial affairs at the close of the year expressed in accounting terms.
38	Cash Flow Statement	Inflows and outflows of cash arising from transactions with third parties on revenue transactions and 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.
39-51	Notes to the Core Financial Statements	Further information and analysis of each statement, including the main accounting policies.

7. 2021/22 Financial Performance

Revenue: Outturn against Budget

General Fund

This account covers the day to day operational income and expenditure for each service of the Council and is reported in line with the Council's committee structure. Income from council tax, non-domestic

rates, capital and revenue support grants was £269.798m with a net expenditure on services for the year of £296.219m (shown on page 34 - Net Cost of Services).

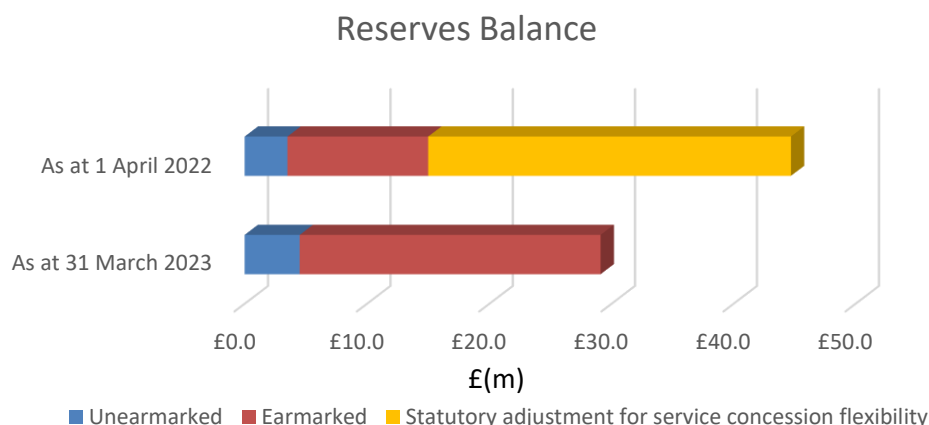
During 2022/23, the Scottish Government issued Finance Circular 10/2022, which permits the authority to apply an accounting flexibility for service concession arrangements entered into prior to April 2022. The application of this flexibility has resulted in the repayment of the liability being reprofiled over the asset life, therefore extending the repayment period. The unitary charge will continue to be paid to the contractor over the original contract period. This has resulted in an increase in the General Fund balance of £29.734m from £15.020m to £44.754m, and a corresponding decrease to the Capital Adjustment Account. In 2022/23 there was an accounting adjustment to the statutory repayment of debt for service concession arrangements under the permitted flexibility of £0.286m.

The Council's financial performance is presented in the CIES on pg 34 which shows a deficit on the provision of service of £51.881m (represented by a £51.619m deficit on the General Fund and a £0.262m deficit in the HRA). This statement is prepared using International Financial Reporting Standards as interpreted by the Code. However, it does not reflect the true cost or the amount to be funded from taxation and government grant income. Note 6 details the accounting adjustments required to reflect performance against the use of reserves and statutory funds. The adjustments remove the impact of non-cash items such as depreciation, revaluation and replace these with the actual cost of debt repayment. Consequently, the general fund balance has decreased by £15.675m, against a planned use of reserves during 2022/23 budget setting of £9.068m. The table below shows a summary of the movements that contributed to the final position as reported in the Expenditure & Funding Analysis.

	Original Budget £000	Revised Budget £000	Outturn £000	Variance £000
Total General Services Reserves Held as at 31/3/22				
Corporate Services	21,934	21,260	21,561	301
Educational Services	107,787	112,862	110,075	(2,787)
Infrastructure, Regeneration and Economic Development	24,965	26,430	32,813	6,383
Housing and Communities	3,612	4,511	1,244	(3,267)
Health & Social Care Partnership, including Criminal Justice	83,392	83,453	82,466	(987)
Loan charges	10,134	10,134	10,756	622
Capital Receipts	(3,500)	(3,500)	(700)	2,800
Other (including one-off covid spend)	3,369	3,147	10,864	7,717
Total Expenditure (1)	255,193	258,297	258,323	10,782
Council Tax	(38,126)	(38,126)	(39,313)	(1,187)
Revenue Support Grant/ NDR	(209,066)	(211,103)	(213,222)	(2,119)
Use of Reserves	(4,501)	(9,068)	(9,068)	0
Total Income (2)	(251,693)	(258,297)	(261,603)	(3,306)
Revenue Budget Outturn position				7,476
Transfer to/(from) other statutory reserves				(1,469)
Use of Earmarked reserves				9,068
Surplus/(deficit) on the Provision of service per expenditure and Funding Analysis				15,075

Movement – Budget to Actual Outturn	£'000
Budgeted (surplus)/deficit	0
Reduction in capital receipts	2,800
Creation of voluntary redundancy/severance provision	3,400
Increase in loan charges	266
Service overspend	1,045
Increase Council Tax income	-904
Overspend after use of reserves	6,607
Agreed use of reserves	9,068
Decrease in general fund	15,675

As a result of the overall deficit, the General Fund reserves reduced from £44.754m to £29.079m. The graph below shows how the useable reserves of the Council are made up, including the £24.590m earmarked to support future budget strategy which are detailed in Note 30. The Council has a policy of holding a minimum of £3.438m uncommitted balance (2% of the Council's budgeted net annual running costs). As at 31 March 2023 the Council had £4.489m of free reserves (2.59% of actual running costs). The use of reserves is reviewed as part of the budget setting each year.



Provisions

In 2022/23 a provision was recognised to fund future voluntary severance and voluntary early redundancy to reflect savings identified as part of the 2023/24 budget setting process. There were no provisions in 2021/22.

Cash Flow Statement

The Council's cash flow statement shows an increase of cash and cash equivalents of £0.410m during 2022/23 (see page 42) mainly as a result of borrowing for capital spend on non-current assets.

Housing Revenue Account (HRA)

By law the Council maintains a separate account for the running and management of its housing stock and had 10,423 housing units at 31 March 2023 (10,378 31 March 2022). The movement in year is follows:

Opening house numbers	10,378
Disposals	(1)
Buy back	17
New builds	29
Closing house numbers	10,423

After the impact of earmarked balances, the account shows a deficit for the year of £0.099m. In line with the prudential reserves policy (2% of expenditure), the target reserves level for the HRA for 2022/23 is £0.984m. Taking account of the £0.099m in-year deficit, the brought forward balance from the previous year £2.734m, the balance available to the HRA for future use is £2.635m, (earmarked reserves of £1.650m and free reserves of £0.985m). The HRA's budget performance for the year is summarised in the following table. The table also highlights how the in-year deficit affects the overall reserves balance held for future use. Further information is noted on pages 102 to 104.

	Budget £000	Spend Against Budget £000	Variance £000	£000
Total HRA Reserves Held as at 31/3/22	47,018	47,545		(2,734)
Total Expenditure	(47,018)	(47,545)	(527)	
Total Income	47,018	47,545	527	
Net Budgetary Control Position			0	
Net transfer from earmarked balances			99	
Movement in Reserves from 1/04/22 to 31/03/23				99
Total HRA Reserves Held as at 31/3/23				(2,635)

The net budgetary position on the HRA Statement noted compares to the surplus noted within the HRA Income and Expenditure Statement (page 102) as detailed below:

	£000	£000
(Surplus)/Deficit for the year on HRA Services		77
<u>HRA Movement in Reserves</u>		
Adjustments to the revenue resource	(9,837)	
Adjustments between Revenue and Capital Resources	9,421	
Transfers (to)/from Other Statutory Reserves	438	22
Movement in the HRA Reserve		99
<u>Adjustments for earmarked funds:</u>		
Use of earmarked sums		(99)
Net HRA budgetary control position 2022/23		0
HRA reserve as at 1 April 2022		(2,734)
Use of earmarked sums		99
Transfer of surplus to reserves		0
HRA reserve as at 31 March 2023		(2,635)

Spend relating to the net budget position is included within note 16 (Expenditure and Funding Analysis) on pages 87 to 91.

8. COVID Funds

During 2022/23 officers continued to monitor the financial impact of COVID on the Council's revenue position and reported on this through budget control reports taken to Committees and full Council. £3.445m of general COVID funding was carried forward from 2021/22, with no additional funding made available in 2022/23.

Use of COVID funds is summarised in the table below (note this excludes any COVID funding made available to the Health & Social Care Partnership):

	£'000	£'000
2021/22 COVID Funding Carried Forward		3,445
Capital Receipts Financial Flexibility	(600)	
2022/23 COVID Spend	(2,845)	
		(3,445)
Total COVID Funding to Carry Forward into 2023/24		0

In addition, to the COVID funds carried forward from 2021/22, the Scottish Government announced an £80m Local Authority COVID Economic Recovery (LACER) Fund, of which £1.458m was awarded to the Council in 2022/23. The fund was fully utilised in-year, while adhering to the spend principles as set out by the Scottish Government, with spend being reflected within the budget control reports.

9. Balance Sheet

The Balance Sheet on page 37 summarises the Council's assets and liabilities as at 31 March 2023 and explanatory notes are provided. The net worth of the Council has increased by £289.333m from £327.122m as at 31 March 2022 to £616.455m as at 31 March 2023. The major changes are set out in the table below.

Main Balance Sheet Changes

	31 March 2022 £000	31 March 2023 £000	Change £000	Main Reason
Long Term Assets	1,054,610	1,338,462	283,852	Movement from a Pension liability to a Pension Asset as at 31 March 2023. Also, an increase in Property Plant and Equipment, in line with capital expenditure offset by depreciation in year.
Current Assets	76,404	71,414	(4,990)	Cash and Cash Equivalents increased slightly and a decrease in Debtors
Current Liabilities	(349,509)	(402,179)	(52,670)	Short-term Borrowing has increased (in line with the Treasury Strategy and capital spend).
Long Term Liabilities	(454,383)	(391,242)	63,141	Net Pension Liability has significantly decreased and is now shown as a long term asset on the Balance Sheet.
Total	327,122	616,455	289,333	

Pension Assets and Liabilities

The Balance Sheet on page 37 shows an assessed pension fund asset of £260.242m, using a snapshot valuation at 31 March 2023. Further information on this is provided in note 14 on pages 68 to 72. The valuation states that assets held at the valuation date were sufficient to cover 133% of accrued liabilities (95% in 2021/22). The pension scheme liability has decreased by £315.932m as advised by the appointed actuaries, and this is mainly as a result of a large increase in the discount rate based on market conditions as at 31 March 2023, partially offset by future pension, and salary decrease assumptions. 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 residents. 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.).

The Council requires to assess the value of assets held based on current market conditions. During 2022/23 particular assets have increased in value by £2.402m however, at the same time, impairment and downward revaluations have reduced the value of other Council assets by £1.708m, resulting in a net decrease in value of £3.262m. These movements adjust either the revaluation reserve in the Balance Sheet or are included within the Net Cost of Service within the Income and Expenditure Statement, depending on the history of the asset.

Borrowing

The Council's 2022/23 Treasury Strategy was agreed by the Council on 23 March 2022. The Council raised new long term loans of £7.375m (2021/22 £35.000m) and short term loans of £311.00m (2021/22 £315.500m) and repaid naturally maturing debt of £279.186m (2021/22 £320.748).

The total outstanding long term debt (excluding PPP debt) as at 31 March 2023 was £300.851m (2021/22 £307.485m) including £117.047m (2021/22 £117.047m) for the Council's housing stock. The total outstanding short term debt was £319.980m (2021/22 £271.457m), including £132.351m (2021/22 £132.351m) for the housing stock.

The interest and expenses rate charged by the Council's loans fund was 2.47% (1.94% in 2021/22).

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. The Council's Treasury Management Strategy and Capital Strategy are approved at Council. Details of the capital expenditure and financing are shown in note 20 on page 83. Total gross capital expenditure amounted to £62.226m with the split between General Services and HRA is noted in the table below. The main capital projects progressed during 2022/23 were:

General Services	HRA
Exxon City Deal	Void Housing Strategy Programme
Posties Park Hub	Building external component renewals
Clydebank Charrette	Statutory compliance works
Artizan Redevelopment	Targeted Energy Efficiency Targets in Social housing (ESSH) compliance works
Local Economic Development and Regeneration	Heating Improvement works
	Affordable Housing Supply Programme

During 2022/23, the Council had budgeted capital expenditure of £132.290m with an actual in year spend of £62.227m. The unspent amount (£70.063m) includes overspends, underspends and reprofiling, as noted within the table below. The total reprofiling on planned spend was £77.843m – 59.64% (2021/22 42.70%) of the overall capital programme which is summarised in the following table:

	Budget £000	Actual Spend £000	Variance £000	Overspend £000	Underspend £000	Reprofiling £000
Service						
Corporate Services	27,975	6,627	(21,348)	3	0	(21,345)
Education	5,726	2,521	(3,205)	237	0	(2,968)
Infrastructure, Regeneration and Development	27,714	12,892	(14,822)	1,188	(1,271)	(14,905)
Housing and Communities	147	74	(73)	13	(17)	(77)
Miscellaneous Services	5,124	5,183	59	638	(280)	417
General Services	66,686	27,297	(39,389)	2,079	(1,568)	(38,878)
HRA	65,604	34,930	(30,674)	9,467	(1,176)	(38,965)
Total	132,290	62,227	(70,063)	11,546	(2,744)	(77,843)

The majority of the reprofiling has occurred within a 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 the delayed spend on these projects moved into capital budgets for 2023/24 onwards. The most significant reprofiling was experienced against the following projects:

General Services	
District Heating Expansion	Network expansion to Golden Jubilee National Hospital will commence pending positive commercial discussions.
Heritage Capital Fund	The original plans were affected by COVID19. Officers are now progressing the projects with an aim to bring them back on track.
Vehicle Replacement	Delay due to the vehicle build time associated with the specialist vehicles and the delivery lead time from the date of supply order placement.
Schools Estate Improvement Plan	Artizan Development will progress following completion of the development plan.
HRA	
New house build	While the programme has progressed with a new site completed and handed over in 2022/23, due to a number of different complexities there were delays in progress to newer new build sites.
Projects to deliver housing strategies (Buy Backs)	These are subject to stringent criteria to ensure accountability and value for money for tenants and involves several key stakeholders which resulted in time delays
Doors/Windows	Installations are behind original planned targets due to internal and external contractor resource issues
Building external components	Many tiled roof blocks require owner involvement and under the current financial climate, it has been more difficult to progress works with owners.

Public Private Partnership (PPP) and other Long Term Liabilities

The Council entered into a PPP for the provision of three community learning centres and a primary school providing the Council with replacement buildings for three secondary schools which were handed over in 2009/10 with the primary school handed over during 2011/12. In accordance with statutory accounting guidance, full detail is provided within note 23 on pages 84 to 86.

On 31 March 2016, the Council entered into a 25 year 'Design, Build, Finance and Maintain' (DBFM) arrangement with the Scottish Government via the Scottish Futures Trust, for the provision of a further new secondary school. The school was handed over for use by the Council during 2017/18. The detail is also included within note 23.

During 2022/23, the Scottish Government issued Finance Circular 10/2022, which permits the authority to apply an accounting flexibility for service concession arrangements entered prior to April 2022. The application of this flexibility has resulted in the repayment of the liability being reprofiled over the asset life, therefore extending the repayment period. The unitary charge will continue to be paid to the contractor over the original contract period.

10. 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 107 to 117 consolidate the Council's Financial Statements, the Common Good and Trust Funds and six other entities (including two further 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 £56.829m creating an overall net asset of £673.284m. This includes the combined pension liability of these organisations similar to that of the Council. 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.

11. The Financial Outlook, Key Risks and the Future

In setting the 2023/24 budget on 1 March 2023, the Council faced a number of significant financial pressures resulting from real term reductions in government funding, inflationary pressures, in particular utilities, service demand increases and the ongoing impact of the national economic position.

The 1 March 2023 Council meeting also approved the updated General Fund capital plan, the 2023/24 HRA revenue budget and the updated 5 year HRA capital plan. The capital plans include funding for a number of projects over the next five years and the revenue impact of these investments will be built into future revenue plans.

Following the setting of the budget in March 2023, budget projections identified expected budget gaps of £9.690m in 2024/25 rising cumulatively to £29.493m in 2027/28. At a Council meeting on 28 June 2023 a further Financial Update was presented which adjusted these gaps to reflect changes to budget assumptions and cost pressures. This resulted in amended estimated budget gaps of £11.829m in 2024/25 rising cumulatively to £38.249m in 2027/28.

If the Council continues to receive real term funding cuts from the Scottish Government there will continue to be a need to review the manner in which services are delivered and also the levels they are delivered at.

Management of Risk

The main financial risks identified by the Council over the medium and long term include:

- the unknown position from government on future funding levels particularly given the ongoing decline in Council population, and real term reductions in local government funding
- changing demands and needs for Council services (particularly in relation to older people)
- continued rises in inflation and interest rates which impact on the cost of service delivery and the delivery of capital programmes
- increasing costs of capital construction due to global constraints in the supply chain
- the impact of pay award negotiations and the extent to which responsibility for funding these is shared by the Scottish Government

The Annual Governance Statement, shown on pages 20 to 25, details the arrangements the Council has put in place for the proper governance of the Council's affairs and for the management of risk. This Statement explains the system of internal control in place and sets out improvement actions to the governance framework identified from the Council's ongoing review of these arrangements.

Risks are identified with actions to minimise and/or mitigate those risks (where possible) through the Council's performance monitoring system (Pentana), which is reported to Members on a regular basis.

The Future

In recognition of the scale of the current financial challenge the Council will continue to identify service redesign and business transformation options and these will be reported to appropriate committees during 2023/24. Significant cost reductions have been generated through planned actions in prior years however more work is required to deliver a balanced budget in 2024/25 and future years.

A number of major projects continue to be progressed 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 which will see over £1.1 billion invested in the area. 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 is progressing with the full business case approved by Council in June 2023.

- **Development of Queens Quay** – The Council's investment of £15.62m in Queens Quay over the past five years has helped fund the infrastructure needed to prepare the site for redevelopment. In collaboration with the development partners, good progress has been made on key developments, including the completion of the District Heating Energy Centre, new Care Home, social housing development, a partnership between Council, Wheatley Group and Clydebank Housing Association, and the new NHS Clydebank health centre. Housing development plots are being marketed to fulfil the ambition of delivering 1,000 new homes on Queens Quay and the Council is in dialogue with the landowner on how development can be expedited. The ongoing redevelopment of this site will be transformational for all our communities in Clydebank and create stronger links with the town centre and public transport. The District Heating Energy Centre Energy provides the heat source for existing and new developments at Queens Quay.
- **Levelling Up Fund** – The Levelling Up Fund is a capital fund to address systemic weaknesses in the economies of the UK's towns and cities. The first round of the Levelling Up Fund was announced at the 2020 Spending Review with an aim to support communities in realising this vision. The Council were successful, as part of round 1, in securing £19.9m for three interlinked regeneration projects in Dumbarton town centre. These include the re-use of the listed Glencairn House as a town centre library and museum, the redevelopment of the largely vacant and run-down Artizan Centre and Connecting Dumbarton which will improve walking and cycling routes in the town centre. The funding programme runs to March 2025 but many of the positive regeneration outcomes will be longer term.
- **Shared Prosperity Fund** – The UK Shared Prosperity Fund (SPF) is a part of the UK government's 'Levelling Up' agenda and was established, in part, to replace funds available through the European Structural Funds. Lead authorities were encouraged to collaborate with their neighbouring authorities to develop regional investment plans. The UK Government allocated funds to the City Region in proportion to the population and level of need. West Dunbartonshire has been allocated up to £3.9 million. The Regional Investment Plan has been agreed and UKSPF priorities have been established in West Dunbartonshire. These priorities centre on 'community and place'; 'supporting business'; people and skills; and multiply (supporting maths skills among adults). The planned activities have begun and the UK Shared Prosperity programme will run until March 2025.

12. Other Information

Asset Management

The Council has a significant investment embedded in assets, comprising offices, schools, vehicles, houses, ICT infrastructure and equipment, etc. and it is important that these are managed in an efficient and effective manner. The Council has an overarching Corporate Asset Framework and Property Asset Plan 2023-2028 was approved by Committee in February 2023. In addition there are service specific Asset Plans covering Open Spaces, Roads Structures, Housing and Vehicle, Fleet and Plant which were all approved at the relevant service committees and will undergo refreshes in future years. We continue to identify any areas of over provision or inefficient value within the Councils assets in line with the Property and Land Disposal Strategy 2021-2026.

Carbon Emissions and Energy Consumption

The Council has exceeded its annual target set out in the Carbon Management Plan, emitting a total of 24,022 tonnes of carbon dioxide from our operations in 2021/22. This equates to a 1.64 % increase (mainly due to increase in water consumption and waste) against the previous financial year, or 27.1 % total reduction overall against the 2012/13 baseline year. The Council approved a Climate change Strategy in November 2020 which has set an overall target to reduce carbon emissions to 'net zero' by 2045 which will align with Scottish Government targets. This includes two interim targets of a 61% reduction by 2030/31 (versus 2012/13 baseline) and 87% reduction by 2040/41 (versus 2012/13 baseline). Annual progress of the Climate Change Action Plan is monitored through annual reporting to the Council's Infrastructure, Regeneration & Economic Development (IRED) Committee and

additionally monitored as part of the Regulatory and Regeneration Services Delivery Plan twice per year to Corporate Services and IRED Committees. Furthermore progress on the Action Plan is monitored via the multi-departmental Climate Change Action Group and reported to the senior management team in the Recovering and Renewal Board on a quarterly basis.

Equality and Diversity

The Council is firmly committed to the principle of equality of opportunity. The Council recognises its responsibility as a community leader, service provider and employer to encourage the fair treatment of all individuals and to tackle social exclusion. The Council is also committed to eradicate all forms of discrimination, direct or indirect and aims to eliminate discriminatory practices and promote measures to combat its effects.

Information on the Council's Equality Outcomes and Mainstreaming Report 2021-2025 can be found on the Council website at:

<https://www.west-dunbarton.gov.uk/Council/strategies-plans-and-policies/Council-wide-plans-and-strategies/equality-diversity-and-fairness/mainstreaming-report-and-equality-outcomes/>

Consultation and Communication with Workforce

The Council has employee governance arrangements to ensure its employees are well informed, involved in decisions, appropriately trained, treated fairly and consistently and provided with a safe environment. The Council carries out regular employee engagement, and seeks the views of the workforce through regular consultations with staff and trade unions.

13. Remuneration Report

This report presents information on the remuneration of senior elected members and senior officers within the Council (pages 33 to 43).

14. 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 and are summarised in the following table:

2021/22 Outturn			2022/23 Target	2022/23 Outturn
	Housing Performance			
18.94%	Percentage of current tenants owing more than 13 weeks rent, excluding those owing	Demonstrates the Council's effectiveness in collecting local housing rents	n/a	21.35%
1,805	number of current tenants owing more than 13 weeks rent, excluding those owing less	Demonstrates the Council's effectiveness in collecting local housing rents	n/a	2,043
9.11%	Current / former / total tenant arrears as a percentage of net rent due in year	Demonstrates the Council's effectiveness in collecting local housing rents	10.35%	9.57%
£4.027m	Amount of current/ former/ total tenant rent arrears	Demonstrates the Council's effectiveness in collecting local housing rents	n/a	4,345
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%	100%
2.00%	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%	2.61%
(£0.017m)	Movement in the free reserve balance	Demonstrates variances contributing to the overall free reserve position	n/a	£(0.044m)
99.99%	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)	n/a	100.00%
	General Services Performance			
£5.85	Cost of collecting council tax (per dwelling)	Demonstrates the Council's effectiveness in collecting local taxation	£5.00	£2.48
15.10%	Council tax as a percentage of overall funding	Demonstrates the amount of budget raised through council tax	n/a	15.03%
94.53%	In-year council tax collection rate	Demonstrates the Council's effectiveness in collecting local taxation	93.50%	94.83%
£36.485m	Amount of income from council tax for the year that was received	Demonstrates the Council's effectiveness in collecting local taxation	n/a	£38.188m
112%	Value of free reserves expressed as a percentage of the prudential reserve target	Demonstrates how much free reserves the GS has, in comparison to the agreed minimum	100%	100%
2.06%	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%	2.61%
£0.166m	Movement in the free reserve balance	Demonstrates variances contributing to the overall free reserve position	n/a	£0.986m
99.93%	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)	n/a	104%
	Prudence And Affordability – Capital			
3.28%	Ratio of financing costs to net revenue stream (excluding PPP) – General Services	Demonstrates how much of the General Fund revenue budget is used to support previous capital investment	4.06%	3.97%
23.55%	Ratio of financing costs to net revenue stream – HRA	Demonstrates how much of the HRA revenue budget is used to support previous capital investment	27.08%	29.40%
£680.113m	Capital Financing Requirement	The amount of planned capital expenditure not yet funded	£706.242m	£712.667m
£670.893m	External Debt Levels (including PPP)	The amount of external debt held by the Council. Increases due to funding of the capital programme	£704.290m	£715.913m

15. Where to find more information

In This Publication - An explanation of the Financial Statements which follow and their purpose are shown at the top of each page. The accounting policies and a glossary of terms can be found at the end of this publication and these provide an explanation of the main guidelines and terms used.

On Our Website - Further information about the Council can be obtained on the Council's website ([West Dunbartonshire Council](https://www.west-dunbarton.gov.uk/) <https://www.west-dunbarton.gov.uk/>) or from Finance Services, 16 Church Street, Dumbarton, G82 1QL.

16. Conclusion

The financial results show the Council's finances in a fairly healthy position although it has been a very challenging year from a financial perspective and the general fund has decreased significantly due to a combination of a planned use of reserves and also a need to absorb an in year deficit due primarily to in year capital receipts (used to fund principle loan charges), the cost of voluntary redundancy/severances and a service overspend. The Council continue to face a challenging financial future due to real term reductions in funding and this put further pressure on front line service delivery. The Council's Financial Statements continue to be reported on a going concern basis.

Acknowledgement

The production of the Annual Financial Statements is very much a team effort and we 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 2023

Peter Hessett
Chief Executive
Date: 30 June 2023

Laurence Slavin
Chief Officer - Resources
Date: 30 June 2023

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 (section 95 of the Local Government (Scotland) Act 1973). In this authority, that officer is the Chief Officer – Resources;
- to manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets;
- to ensure the Annual Accounts are prepared in accordance with legislation (The Local Authority Accounts (Scotland) Regulations 2014 and the Coronavirus (Scotland) Act 2020) and so far as is compatible with legislation, in accordance with proper accounting practices (Section 12 of the Local Government in Scotland Act 2003); and
- to approve the Annual Accounts for signature.

I confirm that these Annual Accounts were authorised for issue on 30 June 2023.

Signed on behalf of West Dunbartonshire Council

Councillor Martin Rooney
Leader of the Council
Date: 30 June 2023

The Chief Officer - Resources Responsibilities:

The Chief Officer - Resources is responsible for the preparation of the Authority's Annual 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 Chief Officer - Resources has:

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that were reasonable and prudent;
- complied with legislation; and
- complied with the local authority Accounting Code (in so far as it is compatible with legislation).

The Chief Officer - 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 Financial Statements give a true and fair view of the financial position of the local authority (and its group) at the reporting date and the transactions of the local authority (and its group) for the year ended 31 March 2023.

Laurence Slavin
Chief Officer - Resources
Date: 30 June 2023

Annual Governance Statement

The Annual Governance Statement explains the Council's governance arrangements as it meets the requirements of the "Code of Practice for Local Authority Accounting in the UK" (the Code) and reports on the effectiveness of its system of internal control, including the reliance placed on the governance frameworks of our partners. It is included within the Council's Financial Statements to assure stakeholders on how the Council directs and controls its functions and how it relates to communities in order to enhance transparency and scrutiny of the Council's activities.

Scope of Responsibility

The 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 Elected Members and Corporate Management Team (CMT) are 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 established an arms-length external organisation: West Dunbartonshire Leisure Trust – to deliver leisure services more effectively on the Council's behalf, which reports regularly to Elected Members. From 1 July 2015 the West Dunbartonshire Health and Social Care Partnership (HSCP) was established to continue the development of the integration of social care and health services between the Council and NHS Greater Glasgow and Clyde.

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*". The Local Code evidences the Council's commitment to achieving good governance and demonstrates how it complies with the governance standards recommended by CIPFA. A copy of this Code is available from the Council website at:

<http://www.west-dunbarton.gov.uk/media/4312582/wdc-local-code.pdf>

This statement explains how the 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 for the Annual Governance Statement.

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 and engages with communities. It enables the Council to monitor the achievement of the strategic objectives set out in the Strategic Plan. It enables the Council to consider whether those objectives have led to the delivery of appropriate and value for money services.

The Council has put in place a system of internal 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 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 governance framework has been in place at the Council for the year ended 31 March 2023 and up to the date of the approval of the Statement of Accounts.

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 2022/27, which sets out the key priorities of the Council and key outcomes the Council is committed to delivering with its partners, as set out in the Local Outcome Improvement Plan.
- Services are able to demonstrate how their own activities link to the Council's vision and priorities through their Delivery 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 West Dunbartonshire Community Alliance, which supports Community Planning West Dunbartonshire, represents the views of community organisations, communities of interest and geographical communities. In addition the Council has an Engaging Communities Framework in place which sets out our approach to engaging with citizens, community organisations and stakeholders. Consultation on the future vision and activities of the partnership is undertaken in a range of ways, including seeking the views of the Alliance and through specific service consultations and the Council actively engages with its partners through community planning arrangements.
- 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 an inter-party protocol.
- The Council operates within an established procedural framework which incorporates a Scheme of Delegation, Standing Orders and Financial Regulations. These describe the roles and responsibilities of Elected Members and officers and are subject to regular review. The Council facilitates policy and decision making through the agreed committee structure.
- Responsibility for maintaining and operating an effective system of internal financial control rests with the Council's Chief Officer Resources as Section 95 Officer. The system of internal financial control is based on a framework of regular management information, the Financial Regulations, administrative procedures (including separation of duties), management and supervision, and a system of delegation and accountability. Development and maintenance of the system is undertaken by managers within the Council.
- The functions of the Audit Committee are undertaken as identified in CIPFA Guidance - Audit Committees: Practical Guidance for Local Authorities.
- 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 Corporate Services Committee and Audit Committee. The approach is embedded within the Council's strategic planning and performance management framework with regular reporting of risk management arrangements to service committees.
- Comprehensive arrangements are in place to ensure Elected Members and officers are supported by appropriate training and development.
- The Council has adopted a response that is appropriate for its fraud and corruption risks and commits to maintain its vigilance to tackle fraud in accordance with the Code of Practice on Managing the Risk of Fraud and Corruption.
- The Council continues to assess and monitor ongoing compliance with the CIPFA Financial Management Code.

Review of Effectiveness

The Council has a responsibility to review, at least annually, the effectiveness of its governance framework including the system of internal financial control. The review of effectiveness of the framework is informed by the work of the CMT which has responsibility for the development, implementation and maintenance of the governance environment, the Chief Internal Auditor's annual report; and reports from the external auditors and other review agencies and inspectorates.

The Council's current Code of Good Governance was approved at the Audit & Performance Review Committee on 8 March 2017. An assessment of the Council's compliance with the Code of Good Governance is supported by a process of self-assessment and assurance certification by Chief Officers and the outcome of this assessment was reported to the Audit Committee on 8 June 2023.

Each Chief Officer was presented with a self-assessment checklist to complete and return as evidence of review of seven key areas of the Council's governance framework and provided a certificate of assurance for their service areas.

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

In relation to the effectiveness of governance arrangements and systems of internal control for the Council's group entities, the Council places reliance upon the individual bodies' management assurances in relation to the soundness of their systems of internal control.

The Internal Audit service operates in accordance with the Public Sector Internal Audit Standards (PSIAS) 2017 and reports to the Audit Committee. An annual programme of work is determined and undertaken by Internal Audit, approved by the Audit Committee, based upon an established risk based methodology. The Shared Service Manager – Audit & Fraud provides an independent opinion on the adequacy and effectiveness of the Council's System of Internal Financial Control.

The Audit Committee performs a scrutiny role in relation to the application of PSIAS and regularly monitors the performance of the Internal Audit service. The Council's Shared Service Manager – Audit & Fraud (the Council's Chief Internal Auditor) has responsibility for reviewing independently and reporting to the Audit Committee annually, to provide assurance on the adequacy and effectiveness of the code and the extent of compliance with it.

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 Shared Service Manager – Audit & Fraud stating that the overall control environment opinion was "Generally Satisfactory with some improvements needed" such that reasonable assurance can be placed upon the adequacy and effectiveness of the Council's internal control systems. There were two audits which received an overall opinion of "Requires Improvement", namely Occupational Therapy – Waiting Times and Fleet Management. Action plans are in place to address all issues identified in relation to both audits which will be monitored and reported to CMT and Audit Committee.

Due to the COVID-19 pandemic, some audits from 2021/22 could not be carried out and were completed in early 2022/23 which has impacted on the completion of the fieldwork for the 2022/23 audit plan. However, the overall audit plan is set within the context of a multi-year approach to audit planning such that key risk areas are reviewed over a 5 year cycle.

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.

COVID-19

The significant incident in late March 2020 and the Council's management as a Category 1 responder during the COVID-19 pandemic has continued to test how well the risk management, governance and internal controls framework operated. The longevity of the COVID-19 pandemic and its extension from 2020/21 into 2021/22 meant that the effect on the Council's businesses, residents and workforce remained an area of concern in 2022/23.

The Council's response to the pandemic and the mobilisation of its staff continued to show the benefits of an agile and proactive workforce using amended governance arrangements, new ways of decision-making, leadership and implementation including virtual meetings and secure remote access to systems to allow remote/home working for a significant number of employees within the Council.

The COVID-19 pandemic and its aftermath is likely to have a lasting impact on income levels, resulting from fundamental changes in social movements, behaviours and preferences.

Governance Issues and Planned Actions

The following main issues and areas for improvement during 2022/23 have been identified through the self-assessment exercise carried out by Chief Officers against key aspects of the Code of Good Governance. These will be monitored as part of the next annual review in 2023/24.

Improvement Area identified by 2022/23 Exercise	Responsible Officer
Embedding Be the Best Conversations within all service teams.	Chief Officer, Citizen, Culture and Facilities
Work is required in some services to review and update business continuity planning documentation.	Chief Officer, Housing and Employability
Business Classification Scheme will be rolled out to relevant service areas.	Chief Officer, People and Technology Chief Officer, Resources Chief Officer, Education, Learning and Attainment
Evaluation processes are built into some key projects but not all. The HSCP would benefit from a consistent planning approach in this respect and this has been highlighted via external inspection activity.	Chief Officer, HSCP
In relation to self-evaluation, work is ongoing to review complaints and consider how all feedback can be captured and used to inform service improvement across HSCP.	Chief Officer, HSCP
Work is ongoing to implement the Council's information classification policy and procedure as part of the Microsoft Office 365 project.	Data Protection/Information Governance Officer
A review of Learning Disability Service is underway to improve on ways of working to ensure the service is fit for future demands. Full review to be picked up as part of renewal and recovery work. Internal Audit support will be provided to the project.	Head of Mental Health, Addictions & Learning Disabilities
There is currently a resourcing issue in terms of community engagement and participation and although the HSCP Board have adopted a strategy this will be reviewed in 2023/24.	Chief Officer, HSCP
Process for reporting on the status of external audit actions regularly to Audit Committee will be developed and implemented.	Chief Officer, Resources
Arrangements for Procurement and Commissioning arrangements remains an area of high risk for the HSCP. Additional resource is now in place to provide focus in this area and address actions arising from a recent Internal Audit review.	Chief Officer, HSCP
The HSCP employ a small number of consultants through relevant procurement processes. A review of current appointments was undertaken in early 2023 utilising the manager's guidance and the HMRC website to ensure invoices were being treated appropriately. The HSCP Head of HR and the CFO will support Heads of Service in any new contract arrangements that must comply with off payroll working guidance.	Chief Officer, HSCP

The 2021/22 Annual Governance Statement highlighted a range of areas for improvement during 2022/23. The following table provides an update on progress with these with a number having been completed or are areas which continue to have an ongoing focus:

Improvement Area identified by 2021/22 Exercise	Status
Embedding Be the Best Conversations within all service teams.	Ongoing. There is improvement to be made to ensure all employees have regular 121s.

Work is required in some services to review and update business continuity planning documentation.	Ongoing.
Business Classification Scheme will be rolled out to relevant service areas.	Ongoing.
Due to ongoing COVID-19 restrictions during 2021/22, some services have been unable to access offices and therefore physical access to hard copy files for destruction has not been possible. This will be resumed in line with easing of restrictions.	Complete.
Appropriate and proportionate assurances will be sought from key partners and suppliers in relation to business continuity arrangements in place for managing key risks.	Complete.
Although improvement activity stimulated by external inspection and internal improvement activity is monitored by HSCP Board and relevant Projects, it is recognised that HSCP would benefit from establishing arrangements to ensure consistency in monitoring processes.	Ongoing.
Staff training and development has been identified as an area for improvement and resources have been identified and agreed to ensure co-ordination of approach to training and development across the HSCP.	Complete.
An integrated workforce plan is being developed for HSCP for approval by HSCP Board during 2022/23. Succession planning has been identified as an area for improvement for the HSCP and work is ongoing in this regard.	Complete.
In relation to self-evaluation, work is ongoing to review complaints and consider how all feedback can be captured and used to inform service improvement across HSCP.	Ongoing.
Work is ongoing to implement the Council's information classification policy and procedure as part of the Microsoft Office 365 project.	Ongoing.
Review of Learning Disability Service to improve on ways of working to ensure the service is fit for the future demands. Service Improvement lead aligned to service. Full review to be picked up as part of renewal and recovery work.	Ongoing.
A Project Overview document has been developed and approved by the Integrated Housing Project Board in relation to the IHMS. This document is being utilised to manage all remaining Phase 2 implementation items.	Complete.

Best Value Assurance Report

Audit Scotland reported a Best Value Assurance Report on West Dunbartonshire Council to the Accounts Commission on 28 June 2018 which contained five recommendations, all of which are complete.

Health and Social Care Integration

The Council, as the funder of the Social Care services within the HSCP has an interest in the governance arrangements within the HSCP Board. Internal Audit arrangements for the HSCP is provided jointly by the Council's Internal Audit service and the Health Board's Internal Audit Service, with the Council's Internal Audit service providing audit arrangements for social care services and the general oversight of the HSCP Board's governance arrangements.

The HSCP Board has arrangements in place to review its own ongoing compliance with the revised Code of Governance. Due to the Council's role as social care service provider Internal Audit's process outcomes on such services are reported to the Council's Audit Committee as well as that of the HSCP Board. The Chief Social Worker provides the Council with an annual report on the performance of the HSCP.

The financial arrangements for the Council's funding to the HSCP Board are aligned and budget processes run parallel to ensure that appropriate budgets for the HSCP Board are aligned with

Council policy and budgeting approaches. On an ongoing basis the Council continues to receive budgetary control information in relation to HSCP Board services funded by the Council.

Compliance with Best Practice

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

The Council complies with the requirements of the CIPFA Statement on “*The Role of the Chief Financial Officer in Local Government 2010*”. The Council’s Chief Financial Officer (Section 95 Officer) has overall responsibility for the Council’s financial arrangements, and is professionally qualified and suitably experienced to lead the Council’s finance function and to direct finance staff.

Statement on the role of the Head of Internal Audit in Public Service Organisations

The Council complies with the requirements of the CIPFA Statement on “*The Role of the Head of Internal Audit in Public Service Organisations 2019*”. The Council’s Chief Internal Auditor has responsibility for the Council’s Internal Audit function and is professionally qualified and suitably experienced to lead and direct the Council’s Internal Audit staff. The Internal Audit service generally operates in accordance with the CIPFA “Public Sector Internal Audit Standards 2017”.

Assurance

Subject to the above, and on the basis of the assurances provided, we consider the governance and internal control environment operating during 2022/23 provides 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 with plans in place to address improvement areas.

Martin Rooney
Leader of the Council
Date: 30 June 2023

Peter Hessett
Chief Executive
Date: 30 June 2023

Laurence Slavin
Chief Officer – Resources
Date: 30 June 2023

Remuneration Report

Introduction

The Council is required under statute to provide information on the remuneration of each senior elected member and senior officer and 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 subject to audit. The other sections are reviewed by external audit to ensure that they are consistent with the Financial Statements.

a) Remuneration - Councillors

The remuneration of Councillors is regulated by the Local Governance (Scotland) Act 2004 (Remuneration) Amendment Regulations 2022 (SSI No. 2022/18). 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.

The salary that is to be paid to the Leader of the Council is set out in the Regulations. For 2022/23 the salary for the Leader of West Dunbartonshire Council was £39,148. The Regulations also state that the maximum yearly amount that may be paid to the Provost (£29,361) 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 (£29,361) is 75% of the total yearly amount payable to the Leader of the Council. For 2022/23 the total yearly amount payable by the Council for remuneration of all of its Senior Councillors shall not exceed £244,670. 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. Council policy is to pay Senior Councillors a salary of £24,467, per the decision at Council on 18 May 2022 for 2022/2023 onwards.

During 2022/23, the Council agreed the appointment of a Council Leader, Provost and 10 Senior Councillors and the remuneration due to be paid to the 10 Senior Councillors for a full year will total £244,670 (£232,570 in 2021/22 for those Senior Councillors). 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 2023 are shown in Table 5 on pages 40 and 41.

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 18 May 2022. The report to Council can be found at [Appointment of Senior Officers](#) and the Register of Members Allowances can be found at <https://www.west-dunbarton.gov.uk/media/wauoue1u/register-of-allowances-2022-2023.pdf>.

Table 1: Remuneration of Senior Councillors

Name	Position	Year ended 31 March 2023				2021/22
		Salary, Fees & Allowances	Taxable Expenses	Non-cash Expenses, Benefits-in kind	Total Remuneration	Total Remuneration
		£	£	£	£	£
Martin Rooney	Leader of Council (from 18 May 2022) Convener of Cultural Committee (from 18 May 2022) Convener of Recruitment & Individual Performance Management Committee (from 18 May 2022) Leader of Opposition (until 4 May 2022) Convener of Vale of Leven Fund Committee (until 4 May 2022)	35,885	0	0	35,885	18,604
Douglas McAllister	Provost (from 18 May 2022)	27,729	0	0	27,729	18,604
Karen Conaghan	Leader of the Opposition (from 18 May 2022) Convener of Audit & Performance Review Committee (from 18 May 2022) Depute provost (until 4 May 2022) Depute Leader (until 4 May 2022) Convener of Appeals Committee (until 4 May 2022) Convener of Educational Services Committee (until 4 May 2022)	24,145	0	0	24,145	23,254
Gurpreet Singh Johal	Convener of Appeals Committee (from 18 May 2022) Convener of Housing & Communities Committee (from 13 October 2022)	21,803	0	0	21,803	N/A
Daniel Lennie	Convener of Corporate Services Committee (from 18 May 2022)	23,677	0	0	23,677	18,602
David McBride	Convener of Infrastructure Regeneration & Economic Dev Committee (from 18 May 2022) Convener of Joint Consultative Forum (from 18 May 2022)	23,651	0	0	23,651	18,604
Michelle McGinty	Depute Leader (from 18 May 2022) Convener of West Dunbartonshire Health & Social Care Partnership Board (IJB) (from 18 May 2022)	21,803	0	0	21,803	N/A
John Millar	Depute Provost (from 18 May 2022) Convener of Tendering Committee (from 18 May 2022)	23,651	0	0	23,651	18,604

Note: 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).

Salaries, allowances and expenses in 2022/23 have only been included for Senior Councillors.

Remuneration paid to all Councillors

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

2021/22	2022/23
£	£
470,582 Salaries	500,319
4,020 Expenses	8,508
474,602 Total	508,827

b) Remuneration - Senior Employees and Senior Employees of Subsidiaries

Note: The annual return of Councillors' salaries and expenses for 2022/23 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 website at <https://www.west-dunbarton.gov.uk/media/wauoue1u/register-of-allowances-2022-2023.pdf>

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/152 sets the amount of salary for the Chief Officials of the Council for the period 1 April 2022 to 31 March 2023. The post of Chief Officer Health and Social Care Partnership is a joint post between the Council and NHS Greater Glasgow and Clyde. The post of Chief Officer Roads & Neighbourhood is a joint post between the Council and Inverclyde Council.

The only benefits received by employees are: salary; employer contributions to the pension fund; and where applicable, payment for election duties. There were no bonuses, compensation for loss of office or other benefits paid to senior employees during the year. The remuneration details for senior employees are noted in Table 2:

Name	Position at 31/03/23	Salary, Fees & Allowances 2022/23	Election Duties 2022/23	Total Remuneration 2022/23	Total Remuneration 2021/22
		£	£	£	£
Remuneration of Senior Employees					
Joyce White	Chief Executive (until 26 June 2022)	32963 (FYE 140,001)	1,246	34,209	142,287
Peter Hissett	Chief Executive (from 27 June 2022) Chief Officer - Regulatory & Regeneration (until 26 June 2022)	126,052	1,259	127,311	102,302
Richard Cairns	Strategic Director of Regeneration, Environment & Growth (seconded role from 1/10/2020 -until 30 September 2022)	56,191 (FYE 115,114)	0	56,191	115,070
Lesley James	Head of Children's Healthcare & Criminal Justice - Chief Social Work Officer	92,861	0	92,861	27,411 (FYE 88,322)
Laura Mason	Chief Officer - Education, Learning & Attainment	101,506	0	101,506	96,399
Laurence Slavin	Chief Officer - Resources - S95 Officer	98,654	150	98,804	22,357 (FYE 92,817)
Alan Douglas	Chief Officer - Regulatory & Regeneration (from 3 October 2022)	85,049 (FYE 97,458)	0	85,049 (FYE 97,458)	N/A
Victoria Rogers	Chief Officer - People & Technology	101,210	0	101,210	97,154
Angela Wilson	Chief Officer - Supply, Distribution & Property	115,158	0	115,158	115,070
Peter Barry	Chief Officer - Housing & Employability	101,210	0	101,210	96,804
Amanda Graham	Chief Officer - Citizen, Culture & Facilities	98,646	180	98,826	74,720 (FYE 93,197)
Remuneration of Senior Employees of Subsidiaries					
John Anderson	General Manager of West Dunbartonshire Leisure	81,464	0	81,464	77,780

Election payments for 2022/23 are for the Local elections held on the 5 May 2022 (2021/22-Scottish Parliamentary Election held on the 6 May 2021).

Details of the post of Chief Officer HSCP are included in the remuneration report of the Integration Joint Board. The Council funds 50% of this post and NHS Greater Glasgow fund the remaining 50%.

Details of the post of Chief Officer Roads & Neighbourhood (shared post with Inverclyde Council) are included in the remuneration report of Inverclyde Council. The Council funds 50% of this post which was £64,300 (including employer on costs).

Notes

- 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 senior employees for the year ended 31 March 2023 includes any amounts received for the roles performed for West Dunbartonshire in the elections. There was one election during 2022/23 (Scottish Local Elections). There was one elections during 2021/22 (Scottish Parliamentary Election).
- 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.

c) 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.

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

	Number of Employees	
	2022/23	2021/22
£50,000 - £54,999	91	128
£55,000 - £59,999	106	46
£60,000 - £64,999	34	28
£65,000 - £69,999	32	48
£70,000 - £74,999	42	10
£75,000 - £79,999	10	0
£80,000 - £84,999	1	1
£85,000 - £89,999	2	4
£90,000 - £94,999	6	0
£95,000 - £99,999	2	5
£100,000 - £104,999	5	1
£115,000 - £119,999	1	3
£120,000 - £124,999	2	0
£130,000 - £134,999	0	0
£140,000 - £144,999	0	1
Total	334	275

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 2023 are shown in Table 5 on pages 40 and 41. The table details the pension entitlement and contributions made by the 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 55 but are reduced prior to 60th birthday. Pension benefits accrued before 1 April 2015 are protected and are based on final pay on retiring.

Pension benefits for teachers are provided through Scottish Teachers Superannuation Scheme (STSS). The STSS is a contributory scheme administered by the Scottish Public Pension Agency (SPPA). From 1 April 2015 the scheme is a career average pension scheme. Pension benefits are increased in line with inflation. Pension is accrued at 1/57 of pensionable earnings each year. Pension benefits can be accessed earlier than the normal state pension age but will be reduced if taken earlier than the normal pension age (state pension age).

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 Rate

	Contribution rate 2021/22	Contribution rate 2022/23
The tiers and members contribution rates for 2022/23 whole time pay:		
<u>Local Government employees</u>		
On earnings up to and including £23,000 (£22,300)	5.50%	5.50%
On earnings above £23,001 (£22,301) and up to £28,100 (£27,300)	7.25%	7.25%
On earnings above £28,101 (£27,300) and up to £38,600 (£37,400)	8.50%	8.50%
On earnings above £38,601 (£37,401) and up to £51,400 (£49,900)	9.50%	9.50%
On earnings above £51,401 (£49,901)	12.00%	12.00%
The tiers and members contribution rates for 2021/22 actual pay:		
<u>Teachers</u>		
On earnings up to and including £29,186 (£28,309)	7.20%	7.20%
On earnings above £29,186 (£28,309) and up to £39,289 (£38,108)	8.70%	8.70%
On earnings above £39,289 (£38,108) and up to £46,586 (£45,186)	9.70%	9.70%
On earnings above £46,586 (£45,186) and up to £61,740 (£59,884)	10.40%	10.40%
On earnings above £61,740 (£59,884) and up to £84,190 (£81,659)	11.50%	11.50%
On earnings above £84,190 (£81,659)	11.90%	11.90%

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. You can retire and receive your benefits in full from your normal pension age. The normal pension age is 65 for any benefits built up before 1 April 2015. For pension build up from 1 April 2015, the Normal Pension Age is not fixed at age 65 but, instead, is the same as the State Pension Age (but with a minimum of age 65).

Table 5: Pension Benefits of Senior Councillors; Senior Employees and Senior Employees of Subsidiaries

		In-year pension contributions		Accrued pension benefits	
Name	Position at 31/03/23	For year to 31 March 2023	For year to 31 March 2022	As at 31 March 2023	Difference from 31 March 2022
Senior Councillors		£	£	£	£
Martin Rooney	Leader of Council (from 18 May 2022) Convener of Cultural Committee (from 18 May 2022) Convener of Recruitment & Individual Performance Management Committee (from 18 May 2022) Leader of Opposition (until 4 May 2022) Convener of Vale of Leven Fund Committee (until 4 May 2022)	6,926	3,591	11,184	2,021
Douglas McAllister	Provost (from 18 May 2022)	5,352	3,591	2,396	612
Karen Conaghan	Leader of the Opposition (from 18 May 2022) Convener of Audit & Performance Review Committee (from 18 May 2022) Depute provost (until 4 May 2022) Depute Leader (until 4 May 2022) Convener of Appeals Committee (until 4 May 2022) Convener of Educational Services Committee (until 4 May 2022)	4,647	4,480	2,790	522
Gurpreet Singh Johal	Convener of Appeals Committee (from 18 May 2022) Convener of Housing & Communities Committee (from 13 October 2022)	4,233	0	451	N/A
Daniel Lennie	Convener of Corporate Services Committee (from 18 May 2022)	4,564	3,584	2,316	530
David McBride	Convener of Infrastructure Regeneration & Economic Dev Committee (from 18 May 2022) Convener of Joint Consultative Forum (from 18 May 2022)	4,565	3,591	8,677	1,469
Michell McGinty	Depute Leader (from 18 May 2022) Convener of West Dunbartonshire Health & Social Care Partnership Board (IJB) (from 18 May 2022)	4,233	N/A	451	N/A
John Millar	Depute Provost (from 18 May 2022) Convener of Tendering Committee (from 18 May 2022)	4,565	3,591	2,319	535
Lawrence O'Neill	Convener of Licensing Committee (from 18 May 2022) Convener of Planning Committee (from 18 May 2022)	4,565	3,591	3,809	3,447
Clare Steel	Convener of Educational Services Committee (from 18 May 2022)	4,233	0	451	N/A
Jonathan McColl	Leader of Council (until 4 May 2022) Convener of Recruitment & Individual Performance Management Committee (until 4 May 2022) Convener of Sub Committee on Scheme of Delegation (until 4 May 2022)	4,140	7,182	11,099	1,172
Denis Agnew	Bailie (until 4 May 2022) Convener of West Dunbartonshire Health & Social Care Partnership (IJB) (until 4 May 2022) Convener of Cultural Committee (until 4 May 2022)	453	4,489	10,353	2,050
Ian Dickson	Councillor Convener of Corporate Services Committee (until 4 May 2022) Convener of Tendering Committee (until 4 May 2022) Convener of Licensing Board (until 4 May 2022)	3,973	4,480	2,727	459
Diane Docherty	Councillor Convener of Housing & Communities Committee (until 4 May 2022)	3,850	4,480	2,714	446
Jim Finn	Convener of Licensing Committee (until 4 May 2022) Convener of Planning Committee (until 4 May 2022)	453	4,489	5,871	869

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Iain McLaren	Convener of Infrastructure Regeneration & Economic Development Committee (until 4 May 2022)	414	4,480	2,381	113
John Mooney	Convener of Audit Committee (until 4 May 2022)	453	4,489	4,636	191
Caroline McAllister	Depute Leader (to 29/3/2021)	331	3,570	2,273	100

		In-year pension contributions		Accrued pension benefits	
Name	Position at 31/03/23	For year to 31 March 2023	For year to 31 March 2022	As at 31 March 2023	Difference from 31 March 2022
Senior Employees		£	£	£	£
Joyce White	Chief Executive (until 26 June 2022)	6,464	27,404	42,447	1,458
Peter Hissett	Chief Executive (from 27 June 2022) Chief Officer - Regulatory & Regeneration (until 26 June 2022)	24,171	18,646	133,394	34,707
Richard Cairns	Strategic Director of Regeneration, Environment & Growth (seconded role from 1/10/2020)(until 30 September 2022)	11,079	24,037	74,692	1,887
Lesley James	Head of Children's Healthcare & Criminal Justice - Chief Social Work Officer (from 6 Dec 2021)	17,782	5,431	36,403	35,811
Laura Mason	Chief Officer - Education, Learning & Attainment	19,591	18,605	149,429	12,402
Laurence Slavin	Chief Officer - Resources - S95 Officer (from 3 Jan 2022)	19,051	4,466	2,108	1,635
Alan Douglas	Chief Officer - Regulatory & Regeneration (from 3 October 2022)	16,434	13,297	111,850	29,261
Victoria Rogers	Chief Officer - People & Technology	19,542	18,646	78,239	5,243
Angela Wilson	Chief Officer-Supply,Distrubtion & Property	22,157	22,157	164,600	2,613
Peter Barry	Chief Officer - Housing & Employability	19,542	18,646	65,155	4,620
Amanda Graham	Chief Officer - Citizen, Culture & Facilities (from 5 Jan 2022)	19,049	14,357	12,323	2,220
Senior Employees of Subsidiaries					
John Anderson	General Manager of West Dunbartonshire Leisure	15,694	14,979	64,068	4,272

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. The pension entitlements for the year to 31 March 2023 for Senior Councillors are shown in Table 5, together with the contribution made by the Council to each Senior Councillor's pension during the year. Senior councillors omitted from the table above are not members of the Local Government Pension Scheme.

e) Table 6: Exit Packages

Banding	Number of departures		Total cost	
	2022/23	2021/22	2022/23	2021/22
			£	£
£0 - £20,000	3	0	36,606	0
£40,001 - £150,000	3	0	248,164	0
Total	6	0	284,771	0

f) Trade Union Facility Time

Facility time generates benefits for employees, managers and the wider community from effective joint working between union representatives and employers.

Details of the facility time within West Dunbartonshire Council during the year to 31 March 2023 is shown in Table 7 below. Further detail can be found at:

<https://www.west-dunbarton.gov.uk/council/performance-and-spending/trade-union-facility-time-reports/>

Education Function Employee		All Other Function Employee	
Number of Employees	FTE employee Number	Number of Employees	FTE employee Number
43	35	53	50
Percentage of Time Spent on Facility		Percentage of Time Spent on Facility	
Percentage	Number of Employees	Percentage	Number of Employees
Less < 1%	30	Less < 1%	38
1-50%	11	1-50%	13
51%-99%	2	51%-99%	0
100%	0	100%	2
Total cost of facility time		Total cost of facility time	
£12,599		£122,733	
Total pay bill		Total pay bill	
£60,490,986		£97,835,127	
Percentage of Pay Bill Spent on Facility Time		Percentage of Pay Bill Spent on facility	
0.200%		0.125%	
Paid TU Activities		Paid TU Activities	
7.00%		20.00%	

Martin Rooney
Leader of the Council
Date: 30 June 2023

Peter Hessett
Chief Executive
Date: 30 June 2023

Comprehensive Income and Expenditure Statement

This statement shows the accounting cost in year, of providing services in accordance with relevant International Financial Reporting Standards, 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.

Further detail on the expenditure and income within the Net Cost of Services below is available in Note 16 on pages 87 to 91.

2021/22 Gross Expenditure £000	2021/22 Gross Income £000	2021/22 Net Expenditure £000	Note	Service	2022/23 Gross Expenditure £000	2022/23 Gross Income £000	2022/23 Net Expenditure £000
70,188	(37,337)	32,851		Corporate Services	67,056	(37,937)	29,119
134,332	(15,317)	119,015		Educational Services	133,308	(18,926)	114,382
66,182	(13,334)	52,848		Infrastructure, Regeneration and Economic Development	67,949	(14,516)	53,433
39,631	(31,853)	7,778		Housing and Communities	38,226	(32,211)	6,015
58,847	(44,363)	14,484		Housing Revenue Account	43,183	(45,927)	(2,744)
7,021	(8,501)	(1,480)		Miscellaneous Services	10,641	(8,964)	1,677
191,951	(107,449)	84,502		Health and Social Care Partnership	214,678	(122,556)	92,122
2,517	0	2,517		Requisitions	2,215	0	2,215
570,669	(258,154)	312,515		Net Cost of Service (1)	577,256	(281,037)	296,219
	998			(Gain) / loss on Disposal of Fixed Assets		(365)	
	998			Other Operating Expenditure (2)		(365)	
	(38,207)			Council Tax		(39,313)	
	(81,408)		10	Non-Domestic Rates		(107,740)	
	(133,404)		10	Revenue Support Grant		(105,482)	
	(7,746)		10	Recognised Capital Income (Grants, Contributions & Donations)		(17,263)	
	(260,765)			Taxation and Non-specific Grant Income (3)		(269,798)	
	(81)		27	Interest Earned		(344)	
	17,865		27	External Interest Payable / Similar Charges		22,967	
	1,101			Impairment Loss - Debtors		1,363	
	3,557		13	Pension Interest Cost/Expected Return on Pension Assets		1,839	
	22,442			Finance/Investment Income and Expenditure (4)		25,825	
	75,190			(Surplus)/Deficit on Provision of Services (5) = (1)+(2)+(3)+(4)		51,881	
	(6,039)			(Surplus)/Deficit arising from revaluation of property, plant and equipment		1,554	
	(300)			(Surplus)/Deficit on revaluation of available for sale assets		0	
	(140,041)		13	Actuarial (gains)/losses on pension fund assets and liabilities		(342,767)	
	(146,380)			Other Comprehensive (Income) and Expenditure (6)		(341,213)	
	(71,190)			Total Comprehensive (Income) and Expenditure (5) + (6)		(289,332)	

Movement in Reserves Statement

This statement shows the movement in the year on the different reserves held by the Council, 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 in the Comprehensive Income and Expenditure Statement (page 34) shows the true economic cost of providing the Council's services. 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 other statutory 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.

					Usable Reserves						
	Note	General Fund balance £000	HRA Balance £000	Capital Receipts Reserve £000	Capital Grants and Receipts Unapplied Account £000	Capital Reserve £000	Capital Fund £000	Other Reserves £000	Total Usable Reserves £000	Unusable Reserves £000	Total Reserves £000
2022/23											
Closing Balance at 31 March 2022		(15,020)	(2,734)	(30)	(42)	(758)	0	(468)	(19,052)	(308,070)	(327,122)
Adjustment to the statutory repayment of debt for service concession arrangements - permitted flexibility		(29,734)							(29,734)	29,734	0
Opening Balance at 1 April 2022		(44,754)	(2,734)	(30)	(42)	(758)	0	(468)	(48,786)	(278,336)	(327,122)
Movement in reserve 2022/23											
Total Comprehensive Expenditure and Income		51,619	262						51,881	(341,214)	(289,333)
Adjustments between accounting basis and funding basis under regulations		6	(34,475)	(432)			(702)		(35,609)	35,609	(0)
Net (Increase)/Decrease before Transfers to Other Statutory Reserves		17,143	(170)	0	0	0	(702)	0	16,271	(305,605)	(289,333)
Transfers to/from other statutory reserves		(1,469)	269			758	702	206	466	(466)	0
Closing Balance at 31 March 2023		(29,079)	(2,635)	(30)	(42)	0	0	(262)	(32,048)	(584,407)	(616,455)

West Dunbartonshire Council
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2021/22

Opening Balance at 1 April 2021

	(15,028)	(7,364)	0	(42)	(1,469)	0	(308)	(24,211)	(231,721)	(255,932)
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Movement in reserve 2021/22

Total Comprehensive Expenditure and Income

	55,921	19,269	0	0	0	0	0	75,190	(146,380)	(71,190)
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Adjustments between accounting basis and funding basis under regulations

6

	(53,525)	(14,944)	(30)	(1,837)	0	(403)	0	(70,739)	70,739	0
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Net (Increase)/Decrease before Transfers to Other Statutory Reserves

Transfers to/from other statutory reserves

	(2,388)	305	0	1,837	711	403	(160)	708	(708)	0
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Closing Balance at 31 March 2022

	(15,020)	(2,734)	(30)	(42)	(758)	0	(468)	(19,052)	(308,070)	(327,122)
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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 - reserves that the Council 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).
2. Unusable reserves - reserves 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'.

2021/22			2022/23
£000	Note		£000
1,051,605	16	Property, Plant and Equipment	1,075,489
617	17	Intangible Assets	722
21		Long Term Debtors	20
1,485	19	Heritage Assets	1,518
882		Long Term Investments	471
		Net Pensions Asset	260,242
1,054,610		Long Term Assets	1,338,462
5,417	18	Asset Held for Sale	5,417
1,279		Inventories	1,337
67,568	23	Short Term Debtors	62,110
2,140	26	Cash and Cash Equivalents (net)	2,550
76,404		Current Assets	71,414
0		Provisions	(3,428)
(76)		Donated Inventories	0
(75,140)	28	Short Term Creditors	(75,642)
(270,923)	27	Short Term Borrowing	(319,980)
(3,370)	22	PPP	(3,129)
(349,509)		Current Liabilities	(402,179)
781,505			1,007,697
(307,485)	27	Long Term Borrowing	(300,851)
(89,115)	22	PPP and Finance Lease Liabilities	(86,993)
(55,690)	13	Net Pensions Liability	
(2,093)	10	Capital Grants Receipts in Advance	(3,398)
(454,383)		Long Term Liabilities	(391,242)
327,122		Net Assets	616,455
		Represented by:	
19,052	MIR/30	Usable Reserves	(32,048)
308,070	MIR/31	Unusable Reserves	(584,407)
327,122		Total Reserves	(616,455)

The unaudited Financial Statements were authorised for issue on 30 June 2023.

Laurence Slavin
Chief Officer - Resources
West Dunbartonshire Council

Date: 30 June 2023

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 Council are funded by way of taxation and grant income or from the recipients of services provided by the Council. 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.

2021/22 £000		2022/23 £000	2022/23 £000
75,190	Operating Activities		
	Net deficit on the provision of services		51,881
(65,954)	Depreciation, amortisation and impairment	(37,954)	
(1,006)	Net gain/loss on fixed assets	365	
(32,116)	Movement in pension liabilities	(26,835)	
(82)	Movement in inventories	58	
376	Movement in debtors	(5,459)	
(6,345)	Movement in creditors and provisions	3,930	
272	Other non-cash movements	439	
(104,855)	Adjustments to net deficit on the provision of services for non-cash movements		(65,456)
15	Financing movements	(7,254)	
7,746	Investing movements	17,263	
7,761	Adjustments for items included in the net surplus/deficit on the provision of services that are investing and financing activities		10,009
(21,904)	Net cash inflow from Operating Activities		(3,566)
66,167	Purchase of property, plant and equipment and intangible assets	62,099	
(2,262)	Proceeds from sale of property, plant and equipment and intangible assets	(702)	
393	Movement on long term investments	411	
(6,943)	Other receipts from investing activities	(18,568)	
57,355	Net cash outflows from investing activities		43,240
(350,501)	Cash receipts of short-term and long-term borrowing	(42,423)	
3,808	Repayment of PPP liabilities	2,339	
320,751	Repayment of short-term and long-term borrowing		
(888)	Debtors held for agency payments	0	
1,480	Creditors held for agency payments	0	
(25,350)	Financing Activities		(40,084)
10,101			(410)
12,241	Cash and cash equivalents at the beginning of the reporting period		2,140
(2,140)	Cash and cash equivalents at the end of the reporting period		2,550
10,101	Movement – (Increase)/ Decrease in Cash		(410)

Notes to the Financial Statements

Note 1 - Accounting Policies

1. General Principles

The Financial Statements summarises the Council's transactions for the 2022/23 financial year and its position at the year end of 31 March 2023. The Council is required to prepare an Annual Statement of Accounts by the Local Authority Accounts (Scotland) Regulations 2014. 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 2022/23 ("the code") and the Service Reporting Code of Practice 2022/23, 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. The convention also adopts the assumption that the Council will continue as a going concern for the foreseeable future.

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
- 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
- revenue from contracts with service recipients, whether for services or the provision of goods, is recognised when (or as) the goods or services are transferred to the service recipient in accordance with the performance obligations in the contract.

3. 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.

4. Charges to Revenue for Property, Plant and Equipment

Council Services are debited/ credited 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
- 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.

5. Intangible assets

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.

6. 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.

Measurement

Initially measured at cost, comprising of:

- purchase price (the Council has no de minimis level set)

- 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
- 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:

Asset Type	Valuation Method
Infrastructure, community and assets under construction assets	Historic 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
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

Revaluation

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 five years. The programme of revaluation for 2022/23 and planned each of the following four years is as follows:

2022/23	All Council non-operational properties
2023/24	Schools/school houses/ social work homes/adult training centres/ community education centres/early education centres; HRA housing stock
2024/25	Halls/ Public conveniences/ libraries/ outdoor centres/ golf course/ pavilions/ sports centres/ swimming pools/ travellers site/ car parks
2025/26	Any properties not previously re-valued / general re-appraisal / HRA housing stock
2026/27	Offices / depots/ cemeteries/ crematorium lodges.

In addition to assets being revalued within the programme of revaluation assets will be revalued in any given year if any of following three criteria is met:

- When the historic cost of the building is less than £2m but the combined value of the building historic cost and any enhancement expenditure incurred since the last revaluation date exceeds £2m then the asset will be revalued and (if new valuations exceeds £2m) componentised if necessary.
- Where the historic cost of the building exceeds £2m (and is therefore already componentised) and where any enhancement expenditure incurred since the last revaluation date exceeds 25% of the historic cost of the building then the asset will be revalued.

- Where the combined value of building historic cost and any enhancement expenditure incurred since the last revaluation date spend is less than £2m but the value of the enhancement expenditure exceeds 50% of building historic cost and in value is more than £0.500m then the asset will be revalued.

Valuations in 2022/23 have been carried out by an external valuer. Valuations of land and buildings are carried out in accordance with the methodologies and bases for estimation set out in the professional standards of the Royal Institution of Chartered Surveyors.

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

Where impairment losses are identified, they are accounted for in the same way as revaluation decreases.

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.

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

When an asset is disposed of or decommissioned, both the carrying amount in the Balance Sheet and receipts from disposal are transferred 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. Any revaluation gains accumulated for the asset in the Revaluation reserve are transferred to the Capital Adjustment Account.

Disposal and Derecognition of Infrastructure Assets

When a component of an infrastructure asset is disposed of or decommissioned, the carrying amount of the component in the Balance Sheet is written off to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement as part of the gain or loss on disposal. Receipts from disposals (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).

The written-off amounts of disposals is not a charge against council tax, as the cost of non-current assets is fully provided for under separate arrangements for capital financing. Amounts are transferred to the Capital Adjustment Account from the General Fund Balance in the Movement in Reserves Statement.

Where any part of infrastructure assets are replaced, an adaptation provided in a separate update to the Code assumes that from the introduction of the IFRS based Code when parts of an asset are replaced or restored the carrying amount of the derecognised part will be zero because parts of infrastructure assets are rarely replaced before the part has been fully consumed.

Amounts received for a disposal are categorised as capital receipts. The balance of receipts is credited to either the Capital Receipts Reserve or the Capital Fund and can only be used for new capital investment, set aside to reduce the Council's underlying borrowing requirement, to fund the principal element of loan charges or to fund premium charges. Receipts are appropriated to these reserves 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). The useful lives of assets and depreciation method are as follows:

Council Dwellings	10 – 80 years	Straight line
Other buildings	15 – 80 years	Straight line
Open spaces	10 – 120 years	Straight line
Infrastructure	15 – 120 years	Straight line
Vehicles, plant, equipment	5 – 20 years	Straight line
Intangibles	5 – 10 years	Straight line
Other	10 – 120 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.

Tangible fixed assets and depreciation – Common Good Assets

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 estimates life. The Fund only holds investment assets.

7. Assets Held for Sale

These 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. 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.

8. Heritage Assets

Heritage assets are presented separately in the balance sheet from other property, plant and equipment. The assets are measured at historic cost or fair value. Where the Council considers that it is not practical to obtain a reliable valuation, the asset is not recognised on the Balance Sheet. Where assets are measured at fair value, valuations are made by any method that is appropriate:

Type of Asset	Valuation Method for Balance Sheet Purposes
Ship models/ Silver and Commemorative wear	The last formal valuations were by Bonhams, Sotheby's and Phillips. Further formal valuations will be commissioned where it is considered that there could potentially be a material change in value and where the value of the asset is estimated to be in excess of £10,000.
Works of art	The last formal valuations were by Bonhams, Sotheby's and Phillips. Where a lower and upper valuation has been provided the mid valuation has been used. 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.
Civic Regalia	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.
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	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 Council 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.

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. 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.

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.

Work in progress is valued at cost plus an appropriate proportion of overheads, together with attributable profits and allowances for foreseeable losses.

10. 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 Council 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 defined pension schemes:

- the Teachers' Pension Scheme, administered by the Scottish Pensions Agency
- the Local Government Pensions Scheme, administered by Glasgow City Council.

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.

11. 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 are adjusted to reflect this
- 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.

12. 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.

13. 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
- 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.

14. Financial Assets

Financial assets are classified using a principles based approach with the accounting treatment being determined by both the particular characteristics of the individual instrument and the overarching investment strategy under which the instrument has been acquired or originated. Three classes of financial asset have been identified:

- amortised cost
- fair value through other comprehensive income
- fair value through profit or loss

Amortised Cost

For assets carried at amortised cost interest is credited (using the effective interest rate) and movements in impairment loss allowances are debited or credited to surplus or deficit on the provision of services with no recognition of gains or losses in fair value until reclassification or derecognition of the asset.

Fair Value Through Other Comprehensive Income

For assets carried at fair value through other comprehensive income movements in amortised cost are debited or credited to the surplus or deficit on the provision of services with movements in fair value debited or credited to other comprehensive income and expenditure.

Fair Value Through Profit or Loss

For assets carried at fair value through profit or loss all gains or losses are posted to surplus or deficit on the provision of services as they arise.

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
- 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. Where considered material movements in impairment loss allowances are also debited or credited as appropriate. 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.

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.

15. 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.
- Level 3 – unobservable inputs for the asset or liability.

16. Government Grants and Contributions

Government grants and other contributions are recognised as due by the Council when there is reasonable assurance that:

- the Council will comply with the conditions attached to the payments
- the grants or contributions will be received.

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.

17. Inventories

Inventories are held by a number of Council services, such as asset maintenance services, roads, services, school technician services, hospitality services, etc., and include consumable stock and work in progress, where appropriate.

Consumable stock is included in the Balance Sheet on a cost price basis, with inventory quantities based on physical stock at the end of the year.

18. 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 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
- a finance charge (debited to the Financing and Investment income and Expenditure line in Comprehensive Income and Expenditure Statement).

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.

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)
- 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.

19. Overhead and Support Services

The costs of overheads and support services are charged to non General Fund services that benefit from the supply in accordance with the costing principles of the CIPFA Service Reporting Code of Practice 2022/23. The total absorption costing principle is used – the full cost of overheads and support services are shared between those users in proportion to the benefits received. General Fund

Services have not been charged for these support service costs, in line with the Council's budgetary reporting structure.

20. 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.

21. Service Concession Arrangement Flexibility Application

The Scottish Government's 2022 Resource Spending Review contained details of a Service Concession Arrangement (SCA) flexibility that related to the Council's PPP schools. The flexibility permits councils to undertake internal accounting changes that extend the period over which the principal repayment of the unitary charge can be made which results in a one-off credit to the General Fund and ongoing annual savings for a period of time. In the remaining years following the end of the SCAs, the rescheduled debt repayments continue until the debt liability has been extinguished. The Statutory Regulation in relation to this matter, Local Government Finance Circular 10/2022 (FC 10/2022), was published in September 2022.

FC 10/2022 replaces the 2010 version that covered this area and permits the authority to apply a temporary flexibility for service concession arrangements entered prior to April 2022. The Circular sets out the accounting requirements and the options permitted for the recognition of repayments of the principal element of the lease component or the lease liability for the year and the temporary flexibility for SCAs entered prior to 1 April 2022.

The Council has applied the permitted change in the calculation of the statutory charge in 2022/23 and the adopted approach has been applied across all two such arrangements held by the Council in line with the key accounting principle of consistency.

The annual unitary charge will continue to be paid to the contractor over the contract period. The guidance applies to principal and not to interest, service charge costs or grant. These will continue to be accounted for over the contract period.

Annuity method for revised repayment of debt liability

The recalculation of the debt liability charges applies the annuity method to calculate the revised repayments. This method best represents the consumption of the assets over their useful lives. This methodology is applied within the Councils current Loans Fund repayment policy. The use of an annuity method for the writing down of the PPP debt liability therefore ensures a consistent approach for the writing down of all debt which is financing capital expenditure, in that;

- The annuity method provides a fairer charge than equal instalments as it takes account of the time value of money, whereby paying £100 in 10 years' time is less of a burden than paying £100 now.
- The schedule of charges produced by the annuity method thus results in a consistent charge over an asset's life, considering the real value of the amounts when they fall due.
- The annuity method is a prudent basis for providing for assets that provided a steady flow of benefits over their useful life.'

Useful Economic Life

The most appropriate asset life for the calculation is considered to be 60 years which replicates the useful asset life of other similar type assets held on the Council's balance sheet i.e. schools. The Council's Loans Fund methodology use a Useful Economic Life (UEL) of 60 years when calculating the repayment of debt liability for borrowing to support capital expenditure for similar types of assets. The proposed application a UEL of 60 years for the two SCAs arrangements is therefore considered consistent with current council methodology.

Capital Financing Requirement

The reprofiling of the debt liability repayments over the life of the asset rather than the life of the contract increases the Capital Financing Requirement (CFR) as at 1 April 2022. The increase in the CFR will continue to be reduced by the revised repayments after each SCA contract has expired until the end of the revised period.

Accounting Treatment

The statutory adjustment can be made as at 1 April in the year the revised repayments are applied. This option has been exercised in 2022/23 and has been applied retrospectively. Being a cumulative statutory adjustment there is no prior year restatement of statutory adjustments in the Annual Accounts. The statutory adjustment up to 31 March 2022 results in a retrospective debit to the Capital Adjustment account in 2022/23 with a corresponding credit in the Movement in Reserves Statement within the General Fund. Further in year annual reductions will be applied along similar lines as the retrospective adjustment until the end of the contract period for each of the three SCAs. Thereafter the revised charges will result in higher cost being charged to the General fund that the current repayment profile until the end of the UEL.

22. Provisions

Provisions are made where an event has taken place that gives the Council a legal obligation or constructive obligation that probably requires settlement by a transfer of economic benefits or service potential 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 payments are 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 required; the provision is reversed and credited back to the relevant service.

23. Impairment of Debt

Any changes to the impairment value of debt is charged to the appropriate line in the Comprehensive Income and Expenditure Statement. This includes impairment of outstanding Council Tax, Non Domestic Rates, Rent and other sundry debt. To calculate the level of impairment required consideration is given to the type of debt, the age of debt, arrangements for repayment by the debtor, historic movement of the debt.

24. 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 two companies are recorded as an investment in the Balance Sheet, as the council has shares and full ownership of the Clydebank Property Company (purchased during 2014/15) and has an investment with Hub West Scotland (invested 2015/16). No other interests are recorded in the council's single entity accounts of any of other organisation.

25. VAT

VAT payable is included as an expense only to the extent that it is not recoverable from HM Revenue and Customs. VAT receivable is excluded from income.

26. Loans Advances Repayment

In accordance with The Local Authority (Capital Finance and Accounting) (Scotland) Regulations 2016, the Council has recalculated the repayments of the loans fund advances to reflect the life of the specific assets associated with the debt, using an annuity of 9%.

Note 2 – Critical Judgement in Applying Accounting Policies

The preparation of the consolidated financial statements requires management to make some judgements and assumptions when applying the accounting policies that have the most significant effect on carrying amounts in the financial statements. These judgements are usually about complex transaction or involve uncertainty about future events. 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:

Public Private Partnership (PPP) and Design-Build-Finance-Maintain (DBFM) - The Council has entered into a PPP contract for the provision of three secondary schools and one primary school. The Council has also entered into a DBFM contract for one secondary school. The contracts include the build of the schools as well as their maintenance and provision of related facilities over the period of each contract. After consideration of International Financial Reporting Interpretations Committee IFRIC12 (Service Concession Arrangements), it has been concluded that these are service concession arrangements and the Council controls the services provided under the scheme and ownership of the schools will pass to the Council at the end of the contracts for no additional charge. The assets used to provide services at the schools are recognised on the Council's Balance Sheet as operational assets and as a finance lease liability. The value of these assets (£98.765m) is included within the Property, Plant and Equipment (note 17) and the liability within note 23 - Private Finance Initiatives and similar Contracts (£90.122m).

Public Sector Funding – There is a high degree of uncertainty about future levels of funding for local government. The Council has a Longer Term Financial Strategy, updated and reported to Council annually, which provides a list of current assumptions over a 10 year period regarding funding. However, the Council has determined that this uncertainty is not yet sufficient to provide an indication that the assets held might require to be impaired as a result of a need to close facilities and reduce levels of service provision.

Council Acting as Principal or Agent - When the Council receives funding it requires to consider the degree of control it has over how this funding is to be utilised. If the Council has no discretion over the utilisation of the funds it deems that it is acting as an agent and this funding is reported in the Agency Services note and not reflected in the Council's income and expenditure, but with any amounts owed to/ from the Council held within its Balance Sheet.

Provision or Contingent Liability - Where the Council faces a future liability and this can be quantified with a reasonable degree of certainty, a provision for that liability is made. If the liability cannot be quantified, it will be disclosed as a Contingent Liability (Note 32). Most of these involve ongoing or prospective legal action meaning the outcome and potential amounts involved cannot be determined with any level of accuracy.

Group Accounts consolidation - Two Joint Boards (SPT and Concessionary Travel) are included within the Group Accounts under the wider definition of an "associate" although the Council holds less than 20% of voting rights that is normally presumed to confer significant influence. This is in view of the funding arrangements between the constituent local authorities and the Joint Boards.

Note 3 – Assumptions Made About the Future and Other Major Sources of Estimation Uncertainty

The Financial Statements contain estimated figures that are based on assumptions 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 Council's balance sheet as at 31 March 2023, for which there is a significant risk of material adjustment in the forthcoming financial year are noted below. Examples are provided of each potential uncertainty and the effect it would have within the Financial Statement are also noted. These examples provide an understanding of the significance of a small change in the estimation assumption:

Estimation assumptions which impact within the next 12 months:

Item	Uncertainty	Potential effect
Property Plant and Equipment – valuation	<p>The Council's assets are valued on a rolling programme over a maximum of 5 years. The valuation assumptions are ascertained by the professional valuers used by the Council.</p> <p>The Council's valuers considered uncertainty regarding the valuation of assets following COVID and have concluded that the valuations are not subject to 'material valuation uncertainty' due to the current economic climate as at the valuation date.</p>	<p>If the actual results differ from the assumptions, the value of the assets could be affected.</p> <p>The value of the assets subject to revaluation over the rolling programme is £898.688m.</p> <p>During 2022/23 the assets that were revalued are now held in the Balance Sheet to a total value of £25.600m for General Services and £6.747m for HRA (new dwellings)</p> <p>The impact for each 1% change in these valuations would be £0.256m General Services and £0.067m HRA within the Balance Sheet, resulting in an increase or a decrease to the Revaluation Reserve, or an impairment charge, but with no effect on the General Fund or the HRA reserves.</p> <p>Any change would also impact on annual depreciation charges.</p>
Property Plant and Equipment – depreciation / useful lives	<p>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.</p>	<p>If the useful lives of assets were too high, it is estimated that the annual depreciation charge for buildings would increase by £1.262m for every year that useful lives had to be reduced, resulting in a further charge to that value through the Comprehensive Income and Expenditure Statement and the value of the assets held in the Council's Balance Sheet would also be reduced by the same value. Any change would not affect the reserves position of the Council.</p>
Arrears and bad debts	<p>As at 31 March 2023, the Council had a balance of various debtors of £67.568m with a sliding scale of bad debt provision written against each type, depending on the age of the debt. For example of the council tax debt of £43.466m, the Council holds £26,718m as a provision for doubtful debts; of the debt held for HRA rents of £4.027m, £2.444m is held as a provision for doubtful debts.</p>	<p>If collection rates were to deteriorate, the provision for bad debts would require to be reviewed to consider the appropriate level of provision.</p> <p>If a 10% increase was considered appropriate, this would result in a further £2.672m being required to be provided for council tax provision and £0.244m for an HRA rent provision. Any change in the provision would affect the reserves position of the Council.</p> <p>However, based upon prior experience, in year movements and with each type of debt considered individually, the bad debt provision is considered adequate.</p>

Item	Uncertainty	Potential effect
Fair Value Measurement	<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>The Council uses the 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</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. 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).</p> <p>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>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. 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>
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Estimation assumptions which impact longer term:

Item	Uncertainty	Potential effect
Pension liability	<p>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. This is further detailed within Note 14 to the Financial Statements. A firm of consulting actuaries is engaged to provide the Council with expert advice about the assumptions applied.</p>	<p>The effect on the net liability can be measured. For example, a decrease in the discount rate of 0.1% would decrease the pension asset held on the Balance sheet by 2% or £14.190m; and increase in the pension rate by 0.1% would decrease the pension asset held on the Balance sheet by 2% or £12.434m</p> <p>However, the assumptions interact in complex ways. During 2022/23 the appointed actuaries advised that the net liability had decreased year on year by £315.932m as a result of estimates being updated and an update to the assumptions. The current asset held in the Council's balance sheet is £260.242m.</p>

Note 4– Accounting Standards that have been issued but have not yet been adopted

For 2022/23, 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:

- Definition of Accounting Estimates (Amendments to IAS 8) issued in February 2021.;
- Disclosure of Accounting Policies (Amendments to IAS 1 and IFRS Practice Statement 2) issued in February 2021.
- Deferred Tax related to Assets and Liabilities arising from a Single Transaction (Amendments to IAS 12) issued in May 2021.
- Updating a Reference to the Conceptual Framework (Amendments to IFRS 3) issued in May 2020.

Overall, these new or amended standards are not expected to have a significant impact on the Annual Accounts in future years.

IFRS16 Leases will require local authorities that are lessees to recognise these leases on their Balance sheet as right-of-use assets along with the corresponding liabilities, except for low value and short term leases. CIPFA/LASACC have deferred implementation of this until 1 April 2024.

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
Housing Benefit received	Benefit received to support customers on low incomes with housing rent costs	(30,789)
Housing Benefit paid	Benefit paid to support customers on low incomes with housing rent costs	31,421
Unitary Charge Payment	Public Private Partnership agreement for the provision of 3 secondary schools and one primary school	15,234
Landfill Tax	A tax paid on the disposal of waste. It is payable to Her Majesty's Revenue and Customs (HMRC)	4,040
Insurances	Insurance premiums for all policies	3,145
Care Homes	Cost of providing care home services by external providers	10,120
Supplementation	Accommodation based services	27,714
HSCP	Payments to other bodies	5,253
HSCP	Day Support	2,392
HSCP	Payments to Clients	5,440
HSCP	Payments to external fostering agencies	3,086
HSCP	Agency Costs	4,303

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 35. It is identified under the headings Usable and Unusable Reserves. Further detail of the reserves identified under the classification of usable and unusable is given in notes 30 and 31 on pages 97 to 100.

2022/23

	General Fund Balance £000	HRA Balance £000	Capital Receipts Reserve £000	Capital Grants and Receipts Unapplied Account £000	Capital Reserve £000	Capital Fund £000	Other Reserves £000	Total Usable Reserves £000
Usable Reserves								
Adjustments to the Revenue Resources								
Pension Costs (transferred to (or from) the Pensions Reserve)	(25,731)	(1,104)	0	0	0	0	0	(26,835)
Financial Instruments (transferred to the Financial Instruments Adjustment Account)	(96)	(72)	0	0	0	0	0	(168)
Holiday Pay (transferred to the Accumulated Absences Reserve)	(273)	0	0	0	0	0	0	(273)
Reversal of entries included in the Surplus or Deficit on the Provision or Services in relation to capital expenditure (these items are charges to the Capital Adjustment Account)	(12,014)	(8,677)	0	0	0	0	0	(20,691)
	(38,114)	(9,853)	0	0	0	0	0	(47,967)
Adjustments between Capital and Revenue Resources								
Transfer of non-current asset sale gain/loss from revenue to the Capital Receipts Reserve	365	0	(365)	0	0	0	0	0
Statutory provision for the repayment of debt (transfer to the Capital Adjustment Account)	2,988	6,510	0	0	0	0	0	9,498
Adjustment to the statutory repayment of debt for service concession arrangements - permitted flexibility	286	0	0	0	0	0	0	286
Capital expenditure financed from revenue balances (transfer to the Capital Adjustment Account)	0	2,911	0	0	0	0	0	2,911
	3,639	9,421	(365)	0	0	0	0	12,695
Adjustments to the Capital Resources								
Disposal of non-current asset sale proceeds	0	0	(337)	0	0	0	0	(337)
Transfer from the Capital Receipts Reserve to the Capital Fund/ Capital Grants and Receipts Unapplied Account	0	0	702		0	(702)	0	0
Application of capital grants to finance capital expenditure	0	0	0		0	0	0	0
	0	0	365	0	0	(702)	0	(337)
Total Adjustments	(34,475)	(432)	0	0	0	(702)	0	(35,609)

2022/23

Unusable Reserves

Adjustments to the Revenue Resources

Pension Costs (transferred to (or from) the Pensions Reserve) 0
Financial Instruments (transferred to the Financial Instruments Adjustment Account) 0
Holiday Pay (transferred to the Accumulated Absences Reserve) 0
Reversal of entries included in the Surplus or Deficit on the Provision or Services in relation to capital expenditure (these items are charges to the Capital Adjustment Account) 18,348

Capital Adjustment Account £000	Revaluation Reserve £000	Pension Reserve £000	Employee Statutory Adjustment Account £000	FIAA £000	Total Unusable Reserves £000
0	0	26,835	0	0	26,835
0	0	0	0	168	168
0	0	0	273	0	273
18,348	2,343	0	0	0	20,691
18,348	2,343	26,835	273	168	47,967

Adjustments between Capital and Revenue Resources

Statutory provision for the repayment of debt (transfer to the Capital Adjustment Account) (9,498)
Adjustment to the statutory repayment of debt for service concession arrangements - permitted flexibility (286)
Capital expenditure financed from revenue balances (transfer to the Capital Adjustment Account) (2,911)

(9,498)	0	0	0	0	(9,498)
(286)					(286)
(2,911)	0	0	0	0	(2,911)
(12,695)	0	0	0	0	(12,695)

Adjustments to the Capital Resources

Disposal of non-current asset sale proceeds 337
Depreciation adjustment between Capital Adjustment Account and Revaluation Reserve 0
Write out Revaluation Reserve of Disposals 0
Use of the Capital Receipts Reserve to finance capital expenditure 0
Application of capital grants to finance capital expenditure 0

337	0	0	0	0	337
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
337	0	0	0	0	337
5,990	2,343	26,835	273	168	35,609

Total Adjustments

2021/22

	General Fund Balance £000	HRA Balance £000	Capital Receipts Reserve £000	Capital Grants and Receipts Unapplied Account £000	Capital Reserve £000	Capital Fund £000	Other Reserves £000	Total Usable Reserves £000
Usable Reserves								
Adjustments to the Revenue Resources								
Pension Costs (transferred to (or from) the Pensions Reserve)	(30,947)	(1,169)	0	0	0	0	0	(32,116)
Financial Instruments (transferred to the Financial Instruments Adjustment Account)	8	7	0	0	0	0	0	15
Holiday Pay (transferred to the Accumulated Absences Reserve)	252	35	0	0	0	0	0	287
Reversal of entries included in the Surplus or Deficit on the Provision or Services in relation to capital expenditure (these items are charges to the Capital Adjustment Account)	(25,720)	(32,487)	0	0	0	0	0	(58,207)
	(56,407)	(33,614)	0	0	0	0	0	(90,021)
Adjustments between Capital and Revenue Resources								
Transfer of non-current asset sale gain/loss from revenue to the Capital Receipts Reserve	(998)	0	998	0	0	0	0	0
Statutory provision for the repayment of debt (transfer to the Capital Adjustment Account)	3,808	5,495	0	0	0	0	0	9,303
Capital expenditure financed from revenue balances (transfer to the Capital Adjustment Account)	72	13,175	0	0	0	0	0	13,247
	2,882	18,670	998	0	0	0	0	22,550
Adjustments to the Capital Resources								
Disposal of non-current asset sale proceeds	0	0	(3,268)	0	0	0	0	(3,268)
Transfer from the Capital Receipts Reserve to the Capital Fund/ Capital Grants and Receipts Unapplied Account	0	0	2,240	(1,837)	0	(403)	0	0
Application of capital grants to finance capital expenditure	0	0	0		0	0	0	0
	0	0	(1,028)	(1,837)	0	(403)	0	(3,268)
Total Adjustments	(53,525)	(14,944)	(30)	(1,837)	0	(403)	0	(70,739)

2021/22

	Capital Adjustment Account £000	Revaluation Reserve £000	Pension Reserve £000	Employee Statutory Adjustment Account £000	FIAA £000	Total Unusable Reserves £000
Unusable Reserves						
Adjustments to the Revenue Resources						
Pension Costs (transferred to (or from) the Pensions Reserve)	0	0	32,116	0	0	32,116
Financial Instruments (transferred to the Financial Instruments Adjustment Account)	0	0	0	0	(15)	(15)
Holiday Pay (transferred to the Accumulated Absences Reserve)	0	0	0	(287)	0	(287)
Reversal of entries included in the Surplus or Deficit on the Provision or Services in relation to capital expenditure (these items are charges to the Capital Adjustment Account)	58,207	0	0	0	0	58,207
	58,207	0	32,116	(287)	(15)	90,021
Adjustments between Capital and Revenue Resources						
Statutory provision for the repayment of debt (transfer to the Capital Adjustment Account)	(9,303)	0	0	0	0	(9,303)
Capital expenditure financed from revenue balances (transfer to the Capital Adjustment Account)	(13,247)	0	0	0	0	(13,247)
	(22,550)	0	0	0	0	(22,550)
Adjustments to the Capital Resources						
Disposal of non-current asset sale proceeds	3,268	0	0	0	0	3,268
Depreciation adjustment between Capital Adjustment Account and Revaluation Reserve	(7,865)	7,865	0	0	0	0
Write out Revaluation Reserve of Disposals	(617)	617	0	0	0	0
Use of the Capital Receipts Reserve to finance capital expenditure	0	0	0	0	0	0
Application of capital grants to finance capital expenditure	0	0	0	0	0	0
	(5,214)	8,482	0	0	0	3,268
Total Adjustments	30,443	8,482	32,116	(287)	(15)	70,739

Note 7 – Events After the Balance Sheet Date

The draft Financial Statements were authorised for issue by the Chief Officer - Resources on 30 June 2023. Events taking place after this date are not reflected in the financial statements or notes. Where events taking place after this date provide information about conditions existing as at 31 March 2023, the figures in the Financial Statements and notes have been adjusted in all material respects to reflect the impact of this information.

Note 8- 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 & Scottish Government

The Scottish Government has effective control over the general operations of the Council. It provides the statutory framework within which the Council operates, provides the majority of its funding in the form of grants and prescribes the terms of many transactions that the Council has with other parties (e.g. council tax, housing benefits). The details of grants received and balances due in comparison to previous year are as shown in Note 11 Grant Income. Related transactions with comparison to previous years detailed below:

Central & Scottish Government

2021/22	2022/23
£000	£000
214,812 Revenue Grants Received	222,142
5,272 Capital Grants Received	17,154
54,833 Other Grants Received	54,910
480 Capital Grants Balance due at 31 March 2022	
1,554 Other Grants Balance due at 31 March 2022	1,428

Elected Members

Members of the Council have direct control over the Council's financial and operating policies. The total of members' allowances paid in 2022/23 is shown in the remuneration statement on pages 33 to 43. 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 2023, the Council has not had any material transactions for any body in which Members have an interest. The elected member's register of interest can be found on the Council's website page:

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

Subsidiaries

Subsidiaries are independent bodies over which the Council is considered to have control. The following subsidiaries have been identified and are included in the group accounts pages 107 to 117.

West Dunbartonshire Leisure Trust

Established in April 2012, the Leisure Trust is a company limited by guarantee and has charitable status. It is responsible for the Strategic and Operational Management of West Dunbartonshire Council's sports and leisure facilities. Community facilities, Sports development, Active Schools and Events.

The Council has representation on the Board of Trustees, with three of the nine Trustees being Council elected members. The related transactions with comparison to previous year are as detailed below:

West Dunbartonshire Leisure Trust

2021/22	2022/23
£000	£000
5,706 Contribution to Leisure Trust	6,085
(71) Income from Leisure Trust	(132)

Clydebank Property Company

The company is owned by the Council which holds 100% of the issued share capital. The Council holds an investment within its Balance Sheet and has full representation on the Board of Directors, with each of the three Directors of the company being senior officers within the Council. The company paid a dividend to the Council in 2022/23. Related transactions with comparison to previous year are as detailed below:

Clydebank Property Company

2021/22	2022/23
£000	£000
273 CPC Investment held	287
(50) Dividend Received from CPC	(50)

Clydebank Municipal Bank

Clydebank Municipal Bank was established in 1921 to provide basic banking to residents of West Dunbartonshire. The Council has full representation on the Board with the Chair and the Directors being Elected Members of the Council, and both the Bank Manager and the Company Secretary to the Board being council officers. Banking staff are employed by the Council.

Clydebank Municipal Bank

2021/22	2022/23
£000	£000
62 Costs charged to the Bank	66
1,306 Balance due from the Council	
84 Balance due to the Council	66

West Dunbartonshire Energy LLP

An Energy Services Company established in May 2021, and is a Limited Liability Partnership (LLP) which relates to the running and expansion of a local District Heating Network. The service is delivered within a partnership between the Council and Vital Energi (the Network Operator). The Council owns 99.9%, with Clydebank Property Company (a wholly owned subsidiary of the Council) owning 0.1%. The Members of the partnership (LLP) are the Council and the Clydebank Property Company related transactions are noted below:

West Dunbartonshire Energy LLP

2021/22	2022/23
£000	£000
397 Balance due to the Council	705

Associates

Associates are bodies which the Council has significant influence over, but do not meet criteria of subsidiaries. The following associates have been identified in the financial year 2022/23 and are included in the wider group accounts pages 107 to 117.

Strathclyde Passenger Transport (SPT)

SPT is the statutory body responsible for formulating the public transport policy on behalf of the 12 local authorities in the West of Scotland. The Council make a contribution to SPT with comparison to previous year figures as detailed below:

Strathclyde Passenger Transport

2021/22	2022/23
£000	£000
1,421 Contribution from Council	1,405

Strathclyde Concessionary Travel Scheme

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 Council made a contribution with comparison to previous year figures as detailed below:

Strathclyde Concessionary Travel Scheme

2021/22	2022/23
£000	£000
164 Contribution from Council	163

West Dunbartonshire Health & Social Care Partnership (HSCP)

The Council is also a partner in the (HSCP). The HSCP was established in July 2015 as a partnership between the Council and NHS Greater Glasgow & Clyde. It is responsible for planning and overseeing the delivery of a full range of community health and social work/social care services, including those for older people, adults, children and families. People in the Criminal Justice System and allied health professionals. The Council made a contribution to the HSCP relating to the integrated and social care functions, with comparison to previous year figure as detailed below:

West Dunbartonshire Health & Social Care Partnership

2021/22	2022/23
£000	£000
74,925 Contribution from Council	83,178

Dunbartonshire and Argyll and Bute Valuation Joint Board (DABVJB)

DABVJB 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. The Council made a contribution to DABVJB with comparison to previous year figure as detailed below:

Dunbartonshire and Argyll and Bute Valuation Joint Board (DABVJB)

2021/22	2022/23
£000	£000
736 Contribution from Council	779

Joint Ventures

The following Joint ventures in which the Council is a joint venture were identified. **Joint Boards**

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.

As well as being included under the wider definition of "Associates". The council is also a member of the following joint boards of which the related transactions are detailed above under Associates.

Strathclyde Passenger Transport
Strathclyde Concessionary Travel
Dunbartonshire Argyll and Bute Valuation Joint Board
West Dunbartonshire Health & Social Care Partnership.

Key Management

Within the Council's Management Team, the Chief Officer of the HSCP is employed by the Council. Details of remuneration are included within the Council's Remuneration Statement pages 26 to 33.

Other Related Parties

Voluntary Sector

The following voluntary organisations received over £50,000 in grant funding from the Council during 2022/23:

Voluntary Sector

2021/22	2022/23
£000	£000
349 West Dunbartonshire Citizens Advice Bureau	379
216 Independent Resource Centre	0
156 Y-Sort It Youth Information Project	156
177 The Environment Trust	177
177 Dumbarton Women's Aid	167
187 Clydebank Women's Aid	167

The Council has no shareholdings or investments in any of these organisations. There were no outstanding balances 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 related transaction with comparison to previous year is shown below:

Strathclyde Pension Fund

2021/22	2022/23
£000	£000
2,006 Balance owed by the Council at 31st March 2022	(2,218)

Senior Officers

Senior Officers have control over the Councils financial and operating policies. The remuneration paid to these individuals is as listed in the remuneration statement pages 26 to 33. Officers are required to follow a Code of Conduct and are required 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. There are no significant related party transactions with senior officers of the Council.

Note 9 – Agency Services

Transactions whereby the Council provides a service on behalf of external organisations are noted below.

2020/21 Net Payment/ (receipt) £000	Organisation	Description	2022/23 Receipts £000	2022/23 Payment £000	(Debtor)/ Creditor at 31.03.23 £000
14,412	Scottish Water	Water and sewerage charges collected by Council and paid over		15,419	200
(76,298)	Scottish Government	Non Domestic Rates	(83,772)		(774)

Note 10 – 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 2022/23:

31 March 2022 £000	31 March 2023 £000
214,812	213,222
1,992	1,319
972	20
909	0
682	337
629	8,550
481	0
444	821
344	838
279	0
259	0
139	676
122	0
120	0
102	0
0	439
0	717
0	134
0	44
222,286	227,117
Grants under £0.100m	

The Council credited the following grants to Services within the Comprehensive Income and Expenditure Statement in 2022/23:

31 March 2022	31 March 2023
£000	£000
34,111 Housing Benefit Subsidy	30,789
10,083 NHS Resource Transfer	10,256
9,247 Early Learning	10,007
2,917 Pupil Equity Fund	3,766
2,229 Criminal Justice	2,027
979 Scottish Attainment Challenge Scotland Fund	0
901 Scottish Attainment	1,840
580 Business Gateway	586
569 Young Person's Guarantee	335
534 Vaccination Centres (COVID)	0
446 Private Sector Housing	446
413 Care Experienced Children and young People	345
349 Asylum Seekers	542
308 Mental Wellbeing	231
287 Education additional staff support (COVID)	0
280 Education Maintenance Allowance	288
229 Parental Employability Support Fund	196
0 Holiday Hunger	1,897
0 Teacher's Pay Award	580
0 No-one Left Behind	275
454 Grants under £0.100m	555
64,916	64,961

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 yearend are as follows:

31 March 2022	31 March 2023
£000	£000
30 Clydebank Canal Investment	707
641 Place Based Investment	676
192 Exxon City Deal	0
142 Town Centre Fund	0
128 Bonhill Gaps sites	0
120 Queen Quay District Heating	0
119 Pappert New Builds	119
102 Knowes Nature Reserve	47
41 Digital Inclusion	41
69 Levelling Up Funding	1,105
86 Willox Park	136
81 Bank Street	102
0 Queen Mary Avenue	140
342 Grants under £0.100m	355
2,093	3,428

Note 11 – Operating Leases

Council as Lessee

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 2022	31 March 2023
£000	£000
731 Not later than one year	717
2,019 Later than one year and not later than five years	1,747
1,706 Later than five years	1,446
<u>4,456</u>	<u>3,910</u>

The expenditure charged to the appropriate service lines in the Comprehensive Income and Expenditure Statement during the year in relation to these leases was £0.741m (2021/22 £0.769m).

The Council has acquired vehicles and equipment by entering into operating leases. The future minimum lease payment due under non-cancellable leases in future years are:

31 March 2022	31 March 2023
£000	£000
236 Not later than one year	286
336 Later than one year and not later than five years	232
0 Later than five years	0
<u>572</u>	<u>518</u>

The expenditure charged to the appropriate service lines in the Comprehensive Income and Expenditure Statement during the year in relation to these leases was £0.172m (2021/22 £0.186m).

Council as Lessor

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 2022	31 March 2023
£000	£000
3,583 Not later than one year	4,228
11,249 Later than one year and not later than five years	11,145
127,729 Later than five years	131,838
<u>142,561</u>	<u>147,211</u>

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 2022/23, £2.610m contingent rents were receivable by the Council (2021/22 £1.413m).

Finance Leases - The Council does not have any assets or liabilities under a finance lease, either as Lessee or Lessor.

Note 12 – Termination Benefits

The Council terminated the contracts of a number of employees in 2022/23. Details of which are included in Table 6 of the Remuneration report.

Note 13 – 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 2022/23 was 19.3%, and 2023/24 is set at 19.3%. In 2022/23, the Council paid an employer's contribution of £21.084m (2021/22 £19.851m).

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 but is unfunded and the Scottish Government used a notional fund as the basis for calculating the employers' contribution rate paid by local authorities. Due to the type of scheme, 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 23% which is effective from 1 September 2019, prior to this it was 17.2%. This is charged directly to the revenue account for the Education service. The amount paid over in respect of employer's contribution was £11.100m (2021/22 £10.291m) in respect of expenditure for teachers added years, £0.041m payments were made (2021/22 £0.039m).

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 2022/23, the Council's own contribution equates to 1.66%.

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 2022/23 the capitalised costs that would have arisen from the early retiral of the Council employees and from predecessor authorities were as follows:

	£000
2022/2023	(9,974)
In earlier years	53,394
Total	<u>43,420</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.

The following transactions have been made in the Comprehensive Income and Expenditure Account and Movement in Reserves Statement during the year:

2021/22 £000	2022/23 £000
Net cost of services	
51,324 Current service cost	48,832
0 Past service cost	190
51,324	49,022
Financing and investment Income and Expenditure	
3,557 Net interest expense	1,839
54,881	50,861
Total post employment benefit charged to the Surplus or Deficit on the provision of Services	
(55,488) Expected return on assets	44,999
(7,291) Actuarial gains and losses arising from changes in demographic assumptions	(8,670)
(78,984) Actuarial gains and losses arising from changes in financial assumptions	(430,331)
1,722 Actuarial gains and losses arising from experience assumptions	51,235
(85,160)	(291,906)
Total post employment benefit charged to the comprehensive income and expenditure statement	
Movement in Reserves Statement	
(54,881) Reversal of gross charges made to surplus or deficit for post employment benefits	(50,861)
22,765 Actual amount charged against the General Fund balance in the year - employer contributions payable to Scheme	24,026
(32,116)	(26,835)
Reversal of gross charges made to surplus or deficit for post employment benefits	

The underlying assets and liabilities for retirement benefits attributable to the council as at 31 March are as follows:

2021/22 £000	2022/23 £000
1,052,202 Fair value of plan assets	1,038,933
(1,054,498) Present value of defined benefit obligations	(735,271)
(2,296)	303,662
Net assets in the Strathclyde Pension Fund	
<u>Present Value of Unfunded Liabilities</u>	
(25,835) LGPS Unfunded	(20,792)
(22,386) Teachers' pensions	(18,258)
(5,173) Pre Local Government Reorganisation	(4,370)
(55,690)	260,242
Net pension asset/(liability)	

1) Local Government Pension Scheme

The liabilities show the underlying commitments that the Council has in the long run to pay post-employment (retirement) benefits. The total asset of £260.242m has a substantial impact on the net worth of the Council as recorded in the Balance Sheet.

The Council's Local Government Pension Scheme has a material surplus as at 31 March 2023. The Council accounts for its pension fund using International Accounting Standards IAS 19. The surplus asset is to be determined as outlined in IFRIC 14 based on the expected future reduction in accounting contributions. The fund remains open to new employees therefore the potential future benefits have been measured in perpetuity.

The fair value of plan assets have decreased by £13.269m. This is due to asset returns being less favourable than anticipated.

The estimated liabilities have decreased by £329.201m, due to financial assumptions as at 31 March 2023 being more favourable than they were at 31 March 2022 with a large increase in the discount rate based on market conditions as at 31 March 2023.

2) 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:

	%
Active Members	53.8%
Deferred Members	8.3%
Pensioner Members	33.2%
Pre-Local Government Re-organisation Members	4.7%
	<u>100%</u>

The movement during the year on the defined obligation is noted as:

2021/22 £000	2022/23 £000
1,137,958 Opening balance	1,107,892
51,324 Current service cost	48,432
23,072 Interest cost	30,292
6,137 Contributions by Members	6,446
(7,291) Actuarial gains/losses – change in demographic assumptions	(8,670)
(78,984) Actuarial gains/losses – change in financial assumptions	(430,331)
1,722 Actuarial gains/losses – other experience	51,235
0 Past service costs/(gains)	190
(2,914) Estimated unfunded benefits paid	(2,942)
(23,132) Estimated benefits paid	(24,253)
<u>1,107,892 Closing Balance as at 31 March</u>	<u>778,291</u>

The movement during the year on the fair value of the employer's assets is:

2021/22	2022/23
£000	£000
974,343 Opening balance	1,052,202
55,488 Expected return on assets	(44,999)
0 Actuarial gains/ losses - othe experience	0
19,515 Interest Income	28,453
6,137 Contributions by Members	6,446
19,851 Contributions by employer	21,084
2,914 Contributions in respect of unfunded benefits	2,942
(2,914) Estimated unfunded benefits paid	(2,942)
(23,132) Estimated benefit paid	(24,253)
<u>1,052,202 Closing Balance as at 31 March</u>	<u>1,038,933</u>

The Council's share of the pension fund asset at 31 March 2022 comprised:

2021/22			Asset Category	2022/23		
Quoted prices in Active Markets	Prices not quoted in Active Market	Total		Quoted prices in Active Markets	Prices not quoted in Active Market	Total
£000	£000	£000		£000	£000	£000
231,344	501	231,845	Equity Securities	202,878	1,862	204,740
0	205,983	205,983	Private Equity		255,358	255,358
0	88,736	88,736	Real Estate		85,659	85,659
5,837	493,028	498,865	Investment funds and unit trusts	4,475	469,019	473,494
26,418	355	26,773	Cash and Cash Equivalent	14,369	5,313	19,682
<u>263,599</u>	<u>788,603</u>	<u>1,052,202</u>	Totals	<u>221,722</u>	<u>817,211</u>	<u>1,038,933</u>

Assets are now held at bid value.

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 133% (2021/22 95%) of accrued liabilities at that date.

The principal actuarial assumptions used at the Balance Sheet date are as follows:

31/03/2022

31/03/2023

Long term expected return on assets

3.20% Pension increase rate	2.95%
3.90% Salary Increase rate	3.65%
2.70% Discount rate	4.75%

Mortality

Based on these assumptions, the average future life expectancies at the age of 65 are:

19.6 Current pensioners – Men	19.3
22.4 Current pensioners - Women	22.2
21.0 Future pensioners – Men	20.5
24.5 Future pensioners - Women	24.2

The above excludes any net pension liability that the Council may have to contribute to in respect of the Joint Boards of Partnership for 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 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.

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 2023 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 around 3% to 5%. 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
Real Discount Rate (0.5% decrease)	2%	14,190
1 year increase in the member life expectancy	4%	31,148
Salary Increase Rate (0.5% increase)	0%	1,952
Pension Increase Rate (0.5% increase)	2%	12,434

The total contribution expected to be made to the Local Government pension scheme for 2023/24 is £21.084m.

Note 14 – External Audit Costs

In 2022/23 the Council incurred £0.316m (2021/22 £0.281m) in respect of its external audit services on behalf of the Council and £0.007m (2021/22 £0.002m) on behalf of the Trust Funds, undertaken in accordance with the Code of Audit Practice.

The appointed auditors, Mazars, provided no other services to the Council in the year.

Note 15 – Expenditure and Funding Analysis

The analysis of income and expenditure 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 reports that 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)
- 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.

The service expenditure noted as 'net rechargeable to the General Fund and the HRA' can also be compared to the service spend noted in the Council's revenue budget monitoring table in the Management Commentary, except where there are items in the Comprehensive Income and Expenditure Statement that are reported below the net cost of service line.

The council's income and expenditure as noted on the comprehensive income and expenditure statement analysis can also be given by nature of spend and is analysed as follows:

2021/22 £000		2022/23 £000
	Expenditure	
232,907	Employee benefits expenses	245,142
266,430	Other service expenses	288,455
3,962	Support service recharges	4,853
65,954	Depreciation, amortisation, impairment	37,954
21,422	Interest payments	24,806
2,517	Precepts and levies	2,215
998	Loss on the disposal of assets	(365)
594,190	Total Expenditure	603,060
	Income	
(258,154)	Fees, charges and other service income	(281,037)
(81)	Interest and investment income	(344)
(119,615)	Income from council tax and non-domestic rates	(147,053)
(141,150)	Government grants and contributions	(122,745)
(519,000)	Total Income	(551,179)
75,190	(Surplus) / Deficit on the Provision of Services	51,881

A further breakdown of fees, charges and other service income by segmental analysis is noted below:

2021/22	2022/23
£000	£000
(37,337) Corporate Services	(37,937)
(15,317) Education	(18,926)
(13,334) Infrastructure, Regeneration and Economic Development	(14,516)
(31,853) Housing and Communities	(32,211)
(44,363) Housing Revenue Account	(45,927)
(8,501) Miscellaneous Services	(8,964)
(107,449) Health and Social Care Partnership	(122,556)
<u>(258,154) Total Fees, Charges and other service income</u>	<u>(281,037)</u>

The income and expenditure of the Council's principal committee reporting structure recorded in the budget reports for the year is as follows:

<u>2021/22</u>				<u>2022/23</u>			
Net Chargeable to the General Fund and HRA Balance £000	Adjustments between Funding and Accounting Basis £000	Net Expenditure in the Comprehensive Income and Expenditure Statement £000		Net Chargeable to the General Fund and HRA Balance £000	Adjustments between Funding and Accounting Basis £000	Net Expenditure in the Comprehensive Income and Expenditure Statement £000	
25,095	7,756	32,851	Corporate Services	21,674	7,445	29,119	
98,757	20,258	119,015	Education	102,993	11,389	114,382	
33,659	19,189	52,848	Infrastructure, Regeneration and Economic Development	34,252	19,181	53,433	
3,660	4,118	7,778	Housing and Communities	2,209	3,806	6,015	
(20,106)	34,590	14,484	Housing Revenue Account	(17,018)	14,274	(2,744)	
690	(2,170)	(1,480)	Miscellaneous Services	4,013	(2,336)	1,677	
74,017	10,485	84,502	Health and Social Care Partnership	82,657	9,465	92,122	
2,517	0	2,517	Requisitions	2,215	0	2,215	
218,289	94,226	312,515	Net Cost of Services	232,995	63,224	296,219	
0	998	998	(Gain)/Loss on disposal of Fixed Assets	0	(365)	(365)	
(253,019)	(7,746)	(260,765)	Taxation and Non-specific Grant Income	(252,537)	(17,263)	(269,800)	
41,451	(19,009)	22,442	Finance / Investment Income and Expenditure	36,514	(10,689)	25,825	
6,721	68,469	75,190	(Surplus) or Deficit on Provision of Service	16,972	34,907	51,879	
(22,392)			MIR Opening General Fund and HRA Balance as at 1 April	(47,488)			
2,396			MIR (Surplus) or Deficit on Provision of Service (General Fund)	17,145			
4,325			MIR (Surplus) or Deficit on Provision of Service (HRA)	(169)			
(2,083)			MIR Transfer to/from other statutory reserves	(1,200)			
(17,754)			MIR Closing General Fund and HRA Balance as at 31 March	(31,712)			

<u>2021/22</u>				<u>2022/23</u>			
Adjustments for Capital Purposes £000	Net Change for the Pension Adjustment £000	Other differences £000	Total £000	Adjustments for Capital Purposes £000	Net Change for the Pension Adjustment £000	Other differences £000	Total £000
3,204	4,552	0	7,756	3,474	3,971	0	7,445
14,477	5,738	43	20,258	5,969	5,132	288	11,389
13,414	5,775	0	19,189	14,083	5,098	0	19,181
13	4,105	0	4,118	13	3,793	0	3,806
33,456	1,169	(35)	34,590	13,170	1,104	0	14,274
312	(2,187)	(295)	(2,170)	0	(2,321)	(15)	(2,336)
1,078	9,407	0	10,485	1,245	8,220	0	9,465
65,954	28,559	(287)	94,226	37,954	24,997	273	63,224
998	0	0	998	(365)	0	0	(365)
(7,746)	0	0	(7,746)	(17,263)	0	0	(17,263)
(22,551)	3,557	(15)	(19,009)	(12,696)	1,839	168	(10,689)
36,655	32,116	(302)	68,469	7,630	26,836	441	34,907

Both the Movement in Reserves (page 46) and note 7 (page 69) total the adjustments between funding accounting basis and funding basis under regulations relating to the General Fund balance (£34.475m net deductions) and HRA balance (£0.432m net deductions) and this matches the total adjustments above of £34.907m.

Adjustment for Capital Purposes

This column adds in depreciation, impairment and revaluation gains and losses in the services line, and for:

- Other operating expenditure – adjusts for capital disposals with a transfer of income on disposal of assets and the amounts written off for those assets.
- Financing and investment income and expenditure – the statutory charges for capital financing and other revenue contributions are deducted from other income and expenditure as these are not chargeable under generally accepted accounting practices.
- Taxation and non-specific grant income and expenditure – capital grants are adjusted for income not chargeable under generally accepted accounting practices. Revenue grants are adjusted from those receivable in the year to those receivable without conditions or for which conditions were satisfied throughout the year. The Taxation and Non Specific Grant Income and Expenditure line is created with capital grants receivable in the year without conditions or for which conditions were satisfied in the year.

Net Change for the Pension Adjustments

Net change for the removal of pension contributions and the addition of IAS19 Employee Benefits pension related expenditure and income:

- For *services*, this represents the removal of the employers contributions made by the Council as allowed by statute and the replacement with current service costs and past service costs.
- For *financing and investment income and expenditure*, the net interest on the defined benefit liability is charged to the Comprehensive Income and Expenditure Statement.

Other Differences

Other differences between amounts debited or credited to the Comprehensive Income and Expenditure Statement and amounts payable or receivable to be recognised under statute:

- For *services* an adjustment is made for the accrual of holiday pay and other similar entitlements, this is required under generally accepted accounting principles but the impact on the General Fund and the HRA is mitigated by statute which allows the impact to be reversed out through the Movement in Reserves.
- For *Financing and investment income and expenditure*, the 'other differences' column recognises adjustments to the General Fund for the timing differences for premiums and discounts.

Note 16 – Property, Plant and Equipment

1) Movements in 2022/23

	Council dwellings £000	Other Land & buildings £000	Industrial Units £000	Vehicles & Plant £000	Community £000	Surplus Assets £000	Assets Under Construction £000	Property Plant & Equipment £000	Infrastructure £000
Cost/Valuation at 1 April 2022	542,780	420,810	45,360	31,511	10,168	6,011	28,179	1,084,819	
Additions	30,577	7,247		3,761	127		11,316	53,028	8,849
Revaluations:									
- To Revaluation Reserve			141			264		405	
- To Net cost of Service			(907)			(358)		(1,265)	
Disposals		(165)	(349)	(34)			(33)	(581)	
Assets reclassified to/from Held for Sale								0	
Adjustments - assets at nil NBV								0	
Adjustments - change in asset type								0	
As at 31 March 2023	573,357	427,892	44,245	35,238	10,295	5,917	39,462	1,136,406	194,003
Depreciation/Impairment at 1 April 2022	(81,351)	(46,215)	(2,052)	(12,525)	(2,582)	3	0	(144,722)	
	(12,664)	(10,497)	(409)	(3,640)	(844)	(3)		(28,057)	(8,054)
Depreciation charge								0	
Depreciation:									
- To Revaluation Reserve								0	
- To Net Cost of Service								0	
Impairments:									
- To Revaluation Reserve			50					50	
- To Net Cost of Service		(47)	(441)					(488)	
Adjustments - assets at nil NBV								0	
Adjustments - change in asset type								0	
As At 31 March 2023	(94,015)	(56,759)	(2,852)	(16,165)	(3,426)	0	0	(173,217)	
Net Book Value at 31 March 2022	461,429	374,595	43,308	18,986	7,586	6,014	28,179	940,097	111,508
Net Book Value at 31 March 2023	479,342	371,133	41,393	19,073	6,869	5,917	39,462	963,189	112,300

2) Movements in 2021/22

	Council dwellings £000	Other Land & buildings £000	Industrial Units £000	Vehicles & Plant £000	Community £000	Surplus Assets £000	Assets Under Construction £000	Property Plant & Equipment £000	Infrastructure £000
Cost/Valuation at 1 April 2021	502,600	403,348	45,367	30,903	8,463	6,329	70,910	1,067,920	
Additions	28,080	9,024	0	3,056	575	4	12,736	53,475	10,024
Revaluations:									
- To Revaluation Reserve	0	(7,493)	0	0	0	0	0	(7,493)	0
- To Net cost of Service	(23,206)	(1,785)	0	0	0	(183)	0	(25,174)	0
Disposals		(229)	0	0	0	0	0	(229)	0
Assets reclassified to/from Held for Sale	0	0	0	0	0	0	0	0	0
Adjustments - assets at nil NBV	0	(80)	(7)	(2,448)	0	(139)	0	(2,674)	(772)
Adjustments - change in asset type	35,306	18,025	0	0	1,130	0	(55,467)	(1,006)	906
As at 31 March 2022	542,780	420,810	45,360	31,511	10,168	6,011	28,179	1,084,819	
Depreciation/Impairment at 1 April 2021	(71,578)	(40,599)	(1,649)	(11,463)	(2,032)	(132)	0	(127,453)	
Depreciation charge	(9,773)	(8,550)	(410)	(3,510)	(550)	0	0	(22,793)	(7,484)
Depreciation:									
- To Revaluation Reserve	0	9,796	0	0	0	0	0	9,796	0
- To Net Cost of Service	0	0	0	0	0	0	0	0	0
Impairments:									
- To Revaluation Reserve	0	0	0	0	0	0	0	0	0
- To Net Cost of Service	0	(6,942)	0	0	0	(4)	0	(6,946)	0
Disposals								0	
Adjustments - assets at nil NBV	0	80	7	2,448	0	139	0	2,674	772
Adjustments - change in asset type	0	0	0	0	0	0	0	0	0
As At 31 March 2022	(81,351)	(46,215)	(2,052)	(12,525)	(2,582)	3	0	(144,722)	
Net Book Value at 31 March 2021	431,022	362,749	43,718	19,440	6,431	6,197	70,910	940,467	108,062
Net Book Value at 31 March 2022	461,429	374,595	43,308	18,986	7,586	6,014	28,179	940,097	111,508

* Please note, with reference to the Asset movements tables 1) and 2) above, infrastructure asset values have been disclosed in accordance with the Scottish Government's Finance Circular 9/2022 Statutory Override – Accounting for Infrastructure Assets. The council has applied both statutory overrides set out in the circular which are as follows:

- For accounting periods commencing from 1 April 2021 until 31 March 2024, a local authority is not required to report the gross carrying amount and accumulated depreciation for infrastructure assets.
- For the accounting periods from 1 April 2010 to 31 March 2024, the carrying amount to be derecognised in respect of a replaced part of an infrastructure asset is to be accounted for as a nil amount, and no subsequent adjustment can be made to the carrying amount of the asset with respect to that part.

The approach is set out in Note 1 Accounting Policies.

3) Capital Commitments

As at 31 March 2023, the Council has commitments on capital contracts for the construction or enhancement of property, plant and equipment for non-housing and housing projects in 2022/23 budgeted to cost £5.816m (2020/21 £10.335m) and £27.514m (2020/21 £1.477m) respectively. The main commitments are:

General Services	£000
Connectin Dumbarton	2,695
Posties Park	802
Elm Road - salt dome	982
Alexandria Masterplan	362
HRA	£000
Clydebank East - new build site	26,928
External Wall Insulation	400
Pappert - new build site	100

4) PPP and DBFM Assets Included in Property, Plant and Equipment

Restated 2021/22 £000	2022/23 £000
Cost or Valuation	
114,219 At 1 April 2022	114,219
<u>Revaluations</u>	
0 To Revaluation Reserve	0
0 Additions	0
114,219 At 31 March 2023	114,219
Accumulated Depreciation and Impairment	
(7,578) At 1 April 2022	(10,104)
(2,526) Depreciation Charge	(5,350)
<u>Depreciation written out</u>	
0 To revaluation reserve	0
0 To NCS	0
(10,104) At 31 March 2023	(15,454)
106,641 Opening Net Book value	104,115
104,115 Closing Net Book value	98,765

- 5) 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 17 – 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.

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.

Where appropriate, the carrying amount of intangible assets is amortised on a straight line basis. The amortisation of £0.084m charged to revenue in 2022/23 was charged to 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 during the year was as follows:

2021/22 £000		2022/23 £000
	Balance at 1 April 2022	
667	Gross carrying amount	1,053
(396)	Accumulated amortisation	(436)
271	Net carrying amount at start of year	617
357	Acquisitions in year	189
29	Transfer from Assets Under Construction	0
(40)	Amortisation for period	(84)
617	Net carrying amount at 31 March 2023	722
	Comprising:	
1,053	Gross Carrying amounts	1,242
(436)	Accumulated amortisation	(520)
617		722

Note 18 – 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 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.

The movement on assets held for sale during the year was as follows:

2021/22		2022/23
£000		£000
7,755	Balance at 1 April 2022	5,417
114	Acquisitions	0
639	Assets previously omitted	0
	Assets newly classified as held for sale:-	
71	Property, Plant and Equipment	0
(173)	Impairment	0
50	Revaluation Gains	0
(3,039)	Disposals	0
0	Assets declassified as held for sale*	0
5,417	As at 31 March 2023	5,417

*All assets values listed are in respect of Property, Plant and Equipment

Note 19 - Heritage Assets

Heritage assets are both tangible and intangible assets with historic, artistic, scientific, technological, geographical or environmental qualities, which are held and maintained primarily for their contribution to knowledge and culture. 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 valuation of these assets held on the balance sheet as detailed below:

2021/22		2022/23
£000		£000
1,406	Balance at 1 April 2022	1,486
79	Additions/ Disposals / Newly Classified	32
1,485	Balance at 31 March 2023	1,518

The models of ships, works of art, silver and commemorative ware, civic regalia and sewing machine collections are the responsibility of the Libraries and Museums Service 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:

- Collections Store, Poplar Road
- Collections Store, Stanford Street

- Clydebank Town Hall.

Models of Ships - include MV Rangitane, MV Essex and HMS Vanguard.

Works of Art - there are 474 paintings within the works of art collection.

Civic Regalia - predominately relates to the collection of provost robes and chains of office. It would be relatively rare for the authority to purchase, or dispose of, items of civic regalia.

Sewing Machine Collection - there are 813 sewing machines (of various models) included within the sewing machine collection.

Listed Buildings and Scheduled Ancient Monuments - the Council holds and maintains listed buildings and ancient monuments of historic significance, many of which are tributes to the war dead. As well as memorial structures and buildings, the Council maintains statues and fountains.

Note 20 – 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-22 £000	31-Mar-23 £000
646,190 Opening Capital Financing Requirement	680,113
Capital Investment	
63,495 Property, Plant and Equipment	61,887
357 Intangibles	189
114 Asset held for sale	0
79 Heritage Assets	32
Service Concession - statutory adjustment	29,734
64,045	91,842
Less Sources of Finance	
(2,270) Receipts from Sale of Assets	(702)
7,572 Government Grants and other Contributions	17,263
2,270 Transfer to Capital Fund/ Capital Receipts Fund	702
13,247 Revenue Contributions	2,911
9,303 Loan Fund Principal Repayments	9,498
30,122	29,672
680,113 Closing Capital Financing Requirement	742,283
0 Increase in Underlying Need to Borrow (Supported)	
33,923 Increase in Underlying Need to Borrow (Unsupported)	62,170
33,923 Movement in Capital Financing Requirement	62,170

Note 21 – Impairment Losses

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.

During 2022/23, the Council has recognised impairment losses of £1.708m (2021/22 £7.060m) relating to non-value adding enhancement and/or consumption of economic benefit of various assets.

These impairment losses have been charged as appropriate within the Comprehensive Income and Expenditure Statement and the Revaluation Reserve.

Note 22 – Private Finance Initiatives and Similar Contracts

Schools PPP Scheme and Long Term Liability (Design, Build, Finance and Maintain (DBFM) Scheme)

2022/23 was the fourteenth year of a thirty year public private partnership for provision of three secondary schools and one primary school in Clydebank and Alexandria. 2022/23 was the sixth year of a twenty-five year DBFM partnership for the provision of one secondary school in Dumbarton.

The Council has rights to use the schools for core educational purposes between agreed hours. 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 needed 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.

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 amounts payable to the PPP and DBFM 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.

Payments remaining to be made under the PPP and DBFM contracts at 31 March 2023 (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	2,623	7,832	3,377	1,787	15,619
2-5 years	14,054	28,723	14,861	5,452	63,090
6-10 years	20,590	28,389	22,250	13,710	84,939
11-15 years	35,260	16,191	27,037	13,009	91,497
16-20 years	17,595	2,135	8,811	5,044	33,585
21-25 years	0	0	0	0	0
PPP Contractual Liability as at 31.03.23	90,122	83,270	76,336	39,002	288,730

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:

2021/22	2022/23
£000	£000
96,292 Opening Balance	92,485
0 New Liabilities	0
(3,807) Repayments	(2,373)
92,485 Closing Balance	90,112

Application of PPP Service Concession Arrangement Flexibilities

In accordance with Accounting Policy 21 on page 50 and in line with Finance Circular 10/2022, the Council has applied the permitted PPP Service Concession Arrangement (SCA) flexibility in financial year 2022-23 on a retrospective annuity basis with a useful life of 60 years. The flexibility being applied is consistent with current Council Loans Fund arrangements and is considered prudent, sustainable, and affordable over the life of the asset.

The current repayment charges have been compared against an annuity repayment profile based on the estimated useful asset lives for each of the two SCA arrangements. The most appropriate asset life is considered to be 60 years which replicates the useful asset life of other similar type assets held on the Council's balance sheet i.e. schools. The calculation of the repayment charges of each SCA or Public Private Partnership (PPP) scheme using the asset life annuity basis is compared to the current charges which are made over the contract period. By applying the flexibility, a one-off combined pre-2022-23 retrospective saving of £26.650m as detailed in the table below will be achieved.

PPP debt repayment	Current repayment	Revised repayment	(Reduction)/ Cost
	£000	£000	£000
Pre 2022-23	28,740	2,090	(26,650)
Paid in 2022-23	3,370	286	(3,084)
Payable within two to five years	15,754	1,383	(14,381)
Payable within six to ten years	21,548	2,375	(19,173)
Payable within eleven to twenty-five years	51,813	15,276	(36,537)
Payable within twenty-six to forty years	0	45,160	45,160
Payable within forty-one to fifty years	0	48,105	48,105
Payable within fifty-one to sixty years	0	6,561	6,561
Total	121,224	121,224	0

In addition to the one-off retrospective element, an in year saving occurs in scheduled debt repayments in 2022/23, of £3.084m. This will be followed by a reduction in the annual charges for further 21 years and then the continuation of the statutory charges after the SCA contracts have been repaid. Over the full asset life of the SCAs the total repayment for the debt liability remains the same. Impact on CIES and Balance Sheet.

The reprofiling of the debt liability repayments increases the Capital Financing Requirement (CFR) by £26.650m as at 1 April 2022. The increase in the CFR (Note 20) will continue to be reduced by the revised repayments after each SCA contract has expired until the end of the revised period. Being a cumulative statutory adjustment there is no prior year restatement of statutory adjustments in the

Annual Accounts. The statutory adjustment up to 31 March 2023 has the following impact on the 2022/23 Balance sheet (Capital Adjustment Account) and Movement in Reserves statement:

	£000	£000	£000
Capital Adjustment Account (Note 31)	26,650	3,084	29,734
Movement in Reserves Statement (Note 6)	(26,650)	(3,084)	(29,734)

Note 23 – Debtors

2021/22 £000	2021/22 £000		2022/23 £000	2022/23 £000
		Central government bodies		
1,662		Grant Income	5,207	
4,717		VAT Recoverable	4,737	
<u>1,567</u>	7,946	Other Debtors	<u>4,561</u>	14,505
	448	Other local authorities		788
	13,867	NHS Bodies		639
	8	Public Corporations and trading funds		8
		Other Entities and individuals		
18,026		Arrears of local taxation *	18,261	
<u>27,273</u>	45,299	Other Debtors	<u>27,909</u>	46,170
	67,568			62,110

* A further breakdown in relation to local taxation is noted below:

2021/22			2022/23		
Gross debtor before impairment	Impairment	Net Debtor after impairment	Gross debtor before impairment	Impairment	Net Debtor after impairment
£000	£000	£000	£000	£000	£000
4,709	1,499	3,210	2,911	463	2,448
42,138	27,322	14,816	40,555	24,742	15,813
46,847	28,821	18,026	43,466	25,205	18,261
		Total			

Note 24 - 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 2023. The fund does not represent assets of the Council and has not been included within the Balance Sheet on page 37.

Income and Expenditure Account

2021/22	2022/23
£000 Expenditure	£000
109 Payments to Other Bodies	127
36 Bellsmyre Digital	36
50 Denny Tank	50
40 WD Citizen's Advice Bureau	40
25 General Expenditure	35
260	287
Income	
(320) Rent – Sites and Offices	(320)
0 Other Income	(11)
(320)	(331)
(60) Net (surplus)/deficit for year	(44)
(60) In Year Usable Gain/ (Loss)	(44)
0 In Year Un-usable Gain/ (Loss)	0
(60)	(44)
(521) Balance brought forward	(581)
(60) In Year Usable Gain	(44)
(581) Balance carried forward	(625)

Balance Sheet as at 31 March 2022

2021/22	2022/23
£000 Fixed Assets	£000
3,485 Investment properties	3,487
Current Assets	
586 Investments – West Dunbartonshire Council	625
3 Debtors	8
Current Liabilities	
(8) Creditors falling due within one year	(8)
4,066 Total assets	4,111
Funds	
3,485 Capital Adjustment Account	3,487
581 General Fund	625
4,066	4,111

Accounting Policy Information

The asset owned by the Dumbarton Common good are classified within Investment Properties and the appropriate accounting policy is to value investment Properties annually.

Note 25 – 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 48. 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 Chief Officer - Resources.

Receipts and Payments Account

2021/22			2022/23		
Receipts	Payments	(Surplus)/ Deficit	Receipts	Payments	(Surplus)/ Deficit
£000	£000	£000	£000	£000	£000
0	0	0	(2)	0	(2)
0	0	0	0	0	0
(2)	0	(2)	(4)	6	2
0	19	19	0	5	5
0	0	0	0	0	0
(2)	19	17	(6)	11	5

Statement of Balances as at 31 March 2022

	Balance as at 1/4/22 £000	(Surplus)/deficit for year £000	Balance as at 31/3/23 £000
Bank and Cash			
Dunbartonshire Educational Trust Scheme 1962	(91)	(2)	(93)
McAuley Prize for Mathematics	(22)	0	(22)
Alexander Cameron Bequest	(120)	2	(118)
Dr A K Glen Fund	(5)	5	0
UIE Award	(25)	0	(25)
Total	(279)	5	(258)

The Trust Funds hold no liabilities.

Note 26 – 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. The investments 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.

	31-Mar-22 £000	Movement £000	31-Mar-23 £000
Net Bank Current Account*	2,140	(6,086)	(3,946)
Short term deposits with UK banks	11,442	(4,946)	6,496
Net Cash and Cash equivalents	13,582	(11,032)	2,550

*A further breakdown of the bank account is noted below:

31-Mar-22 £000	31-Mar-23 £000
805 Bank Current Accounts in balance	604
(10,107) Bank Current Accounts in overdraft	(4,550)
(9,302) Net Bank Current Account*	(3,946)

Note 27 – 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-22 £000	31-Mar-23 £000	31-Mar-22 £000	31-Mar-23 £000
Debtors				
Loans and receivables	21	20	61,782	54,487
Borrowing				
Financial liabilities at amortised cost	307,485	301,605	281,030	324,504
Other long term liabilities				
PPP and finance leases	89,115	86,993	3,370	3,370
Creditors				
Financial liabilities at contract amount	0	0	75,140	75,140

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 2022/23:

- 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 2022/23;
- 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.

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 2023 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% 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 0.70% 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-22		31-Mar-23	
Carrying Amount	Fair Value	Carrying Amount	Fair Value
£000	£000 Debtors	£000	£000
61,803	61,803 Loans and Receivables	54,507	54,507

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-22		31-Mar-23	
Carrying Amount	Fair Value	Carrying Amount	Fair Value
£000	£000	£000	£000
Borrowing			
588,515	648,513	626,109	574,797
Other Long Term Liabilities			
92,485	136,477	90,121	136,477
Creditors			
75,140	75,140	75,642	75,140

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.

Fair value rates have changed materially from the previous year due to fluctuations in market rates, the changes that HM Treasury made to the PWLB new borrowing rates and due to the impact of the pandemic on interest rates

A further breakdown of types of borrowing held by the Council as at 31 March 2023 is noted below:

31-Mar-22			31-Mar-23		
Principal outstanding	Accrued interest / EIR adjustment	Carrying amount	Principal outstanding	Accrued interest / EIR adjustment	Carrying amount
£000	£000	£000	£000	£000	£000
11,091	1,289	12,380	2,410	1,736	4,146
0	761	761	0	682	682
257,000	135	257,135	311,000	2,896	313,896
631	16	647	1,257	0	1,257
268,722	2,201	270,923	314,667	5,314	319,981
Short Term Loans			Short Term Loans		
226,268	0	226,268	233,644	0	233,644
77,600	1,637	79,237	65,799	1,256	67,055
0	0	0	0	0	0
1,980	0	1,980	153	0	153
305,848	1,637	307,485	299,596	1,256	300,852
Long Term Loans			Long Term Loans		

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-22			31-Mar-23		
	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)	81	0	81	344		
Interest payable and similar charges						
Interest/expense*	0	(17,865)	(17,865)		(22,967)	
(Gain)/Loss on de-recognition		15	15		151	
Net (Gain)/loss in year	0	(17,850)	(17,850)	0	(22,816)	0

* 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
- financial assets or liabilities at a fair value through profit and loss.

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 2021/22 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.
 - maximum and minimum exposures to fixed and variable rates.
 - maximum and minimum exposures regarding the maturity structure of debt
 - 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 2022/23 annual Treasury Management Strategy which incorporates the prudential indicators was approved by Council on 23 March 2022 and is available on the Council website. The key issues within the strategy were:

- the authorised limit for 2022/23 was set by Council at that meeting at £887.766m. This is the maximum limit of external borrowing
- the operational boundary was expected to be £813.7853m. 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 gross debt

- 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.

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 £10/018m 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 2023 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 31.03.23 £000	Historical experience of non- payment adjusted for market conditions at 31.03.23 %	Estimated maximum exposure to default and uncollectibility £000
Customers and other income	45,172	7.80	1,303

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, however currently £15.057m is past its due date for payment. The past due amount can be analysed by age as follows:

	Total £000
Less than three months	4,706
Three to six months	900
Six months to one year	1,795
More than one year	7,656
	15,057

In general, 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. Due consideration has been taken to current position caused by COVID, however this continues to be monitored. It should be noted that due to the limitations on the available age analysis of rent arrears, the bad debt provision of this debt is based on the total value of the debt by tenant, and not by age past due.

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. On review, at this time there has been little effect on the availability of borrowings due to COVID. 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
- 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.

The maturity analysis of financial liabilities is as follows:

	Creditors	PPP	Borrowing	Total
	£000	£000	£000	£000
Less than one year	75,642	2,623	324,504	402,769
Between one and two years		7,068	18,464	25,532
Between two and five years		13,649	10,000	23,649
More than five years		66,781	273,141	339,922
	75,642	90,121	626,109	791,872

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
- 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	621,586	99.3
Variable Interest Debt	4,523	0.7
	626,109	

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 2023, with all other variables held constant:

	£000
Impact on tax payers and rent payers	
Increase on interest payable on variable debt borrowings	1
Increase in interest receivable on variable rate investments	(344)
Increase in government grant receivable for 'loan charges'	(41)
Impact on Income and Expenditure Account	(384)
Share of overall impact due credited to the HRA	(145)
Other accounting presentational changes	
Decrease in fair value of fixed rate investments:	35,298
Decrease in fair value of fixed rate debt borrowings (disclosure confined to notes to the core financial statements)	

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 28 – Provisions

	VS/ER £'000	Other £'000	Total £'000
Balance as at 1 April 2022	0	0	0
Additional provisions	3412	16	3428
Amount utilised	0	0	0
unutilised released	0	0	0
Balance as at 31 March 2023	3412	16	3428

Compensation Payments – Voluntary Severance/Early Retirement (VS/VR) cost £3.412m

This provision is for future severance costs that were identified as part of the 2023/24 budget setting process.

Other Provisions £0.016m

Intromission liability for historic abuse claims following reorganisation of Strathclyde regional Council amounts agreed due from West Dunbartonshire Council to Glasgow City Council as at 31 March 2023.

Note 29 – Creditors

2021/22		2022/23
£000		£000
8,620	Central government bodies	13,153
37,430	Other local authorities	14,872
205	NHS Bodies	2,646
-	Public Corporations and trading funds	-
<u>28,885</u>	Other Entities and individuals	<u>44,971</u>
<u>75,140</u>		<u>75,642</u>

Note 30 – General Fund and HRA – Reserves and Earmarked Balances

The Council holds reserves on the Balance Sheet in respect of General Fund and HRA brought forward surpluses:

The General Fund balance stands at £29.079m on 31 March 2023, of which £24.590m is earmarked for ringfenced purposes, leaving an unearmarked balance of £4.489m (prudential target £3.438m).

Movements in the Council's usable reserves are detailed in the Movement in Reserves Statement (MiRS). The major part of the General Fund balance shown in the MiRS has been earmarked and effectively committed to fund specific projects in future years. The amounts set aside for earmarked reserves are shown in the following table:

	Balance at 1 April 2021 £'000	Transfers Out 2021/22 £'000	Transfers In 2021/22 £000	Balance at 31 March 2022 £000	Transfers Out 2022/23 £'000	Transfers In 2022/23 £000	Balance at 31 March 2023 £000
General Covid	1,972	-	1,473	3,445	-	3,445	-
Education - Covid reserves	-	-	2,662	2,662	-	2,452	210
Housing & Communities - Covid reserves	1,015	773	179	421	307	-	114
Resources - Covid reserves	83	83	263	263	-	-	-
Change Fund	1,553	296	-	1,257	1,137	-	120
HR/Legal Commitments	276	66	-	210	-	-	210
Miscellaneous Employability Reserves	421	248	163	337	337	250	250
Miscellaneous Housing & Communities Reserves	655	655	165	165	165	41	41
Miscellaneous HSCP	70	35	-	35	35	-	-
Miscellaneous CCF Reserves	64	16	58	106	82	6	31
Miscellaneous Resources Reserves	1,275	1,262	326	339	232	144	252
Miscellaneous Economic Development & Regulatory Rese	1,091	1,038	-	53	-	18	71
Miscellaneous Education Reserves	655	555	32	132	32	979	1,079
DABVJB - Scottish Parliamentary Elections	2,561	2,522	-	39	13	-	26
2022/23 budget commitment	-	-	1,034	1,034	1,034	-	-
Young person guarantee	-	-	1,018	1,018	1,018	-	-
Early Retiral/Voluntary Severance Reserve	-	-	-	-	3,710	16,000	12,290
Cost of Living	-	-	-	-	386	1,250	864
Smoothing Fund for 2 year Service Transformation Project	-	-	-	-	-	3,169	3,169
Future Pay Awards	-	-	-	-	-	4,390	4,390
Budget Funding reserve	-	-	-	-	6,607	8,080	1,473
Total	11,691	-	7,549	11,517	-	21,255	34,327
			7,374				24,590

- (2) The HRA balance is currently £2.634m as at 31 March 2023, of which £1.650m is earmarked for ring fenced purposes, leaving an unearmarked balance of £0.984m.

The earmarked balance held for future specific purposes is:-

	£000
Service Improvements	650
Welfare Reform Resilience Reserve	1,000
	1,650

Note 31 – Other 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.

Usable reserves

Usable reserves are those that 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-22	31-Mar-23
£000	£000
15,020 General Services	29,079
2,734 Housing Revenue Account	2,635
30 Capital Receipts Reserve	30
42 Capital Grants and Receipts Unapplied	42
758 Capital Reserve	0
468 Other Reserves	262
19,052 Total Usable Reserves	32,048

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 and Reserves 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. This Reserve is also used to fund transformational projects from capital receipts.

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 for schools regeneration on a specific annual phased amount (also known as the Schools Regeneration Sinking Fund).

Unusable reserves

Unusable reserves are those that the Council is not able to utilise to provide services and comprise of:-

31-Mar-22 £000	31-Mar-23 £000
254,522 Capital Adjustment Account	218,602
124,778 Revaluation Reserve	120,881
(55,690) Pension Reserve	260,242
(4,100) Employee Statutory Adjustment Account	(4,373)
(11,440) Financial Instruments Adjustment Account	(10,945)
308,070 Total Unusable Reserves	584,407

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.

2021/2022 £000	2022/23 £000
284,963 Opening Balance	224,788
(31,713) Depreciation	(36,246)
(34,112) Impairment	(1,708)
7,739 Increase in Depreciation Caused by Revaluation	2,343
617 Write off Revaluation Reserve Balance re Disposals	0
(3,268) Disposal of Fixed Assets	(337)
7,746 Government Grants Applied	17,263
13,247 Capital Financed by Current Revenue	2,911
9,303 Long Term Debt Payment	9,784
0 To/from other statutory reserves	(196)
254,522 Closing Balance	218,602

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.

2021/2022 £000	2022/23 £000
126,924 Opening Balance	124,788
5,681 Unrealised Gains on Revaluation of Assets	1,892
(869) Impairments and Losses on Revaluation of Assets	(1,959)
(617) Write off Revaluation Reserve Balance re Disposals	0
(6,341) Depreciation due to Revaluation of Assets	(3,830)
124,778 Closing Balance	120,891

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.

2021/2022 £000	2022/23 £000
(163,615) Opening Balance	(55,690)
140,041 Actuarial (Loss)/Gain	342,767
22,765 Employer Contributions	24,026
(54,881) Reversal of IAS19 Entries	(50,861)
(55,690) Closing Balance	260,242

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.

2021/2022 £000	2022/23 £000
(4,388) Opening Balance	(4,100)
288 Staff Accrual Movement	(273)
(4,100) Closing Balance	(4,373)

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 2022 will be charged to the General Fund over the next thirty-seven years.

2021/2022	2022/23
£000	£000
(12,163) Opening Balance	(11,440)
708 Annual Write off of Premiums and Discounts	662
0 New Premiums and Discounts	0
15 Annual EIR Adjustment to Stepped Interest Instruments	(167)
(11,440) Closing Balance	(10,945)

Note 32 – Contingent Assets and Contingent 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.

The Council has a residual contingent liability relating to those workers who have yet to settle their pay protection claims.

The Council has a potential contingent liability relating to paid holiday entitlement, with approximately 400 live cases. Following an EU ruling UK employers are bound by employment law in relation to 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 payments made for additional working. The Council adjusted the method of calculation in August 2014 (backdated in line with the leave year to April) and has included on-going costs within the long term financial strategy. The legal position remains subject to challenge however, given the action taken, any potential claim by employees for any retrospective payments is likely to be minimal. 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.

Note 33 – 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.

The Clydebank Municipal Bank is a company limited by shares with the Council funding any annual losses incurred.

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.

2021/22 £000	2022/23 £000	2022/23 £000
(7,364) Balance on the Housing Revenue Account at the End of the Previous Year (1)		(2,734)
19,269 Total Comprehensive Income and Expenditure (2)		77
(1,169) Pension Scheme Adjustments	(1,104)	
7 Financial Instruments Adjustment	(66)	
35 Holiday Pay Adjustment	0	
Reversal of entries included in the Surplus/Deficit on the Provision of Services in		
(32,487) relation to capital expenditure	(8,668)	
(33,614) Adjustments to the revenue resource (3)	(9,838)	
0 Net gain or loss on sale of non-current assets	0	
5,495 Statutory Repayment of Debt (Loans Fund Advances)	6,510	
13,175 CFCR	2,911	
18,670 Adjustments between Revenue and Capital Resources (4)	9,421	
(14,944) Total Statutory Adjustments (5)=(3)+(4)		(417)
305 Transfers (to)/from Other Statutory Reserves (6)		439
4,630 (Increase)/Decrease in Year (7)=(2)+(5)+(6)		99
Balance on the Housing Revenue Account at the end of the Current Year		
(2,734) (8)=(1)+(7)		(2,635)

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.

2021/22 £000		2022/23 £000	2022/23 £000
	Income		
(42,850)	Dwelling Rents (net of voids)	(43,656)	
(251)	Other Rents	(244)	
(1,574)	Other Income	(2,027)	
(44,675)			(45,927)
	Expenditure		
12,750	Repairs and Maintenance	15,255	
12,680	Supervision and Management	14,315	
33,456	Depreciation and Impairment	13,170	
273	Other Expenditure	443	
59,159			43,183
14,484	Net Cost of Service as Included in the Council Comprehensive Income and Expenditure Statement		(2,744)
	HRA Share of the Operating Income and Expenditure Included in the Comprehensive Income and Expenditure Statement		
(969)	Recognised Capital Income (Grants, Contributions and Donations)	(4,502)	
0	Gain or Loss on the Sale of HRA Non Current Assets		
4,717	Interest Payable and Similar Charges	6,900	
1,048	Impairment Loss - Debtors	821	
(11)	HRA Interest and Investment Income	(398)	
4,785			2,821
19,269	(Surplus)/Deficit for the year on HRA Services		77

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 10,423 dwellings during 2022/23 (10,378 in 2021/22). The following shows an analysis of these dwellings by type.

Number at 31.03.22	2021/22 Average weekly rent £	Type of Dwelling	Number at 31.03.23	2022/23 Average weekly rent £
2,728	79.47	Two-apartment	2,745	81.07
4,676	81.71	Three-apartment	4,701	83.37
2,616	86.89	Four-apartment	2,618	88.63
338	94.25	Five-apartment	338	96.13
14	109.23	Six-apartment	14	111.41
2	86.98	Seven-apartment	3	238.15
2	95.49	Eight-apartment	2	97.40
2	95.49	Nine-apartment	2	97.40
10,378		Total	10,423	

Note 2 – Dwelling Rents

The £43.656m noted in the Income and Expenditure Statement is the total rental income less voids chargeable for the year of £1.740m (2020/21 £1.373m). It excludes irrecoverables and bad debts. Average rents were £84.57 per week in 2021/22 (£82.88 per week in 21/22).

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 2021/22 were £0.078m (£0.072m in 2021/22).

Note 4 - Rent arrears

As at 31 March 2023, total rent arrears amounted to £4.345m (2021/22 £4.027m as at 31 March 2022). This is 9.11% of the total value of rents due at 31 March 2022. It should be noted that the total arrears do not all relate to 2022/23 and the year on year movement in value of arrears is an increase of £0.208m.

Note 5 - Provision for Bad Debts

In the financial year 2022/23, the rental bad debt provision has been increased by £0.116m (£0.216m increase 2021/22). The provision to cover loss of rental income stands at £2.560m as at 31 March 2023 – equivalent of 60.27% (62.36% 2020/21) of the total value of rents due at that date.

Council Tax Account

Council Taxpayers: £39.313m (2021/22 £38.207m)

The Council Tax Income Account (Scotland) shows the gross income raised from council tax levied and deductions made under Statute. 2022/23 represents the tenth year of operation of the Council Tax Reduction Scheme in Scotland. The Council Tax Reduction Scheme represents a 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.

2021/22		2022/23
£000		£000
54,277	Gross council tax	56,288
	Less:	
(8,674)	Council Tax Reduction Scheme Discount*	(8,573)
(6,745)	Other discounts and reductions	(7,092)
(559)	Provision for bad and doubtful debts	(463)
(92)	Adjustments for prior years	(847)
38,207	Transfer to General Fund	39,313

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	21	8	0	9	27	200/360	16
Band A	7,537	389	41	4,294	183	3,661	8,353	240/360	5,569
Band B	16,951	608	(7)	8,150	216	5,840	18,037	280/360	14,029
Band C	7,830	200	(2)	3,105	50	1,859	8,096	320/360	7,196
Band D	6,191	133	15	2,044	22	706	6,028	360/360	6,028
Band E	4,821	51	(45)	1,127	19	248	4,586	473/360	6,025
Band F	1,753	16	(13)	265	9	49	1,685	585/360	2,738
Band G	841	8	(8)	112	2	24	809	705/360	1,584
Band H	66	0	(2)	6	6	2	61	882/360	149
									43,335
								Provision for bad debt	(347)
								Council Tax Base	42,988

The nature and actual amount of each charge fixed

Gross Charges	2021/22 £ per year	2022/23 £ per year
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 2022/23 was £1332.36		
	862.37	Band A 888.24
	1,006.09	Band B 1,036.28
	1,149.82	Band C 1,184.32
	1,293.55	Band D 1,332.36
	1,699.58	Band E 1,750.57
	2,102.02	Band F 2,165.09
	2,533.20	Band G 2,609.21
	3,169.20	Band H 3,264.28

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.

Non Domestic Rates Account

Non-Domestic Rates Income £107.740m (2021/22 £81.408m)

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. The Council received £107.740m (2021/22 £81.408m) from the national pool. The Council's allocation from the pool now reflects the Council's duty to collect Scottish Gas utilities on behalf of all Scottish councils and this equates to £57.430m in year (£56.554m 2021/22). 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. Indications suggest the Council should not receive any additional income for the year 2022/23.

The amount deemed to be collected locally was £83.772m (2021/22 £76.850m). The sum actually collected locally and contributed to the pool was £86.119m (2021/22 £77.258m), made up as follows:

2021/22 £000		2022/23 £000
94,019	Gross rates levied	96,645
	<u>Less:</u>	
(14,830)	Reliefs and other deductions	(8,997)
(940)	Provision for bad and doubtful debts	(966)
78,249	Net non-domestic rate income	86,682
(1,801)	Adjustments for prior years	(1,029)
810	Adjustments for prior years - bad debt	466
77,258	Total Non Domestic Rate Income (before retention)	86,119
0	Non Domestic Rate Income Retained by the Council (BRIS)	0
77,258	Contribution to National Non Domestic Rate Pool	86,119
81,408	Distribution from National Non Domestic Rate Pool	107,740
(4,150)	Net contribution to/(from) National Non Domestic Rate Pool	(21,621)
Net Non Domestic Rate Income to Comprehensive Income & Expenditure Statement		107,740
81,408		

The non-domestic rates pool operates on a cash accounting basis and as such the non-domestic rate income account within the 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 1/4/22		183,807,915	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)		1,862,745	
Rateable value at 31/3/23		185,670,660	The national non-domestic rate poundage set by the First Minister for Scotland for 2022/23 was: Basic Property Rate for 22/23 - £0.498 Intermediate Property Rate - £0.503 Higher Property Rate - £0.516
Less: partially exempt		721,750	
Less: wholly exempt		1,506,675	
Net rateable value at 31/3/23		183,442,235	

Group Accounts

Introduction

The Code of Practice on Local Authority 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. The Council has accounted for its interests in each associate and joint venture using the equity method of accounting.

Combining Entities

The Group Accounts consolidate the results of the Council with seven 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);
- Clydebank Property Company (CPC); and
- West Dunbartonshire Energy Limited Liability Partnership (WDE LLP).

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 2023.

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. The Council would class an entity as a joint venture where it has contractually agreed to share control with another party, such as significant decisions require unanimous consent and the joint ventures have rights to the net assets of the arrangement.

Under accounting standards, the Council includes the results of three of these organisations as 'associates' because it has a significant influence over their financial and operating policies (namely VJB, 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, CPC, WDE LLP and the Common Good and Trust Funds have been included as subsidiaries.

HSCP has been included as a joint venture.

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.

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 £56.827m – representing the Council's share of net assets in these entities.

The Code requires councils 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 Board 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 Comprehensive Income and Expenditure Statement

This statement shows the accounting cost in year, of providing services in accordance with relevant International Financial Reporting Standards, 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.

2021/22 Gross Expenditure £000	2021/22 Gross Income £000	2021/22 Net Expenditure £000		2022/23 Gross Expenditure £000	2022/23 Gross Income £000	2022/23 Net Expenditure £000
			Service			
70,085	(37,241)	32,844	Corporate Services	66,881	(37,854)	29,027
133,958	(15,317)	118,641	Educational Services	132,971	(18,926)	114,045
61,498	(13,044)	48,454	Infrastructure, Regeneration and Economic Development	63,016	(14,114)	48,902
39,614	(31,853)	7,761	Housing and Communities	38,209	(32,211)	5,998
58,847	(44,363)	14,484	Housing Revenue Account	43,183	(45,927)	(2,744)
7,035	(8,501)	1,466	Miscellaneous Services	10,665	(8,964)	1,701
191,943	(107,449)	84,494	Health and Social Care Partnership	214,612	(122,556)	92,056
2,517	0	2,517	Requisitions	2,215	0	2,215
8,150	(3,050)	5,100	Subsidiaries	9,196	(3,782)	5,414
573,647	(260,818)	312,829	Net Cost of Service (1)	580,948	(284,334)	296,614
		998	(Gain) / loss on Disposal of Fixed Assets			(365)
		998	Other Operating Expenditure (2)			(365)
		(38,207)	Council Tax			(39,313)
		(81,408)	Non-Domestic Rates			(107,740)
		(133,404)	Revenue Support Grant			(105,482)
		(7,746)	Recognised Capital Income (Grants, Contributions & Donations)			(17,263)
		(260,765)	Taxation and Non-specific Grant Income (3)			(269,798)

17,868 External Interest Payable / Similar Charges	22,973
1,101 Impairment Loss - Debtors	1,363
0 Surplus on Trading Undertakings not included in net cost of services	0
3,635 Pension Interest Cost/Expected Return on Pension Assets	1,848
22,573 Finance/Investment Income and Expenditure (4)	25,890
 75,635 (Surplus)/Deficit on Provision of Services	 52,341
(5) = (1)+(2)+(3)+(4)	
Share of other Comprehensive Income and Expenditure	
(6,614) of Associates and Joint Ventures	4,576
(6,051) (Surplus)/Deficit arising from revaluation of property, plant and equipment	1,981
(300) (Surplus)/Deficit on revaluation of available for sale assets	0
(145,797) Actuarial (gains)/losses on pension fund assets and liabilities	(356,641)
(158,762) Other Comprehensive (Income) and Expenditure (6)	(350,084)
 (83,127) Total Comprehensive (Income) and Expenditure (5)+(6)	 (297,743)

Group Movement in Reserves Statement

This statement shows the movement in the year on the different reserves held by the group, 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 group'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.

	Usable Reserves			Unusable Reserves			
	WDC Usable	Group Usable	Total Usable	WDC Unusable	Group Unusable	Total Unusable	Total
	Reserves	Reserves	Reserves	Reserves	Reserves	Reserves	Reserves
	£000	£000	£000	£000	£000	£000	£000
2022/23							
Opening Balance 1 April 2022	(19,052)	(28,881)	(47,933)	(308,070)	(19,254)	(327,324)	(375,257)
Adjustment to the statutory repayment of debt for service concession arrangements - permitted flexibility	(29,734)	0	(29,734)	29,734	0	29,734	0
	(48,786)	(28,881)	(77,667)	(278,336)	(19,254)	(297,590)	(375,257)
Movement in reserve 2022/23							
(Surplus) or deficit on provision of services	51,931	410	52,341	(341,214)	(13,035)	(354,249)	(301,908)
Other Comprehensive Expenditure and Income	(35,607)	4,564	(31,044)	35,607	(403)	35,204	4,161
Net Increase/(Decrease) before Transfers to Other Statutory Reserves	16,324	4,974	21,298	(305,607)	(13,438)	(319,045)	(297,748)
Transfers to/from other statutory reserves *	416	477	893	(469)	(424)	(893)	0
Closing Balance at 31 March 2023	(32,046)	(23,431)	(55,477)	(584,412)	(33,116)	(617,528)	(673,005)
	WDC Usable	Group Usable	Total Usable	WDC Unusable	Group Unusable	Total Unusable	Total
	Reserves	Reserves	Reserves	Reserves	Reserves	Reserves	Reserves
	£000	£000	£000	£000	£000	£000	£000
Opening Balance at 1 April 2021	-24,211	-22,443	-46,654	-231,722	-13,898	-245,620	-292,274
Movement in reserve 2021/22							
(Surplus) or deficit on provision of services	75,240	395	75,635	-146,379	-5,444	-151,823	-76,188
Other Comprehensive Expenditure and Income	-70,739	-6,693	-77,432	70,739	-246	70,493	-6,939
Net Increase/(Decrease) before Transfers to Other Statutory Reserves	4,501	-6,298	-1,797	-75,640	-5,690	-81,330	-83,127
Transfers to/from other statutory reserves *	658	-191	467	-708	241	-467	0
Closing Balance at 31 March 2022	-19,052	-28,932	-47,984	-308,070	-19,347	-327,417	-375,401

*The transfer of statutory reserves is in relation to dividends paid to the Council by Clydebank Property Company.

Group Balance Sheet

The balance sheet shows the value, as at the balance sheet date, of the assets and liabilities recognised by the group. The net assets (assets less liabilities) are matched by the reserves held. Reserves are reported in two categories (pages 35 and 36 provides a further explanation).

2021/22 £000		2022/23 £000
1,052,257.00	Property, Plant and Equipment	1,076,094
623.00	Intangible Assets	6,967
7,390.00	Investment Properties	723
37,199.00	Investment in associates	34,464
21.00	Long Term Debtors	20
212.00	Long term Investments	1,518
1,485.00	Heritage Assets	(234)
0.00	Net Pensions Asset	272,299
1,099,187.00	Total Long Term Assets	1,391,851
5,417.00	Asset Held for Sale	5,417
1,311.00	Inventories	1,378
67,099.00	Short Term Debtors	61,778
5,987.00	Cash and Cash Equivalents	10,784
79,814.00	Current Assets	79,357
0.00	Provisions	(3,428)
(3,370.00)	PPP	(3,129)
(76.00)	Donated Inventories	0
(75,319.00)	Short Term Creditors	(75,693)
(269,923.00)	Short Term Borrowing	(323,730)
(348,688.00)	Current Liabilities	(405,980)
830,313.00	Total Assets less Current Liabilities	1,065,228
0.00	Liabilities in Associates	0
(307,485.00)	Long Term Borrowing	(300,851)
(89,115.00)	PPP & Finance Lease Liabilities	(86,993)
(702.00)	Provision for liability	(702)
(55,517.00)	Net Pensions Liability	0
(2,093.00)	Capital Grants Receipts in Advance (conditions)	(3,398)
(454,912.00)	Long Term Liabilities	(391,944)
375,401.00	Total Assets Less Liabilities	673,284
	Represented by:	
(47,984.00)	Usable Reserves	(55,756)
(327,417.00)	Unusable Reserves	(617,528)
(375,401.00)	Total Reserves	(673,284)

The unaudited Financial Statements were authorised for issue on 30 June 2023 and the audited Financial Statements were authorised for issue on

Laurence Slavin
Chief Officer - Resources
West Dunbartonshire Council

30 June 2023

Group Cashflow Statement

The cash flow statement shows the changes in cash and cash equivalents of the group during the reporting period. The statement shows how the group 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 group.

The incorporation of the associates and subsidiaries within the group cash flow statement is immaterial, therefore, no cash flow statement is noted within the Group Accounts.

The Council's cashflow is noted on page 38.

Notes to the Group Accounts

Note 1 - Details of combining entities

The notes required for the Financial Statements of the 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.

Associates and Joint Ventures

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 2022/23, the Council contributed £2.243m (2021/22 £2.188m) or 3.97% of the Board's estimated running costs and its share of the year end net asset of £18.692m (2021/22 £19.187m) is included in the Group Balance Sheet. Copies of its accounts may be obtained from the Treasurer to the Strathclyde Partnership for Transport, 131 St Vincent Street, Glasgow G2 5JF.

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 2022/23, the Council contributed £0.163m (2021/22 £0.164m), 4.03% of the Board's estimated running costs and its share of the year end net asset of £0.163m (2021/22 £0.185m) is included in the Group Balance Sheet. Copies of its accounts may be obtained from the Treasurer to the Strathclyde Partnership for Transport, 131 St Vincent Street, Glasgow G2 5JF.

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 2022/23, the Council contributed £0.779m (2021/22 £0.738m) or 28.04% of the Board's estimated running costs and its share of the year end net asset of £2.683m (2021/22 £0.547m net liability) is included in the Group Balance Sheet. Copies of its accounts may be obtained from the Treasurer to the Valuation Joint Board, 16 Church Street, Dumbarton G82 1QL.

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 the 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 2022/23, the Council contributed £83.178m (2021/22 £74.925m) towards estimated running costs and its share of the year end net asset of £13.088m (2021/22 £17.280m) is included in the Group Balance Sheet. Copies of its accounts may be obtained from the Chief Financial Officer to the Integration Joint Board, 16 Church Street, Dumbarton G82 1QL.

The Council's share of its associates and joint ventures are as follows:

	Strathclyde Partnership for Transport £000	Strathclyde Dunbartonshires and Concessionary Travel Scheme Joint Board £000	Argyll and Bute Valuation Joint Board £000	West Dunbartonshire Health & Social Care £000	Total £000
<u>2022/23</u>					
Surplus/ (Deficit) on					
Operating Activities	307	(17)	118	(4,193)	(3,785)
Non Current Assets	12,699	0	2,256	0	14,955
Current Assets	7,012	216	252	13,232	20,712
Non Current Liabilities	0	0	0	0	0
Current Liabilities	(1,020)	(14)	(27)	(145)	(1,206)
<u>Restated</u>					
<u>2021/22</u>					
Surplus/ (Deficit) on					
Operating Activities	285	(46)	(63)	6,377	6,553
Non Current Assets	12,767	0	296	0	13,063
Current Assets	7,192	207	258	17,364	25,021
Non Current Liabilities	0	0	0	0	0
Current Liabilities	(772)	(22)	(17)	(84)	(895)

Subsidiaries

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 2023 was £15.258m (2021/22 £3.468m net asset) and its surplus for the year was £0.094m (2021/22 £0.104m). The accounts of the Trust are published separately and can be obtained from the Manager, Leisure Trust Headquarters, Alexandria CE Centre, Alexandria, G83 0NU 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 2023 was £3.215m (2021/22 £3.635m) and its surplus for the year before payment of a dividend was £0.371m (2021/22 £0.077m). 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.

West Dunbartonshire Energy Limited Liability Partnership is a company established in April 2021 and was Scotland's first large-scale water source heat pump district heating scheme. The ESCo is a Limited Liability Partnership (LLP) structure and is 99.9% controlled by WDC, with 0.1% being owned by Clydebank Property Company. Following its first year of inception, the Company has a net liability at 31 March 2023 of £0.400m (2021/22 £0.273m) funded as working capital advance from the Council. Its deficit for the year was £0.400m (2021/22 £0.273m). The accounts of the Company are published separately and can be obtained from the Company's Headquarters, 16 Church Street, Dumbarton G82 1QE.

Dumbarton Common Good is held in Trust by the Council. Although the council does not contribute to this fund financially, it has been included within the Council's Group through materiality by nature. Net usable income in 2022/23 was £0.044m (2021/22 £0.060m net usable spend).

Trust Funds are held in Trust by the Council. Although the Council does not contribute to these funds financially, they have been included within the Council's Group through materiality by nature. The net

decrease in funds of £0.005m (2021/22 £0.017m) for the Trust Funds. For the purposes of the Group Accounts, two Trust Funds managed by the Council (Dunbartonshire Educational Trust and McAulay Prize for Mathematics Trust) have been included pro rata to the Council's share. Copies of the accounts may be obtained from West Dunbartonshire Council, 16 Church Street, Dumbarton G82 1QL.

The Council's subsidiaries year end results are as follows:

	West Dunbartonshire Leisure Trust £000	Clydebank Property Company £000	WD Energy LLP £000	Common Good £000	Trust Funds £000	Total £000
<u>2022/23</u>						
Surplus/ (Deficit) on Operating Activities	(94)	479	(400)	44	(5)	24
Non Current Assets	12,204	3,939	0	3,487	0	19,630
Current Assets	4,763	369	201	633	180	6,146
Non Current Liabilities	0	(975)	(432)	0	0	(1,407)
Current Liabilities	(1,709)	(118)	(169)	(8)	0	(2,004)
<u>2021/22</u>						
Surplus/ (Deficit) on Operating Activities	104	(206)	(273)	60	(17)	(332)
Non Current Assets	360	4,376	0	3,485	0	8,221
Current Assets	4,963	355	196	589	184	6,287
Non Current Liabilities	0	(975)	(397)	0	0	(1,372)
Current Liabilities	(1,855)	(121)	(72)	(8)	0	(2,056)

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 the 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 2023, 1,702 accounts were held with the bank (2021/22 2,475), with a total amount on deposit of £0.174m (2021/22 £1.658m), with £0.000m being invested with the Council (2021/22 £1.306m). Interest paid by the Council to the bank in the year was £0.024m (2021/22 £0.034m). On 5 September 2022 the Board of Directors agreed to close the Municipal Bank on 31 March 2023.

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.

Business Loans Scotland Ltd was formed in March 2017 with 27 Scottish local authorities full members, including the Council, and the remaining five Scottish local authorities becoming associate members. In this respect, each member local council provides a level of loan finance for companies in their area under Phase 1, augmented in Phase 2 by Scottish Growth Scheme and 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 £56.827m (2021/22 £48.279m) respectively representing the Council's share of the realisable surpluses/deficits in these organisations. The group account has an overall net asset of £297.751m (2021/22 £375.401m).

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:

Restated 2021/22 £000	2022/23 £000
19,187 Partnership for Transport	18,691
185 Concessionary Travel Board	202
547 Valuation Joint Board	2,481
17,280 West Dunbartonshire Health & Social Care	13,088
3,468 West Dunbartonshire Leisure Trust	15,258
3,635 Clydebank Property Company	3,215
(273) WD Energy LLP	(400)
4,066 Common Good	4,112
184 Trust Funds	180
48,279 Total	56,827

Note 5 - 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 39 to 51 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 cost price basis. 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. There is no difference in the Profit and Loss Account by using this method in comparison with IAS19 (which is used by other group entities) therefore there is no impact on the results of the group.

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 benefit expenses**
This includes salaries, wages, overtime, bonus, enhancements, pensions, employer's national insurance, travelling and subsistence expenses and other staff allowances.
2. **Other service expenses**
This includes:
 - property costs (e.g. rent, rates, insurance, repairs and maintenance, upkeep of grounds, heating and lighting)
 - supplies and services (e.g. food, materials, books, uniforms and protective clothing, purchase/ maintenance of equipment)
 - transport costs (e.g. fuel, repairs and maintenance, tyres, licences, insurance and procurement of transport for school children)
 - administration costs (e.g. printing and stationery, advertising, postages, telephone costs);
 - Payments to Other Bodies (e.g. grants and payments to individuals, organisations and agencies providing services complementing or supplementing the Council's work.
3. **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.
4. **General Income**
This includes the charges to persons and bodies for the direct use of council services.
5. **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.
6. **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.
7. **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.
8. **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.
9. **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
10. **Expected Return of Pension Assets**
The average rate of return expected over the remaining life of the related obligation on the actual assets held.
11. **CIPFA**
Chartered Institute of Public Finance and Accountancy
12. **LASAAC**
Local Council (Scotland) Accounts Advisory Committee
13. **Budget**
The original revenue budget as set by Members at an appropriate Council meeting.
14. **Intangible Assets**
Expenditure on assets such as software licences that do not have physical substance but are identifiable and controlled by the Council.
15. **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.

Glossary of Terms

- 16. Capital Adjustment Account (CAA)**
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.
- 17. Financial Instrument Adjustment Account (FIAA)**
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.
- 18. Associate Body**
An entity other than a subsidiary or a joint venture in which the Council has an interest and over who's operating and financial policies the Council is able to exercise significant influence.
- 19. 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.
- 20. Statutory Additions**
Additional charges levied for late payment of council tax and non-domestic rates.
- 21. Capital Items Replacement Fund**
Reserve earmarked for specific purposes within Education
- 22. Available for Sale Reserve**
Assets that have a quoted market price and/or do not have fixed or determinable payments.
- 23. Current Service Costs (Pension)**
This relates to the real cost of benefit entitlement earned by employees.
- 24. Past Service Costs/Gains (Pension)**
This relates to posts/gains from years prior to the current year and arise from decisions made in year. This relates to the capitalised cost of early retirements on efficiency grounds.
- 25. Curtailments (Pension)**
Used to reduce the number of expected years of future service for employees. In year this relates to the capitalised cost of early retirements on efficiency grounds.
- 26. Interest Cost (Pensions)**
The amount needed to unwind the discount applied in calculating current service cost.
- 27. Expected Return on Assets (Pensions)**
A measure of the return on the investment assets held by the scheme for the year.
- 28. 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.
- 29. Available for Sale Assets**
These assets are in relation to Financial Instruments and include:
 - equity investments
 - other investments traded in an active market.
- 30. Heritage Assets**
An asset with historical, artistic, scientific, technological, geophysical or environmental qualities which is held for its contribution to knowledge and culture.
- 31. PPE**
Property, Plant and Equipment.

**Independent auditor's report to the members of West Dunbartonshire Council and the
Accounts Commission**

TO BE ADDED BY POST AUDIT COMPLETION

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2022/23
SUMMARY

APPENDIX 2

PERIOD END DATE 31 March 2023

Department Summary	Revised Budget	Actual Spend	Variance		Annual RAG Status	Net Variance attributable to covid*	Underlying Variance excluding covid
	£000	£000	£000	%		£000	£000
Resources	5,580	5,796	216	4%	↓	0	216
Regulatory and Regeneration	2,734	2,894	160	6%	↓	0	160
People & Technology	7,137	7,001	(135)	-2%	↑	0	(135)
Citizens, Culture and Facilities	17,193	17,539	345	2%	↓	102	244
Education, Learning and Attainment	112,862	110,532	(2,330)	-2%	↑	238	(2,568)
Roads and Neighbourhood	15,195	17,814	2,619	17%	↓	0	2,619
Housing and Employability	5,445	5,324	(121)	-2%	↑	147	(268)
Supply, Distribution and Property	(1,082)	(78)	1,004	-93%	↓	47	956
Miscellaneous Services	6,820	10,221	3,402	50%	↓	517	2,885
Loan Charges	9,434	9,944	510	5%	↓	0	510
Capital Receipts used to fund Loan Charges	(2,800)	0	2,800	-100%	→	0	2,800
Requisition (VJB)	765	779	14	2%	↓	0	14
Requisition (SPT)	1,632	1,405	(227)	-14%	↑	0	(227)
Requisition (HSCP)	81,759	83,178	1,419	2%	↓	0	1,419
Non GAE Allocation	(7,328)	(7,331)	(3)	0%	↑	0	(3)
Vacancy Freeze	1,257	0	(1,257)	-100%	→	0	(1,257)
Contingency Fund	0	0	0	0%	→	0	0
Total Expenditure	256,603	265,017	8,415	3.28%	↓	1,051	7,364
Council Tax	(38,126)	(39,063)	(937)	2%	↑	0	(937)
Revenue Support Grant/ NDR	(211,103)	(211,103)	0	0%	→	0	0
Use of Service Concessionary Benefit to fund payaward	(2,195)	(2,195)	0	0%	→	0	0
Covid Funding (specific and earmarked from 2021/22)	(2,394)	(2,394)	0	0%	→	0	0
Required use of available unearmarked covid funds	(1,051)	(1,051)	0	0%	→	0	0
Capital Receipts used to fund Transformation	(700)	(702)	(2)	0%	→	0	(2)
Use of Reserves	(1,034)	(1,034)	0	0%	→	0	0
Total Resources	(256,603)	(257,542)	(939)	0%	↑	0	(939)
Net Expenditure	0	7,476	7,476	3%	↓	1,051	6,425

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2022/23
RESOURCES SUMMARY

APPENDIX 2

PERIOD END DATE

31 March 2023

Service / Subjective Summary	Revised Budget	Actual Spend	Variance		Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
Service Summary	£000	£000	£000	%		£000	£000
Audit	112	98	(14)	-13%	↑	0	(14)
Finance	1,431	1,421	(10)	-1%	↑	0	(10)
Rent Rebates & Allowances	(341)	(214)	127	-37%	↓	0	127
Revenues & Benefits	2,176	2,258	82	4%	↓	0	82
Finance Business Centre	309	312	4	1%	↓	0	4
Cost of Collection of Rates	17	(87)	(104)	-612%	↑	0	(104)
Cost of Collection of Council Tax	(798)	(645)	153	-19%	↓	0	153
Central Administration Support	2,675	2,653	(22)	-1%	↑	0	(22)
Total Net Expenditure	5,580	5,796	216	4%	↓	0	216

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2022/23
REGULATORY AND REGENERATION SUMMARY

APPENDIX 2

PERIOD END DATE

31 March 2023

Service / Subjective Summary	Revised Budget	Actual Spend	Variance	Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
Service Summary	£000	£000	£000	%	£000	£000
Democratic and Registration Service	771	805	34	0	↓	34
Environmental Health	659	697	38	0	↓	38
Licensing	(114)	(158)	(45)	0	↑	(45)
Legal Services	766	731	(35)	(0)	↑	(35)
Planning	394	569	175	0	↓	175
Economic Development	257	250	(7)	(0)	↑	(7)
Total Net Expenditure	2,734	2,894	160	0	↓	160

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2022/23
PEOPLE AND TECHNOLOGY

APPENDIX 2

PERIOD END DATE

31 March 2023

Service / Subjective Summary	Revised Budget	Actual Spend	Variance	Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
	£000	£000	£000	%	£000	£000
Service Summary						
Transactional Services	762	776	14	2%	0	14
Human Resources (including risk)	1,297	1,250	(47)	-4%	0	(47)
Information Services	4,571	4,438	(133)	-3%	0	(133)
Change Support	506	537	31	6%	0	31
Total Net Expenditure	7,137	7,001	(135)	-2%	0	(135)

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2022/23
CITIZENS, CULTURE AND FACILITIES

APPENDIX 2

PERIOD END DATE

31 March 2023

Service / Subjective Summary	Revised Budget	Actual Spend	Variance		Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
Service Summary	£000	£000	£000	%		£000	£000
Communications & Marketing	279	275	(4)	-1%	↑	0	(4)
Citizen Services	1,357	1,457	99	7%	↓	79	20
Performance & Strategy	306	266	(40)	-13%	↑	0	(40)
Clydebank Town Hall	342	310	(32)	-9%	↑	23	(55)
Libraries	1,811	1,844	33	2%	↓	0	33
Arts and Heritage	346	318	(28)	-8%	↑	0	(28)
Catering Services	4,793	4,713	(80)	-2%	↑	0	(80)
Building Cleaning	1,860	1,861	1	0%	↓	0	1
Building Cleaning PPP	(275)	(240)	35	-13%	↓	0	35
Facilities Assistants	2,246	2,264	18	1%	↓	0	18
Facilities Management	398	326	(72)	-18%	↑	0	(72)
Leisure Management	3,642	3,994	353	10%	↓	0	353
Events	89	151	62	70%	↓	0	62
Total Net Expenditure	17,193	17,539	345	2%	↓	102	244

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2022/23
EDUCATION, LEARNING AND ATTAINMENT

APPENDIX 2

PERIOD END DATE

31 March 2023

Service / Subjective Summary	Revised Budget	Actual Spend	Variance		Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
Service Summary	£000	£000	£000	%		£000	£000
Primary Schools	32,631	31,610	(1,021)	-3%	↑	0	(1,021)
Secondary Schools	32,426	31,225	(1,201)	-4%	↑	0	(1,201)
Specialist Educational Provision	17,504	18,107	603	3%	↓	238	365
Psychological Services	591	569	(22)	-4%	↑	0	(22)
Sport Development / Active Schools	627	627	0	0%	→	0	0
Early Education	8,897	8,842	(55)	-1%	↑	0	(55)
PPP	15,407	15,477	70	0%	↓	0	70
Creative Arts	652	639	(13)	-2%	↑	0	(13)
Curriculum for Excellence	191	191	0	0%	→	0	0
Central Admin	1,053	973	(81)	-8%	↑	0	(81)
Workforce CPD	359	249	(110)	-31%	↑	0	(110)
Performance & Improvement	474	364	(110)	-23%	↑	0	(110)
Education Development	2,050	1,659	(391)	-19%	↑	0	(391)
Total Net Expenditure	112,862	110,532	(2,330)	-2%	↑	238	(2,568)

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2022/23
ROADS AND NEIGHBOURHOOD

APPENDIX 2

PERIOD END DATE

31 March 2023

Service / Subjective Summary	Revised Budget	Actual Spend	Variance		Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
Service Summary	£000	£000	£000	%		£000	£000
Transport, Fleet & Maintenance Services	(518)	(191)	327	-63%	↓	0	327
Roads Services	3,055	3,440	385	13%	↓	0	385
Grounds Maintenance & Street Cleaning Client	7,503	7,503	0	0%	→	0	0
Outdoor Services	192	271	79	41%	↓	0	79
Burial Grounds	(193)	(178)	15	-8%	↓	0	15
Crematorium	(1,026)	(847)	179	-17%	↓	0	179
Waste Services	8,165	9,750	1,585	19%	↓	0	1,585
Depots	0	0	0	0%	→	0	0
Ground Maintenance & Street Cleaning Trading A/c	(1,982)	(1,934)	48	-2%	↓	0	48
Total Net Expenditure	15,195	17,814	2,618	17%	↓	0	2,618

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2022/23
HOUSING AND EMPLOYABILITY

APPENDIX 2

PERIOD END DATE

31 March 2023

Service / Subjective Summary	Revised Budget	Actual Spend	Variance	Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid	
Service Summary	£000	£000	£000	%		£000	£000
Working 4 U	3,432	3,126	(306)	-9%	↑	0	(306)
Communities	1,010	1,007	(3)	0%	↑	0	(3)
Homeless Persons	473	826	353	75%	↓	147	206
Private Sector housing	58	44	(14)	-24%	↑	0	(14)
Anti Social Behaviour	472	321	(151)	-32%	↑	0	(151)
Total Net Expenditure	5,445	5,324	(121)	-2%	↑	147	(268)

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2022/23
SUPPLY, DISTRIBUTION AND PROPERTY

APPENDIX 2

PERIOD END DATE

31 March 2023

Service / Subjective Summary	Revised Budget	Actual Spend	Variance		Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
Service Summary	£000	£000	£000	%		£000	£000
Housing Maintenance Trading A/c	(933)	(454)	479	-51%	↓	0	479
Housing Asset and Investment	46	0	(46)	-100%	↑	0	(46)
Corporate Assets and Capital Investment Programme	(2,276)	(1,824)	451	-20%	↓	37	414
Office Accommodation	1,276	1,257	(19)	-1%	↑	10	(29)
Procurement	362	379	17	5%	↓	0	17
Corporate Asset Maintenance	(203)	(53)	150	-74%	↓	0	150
Private Sector Housing Grants	79	64	(15)	-18%	↑	0	(15)
Consultancy Services	567	553	(14)	-3%	↑	0	(14)
Total Net Expenditure	(1,082)	(78)	1,004	-93%	↓	47	956

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2022/23
MISCELLANEOUS

APPENDIX 2

PERIOD END DATE

31 March 2023

Service / Subjective Summary	Revised Budget	Actual Spend	Variance		Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
Service Summary	£000	£000	£000	%		£000	£000
Sundry Services	4,409	7,863	3,454	78%	↓	517	2,937
Members Allowances, etc	653	650	(3)	0%	↑	0	13
European Employability	510	510	0	0%	→	0	0
Chief Executive and Chief Officers	1,248	1,198	(50)	-4%	↑	0	(67)
Total Net Expenditure	6,820	10,221	3,401	50%	↓	517	2,883

YEAR END DATE

31 March 2023

Budget Details	Variance Analysis				RAG Status
	Total Budget	Actual Spend	Variance		
	£000	£000	£000	%	

Resources

Rent Rebates & Allowances	(341)	(214)	127	-37%	↓
Service Description	Rent Rebates & Allowances				
Main Issues / Reason for Variance	Reduction in income from Discretionary Housing Benefits.				

Revenues & Benefits	2,176	2,258	82	4%	↓
Service Description	The service provided by this area deal with benefits, council tax and debt recovery.				
Main Issues / Reason for Variance	Higher value of Welfare Grants was paid out during the year, offset by additional income to cover this. Vacancies were being covered by overtime therefore targeted turnover savings were not fully achieved. In addition a shortfall in funding for the expected pay inflation agreement also contributed to the overall adverse variance.				

Cost of Collection of Rates	17	(87)	(104)	-612%	↑
Service Description	This service collects Non Domestic Rates from local (and some national) organisations on behalf of Scottish Government				
Main Issues / Reason for Variance	Additional income was received from Statutory Additions and other miscellaneous income was also higher than budgeted.				

Cost of Collection of Council Tax	(798)	(645)	153	-19%	↓
Service Description	This service collects Council tax from local residents. The services also provides support and advice to those residents regarding council tax				
Main Issues / Reason for Variance	This service also saw a variance in income from Statutory Additions but for this service there was a shortfall against the budgeted amount.				

Regulatory and Regeneration

Planning	394	569	175	44%	↓
Service Description	This Service provides Building & Planning services				
Main Issues / Reason for Variance	The main reason for the adverse variance is that income was lower than budgeted due to cancelled or delayed building projects.				

People & Technology

Information Services	4,571	4,438	(133)	-3%	↑
Service Description	This service area provides general ICT support to the Council and also supports transformational change and modernisation of working practices through technology				
Main Issues / Reason for Variance	Supplies and Services is favourable due to computer licence costs projected to cost less than budgeted. A favourable variance is also anticipated for employee cost, printing lease costs, copy costs and Internal income recharges.				

Citizens, Culture and Facilities

Catering Services	4,793	4,713	(80)	-2%	↑
Service Description	Catering Services across WDC				
Main Issues / Reason for Variance	The favourable variance relates to the delay to the free school meal expansion.				

YEAR END DATE

31 March 2023

Budget Details	Variance Analysis				RAG Status
	Total Budget	Actual Spend	Variance		
	£000	£000	£000	%	
Facilities Management	398	326	(72)	-18%	↑
Service Description	Management and Team Leaders for Facilities Services such as Cleaning, Catering and Facilities Assistants				
Main Issues / Reason for Variance	Vacancies not filled in order to fund pending restructure				
Leisure Management	3,642	3,994	353	10%	↓
Service Description	Payment to West Dunbartonshire Leisure Trust for leisure services				
Main Issues / Reason for Variance	Additional fee for Pay Award from WDLT.				
Citizen Services	1,357	1,457	99	7%	↓
Service Description	This service includes one stop shops and the contact centre				
Main Issues / Reason for Variance	Three call handlers were recruited on 18 month fixed-term contracts to resolve the telephone issues in the Housing Repairs Contact Centre, the funding for this is taken from the Scottish Government COVID-19 general funding.				
Events	89	151	62	70%	↓
Service Description	This budget provides funding for a number of annual events				
Main Issues / Reason for Variance	The variance is mainly due to the cancellation of Highland Games and Pipe Band Championship, which leaves November fireworks as the only event				
Education , Learning and Attainment					
Primary Schools	32,631	31,610	(1,021)	-3%	↑
Service Description	This service area includes all Primary Schools.				
Main Issues / Reason for Variance	The principal reasons for the favourable variance were additional income from sale of meals (following delays to the introduction of free school meals across all primary classes) and an underspend in teacher costs mainly due reduced expenditure following industrial action				
Secondary Schools	32,426	31,225	(1,201)	-4%	↑
Service Description	This service area includes all Secondary Schools.				
Main Issues / Reason for Variance	The principal reason for the favourable variance was the underspend in employee costs . This was attributable to reduced expenditure on teacher costs following industrial action and a number of APT&C vacancies.				
Specialist Educational Provision	17,504	18,107	603	3%	↓
Service Description	This service area covers all ASN Services.				
Main Issues / Reason for Variance	The principal reason for the adverse variance was greater residential expenditure. Final agreement on the allocation of residential placements expenditure was not reached until December 2022. Although the percentage allocation to the Council has been reduced total residential expenditure was significantly greater in part due to the Scottish Government disallowing the use of covid funds to cover expenditure.				

YEAR END DATE

31 March 2023

Budget Details	Variance Analysis				RAG Status
	Total Budget	Actual Spend	Variance		
	£000	£000	£000	%	
Early Education	8,897	8,842	(55)	-1%	↑
Service Description	This services area includes all Early Years establishments within West Dunbartonshire.				
Main Issues / Reason for Variance	There was an underspend on "supplies & services" as recovery funding was utilised rather than core budgets				
PPP	15,407	15,477	70	0%	↓
Service Description	This service area includes Vale of Leven, Clydebank High and St Peter the Apostle High Schools and St Eunan's Primary School. The costs charged to this service are Property costs and the Unitary charge.				
Main Issues / Reason for Variance	There is an overspend because of increased contract cleaning costs and a greater DBFM charge for OLSP				
Central Admin	1,053	973	(81)	-8%	↑
Service Description	This service area covers Education Directorate				
Main Issues / Reason for Variance	Payments to other bodies (inc GroupCall) were less than budgeted				
Workforce CPD	359	249	(110)	-31%	↑
Service Description	This service covers teacher training and professional development				
Main Issues / Reason for Variance	The principal reason for the favourable variance was the receipt at the year end of income from West Partnership covering secondment costs incurred by WDC. In addition, there was a favourable variance against employee costs due to a vacancy.				
Performance & Improvement	474	364	(110)	-23%	↑
Service Description	This service covers the monitoring of policies and improvement on curriculum within Education.				
Main Issues / Reason for Variance	There was an underspend against employee costs due to vacancies				
Education Development	2,050	1,659	(391)	-19%	↑
Service Description	This service includes spend in areas such as technician service, language programmes and senior phase programme.				
Main Issues / Reason for Variance	This service includes the first full year of Whole Family Wellbeing Funding which had an unspent balance of £329k which has been carried forward. The remainder of the favourable variance was attributable to lower than budgeted expenditure with third parties.				
Roads and Neighbourhood					
Roads Services	3,055	3,440	385	13%	↓
Service Description	This service relates to Roads operations, design, structures, street lighting, road safety and school crossing patrols				
Main Issues / Reason for Variance	Employee costs were higher because of average pay increases above the headline 5% and higher overtime within Roads Operations. Plant hire and material costs increased during the year to a level not foreseen when the budget .				

YEAR END DATE

31 March 2023

Budget Details	Variance Analysis				RAG Status
	Total Budget	Actual Spend	Variance		
	£000	£000	£000	%	
Transport, Fleet & Maintenance Services	(518)	(191)	326	-63%	↓
Service Description	Transport services across WDC				
Main Issues / Reason for Variance	The cost of materials/parts for repairs and sub-contractor work was greater than anticipated when the budget was set because of inflationary pressures. VTU income was adverse due continuing restrictions on what MOTs are undertaken.Initial income targets were too high.				
Outdoor Services	192	271	79	41%	↓
Service Description	This service covers the outdoor sporting facilities provided by WDC and public conveniences				
Main Issues / Reason for Variance	Employee costs are favourable (£53k) because of a number of vacancies. This favourable variance has offset the adverse variance against electricity/gas (£24k).				
Crematorium	(1,026)	(847)	179	-17%	↓
Service Description	This service provides crematorium services within the Council area				
Main Issues / Reason for Variance	Gas costs increased during the year to a level not anticipated when the budget was set while R&M expenditure was over-budget following late essential repair work to the lining of the crematoria. Income was less than predicted.				
Waste Services	8,165	9,750	1,586	19%	↓
Service Description	Waste Collection and Refuse disposal services				
Main Issues / Reason for Variance	Employee costs were higher as projected savings from waste route optimisation ,which depend on operating from a single depot, are not yet achievable and the impact of the higher pay award . Following a dispute with the principal waste removal contractor the agreed increased tonnage cost has resulted in unbudgeted additional expenditure of almost £1m. Transport recharges, including fuel, were also greater than budgeted . These adverse variances were only partly offset by increased income .				
Housing and Employability					
Working 4 U	3,432	3,126	(306)	-9%	↑
Service Description	This is the provision of Working 4u service				
Main Issues / Reason for Variance	This variance is due to costs being allocated to available external funding rather than Council budgets wherever possible . Maximising grant in this way has resulted in underspends against Council budgets for employee costs and payments to other bodies				

YEAR END DATE

31 March 2023

Budget Details		Variance Analysis			
		Total Budget	Actual Spend	Variance	RAG Status
		£000	£000	£000	%
Homeless Persons		473	826	353	75%
Service Description	This service seeks to prevent homelessness occurring across the authority and improves access to support services				
Main Issues / Reason for Variance	The main issues are as follows :- overtime and agency costs incurred to cover for absent employees/vacancies . The property costs overspend of £408K is mainly due to higher than budgeted increase in gas and electricity cost ; similarly price of furniture and white goods have significantly increased causing an adverse variance and also increased rental costs of having additional homeless accommodation to meet expected needs. There has also been difficulties in having homeless units turned around and ready when required which has resulted in £147K spend on bed and breakfast. £398K of the overspend is offset by anticipated additional DWP income based on current occupancy levels together with additional staff recharges to HRA based on current assessment of work.				
Anti Social Behaviour		472	321	(151)	-32%
Service Description	This is the provision of the anti social behaviour service within the Council area				
Main Issues / Reason for Variance	The favourable variance is due to the increased recharge of ASB posts to HRA following workload analysis.				
Supply, Distribution and Property					
Housing Maintenance Trading A/c		(933)	(454)	479	-51%
Service Description	This service delivers maintenance and investment services to the council's housing stock.				
Main Issues / Reason for Variance	Payroll costs exceeded budget primarily due to higher overtime costs as resource was committed to addressing the exceptionally high number of void properties needing repaired and to addressing the COVID related repairs backlog. Supplies and service costs exceeded budget due to higher subcontracting costs. The subcontracting resource is needed to maintain service levels during this period of very high demand across responsive repair and void repairs. The additional employee and contracting costs are offset by increased recharges to the HRA revenue and capital budgets.				
The adverse variance of £54K on the account primarily relates to the unfunded element of the 22/23					
Corporate Assets and Capital Investment Programme		(2,276)	(1,824)	451	-20%
Service Description	This service provides asset and estate management				
Main Issues / Reason for Variance	Favourable staffing variance due to vacancies is offset against the matching income variance. Property costs high due to rates and utilities for Artizan centre not included in the budget. Also high utilites due to price rises. Saving for Modernisation and Development will not be met so projection has been lowered.				

YEAR END DATE

31 March 2023

Budget Details	Variance Analysis				RAG Status
	Total Budget	Actual Spend	Variance		
	£000	£000	£000	%	
Corporate Asset Maintenance	(203)	(53)	150	-74%	↓
Service Description	This service manages and undertakes repairs and maintenance to public buildings.				
Main Issues / Reason for Variance	The Corporate Asset Maintenance Service undertook a much smaller sub-contractor programme than originally estimated. The adverse variance was due to a lower profit being generated on these sub-contracted works.				

Miscellaneous

Sundry Services	4,409	7,863	3,454	78%	↓
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. The service heading also holds a number of general savings options which have still to be fully allocated.				
Main Issues / Reason for Variance	The main reason for this variance relates to spend against the voluntary redundancy/severance provision of £3.400m.				

Chief Executive and Chief Officers	1,248	1,198	(50)	-4%	↑
Service Description	This budget includes spend relating to the Senior Management Team of the Council				
Main Issues / Reason for Variance	There are two variances occurring in this service. Employee costs are showing a small favourable variance due to two short-term Chief Officer vacancies. In addition there is a large favourable variance due to income from an unbudgeted staff recharge for the first half of the year which has now ended.				

Other

Loan Charges	9,434	9,944	510	5%	↓
Service Description	This budget covers the servicing of the Council's external borrowing requirements				
Main Issues / Reason for Variance	The adverse variance is linked with forecast on the cost of short term borrowing with increased interest rates.				

YEAR END DATE

31 March 2023

Budget Details	Variance Analysis				RAG Status
	Total Budget	Actual Spend	Variance		
	£000	£000	£000	%	
Capital Receipts used to fund Loan Charges	(2,800)	0	2,800	-100%	→
Service Description	The Council budgets to use capital receipts to fund the repayment of the principle on loan charges and any premiums incurred when restructuring loans.				
Main Issues / Reason for Variance	This adverse variance has occurred due to various legal and operational delays in the completion of the properties identified for sale in 2023/24.				
Requisition (SPT)	1,632	1,405	(227)	-14%	↑
Service Description	Contribution towards Strathclyde Partnership for Transport				
Main Issues / Reason for Variance	The 22/23 Concessionary Travel Costs having been paid out in 21/22 were not accrued, resulting in an underspend in the current financial year.				
Requisition (HSCP)	81,759	83,178	1,419	2%	→
Service Description	Contribution towards Health & Social Care Partnership				
Main Issues / Reason for Variance	This adverse variance represents the revised allocation of Residential Care Costs between HSCP and the Council as agreed at Council 26 October 2022.				
Vacancy Freeze	1,257	0	(1,257)	-100%	↑
Service Description	This budget represents the removal of budgeted vacancies from service departments.				
Main Issues / Reason for Variance	The favourable variance reflects the non filling of vacancies due to the implementation of recruitment restrictions.				
Council Tax	(38,126)	(39,063)	(937)	2%	↑
Service Description	This details amounts of income anticipated to be collected from residents in the form of Council tax				
Main Issues / Reason for Variance	The Scottish Government provided the Council with an additional £5m of one off funding to facilitate making the cost of living awards comprising of a £150 contribution towards the council tax. This subsequently improved the rate of collection which in turn resulted in the bad debt provision being less than originally anticipated.				

WEST DUNBARTONSHIRE COUNCIL
HRA REVENUE BUDGETARY CONTROL 2022/23

APPENDIX 3

PERIOD END DATE

31 March 2023

Subjective Summary	Total Budget 2022/23 £000	Actual 2022/23 £000	Forecast Variance 2022/23		Annual RAG Status
			£000	%	
Employee Costs	6,690	7,180	490	7%	↓
Property Costs	2,030	2,122	92	5%	↓
Transport Costs	112	136	24	0%	↓
Supplies, Services And Admin	395	425	30	8%	↓
Support Services	2,724	2,550	(174)	-6%	↑
Other Expenditure	532	800	268	50%	↓
Repairs & Maintenance	12,942	14,839	1,897	15%	↓
Bad Debt Provision	1,060	939	(121)	-11%	↑
Void Loss (Council Tax/Lost Rents)	857	2,141	1,284	150%	↓
Loan Charges	12,175	13,503	1,328	11%	↓
CFCR	7,501	2,911	(4,590)	-61%	↑
Total Expenditure	47,018	47,546	528	1%	↓
House Rents	45,215	45,396	(181)	0%	↑
Lockup Rents	210	206	4	2%	↓
Factoring/Insurance Charges	1,316	1,302	14	1%	↓
Other rents	115	116	(1)	-1%	↑
Interest on Revenue Balance	55	117	(62)	-113%	↑
Transfer from Reserves	0	100	(100)	0%	↑
Miscellaneous income	107	309	(202)	-189%	↑
Total Income	47,018	47,546	(528)	-1%	↑
Net Expenditure	0	0	0		→

WEST DUNBARTONSHIRE COUNCIL
HRA REVENUE BUDGETARY CONTROL 2022/23
ANALYSIS FOR VARIANCES OVER £50,000

APPENDIX 3

MONTH END DATE 31 March 2023

PERIOD 12

Budget Details		Variance Analysis			
Subjective Analysis	Budget	Forecast Spend	forecast Variance	RAG Status	
	£000	£000	£000	%	
EMPLOYEE COSTS	6,690	7,180	490	7%	↓
Subjective Description					
This budget covers all employees charged directly to the HRA including caretakers.					
Variance Narrative					
Main Issues	This adverse variance is mainly due to the agreed pay award being significantly higher than the 2% budgeted . Also £100K of this adverse variance relates to the increased pay awarded to caretakers following job evaluation panel on 7 April. This £100K is offset by a transfer from HRA service improvement reserve which is shown in the income section .				

Budget Details		Variance Analysis			
Subjective Analysis	Budget	Forecast Spend	forecast Variance	RAG Status	
	£000	£000	£000	%	
PROPERTY COSTS	2,030	2,122	92	5%	↓
Subjective Description					
This budget covers electricity, gas, rates, rents, cleaning and insurance costs.					
Variance Narrative					
Main Issues	This adverse variance is due to the rising cost of insurance and utilities.				

Budget Details		Variance Analysis			
Subjective Analysis	Budget	Forecast Spend	forecast Variance	RAG Status	
	£000	£000	£000	%	
SUPPORT SERVICES	2,724	2,550	(174)	-6%	↑
Subjective Description					
This budget covers central support recharges to the HRA					
Variance Narrative					
Main Issues	Support charges due to HRA are reviewed each year and for 22/23 has resulted in a lower than budgeted charge being appropriate.				

Budget Details		Variance Analysis			
Subjective Analysis	Budget	Forecast Spend	forecast Variance	RAG Status	
	£000	£000	£000	%	
Other Expenditure	532	800	268	50%	↓
Subjective Description					
This budget covers rent abatements, membership fees and tenancy sustainment					
Variance Narrative					
Main Issues	The main reason for this overspend relates to an increase in rent abatement payments in 22/23 with higher costs than anticipated at time of budget setting.				

MONTH END DATE 31 March 2023

PERIOD 12

Budget Details		Variance Analysis			
Subjective Analysis	Budget	Forecast Spend	forecast Variance	RAG Status	
	£000	£000	£000	%	
REPAIRS & MAINTENANCE	12,942	14,839	1,897	15%	↓
Service Description					
This budget covers all repair and maintenance expenditure to houses and lockups					
Variance Narrative					
Main Issues	The adverse variance within Repairs & Maintenance is due to additional work being carried out to catch up with both jobbing repairs and void repairs. Additional capacity to do this has been achieved through use of sub contractors as well as continuing with HMTA work so in effect more than a typical year worth of work is expected to be completed in 2022/23, therefore the cost was higher than the typical years costs .				

Budget Details		Variance Analysis			
Subjective Analysis	Budget	Forecast Spend	forecast Variance	RAG Status	
	£000	£000	£000	%	
BAD DEBT PROVISION	1,060	939	(121)	-11%	↑
Service Description					
This budget allows for the provision for bad and doubtful debts to be maintained at an appropriate level					
Variance Narrative					
Main Issues	The Bad Debt Provision required is re assessed each year . Based on the debt information, the amount required in 2022/23 is less than estimated at time of budget setting, resulting in a favourable variance.				

Budget Details		Variance Analysis			
Subjective Analysis	Budget	Forecast Spend	forecast Variance	RAG Status	
	£000	£000	£000	%	
VOID LOSS	857	2,141	1,284	150%	↓
Service Description					
This budget covers the rents lost on void houses and lockups and the cost of council tax on void properties.					
Variance Narrative					
Main Issues	The main reason for the projected adverse variance relates to the number of void properties being higher than expected at time of budget setting. The budget was set on the assumption that backlogs following COVID delays in getting voids turned around would be resolved early in year however the time taken to get the numbers reducing has been slower than anticipated leading to this cost.				

Budget Details		Variance Analysis			
Subjective Analysis	Budget	Forecast Spend	forecast Variance	RAG Status	
	£000	£000	£000	%	
LOAN CHARGES	12,175	13,503	1,328	11%	↓
Service Description					
Loan Charges is made up of repayments of principle sums, and the payments of interest and expenses					
Variance Narrative					
Main Issues	The main reason for this variance is the due to interest payments being higher than anticipated at time of budget setting due to the increasing lending rates now being offered				

WEST DUNBARTONSHIRE COUNCIL
HRA REVENUE BUDGETARY CONTROL 2022/23
ANALYSIS FOR VARIANCES OVER £50,000

APPENDIX 3

MONTH END DATE 31 March 2023

PERIOD 12

Budget Details		Variance Analysis			
Subjective Analysis	Budget	Forecast Spend	forecast Variance	RAG Status	
	£000	£000	£000	%	
CFCR	7,501	2,911	(4,590)	-61%	↑
Service Description					
This budget covers the contribution from revenue to Capital					
Variance Narrative					
Main Issues		In order to offset the cost pressures on the revenue HRA in 2022/23 , it will be necessary to reduce the contribution to Capital to allow the HRA account to break even. This may have an impact on future investments and / or rent levels.			

Budget Details		Variance Analysis			
Subjective Analysis	Budget	Forecast Spend	forecast Variance	RAG Status	
	£000	£000	£000	%	
Rent	45,215	45,396	181	0.4%	↑
Service Description					
This budget covers the income from Housing houses and lock ups .					
Variance Narrative					
Main Issues		Small favourable due to timings of newbuilds being rented out .			

INTEREST ON REVENUE BALANCES	55	117	(62)	-113%	↑
Service Description					
Interest received based upon the balances contained within the revenue account.					
Variance Narrative					
Main Issues		Increased interest rates have resulted in income being higher.			

Budget Details		Variance Analysis			
Subjective Analysis	Budget	Actual Spend	forecast Variance	RAG Status	
	£000	£000	£000	%	
TRANSFER FROM RESERVES	0	100	100	0%	↑
Service Description					
Amount transferred from reserves.					
Variance Narrative					
Main Issues		This favourable variance is due to transfer from reserves to offset the cost of the caretakers salary re-evaluation.			

Misc. Income	107	309	(202)	-189%	↑
Service Description					
Income from miscellaneous sources					
Variance Narrative					
Main Issues		This favourable variance is due to transfer from Balance sheet of a balance held no longer required .			

WEST DUNBARTONSHIRE COUNCIL
GENERAL SERVICES CAPITAL PROGRAMME
OVERALL PROGRAMME SUMMARY

APPENDIX 4

PERIOD END DATE 31 January 2023

PERIOD 10

Project Status Analysis	Project Life Status Analysis				Current Year Project Status Analysis			
	Number of Projects at RAG Status	% Projects at RAG Status	Spend to Date £000	% Project Spend at RAG Status	Number of Projects at RAG Status	% Projects at RAG Status	Spend to Date £000	% Project Spend at RAG Status
Red								
Projects are forecast to be overspent and/or experience material delay to completion	39	32.8%	14,061	11.9%	39	32.8%	4,895	18.2%
Amber								
Projects are either at risk of being overspent and/or delay in completion (although this is unquantifiable at present) or the project has any issues that require to be reported at this time	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Green								
Projects are on target both in relation to overall budget and the forecast stages in the project life cycle and no issues are anticipated at this time	80	67.2%	103,952	88.1%	80	67.2%	21,963	81.8%
TOTAL EXPENDITURE	119	100%	118,013	100%	119	100%	26,858	100%

Project Status Analysis	Project Life Financials				Current Year Financials					
	Budget £000	Spend to Date £000	Forecast Spend £000	Forecast Variance £000	Budget £000	Spend to Date £000	Forecast Spend £000	Actual Variance £000	Re-profiling £000	Over/ (Under) £000
Red										
Projects are forecast to be overspent and/or significant delay to completion	94,040	14,061	92,029	(2,011)	29,266	4,895	0	(29,266)	(25,081)	(4,184)
Amber										
Projects are either at risk of being overspent and/or delay in completion (although this is unquantifiable at present) or the project has any issues that require to be reported at this time	0	0	0	0	0	0	0	0	0	0
Green										
Projects are on target both in relation to overall budget and the forecast stages in the project life cycle and no issues are anticipated at this time	177,881	103,952	155,793	(22,088)	37,311	21,963	0	(37,311)	(14,124)	(23,187)
TOTAL EXPENDITURE	271,921	118,013	247,822	(24,099)	66,576	26,858	0	(66,576)	(39,205)	(27,371)
TOTAL RESOURCES	(271,921)	(118,013)	(247,822)	24,099	(66,576)	(26,858)	0	66,576		
NET EXPENDITURE	0	0	0	0	0	(0)	0	0		

WEST DUNBARTONSHIRE COUNCIL
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ANALYSIS OF PROJECTS AT RED ALERT STATUS

APPENDIX 4

PERIOD END DATE

31 January 2023

PERIOD

10

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
1 Valuation Joint Board - Requisition of ICT Equipment						
Project Life Financials	9	0	0%	9	0	0%
Current Year Financials	3	0	0%	0	(3)	-100%
Project Description	Requisition ICT Equipment.					
Project Manager	David Thomson					
Chief Officer	David Thomson					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
This budget remains unspent and is likely to be carried forward into FY 2023/2024.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Requisition of ICT Equipment.						
2 Valuation Joint Board - ICT Refresh FY 22/23						
Project Life Financials	0	3	0%	0	0	0%
Current Year Financials	0	3	0%	0	0	0%
Project Description	Replacement of laptops, monitors and other ICT equipment.					
Project Manager	David Thomson					
Chief Officer	David Thomson					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Replacement of laptops, monitors and other ICT equipment. No further spend anticipated.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Replacement of laptops and ICT equipment						
3 Enhancements to Cash Receipting System						
Project Life Financials	40	5	12%	40	(0)	0%
Current Year Financials	35	0	0%	0	(35)	-100%
Project Description	To enhance the cash receipting system in the way payments are made and allocated to back office by increasing the level of security that is required for online payments made by customers					
Project Manager	Karen Shannon					
Chief Officer	Laurence Slavin					
Project Lifecycle	Planned End Date	30-Sep-23	Forecast End Date	30-Sep-23		
Main Issues / Reason for Variance						
Budget was repashed to 2022-2023 as this is a number of mini projects and the first part is the version upgrade which is actively progressing, currently on phase 2. After this upgrade we can move onto other enhancements which are anticipated to finish in September 2023. Budget has been reprofiled to FY 2023-2024.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Enhancements to the cash receipting system including PCI compliant telephone payment system.						
4 Agresso development						
Project Life Financials	60	7	12%	57	(3)	-4%
Current Year Financials	25	3	10%	0	(25)	-100%
Project Description	The purpose of this project is to carry out an upgrade of the Agresso Finance System which was last upgraded in 2015. The requirement to upgrade is to maintain a level of support available from Unit 4 who have advised that support for older versions of the system is being reduced.					

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Budget Details	Project Life Financials				
	Budget	Spend to Date	Forecast Spend	Variance	
	£000	£000	%	£000	£000
Project Manager	Adrian Gray				
Chief Officer	Laurence Slavin				
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	28-Feb-23	
Main Issues / Reason for Variance					
Continued issues with server space have hampered progress on data clean-up. ICT working on a solution which will allow some progress prior to financial year-end however upgrade work will need to be paused while Finance are working on 2022-2023 final accounts. The project will recommence in summer and need to be carried over to 2023-24 financial year.					
Mitigating Action					
None possible at this time.					
Anticipated Outcome					
Development of Agresso system later than originally anticipated but within original budget.					

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
5 Legal Case Management System						
Project Life Financials	33	0	0%	33	0	0%
Current Year Financials	33	0	0%	0	(33)	-100%
Project Description	Legal Case Management System					
Project Manager	Alan Douglas					
Chief Officer	Alan Douglas					
Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
Main Issues / Reason for Variance						
Budget has been rephased from 2021/22. The project could not proceed as originally planned as Officers are required to access the office and hardware the system will run on and COVID-19 restrictions have prevented this. The project will have to go back out to tender following the upgrade to Microsoft 365. The project will not be completed in this financial year.						
Mitigating Action						
Legal to discuss impact of Microsoft 365 with ICT.						
Anticipated Outcome						
Project to be completed in 2023/24.						
6 Installation of Solar PV at Clydebank Leisure Centre						
Project Life Financials	61	3	5%	61	(0)	0%
Current Year Financials	55	0	0%	0	(55)	-100%
Project Description	Installation of Solar PV at Clydebank Leisure Centre.					
Project Manager	Steven Milne/ John McKenna					
Chief Officer	Alan Douglas					
Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
Main Issues / Reason for Variance						
Specification delayed due to other priority works. Expect full spend in 2023-2024.						
Mitigating Action						
Opportunities to mitigate are limited at this stage.						
Anticipated Outcome						
Complete in 2023/24.						
7 Replace existing main hall Air Handling unit at Clydebank Town Hall						
Project Life Financials	83	8	9%	75	(8)	-9%
Current Year Financials	83	0	0%	0	(83)	-100%
Project Description	Replace existing main hall Air Handling unit at Clydebank Town Hall.					
Project Manager	Steven Milne/ John McKenna					
Chief Officer	Alan Douglas					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Works are integrated with the new Baths refurbishment. Received and approved initial design proposals from Vital. Waiting on final design and costings. Works to be complete by 31 March 2023 to compliment the district heating installation.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Physical works being carried out by 31/3/23.						

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
8	Replace obsolete boilers (plant greater than 30 years old).					
Project Life Financials	342	237	69%	347	5	1%
Current Year Financials	110	6	6%	0	(110)	-100%
Project Description	Replace obsolete boilers (plant greater than 30 years old).					
Project Manager	Steven Milne/ John McKenna					
Chief Officer	Alan Douglas					
Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
Main Issues / Reason for Variance						
Chimney inspection being carried out. Project team established. Consultant appointed. All design works planned and tender documentation to be completed by March 2023 with works being carried out in 2023-2024. Expect only design fees and survey fees and retention for St Marys to be paid this year.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Retention for St Mary's Primary School and design fees this year. Insufficient budget available to carry out Hub works.						
9	Leisure Energy projects - air handling units, upgrade lighting, circulating pumps, and draught proofing					
Project Life Financials	290	63	22%	290	0	0%
Current Year Financials	216	0	0%	0	(216)	-100%
Project Description	Measures to be installed at both Meadow Centre & Vale of Leven Swimming Pool; new pool hall Air Handling Units, upgrade lighting, circulating pumps Vale of Leven Swimming Pool, internal and external lighting and draught proofing.					
Project Manager	Steven Milne/ John McKenna					
Chief Officer	Alan Douglas					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Existing controls have been found to be obsolete and not compatible with a new AHU controls. Additional timelines and work involved. Design team established and project specification and tender being compiled. Work will be carried out in 2023/2024.						
Mitigating Action						
All works to be complete in one tender package.						
Anticipated Outcome						
All works to be completed next financial year 2023/24.						
10	Energy Projects quick wins					
Project Life Financials	80	21	27%	77	(3)	-3%
Current Year Financials	61	3	4%	0	(61)	-100%
Project Description	Spend to Save projects.					
Project Manager	Steven Milne/ John McKenna					
Chief Officer	Alan Douglas					
Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
Main Issues / Reason for Variance						
Further orders have been raised and await invoices. Total expenditure this financial year estimated to be £0.010m with the rest of the funding to be carried forward into next financial year.						
Mitigating Action						
None available at this time						
Anticipated Outcome						
Anticipate some spend this year and the remainder to be repahsed into 2023/24.						

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
11	Zero Carbon Fund					
	Project Life Financials	344	193	56%	86	(258) -75%
	Current Year Financials	258	106	41%	0	(258) -100%
	Project Description	Zero Carbon Fund.				
	Project Manager	Steven Milne/ John McKenna				
	Chief Officer	Alan Douglas				
	Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24	
	Main Issues / Reason for Variance					
	As agreed at Council on 21st Decemember 2022 this project will no longer progress and therefore no further spend will occur.					
	Mitigating Action					
	None required.					
	Anticipated Outcome					
	Project will be removed as agreed at Council on 21st December 2022.					
12	Water Meter Downsize					
	Project Life Financials	16	14	85%	16	0 0%
	Current Year Financials	2	0	0%	0	(2) -100%
	Project Description	Water Meter Downsize.				
	Project Manager	Steven Milne/ John McKenna				
	Chief Officer	Alan Douglas				
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23	
	Main Issues / Reason for Variance					
	All meters compliant for water loggers. Budget not required.					
	Mitigating Action					
	None required					
	Anticipated Outcome					
	Delivery of project within budget.					
13	Upgrade obsolete heating controls (BEMS) across Council estate					
	Project Life Financials	160	0	0%	8	(152) -95%
	Current Year Financials	152	0	0%	0	(152) -100%
	Project Description	Upgrade obsolete heating controls (BEMS) across Council estate.				
	Project Manager	Steven Milne/ John McKenna				
	Chief Officer	Alan Douglas				
	Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24	
	Main Issues / Reason for Variance					
	As agreed at Council on 21st Decemember 2022 this project will no longer progress and therefore no further spend will occur.					
	Mitigating Action					
	None required.					
	Anticipated Outcome					
	Project will be removed as agreed at Council on 21st December 2022.					

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
14	Regeneration/Local Economic Development					
	Project Life Financials	2,188	594	27%	1,057	(1,132) -52%
	Current Year Financials	1,651	594	36%	0	(1,651) -100%
	Project Description	Budget to facilitate the delivery of Regeneration throughout West Dunbartonshire, aligned to the Economic Strategy. External funding will be sought to maximise opportunities for redevelopment of these sites.				
	Project Manager	Gillian McNamara				
	Chief Officer	Alan Douglas				
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-24	
	Main Issues / Reason for Variance					
	LED budget is invested across our town centres and strategic sites and is used to develop and implement projects as well as providing match funding to lever in external funding. During 2022/2023 the key projects to be developed and delivered include a contribution towards Smollett Fountain public realm, development costs associated with Dumbarton Waterfront, the Arc of Attraction Strategy and in Clydebank implementation of the Development Framework Activity Centre in Clydebank will be delivered in 2023/2024. Many regeneration projects are subject to factors outwith Council control and close monitoring of the programming is required. Enabling works at Mitchell Way have been delayed as they are subject to the timescale of the developer. A contingency is included for increasing costs and new funding opportunities.					
	Mitigating Action					
	None available at this time.					
	Anticipated Outcome					
	Improved town centres and strategic sites across West Dunbartonshire.					
15	Viresco Studios and Arts Centre					
	Project Life Financials	750	0	0%	750	0 0%
	Current Year Financials	750	0	0%	0	(750) -100%
	Project Description	Viresco Studios and Arts Centre in Alexandria, aimed to encourage wider participation in the arts, creative enterprises and cultural activity in West Dunbartonshire.				
	Project Manager	Gillian McNamara				
	Chief Officer	Alan Douglas				
	Project Lifecycle	Planned End Date	31-Dec-22	Forecast End Date	30-Jun-23	
	Main Issues / Reason for Variance					
	Due to factors outwith the Council's control, progress couldn't be made on a timeline that would be acceptable to funders and as a result Scottish Government will withdraw the grant offer.					
	Mitigating Action					
	None available at this time.					
	Anticipated Outcome					
	Repurposing and restoration of B listed former St Andrew's church in Alexandria for community arts uses.					

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
16 Clydebank Can On The Canal						
Project Life Financials	747	40	5%	707	(40)	-5%
Current Year Financials	747	40	5%	0	(747)	-100%
Project Description	New activities centre in Clydebank Town Centre.					
Project Manager	Gillian McNamara					
Chief Officer	Alan Douglas					
Project Lifecycle	Planned End Date	31-Dec-22	Forecast End Date	30-Jun-23		
Main Issues / Reason for Variance						
Kier is appointed to design and deliver the Activities Centre at Clydebank Town Centre. Design of the project is underway and a commencement date for construction has been confirmed as April 2023. The budget will slip into 2023-2024 however some spend on design development expected in the current financial year.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
New community-run activities centre in Clydebank Town Centre.						
17 LUF						
Project Life Financials	22,213	2,116	10%	21,752	(461)	-2%
Current Year Financials	7,465	348	5%	0	(7,465)	-100%
Project Description	Year one LUF spend includes acquisition cost of Artizan Centre, and design development for Glencairn House and Connecting Dumbarton					
Project Manager	Gillian McNamara					
Chief Officer	Alan Douglas					
Project Lifecycle	Planned End Date	31-Mar-25	Forecast End Date	31-Mar-25		
Main Issues / Reason for Variance						
There were delays to Connecting Dumbarton (due to procurement issues) and Glencairn House (design development issues) resulting in reduced projected spend for 2022/2023. A future programme for the Artizan Centre based on the Development Strategy report was reported to IRED in September 2022. Costs will continue to be monitored by the LUF Project Board.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Redevelopment of the Dumbarton Town Centre						

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
18	District Heating Network Expansion					
	Project Life Financials	11,220	156	1%	11,064	(156) -1%
	Current Year Financials	3,720	0	0%	0	(3,720) -100%
	Project Description	District Heating Network Expansion.				
	Project Manager	Craig Jardine				
	Chief Officer	Alan Douglas				
	Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24	
	Main Issues / Reason for Variance					
	Network expansion to GJNH (Golden Jubilee National Hospital) will commence pending approval to proceed by the GJNH Board. Budget to be reprofiled to next financial year.					
	Mitigating Action					
	None available at this time.					
	Anticipated Outcome					
	Project will be delivered on budget.					
19	Strathleven Place					
	Project Life Financials	1,590	0	0%	1,590	0 0%
	Current Year Financials	1,590	7	0%	0	(1,590) -100%
	Project Description	Re-development of Strathleven.				
	Project Manager	Michelle Lynn/ Sarah Christie				
	Chief Officer	Amanda Graham				
	Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24	
	Main Issues / Reason for Variance					
	This project is linked to Glencairn House and Depot Rationalisation and will free up the current museum store and office space in Poplar Road. Opportunities exist to attract external funding. Detailed design work will not commence until Spring 2023.					
	Mitigating Action					
	None available at this time.					
	Anticipated Outcome					
	Re-development of Strathleven Place					
20	Alexandria Community Centre Sports Hall re-flooring					
	Project Life Financials	40	0	0%	40	0 0%
	Current Year Financials	40	0	0%	0	(40) -100%
	Project Description	Alexandria Community Centre Sports Hall re-flooring				
	Project Manager	John Anderson				
	Chief Officer	Amanda Graham				
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23	
	Main Issues / Reason for Variance					
	The Alexandria Community Centre Sports Hall continues to be utilised as COVID-19 vaccine centre during 2022/23 and the work will be postponed until next financial year.					
	Mitigating Action					
	None required					
	Anticipated Outcome					
	New floor fitted in Alexandria Community Sports Hall.					

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
21 Depot Rationalisation						
Project Life Financials	8,535	345	4%	8,309	(226)	-3%
Current Year Financials	1,715	226	13%	0	(1,715)	-100%
Project Description	Depot Rationalisation.					
Project Manager	Sharon Jump/ Craig Jardine					
Chief Officer	Angela Wilson					
Project Lifecycle	Planned End Date	31-Mar-25	Forecast End Date	31-Mar-25		
Main Issues / Reason for Variance						
Design Team have been appointed to develop feasibility options for the DRP Project, currently in stage 1 of this phase reviewing service requirements. The conclusion of the feasibility report will provide input for the options appraisal exercise. The intention would be to bring a business case to a future IRED Committee in 2023.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Project business case will be brought back to project board, IRED and Council.						
22 New Sports Changing Facility at Duntocher						
Project Life Financials	382	388	102%	382	(0)	0%
Current Year Financials	0	6	0%	0	0	0%
Project Description	New Sports Changing Facility at Duntocher					
Project Manager	Michelle Lynn/ Craig Jardine					
Chief Officer	Angela Wilson					
Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-21		
Main Issues / Reason for Variance						
Project completed over budget due to ground conditions on site. Final costs now charged.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
New sports changing facility completed.						

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
23	New Westbridgend Community Centre					
	Project Life Financials	2,375	90	4%	2,369	(6)0%
	Current Year Financials	1,090	6	1%	0	(1,090)-100%
	Project Description	New Westbridgend Community Centre				
	Project Manager	Michelle Lynn/ Craig Jardine				
	Chief Officer	Angela Wilson				
	Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-24	
	Main Issues / Reason for Variance					
	Various delays due to Covid and other utility issues. Planning was previously delayed but now resolved. Building warrant applications submitted and tender to be issued. Anticipated to be onsite by April 2023.					
	Mitigating Action					
	None available at this time.					
	Anticipated Outcome					
	New build community facility.					
24	Purchase of 3 Welfare Units					
	Project Life Financials	78	0	0%	0	(78)-100%
	Current Year Financials	78	0	0%	0	(78)-100%
	Project Description	The purchase of 3 Welfare Units as a spend-to-save proposal.				
	Project Manager	Martin Feeney				
	Chief Officer	Angela Wilson				
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23	
	Main Issues / Reason for Variance					
	This budget is no longer required.					
	Mitigating Action					
	None available at this time.					
	Anticipated Outcome					
	Project delivered within budget.					
25	Elevated Platforms (Building Services)					
	Project Life Financials	45	0	0%	0	(45)-100%
	Current Year Financials	45	0	0%	0	(45)-100%
	Project Description	Elevated Platforms (Building Services).				
	Project Manager	Martin Feeney				
	Chief Officer	Angela Wilson				
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23	
	Main Issues / Reason for Variance					
	This budget is no longer required.					
	Mitigating Action					
	None available at this time.					
	Anticipated Outcome					
	Project delivered within budget.					

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Budget Details	Project Life Financials						
	Budget	Spend to Date		Forecast Spend	Variance		
	£000	£000	%	£000	£000	%	
26	Allotment Development						
	Project Life Financials	400	47	12%	397	(3)	-1%
	Current Year Financials	357	3	1%	0	(357)	-100%
	Project Description	To develop an allotment site.					
	Project Manager	Ian Bain					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Oct-23	Forecast End Date	31-Oct-23		
	Main Issues / Reason for Variance						
	Two sites are being developed at Dillichip Loan Bonhill and Overburn Dumbarton. These sites will provide eighty traditional allotment plots together with community food growing facilities. It is anticipated that project works will commence in June 2023 with a completion date of October 2023. This project has successfully attracted £0.1 from Scottish Government Vacant and Derelict Land Fund.						
	Mitigating Action						
	None available at this time.						
	Anticipated Outcome						
	Two new allotment sites with 80 plots and community growing space.						
27	Posties Park Sports Hub - New sports hub to include gym & running track						
	Project Life Financials	2,712	6,808	251%	4,733	2,021	75%
	Current Year Financials	910	2,075	228%	0	(910)	-100%
	Project 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.					
	Project Manager	Ian Bain					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-23		
	Main Issues / Reason for Variance						
	Project start was delayed due to planning issues and COVID-19 restrictions. Work commenced January 2021 with a proposed completion date of March 2022 which has been extended to May 2023 due to design changes required by Planning. There is still a significant amount of work to be undertaken to complete the project and the cost of this work has been affected by Covid, Brexit and supply chain issues. Additional budget will be required to complete this project.						
	Mitigating Action						
	None required at this time.						
	Anticipated Outcome						
	New all weather running track and gymnasium.						

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Budget Details		Project Life Financials					
		Budget	Spend to Date		Forecast Spend	Variance	
			£000	£000			%
		£000	£000	%	£000	£000	%
28	Vale of Leven Cemetery Extension						
	Project Life Financials	817	288	35%	793	(24)	-3%
	Current Year Financials	553	24	4%	0	(553)	-100%
	Project Description	Extension of existing cemetery in Vale of Leven.					
	Project Manager	Ian Bain					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
	Main Issues / Reason for Variance						
	Project is now being developed for tendering, with project commencing May 2023 and completion expected by 31 March 2024. It is anticipated that £0.150m will be spent this financial year mainly on consultant costs and enabling works.						
	Mitigating Action						
	None available at this time.						
	Anticipated Outcome						
	Extension to existing cemetery providing a sustainable burial environment.						
29	Bus Rapid Deployment Fund						
	Project Life Financials	217	3	1%	217	0	0%
	Current Year Financials	214	0	0%	0	(214)	-100%
	Project Description	Funding has been awarded from Sustrans to assist with social distancing measures required as a result of the COVID-19 pandemic.					
	Project Manager	Derek Barr					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
	Main Issues / Reason for Variance						
	Officers working with external partners to identify projects to support funding. Investigation on going however unlikely works will be able to progress this financial year.						
	Mitigating Action						
	None required at this time.						
	Anticipated Outcome						
	To improve journey times and reliability of bus services.						
30	Auld Street Clydebank - Bond						
	Project Life Financials	400	358	90%	400	0	0%
	Current Year Financials	42	0	0%	0	(42)	-100%
	Project Description	Completion of roadworks associated with Auld Street housing development. Creation of a footpath to Golden Jubilee Hospital.					
	Project Manager	Derek Barr					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
	Main Issues / Reason for Variance						
	Road construction works completed in previous years. Remaining funds are insufficient to complete footpath construction. Works on hold until such time as additional funds can be secured.						
	Mitigating Action						
	None available at this time.						
	Anticipated Outcome						
	To complete remaining civil works required.						

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Budget Details	Project Life Financials						
	Budget	Spend to Date		Forecast Spend	Variance		
	£000	£000	%	£000	£000	%	
31	Mandatory 20mph Residential communities						
	Project Life Financials	500	11	2%	500	0	0%
	Current Year Financials	220	0	0%	0	(220)	-100%
	Project Description	Mandatory 20mph Residential communities.					
	Project Manager	Raymond Walsh					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
	Main Issues / Reason for Variance						
	Awaiting Scottish Government recommendations.						
	Mitigating Action						
	None available at this time.						
	Anticipated Outcome						
	Project to be delivered within budget.						
32	Street lighting and associated electrical infrastructure						
	Project Life Financials	12	28	228%	0	(12)	-100%
	Current Year Financials	12	28	228%	0	(12)	-100%
	Project Description	WDC is responsible for the maintenance of 18,000 street lighting columns and associated illuminated signs and bollards. This budget is required for this infrastructure.					
	Project Manager	Hugh Campbell					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
	Main Issues / Reason for Variance						
	Budget will be used for any service work carried out by Scottish Power before or after column replacement works.						
	Mitigating Action						
	None available at this time.						
	Anticipated Outcome						
	Intention is to complete works within budget.						
33	Vehicle Replacement Strategy						
	Project Life Financials	1,000	0	0%	1,000	0	0%
	Current Year Financials	1,000	0	0%	0	(1,000)	-100%
	Project Description	Replacement of refuse collection vehicles.					
	Project Manager	Kenny Lang					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-25	Forecast End Date	31-Mar-25		
	Main Issues / Reason for Variance						
	Larger vehicles will be delayed due to supply chain issues. Delivery timescales anticipated at 18 months.						
	Mitigating Action						
	None available.						
	Anticipated Outcome						
	Replacement of refuse collection vehicles.						

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Budget Details	Project Life Financials						
	Budget	Spend to Date		Forecast Spend	Variance		
	£000	£000	%	£000	£000	%	
34	Vehicle Replacement						
	Project Life Financials	2,817	542	19%	2,274	(542)	-19%
	Current Year Financials	2,817	542	19%	0	(2,817)	-100%
	Project Description	Replacement of vehicles which have reached end of programmed lifespan (7 year heavy vehicles, 10 year light vehicles).					
	Project Manager	Kenny Lang					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
	Main Issues / Reason for Variance						
	Vehicles are being ordered for delivery in this financial year but larger vehicles will be delayed into financial year 2023/2024.						
	Mitigating Action						
	None Required.						
	Anticipated Outcome						
	Replacement of fleet within budget.						
35	Waste Transfer Station						
	Project Life Financials	1,980	0	0%	1,980	0	0%
	Current Year Financials	180	0	0%	0	(180)	-100%
	Project Description	The design, development and construction of a recycling and bulk waste transfer facility that will					
	Project Manager	Kenny Lang					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
	Main Issues / Reason for Variance						
	Consultant project nearing completion and spend will be made thereafter.						
	Mitigating Action						
	None Required.						
	Anticipated Outcome						
	Project delivered within budget.						

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
36	Schools Estate Improvement Plan - next Phase - Faifley Campus					
	Project Life Financials	29,450	900	3%	28,645	(805) -3%
	Current Year Financials	2,797	805	29%	0	(2,797) -100%
	Project Description	Improvement of Schools Estate.				
	Project Manager	Sharon Jump/ Craig Jardine				
	Chief Officer	Laura Mason				
	Project Lifecycle	Planned End Date	31-Mar-26	Forecast End Date	31-Mar-26	
	Main Issues / Reason for Variance					
	The next phase of the Schools Estate Improvement Plan involves the development of a new Campus provision in the Faifley area. WDC has been successful in securing funding from the Scottish Government Learning Estate Improvement Programme. SFT confirmed the indicative funding allocation for this project at £18.416m on the 4 May 2021, this will be received as a revenue stream over the 25 years of the Scottish Government financial support (subject to the Council adhering to the funding criteria). Site Options Appraisal has taken place and Members approved the recommendation to proceed with the new Faifley Campus on the St Joseph's site at Education Committee on 9th June 2021. The design team and main contractor have been appointed and the next phase will see the design development for the new Campus taking place. The statutory consultation process was launched in September 2021 and a report was brought back to the Educational Services committee in March 2022 concluding the process. RIBA Stage 2 Design development slightly behind programme but this will not have an impact on the overall Phase 1 completion date for the project.					
	Mitigating Action					
	None available at this time.					
	Anticipated Outcome					
	Delivery of the project will be on time.					
37	Choices Programme - to assist young people who require additional support					
	Project Life Financials	750	638	85%	749	(1) 0%
	Current Year Financials	113	1	1%	0	(113) -100%
	Project Description	Bringing together Central Support Services which will include relocation of Choices Programme.				
	Project Manager	Michelle Lynn/ Craig Jardine				
	Chief Officer	Laura Mason				
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23	
	Main Issues / Reason for Variance					
	A new contractor has been appointed and looking at the programme of works.					
	Mitigating Action					
	None available at this time.					
	Anticipated Outcome					
	Project delivered on budget.					
38	Community Alarm upgrade					
	Project Life Financials	924	0	0%	924	0 0%
	Current Year Financials	154	0	0%	0	(154) -100%
	Project Description	To upgrade Community Alarm				
	Project Manager	Julie Slavin				
	Chief Officer	Beth Culshaw				
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23	
	Main Issues / Reason for Variance					
	Work is ongoing with HR colleagues in order to appoint a project manager to this post and it is anticipated that spend will progress in the final half of the financial year.					
	Mitigating Action					
	None available at this time					

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Budget Details	Project Life Financials				
	Budget	Spend to Date	Forecast Spend	Variance	
	£000	£000	%	£000	£000
Anticipated Outcome					
Community Alarm Upgrade					

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
39	Development of Workforce Management System					
	Project Life Financials	379	42	11%	379	(0)0%
	Current Year Financials	0	0	0%	0	00%
	Project Description	Project to develop the Workforce Management System.				
	Project Manager	Arun Menon				
	Chief Officer	Victoria Rogers				
	Project Lifecycle	Planned End Date	31-Mar-30	Forecast End Date	31-Mar-30	
	Main Issues / Reason for Variance					
	Work continues on developments resulting in some spend in the current year.					
	Mitigating Action					
	None required.					
	Anticipated Outcome					
	Development of Workforce Management System.					

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

1	Payment Card Industry Data Security Standard (PCIDSS)						
	Project Life Financials	30	10	33%	20	(10)	-33%
	Current Year Financials	30	10	33%	0	(30)	-100%
	Project Description	Module would ensure that WDC were compliant with the current requirements of PCIDSS for card payments without the need for numerous costly workarounds					
	Project Manager	Karen Shannon					
	Chief Officer	Laurence Slavin					
	Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
	Main Issues / Reason for Variance						
	Budget was rephased to 2022-2023 as version upgrade of the Council's cash receipting system is required beforehand and is currently underway. The Module for this has been secured and anticipated timescales for Go Live is May 2023. Initial project meeting has taken place and system installed in test, work in progress to test and sign off by May 2023.						
	Mitigating Action						
None required at this time.							
Anticipated Outcome							
Upgraded version with PCI compliant telephone payment system.							

2	Electronic Insurance System						
	Project Life Financials	50	43	86%	50	0	0%
	Current Year Financials	7	0	0%	0	(7)	-100%
	Project Description	Acquisition of a claims/incident management system supported by an electronic document management system.					
	Project Manager	Karen Shannon					
	Chief Officer	Laurence Slavin					
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance							
The various claim forms and departmental reports have been reviewed and updated and the relevant online request forms were submitted to the Digital Sub-Group to be converted to Online Achieve Forms. The various claim forms and departmental reports have now been converted to Online Achieve Forms and are in the process of being tested. Once complete, the supplier will take matters forward with their design team. An anticipated timeline for completion of the project, taking into account the various stages i.e. development, testing, going live etc. will be drawn up in conjunction with the supplier at that time. Budget spend anticipated in 2022/23.							
Mitigating Action							
None required at this time.							
Anticipated Outcome							
Upgraded Electronic Insurance System.							

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3

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
IFRS 16 Database						
Project Life Financials	5	0	0%	5	0	0%
Current Year Financials	5	0	0%	0	(5)	-100%
Project Description	This is a system which will ensure that WDC has the correct level of information and adheres to correct reporting of IFRS16 - Leasing.					
Project Manager	Jackie Nicol Thomson					
Chief Officer	Laurence Slavin					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
The purchase of software to allow new accounting treatment of leases to be appropriately reported is on track. Full spend anticipated FY 2022/2023.						
Mitigating Action						
None required						
Anticipated Outcome						
Purchase of software for accounting for leases.						

4

Cost of Living						
Project Life Financials	1,000	0	0%	1,000	0	0%
Current Year Financials	1,000	225	23%	0	(1,000)	-100%
Project Description	To support Council and community organisations with capital costs for cost of living initiatives.					
Project Manager	Gillian McNeilly					
Chief Officer	Laurence Slavin					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Working Group currently developing proposals for initiative. The budget will be spread equally over four years and £0.75m has been rephased.						
Mitigating Action						
None required						
Anticipated Outcome						
Initiative will assist with cost of living crisis						

5

Solicitor Project Support for Capital Projects						
Project Life Financials	53	41	77%	25	(28)	-52%
Current Year Financials	33	0	0%	0	(33)	-100%
Project Description	Solicitor costs to directly support capital projects					
Project Manager	Alan Douglas					
Chief Officer	Alan Douglas					
Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
Main Issues / Reason for Variance						
Trainee solicitor in place. Budget will be fully spent.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Solicitor support for Capital Projects, with full budget spend anticipated.						

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
6	Re -imagine Antonine Wall					
Project Life Financials	30	10	33%	20	(10)	-33%
Current Year Financials	10	10	100%	0	(10)	-100%
Project Description	Council's capital contribution towards the multi-partner (five local authorities and Historic Environment Scotland) Rediscovering the Antonine Wall project which is also funded by the Heritage Lottery Fund.					
Project Manager	Pamela Clifford					
Chief Officer	Alan Douglas					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Council's capital contribution towards the multi-partner (five local authorities and Historic Environment Scotland) Rediscovering the Antonine Wall project.						
Mitigating Action						
None Required.						
Anticipated Outcome						
Preservation of Historic Site.						
7	Demolition 215 Main Street Alexandria					
Project Life Financials	155	145	93%	10	(145)	-93%
Current Year Financials	155	145	93%	0	(155)	-100%
Project Description	Demolition of 215 Main Street Alexandria.					
Project Manager	Pamela Clifford					
Chief Officer	Alan Douglas					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Emergency works carried out to former St Andrews Church resulting in complete demoliton to remove a dangerous structure. Budget was agreed by special powers.						
Mitigating Action						
None Required.						
Anticipated Outcome						
Demolition of unsafe building						
8	Replace failed heating controls/valves & recommission					
Project Life Financials	20	13	66%	20	0	0%
Current Year Financials	7	1	17%	0	(7)	-100%
Project Description	Replace failed heating controls/valves & recommission.					
Project Manager	Steven Milne/ John McKenna					
Chief Officer	Alan Douglas					
Project Lifecycle	Planned End Date	31-Mar-23	Actual End Date	31-Mar-23		
Main Issues / Reason for Variance						
Further works ordered. Expect full spend by 31 March 2023.						
Mitigating Action						
None required.						
Anticipated Outcome						
Delivery of project with full budget spend.						
9	Automatic Meter Readers - Water					
Project Life Financials	85	55	64%	55	(30)	-36%
Current Year Financials	30	0	0%	0	(30)	-100%
Project Description	Automatic Meter Readers.					
Project Manager	Steven Milne/ John McKenna					
Chief Officer	Alan Douglas					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
Main Issues / Reason for Variance						
As agreed at Council on 21st Decemember 2022 this project will no longer progress and therefore no further spend will occur.						
Mitigating Action						
None required.						
Anticipated Outcome						
Project will be removed as agreed at Council on 21st December 2022.						

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Budget Details	Project Life Financials						
	Budget	Spend to Date		Forecast Spend	Variance		
	£000	£000	%	£000	£000	%	
10	Lighting upgrades to LED in schools and Corporate buildings						
	Project Life Financials	50	0	0%	0	(50)	-100%
	Current Year Financials	50	9	18%	0	(50)	-100%
	Project Description	Upgrade lighting in schools and corporate buildings.					
	Project Manager	Steven Milne/ John McKenna					
	Chief Officer	Alan Douglas					
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
	Main Issues / Reason for Variance						
	As agreed at Council on 21st Decemember 2022 this project will no longer progress and therefore no further spend will occur.						
	Mitigating Action						
	None required.						
	Anticipated Outcome						
	Project will be removed as agreed at Council on 21st December 2022.						
11	Regeneration Fund						
	Project Life Financials	9,982	4,898	49%	9,997	15	0%
	Current Year Financials	2,423	(109)	-5%	0	(2,423)	-100%
	Project Description	Funding to implement major regeneration projects linked to community charrettes.					
	Project Manager	Gillian McNamara					
	Chief Officer	Alan Douglas					
	Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
	Main Issues / Reason for Variance						
	The remaining Regeneration Fund projects are Dumbarton Waterfront Path; the contribution towards the costs of Glencairn House; Connecting Dumbarton; and the Scottish Marine Technology Park at the former Carless site. As Levelling Up Fund is programmed to be spent before Regeneration Fund for Glencairn House and Connecting Dumbarton, it is not anticipated that any Regeneration Fund will be spent on these projects during this financial year and will be carried forward. Spend against The £2.0m Clyde Mission funding for SMTP will continue during the financial year 2022/2023 before an agreement is reached on the £2.0m of Regeneration Fund investment. Dumbarton Waterfront Path will be developed according to landowner timescales, and there is no spend anticipated in 22/23.						
	Mitigating Action						
	Programme management approach to delivery.						
	Anticipated Outcome						
	Progress towards delivery of planned projects from Economic Development Strategy and Charrette Action Plans albeit later than originally anticipated.						

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	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
12	Town Centre Fund					
	Project Life Financials	1,166	1,166	100%	1,023	(143) -12%
	Current Year Financials	143	143	100%	0	(143) -100%
	Project Description	Scottish Government funding to help improve local town centres.				
	Project Manager	Gillian McNamara				
	Chief Officer	Alan Douglas				
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23	
	Main Issues / Reason for Variance					
	The remaining Town Centre Fund will be spent on the Smollett Fountain public realm works which will be completed by the end of the financial year.					
	Mitigating Action					
	None available at this time.					
	Anticipated Outcome					
	Regenerated Town Centres.					
13	Place Based Investment Programme					
	Project Life Financials	1,456	780	54%	815	(641) -44%
	Current Year Financials	1,317	641	49%	0	(1,317) -100%
	Project Description	Scottish Government Funding to establish a Place-Based Investment Programme to ensure that all place based investments are shaped by the needs and aspirations of local communities.				
	Project Manager	Gillian McNamara				
	Chief Officer	Alan Douglas				
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23	
	Main Issues / Reason for Variance					
	The budget includes a £0.641m contribution to Titan Boulevard at Queens Quay and £0.676m towards implementation of Alexandria Masterplan projects.					
	Mitigating Action					
	Programme involves expenditure over a number of projects led by different services. Regular reporting between services will help early identification of risk.					
	Anticipated Outcome					
	Place-based improvements that advance Scottish Government's priorities of 20 minute neighbourhoods and carbon zero.					
14	Levelling Up					
	Project Life Financials	125	99	79%	83	(42) -34%
	Current Year Financials	69	42	62%	0	(69) -100%
	Project Description	Successful LUF applications that meet UK Government's over-riding objective of Levelling Up and transformational regeneration.				
	Project Manager	Gillian McNamara				
	Chief Officer	Alan Douglas				
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	30-Jun-23	
	Main Issues / Reason for Variance					
	This capacity funding was awarded by UK Government to assist with development of LUF bids. WDC has been awarded a grant from LUF Round 1 and the capacity funding will be used in part to produce Artizan Centre redevelopment options. The balance will be used for Roads/Transportation to develop a major transportation bid for LUF2.					
	Mitigating Action					
	None available at this time.					
	Anticipated Outcome					
	Successful LUF applications that meet UK Government's over-riding objective of Levelling Up and transformational regeneration.					

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
15	Exxon City Deal					
	Project Life Financials	34,050	3,946	12%	32,784	(1,266) -4%
	Current Year Financials	986	1,263	128%	0	(986) -100%
	Project Description	As part of the City Deal project the WDC Exxon site at Bowling regeneration with alternative A82 route included.				
	Project Manager	Patricia Rowley/ Craig Jardine				
	Chief Officer	Alan Douglas				
	Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27	
	Main Issues / Reason for Variance					
	Regular updates are provided at every Council meeting and monthly Project Board meetings and to City Deal. The main issues contained within the new Council's approved Outline Business Case are still valid, which include Exxon's remediation strategy, land transfer arrangements and issues relating to adjoining owners. WDC Consultants are monitoring the remediation process to ensure compliance with specification, also Esso are independently monitoring the remediation works. Final Business Case submission is June 2023. Through the Scape framework we are working closely with Balfour Beatty to achieve a formal pre construction agreement to allow the detailed design works to commence and the full construction programme to be developed. Agreements in principle are progressing with third party land owners.					
	Mitigating Action					
	None required.					
	Anticipated Outcome					
	Delivery of the project on time and within the increased budget.					
16	Telephone System Upgrade					
	Project Life Financials	15	6	41%	4	(11) -76%
	Current Year Financials	11	3	23%	0	(11) -100%
	Project Description	To improve Housing Repairs telephone platform for incoming calls, providing improved Management Information.				
	Project Manager	Stephen Daly				
	Chief Officer	Amanda Graham				
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23	
	Main Issues / Reason for Variance					
	As agreed at Council on 21st Decemember 2022 this project will no longer progress and therefore no further spend will occur.					
	Mitigating Action					
	None required.					
	Anticipated Outcome					
	Project will be removed as agreed at Council on 21st December 2022.					

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
17	Transformation of Infrastructure Libraries and Museums					
	Project Life Financials	421	305	72%	345	(76) -18%
	Current Year Financials	91	71	77%	0	(91) -100%
	Project Description	To improve performance and efficiency of Council's Libraries and Cultural Services.				
	Project Manager	David Main				
	Chief Officer	Amanda Graham				
	Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24	
	Main Issues / Reason for Variance					
	Work is underway to progress furniture replacement at Dumbarton, Duntocher and Parkhall libraries during 2022/2023. Budget has been rephased to next financial year for Dalmuir library as work is currently scheduled for 2023/2024.					
	Mitigating Action					
	None required.					
	Anticipated Outcome					
	Project carried forward to align with Asset Management programme.					
18	Heritage Capital Fund					
	Project Life Financials	3,998	1,948	49%	3,249	(748) -19%
	Current Year Financials	1,673	761	46%	0	(1,673) -100%
	Project Description	Heritage Capital Fund.				
	Project Manager	Sarah Christie/Michelle Lynn				
	Chief Officer	Amanda Graham				
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23	
	Main Issues / Reason for Variance					
	The original projected spend has been affected by internal and external delays due to the Covid 19 recovery, a reduction in the scope of the Clydebank Town Hall project, a change in the delivery date for the Clydebank Museum at Clydebank Library during the contract award stage, while the new Dalmuir Library and Gallery had to be rescheduled for approval in August 2021. Officers are now making progress to get projects back on track, projects will still be delivered in full, and a review of optimism bias will be undertaken in the projections for 2022/23.					
	Mitigating Action					
	None available at this time.					
	Anticipated Outcome					
	Project to be delivered on budget and within revised timescale.					
19	Building Upgrades and H&S - lifecycle & reactive building upgrades					
	Project Life Financials	1,912	2,663	139%	(751)	(2,663) -139%
	Current Year Financials	1,912	3,102	162%	0	(1,912) -100%
	Project Description	Lifecycle and reactive building upgrades.				
	Project Manager	Michelle Lynn/ Craig Jardine				
	Chief Officer	Angela Wilson				
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23	
	Main Issues / Reason for Variance					
	Works progressing.					
	Mitigating Action					
	None available at this time.					
	Anticipated Outcome					
	Full budget spend anticipated.					

WEST DUNBARTONSHIRE COUNCIL
GENERAL SERVICES CAPITAL PROGRAMME
ANALYSIS OF PROJECTS AT GREEN ALERT STATUS

APPENDIX 4

PERIOD END DATE

31 January 2023

PERIOD

10

Budget Details	Project Life Financials						
	Budget	Spend to Date		Forecast Spend	Variance		
	£000	£000	%	£000	£000	%	
20	New Sports Changing Facility Dumbarton West (Old OLSP site)						
	Project Life Financials	350	9	3%	350	0	0%
	Current Year Financials	0	0	0%	0	0	0%
	Project Description	New Sports Changing Facility Dumbarton West (Old OLSP site)					
	Project Manager	Michelle Lynn/ Craig Jardine					
	Chief Officer	Angela Wilson					
	Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
	Main Issues / Reason for Variance						
	The budget for this project has been rephased to FY 2023/2024.						
	Mitigating Action						
	None available at this time.						
	Anticipated Outcome						
	To deliver new sports changing facility.						
21	New Sports Changing Facility at Lusset Glen in Old Kilpatrick						
	Project Life Financials	150	16	11%	150	0	0%
	Current Year Financials	134	0	0%	0	(134)	-100%
	Project Description	New Sports Changing Facility at Lusset Glen in Old Kilpatrick					
	Project Manager	Michelle Lynn/ Craig Jardine					
	Chief Officer	Angela Wilson					
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-23		
	Main Issues / Reason for Variance						
	Project had been delayed due to a number of COVID-19 related issues and utilities issues. Unit is now in production but delay to site due to the utility disconnection and demolition works. Demolition works complete and waiting for a date for installation.						
	Mitigating Action						
	None available at this time.						
	Anticipated Outcome						
	To deliver new sports changing facility.						
22	Holm Park & Yoker Athletic FC						
	Project Life Financials	750	751	100%	664	(86)	-11%
	Current Year Financials	86	71	82%	0	(86)	-100%
	Project Description	Develop a new 3G pitch to act as a home venue for Clydebank FC with extensive community access.					
	Project Manager	Michelle Lynn/ Craig Jardine					
	Chief Officer	Angela Wilson					
	Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-23		
	Main Issues / Reason for Variance						
	Project now complete.						
	Mitigating Action						
	None available at this time.						
	Anticipated Outcome						
	Project delivered on budget.						
22	Changing Places Toilet Provision						
	Project Life Financials	150	0	0%	0	(150)	-100%
	Current Year Financials	150	1	0%	0	(150)	-100%
	Project Description	Changing places toilet provision in various public buildings.					
	Project Manager	Michelle Lynn					
	Chief Officer	Angela Wilson					

WEST DUNBARTONSHIRE COUNCIL
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ANALYSIS OF PROJECTS AT GREEN ALERT STATUS

APPENDIX 4

PERIOD END DATE

31 January 2023

PERIOD

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
Project Lifecycle	Planned End Date		31-Mar-25	Forecast End Date		31-Mar-25
Main Issues / Reason for Variance						
As agreed at Council on 21st Decemember 2022 this project will no longer progress and therefore no further spend will occur.						
Mitigating Action						
None required.						
Anticipated Outcome						
Project will be removed as agreed at Council on 21st December 2022.						

PERIOD END DATE

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PERIOD

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
23 Invest in "Your Community Initiative"						
Project Life Financials	912	893	98%	852	(61)	-7%
Current Year Financials	80	74	92%	0	(80)	-100%
Project Description	Capital budget to support the roll out of Your Community, an initiative designed to achieve coordinated service delivery in response to community need. This is complimented by community capacity building, empowering WD citizens to do more for their own communities (leading to less reliance on council). Also included is the implementation of participatory budgeting to support and build capacity in communities.					
Project Manager	Elaine Troup					
Chief Officer	Peter Barry					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Application process is planned for later in this financial year.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Full spend is anticipated on this year's budget.						
24 Integrated Housing Management System						
Project Life Financials	100	23	23%	83	(17)	-17%
Current Year Financials	17	16	92%	0	(17)	-100%
Project Description	Development of IHMS system.					
Project Manager	Graham Watters					
Chief Officer	Peter Barry					
Project Lifecycle	Planned End Date	31-Mar-30	Forecast End Date	31-Mar-30		
Main Issues / Reason for Variance						
As agreed at Council on 21st Decemember 2022 this project will no longer progress and therefore no further spend will occur.						
Mitigating Action						
None required.						
Anticipated Outcome						
Project will be removed as agreed at Council on 21st December 2022.						
25 Dennystoun Forge Site Improvements						
Project Life Financials	200	0	0%	200	0	0%
Current Year Financials	50	0	0%	0	(50)	-100%
Project Description	Dennystoun Forge Site Improvements					
Project Manager	John Kerr					
Chief Officer	Peter Barry					
Project Lifecycle	Planned End Date	31-Mar-30	Forecast End Date	31-Mar-30		
Main Issues / Reason for Variance						
The Council is currently trying to secure new funding to provide new accommodation within the Dennystoun Forge site. This may require some redesign of the existing site and has resulted in proposed works to provide additional play and security measures being held until future design proposals are confirmed.						
Mitigating Action						
Officers carried out some proactive consultative work to establish the tenant priorities this will allow the work programme to be developed timeously.						
Anticipated Outcome						
It is expected the works programme will be completed during 2022/2023.						

PERIOD END DATE

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
26	Public non-adopted paths and roads					
Project Life Financials	405	152	38%	253	(152)	-38%
Current Year Financials	405	152	38%	0	(405)	-100%
Project Description	Upgrades to drainage and lighting to enhance the lifespan of paths and roads within facilities in public parks, cemeteries and civic spaces.					
Project Manager	Ian Bain					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Projects are currently being developed to deliver better access in our parks, cemeteries and open spaces. Full budget spend anticipated in 2022/2023.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Better access with parks, cemeteries and open spaces.						
27	Environmental Improvement Fund					
Project Life Financials	1,726	1,753	102%	1,686	(40)	-2%
Current Year Financials	13	40	308%	0	(13)	-100%
Project Description	This fund has been created to deliver environmental improvement projects for communities throughout West Dunbartonshire.					
Project Manager	Ian Bain					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Remaining budget rephased from 2021/2022 to progress with tree planting in 2022/2023 in line with the Councils Climate Change and Biodiversity action plans. Full budget spend anticipated.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Improvements to the environment of West Dunbartonshire.						
28	Kilmaronock Cemetery Extension					
Project Life Financials	50	37	73%	50	(0)	0%
Current Year Financials	13	0	0%	0	(13)	-100%
Project Description	Extension of existing cemetery at Kilmaronock.					
Project Manager	Ian Bain					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
This budget will be used to develop an area of the existing Cemetery for additional burials. Project scope has now been developed and will be tendered under the minor civils framework. Budget spend anticipated in 2022/2023.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Sustainable burial environment for local residents.						

PERIOD END DATE

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
29	Sports Facilities Upgrades - Argyll Park - Construction of 3 All Weather Tennis Courts					
Project Life Financials	220	214	97%	220	0	0%
Current Year Financials	7	0	0%	0	(7)	-100%
Project Description	Project is part of wider investment in sporting facilities and is dependent on match funding from Sports Scotland. Agreement in principle to wider WDC strategic priorities.					
Project Manager	Ian Bain					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	03-Apr-21	Actual End Date	31-Mar-22		
Main Issues / Reason for Variance						
Project works complete. Retentions to be paid in 2022/2023.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
New all weather tennis courts.						
30	East End Park Resurfacing					
Project Life Financials	200	0	0%	200	0	0%
Current Year Financials	30	0	0%	0	(30)	-100%
Project Description	Resurfacing of 3G pitch at East End Park.					
Project Manager	Ian Bain					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
Main Issues / Reason for Variance						
Consultant and design team fees for resurfacing of 3G pitch at East End Park.						
Mitigating Action						
None required.						
Anticipated Outcome						
Resurfacing of 3G pitch at East End Park.						
31	Play Parks Grant Funding					
Project Life Financials	1,444	59	4%	1,444	(0)	0%
Current Year Financials	201	0	0%	0	(201)	-100%
Project Description	Renew and replace play park equipment					
Project Manager	Ian Bain					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Development of play areas to improve accessibility and inclusiveness of play areas throughout West Dunbartonshire. Projects are being developed for implementation over the next five years.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Renewal of play parks						

PERIOD END DATE

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Budget Details	Project Life Financials						
	Budget	Spend to Date		Forecast Spend	Variance		
	£000	£000	%	£000	£000	%	
32	Balloch Mountain Bike Track						
	Project Life Financials	210	0	0%	210	0	0%
	Current Year Financials	10	0	0%	0	(10)	-100%
	Project Description	Develop a mountain bike skills trail at Balloch Castle Country Park.					
	Project Manager	Ian Bain					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	30-Nov-23	Forecast End Date	30-Nov-23		
	Main Issues / Reason for Variance						
	Design fees to develop Mountain bike skills trail in Balloch country park. Application will be submitted to Sport Scotland for match funding. Project to commence April 2023 and works to be complete by November 2023.						
	Mitigating Action						
	None required at this time.						
	Anticipated Outcome						
	Mountain bike track						
33	Large bins for high traffic areas (pilot)						
	Project Life Financials	25	19	75%	6	(19)	-75%
	Current Year Financials	25	19	75%	0	(25)	-100%
	Project Description	Supply and install extra large litter bins as a pilot project within hotspot problem areas.					
	Project Manager	Ian Bain					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
	Main Issues / Reason for Variance						
	Supply and install extra large litter bins as a pilot project within hotspot problem areas. Project has commenced and completion is anticipated by March 2023.						
	Mitigating Action						
	None required at this time.						
	Anticipated Outcome						
	Large bins provided for high traffic areas						
34	Nature Restoration Fund						
	Project Life Financials	228	55	24%	173	(55)	-24%
	Current Year Financials	228	55	24%	0	(228)	-100%
	Project Description	Nature resource for Fairley Community					
	Project Manager	Ian Bain					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
	Main Issues / Reason for Variance						
	Funding received from Nature Restoration Fund to build nature resource for Fairley community has been completed and additional funding has been received and projects are currently being developed and to be delivered by March 2023.						
	Mitigating Action						
	None required at this time.						
	Anticipated Outcome						
	Nature resource for Fairley Community						

PERIOD END DATE

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
35	Spaces for People					
	Project Life Financials	740	350	47%	350	(390) -53%
	Current Year Financials	390	0	0%	0	(390) -100%
	Project Description	Funding has been awarded from Sustrans to assist with social distancing measures required as a result of the COVID-19 pandemic.				
	Project Manager	Derek Barr				
	Chief Officer	Gail MacFarlane				
	Project Lifecycle	Planned End Date	31-Jul-22	Forecast End Date	31-Jul-22	
	Main Issues / Reason for Variance					
	The programme is now complete and there will be no further expenditure.					
	Mitigating Action					
	None required at this time.					
	Anticipated Outcome					
	To provide people of West Dunbartonshire additional space to help adhere to social distancing guidelines.					
36	Cycling, Walking and Safer Streets					
	Project Life Financials	683	145	21%	566	(117) -17%
	Current Year Financials	683	145	21%	0	(683) -100%
	Project Description	Introduction of enhanced walking routes and traffic calming schemes to introduce safer streets within West Dunbartonshire.				
	Project Manager	Derek Barr				
	Chief Officer	Gail MacFarlane				
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23	
	Main Issues / Reason for Variance					
	To develop projects including Balloch Cycle Way (Pier Road to Mollanbowie/Boturich Road), and other projects principally around National Cycle Network 7 including Angus Street/Bonhill Bridge and Atlas Street/Cart Street, Clydebank and pedestrian dropped kerbs.					
	Mitigating Action					
	None required at this time.					
	Anticipated Outcome					
	To improve connectivity and enhanced Cycling routes within West Dunbartonshire.					
37	Footways/Cycle Path Upgrades					
	Project Life Financials	203	0	0%	107	(96) -47%
	Current Year Financials	107	0	0%	0	(107) -100%
	Project Description	Renewal and/or enhancement of failed footpaths/cycle paths through West Dunbartonshire.				
	Project Manager	Derek Barr				
	Chief Officer	Gail MacFarlane				
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23	
	Main Issues / Reason for Variance					
	Projects and locations still to be decided.					
	Mitigating Action					
	None required at this time.					
	Anticipated Outcome					
	To improve Footways in West Dunbartonshire.					

PERIOD END DATE

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
38	Additional Pavement Improvements					
Project Life Financials	200	5	3%	0	(200)	-100%
Current Year Financials	5	5	100%	0	(5)	-100%
Project Description	Extra funding to accelerate pavement maintenance and improvements across West Dunbartonshire.					
Project Manager	Derek Barr					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Budget to be used for retention payment from last years surfacing of Dumbarton East footways.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
To improve Footways in West Dunbartonshire.						
39	Turnberry Homes - traffic calming/ management at Turnberry housing development off Castle Road					
Project Life Financials	60	55	91%	60	0	0%
Current Year Financials	5	0	0%	0	(5)	-100%
Project Description	Funding has been received from Turnberry Homes and will be used to introduce traffic calming and traffic management measures to mitigate the impact of additional traffic accessing the housing development off Castle Road, Dumbarton.					
Project Manager	Derek Barr					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Consultation completed 2021/2022 and speed humps will be installed prior to 31 March 2023.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Traffic calming to be installed in Dumbarton East.						
40	Electrical Charging Points - Rapid Charge					
Project Life Financials	314	259	82%	270	(44)	-14%
Current Year Financials	100	67	67%	0	(100)	-100%
Project Description	Funding has been awarded from Transport Scotland for the Installation of electrical charging points					
Project Manager	Derek Barr					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Charging points to be installed at Moss O' Balloch park by the end of this financial year.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
To provide Electric Vehicle Charging points within West Dunbartonshire.						

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APPENDIX 4

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Budget Details	Project Life Financials						
	Budget	Spend to Date		Forecast Spend	Variance		
	£000	£000	%	£000	£000	%	
41	Flood Risk Management						
	Project Life Financials	1,257	112	9%	1,144	(112)	-9%
	Current Year Financials	1,257	0	0%	0	(1,257)	-100%
	Project Description	Enhancement of drainage infrastructure to ensure compliance with Flood Risk Management Act 2009.					
	Project Manager	Raymond Walsh/ Derek Barr					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
	Main Issues / Reason for Variance						
	A detailed design for Gruggies Burn will be undertaken by the end of the financial year.						
	Mitigating Action						
	None required at this time.						
	Anticipated Outcome						
	Project should be complete within budget.						
42	Flood Prevention						
	Project Life Financials	500	0	0%	500	0	0%
	Current Year Financials	500	0	0%	0	(500)	-100%
	Project Description	Various flood prevention projects.					
	Project Manager	Raymond Walsh					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
	Main Issues / Reason for Variance						
	Plans are under consideration by officers and will be submitted to Elected Members for approval.						
	Mitigating Action						
	None required at this time.						
	Anticipated Outcome						
	Projects should be complete within budget.						
43	Infrastructure - Flooding						
	Project Life Financials	149	0	0%	149	0	0%
	Current Year Financials	149	112	75%	0	(149)	-100%
	Project Description	Essential renewal of failed drainage assets to minimise flood risk within West Dunbartonshire.					
	Project Manager	Raymond Walsh					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
	Main Issues / Reason for Variance						
	Small value projects to tackle flooding events in various areas.						
	Mitigating Action						
	None required at this time.						
	Anticipated Outcome						
	Intention is to complete works within budget.						

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
44 River Leven Flood Prevention Scheme						
Project Life Financials	800	181	23%	800	(0)	0%
Current Year Financials	620	0	0%	0	(620)	-100%
Project Description	River Leven Flood Prevention Scheme.					
Project Manager	Raymond Walsh					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Awaiting outcome of Scottish Government & SEPA deliberations, however officers are hopeful full budget spend can be incurred by the end of the financial year.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Project should be completed within budget.						
45 Strathclyde Partnership for Transport - Bus, cycling and walking infrastructure improvements & Park and Rides						
Project Life Financials	1,627	797	49%	278	(1,350)	-83%
Current Year Financials	1,627	604	37%	0	(1,627)	-100%
Project Description	Strathclyde Partnership for Transport - Bus, cycling and walking infrastructure improvements.					
Project Manager	Raymond Walsh					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Work will be undertaken during this financial year for A8014 Kilbowie Road, Balloch Station Park and Ride and Bus Infrastructure Improvements. A814 Congestion measures contractor arrived on site mid-August. Works are progressing well and completion expected by the end of February 2023. The budget for Balloch Station will be used for consultancy works and planning application fees.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Improve accessibility to Public Transport and improve journey time reliability.						
46 Infrastructure - Roads						
Project Life Financials	2,444	4,677	191%	(1,233)	(3,677)	-150%
Current Year Financials	3,444	3,614	105%	0	(3,444)	-100%
Project Description	Infrastructure - Roads.					
Project Manager	Hugh Campbell					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Roads Operations are progressing an extensive surfacing program and have a number of schemes to be completed by the end of the financial year.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Intention is to complete various surfacing works by the end of March 2023.						

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
47	Depot Improvement Works					
	Project Life Financials	97	68	70%	63	(34) -35%
	Current Year Financials	55	34	61%	0	(55) -100%
	Project Description	Improvement of WDC Roads Depot.				
	Project Manager	Hugh Campbell				
	Chief Officer	Gail MacFarlane				
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23	
	Main Issues / Reason for Variance					
	This budget will be utilised for depot rationalisation works during the financial year.					
	Mitigating Action					
	None available at this time.					
	Anticipated Outcome					
	Intention is to complete works within budget.					
48	Gruggies Burn Flood Prevention					
	Project Life Financials	15,053	454	3%	15,020	(33) 0%
	Current Year Financials	1,524	33	2%	0	(1,524) -100%
	Project Description	Commission of Gruggies Flood Prevention Scheme.				
	Project Manager	Sharron Worthington				
	Chief Officer	Gail MacFarlane				
	Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24	
	Main Issues / Reason for Variance					
	Budget to be used for a detailed design for Gruggies Burn.					
	Mitigating Action					
	None available at this time.					
	Anticipated Outcome					
	Project should be completed within budget.					
49	A813 Road Improvement Phase 1					
	Project Life Financials	2,325	1,007	43%	2,325	0 0%
	Current Year Financials	693	0	0%	0	(693) -100%
	Project Description	A813 Road Improvement Phase 1.				
	Project Manager	Sharron Worthington				
	Chief Officer	Gail MacFarlane				
	Project Lifecycle	Planned End Date	31-Mar-26	Forecast End Date	31-Mar-26	
	Main Issues / Reason for Variance					
	Plans have been developed for carriageway widening and footway and cycleway construction between Strathleven and Lions Gate. There are ongoing discussions with Aggreko and other land owners in regards to access and land acquisition with construction commencing during 2022/2023.					
	Mitigating Action					
	None required at this time.					
	Anticipated Outcome					
	To provide an improved A813.					

PERIOD END DATE

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
50 A813 Road Improvement Phase 2						
Project Life Financials	2,325	0	0%	2,325	0	0%
Current Year Financials	0	0	0%	0	0	0%
Project Description	A813 Road Improvement Phase 2.					
Project Manager	Sharron Worthington					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-26	Forecast End Date	31-Mar-26		
Main Issues / Reason for Variance						
These works are not due to commence until Phase 1 has been completed.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
To provide an improved A813.						
51 Clydebank Charrette, A814						
Project Life Financials	4,300	4,161	97%	3,940	(359)	-8%
Current Year Financials	498	409	82%	0	(498)	-100%
Project Description	Clydebank Charrette, A814					
Project Manager	Sharron Worthington					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance						
Works substantially complete. Additional works as a compensation event started on Wallace street in July 2022.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Project should be completed within budget enhancing the A814 through Clydebank.						
52 A811 Lomond Bridge						
Project Life Financials	3,930	3,846	98%	3,846	(84)	-2%
Current Year Financials	84	0	0%	0	(84)	-100%
Project Description	Upgrade of Lomond Bridge.					
Project Manager	Cameron Muir					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-22	Actual End Date	31-May-21		
Main Issues / Reason for Variance						
Works to Lomond Bridge were completed May 2021. No further costs expected.						
Mitigating Action						
None required.						
Anticipated Outcome						
To provide an improved Lomond Bridge.						
53 Protective overcoating to 4 over bridges River Leven						
Project Life Financials	1,039	643	62%	1,039	(0)	0%
Current Year Financials	117	11	10%	0	(117)	-100%
Project Description	To overcoat 4 bridges over River Leven.					
Project Manager	Cameron Muir					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-25	Forecast End Date	31-Mar-25		
Main Issues / Reason for Variance						
Works to Renton footbridge are now complete and work will commence on the other bridges.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
To upgrade bridges within West Dunbartonshire.						

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

54	Roads Plant						
	Project Life Financials	80	5	7%	75	(5)	-7%
	Current Year Financials	40	5	13%	0	(40)	-100%
	Project Description	Purchase of Roads plant and equipment.					
	Project Manager	Hugh Campbell					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-25	Forecast End Date			31-Mar-25
	Main Issues / Reason for Variance						
	New Plant to be purchased						
	Mitigating Action						
	None required.						
	Anticipated Outcome						
	To purchase equipment.						
55	Footway Resurfacing (RAMP)						
	Project Life Financials	350	0	0%	350	0	0%
	Current Year Financials	350	0	0%	0	(350)	-100%
	Project Description	Footway resurfacing					
	Project Manager	Hugh Campbell					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-25	Forecast End Date			31-Mar-25
	Main Issues / Reason for Variance						
	Projects and locations to be decided.						
	Mitigating Action						
	None required.						
	Anticipated Outcome						
	Resurface footways.						
56	Traffic Signal Upgrades						
	Project Life Financials	300	274	91%	26	(274)	-91%
	Current Year Financials	300	274	91%	0	(300)	-100%
	Project Description	Upgrade Traffic Signals					
	Project Manager	Raymond Walsh					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-25	Forecast End Date			31-Mar-25
	Main Issues / Reason for Variance						
	These will be included in LUF2 and we await Scottish Government decision on application.						
	Mitigating Action						
	None required.						
	Anticipated Outcome						
	To upgrade traffic signals.						

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Budget Details	Project Life Financials						
	Budget	Spend to Date		Forecast Spend	Variance		
	£000	£000	%	£000	£000	%	
57	Roads improvements						
	Project Life Financials	1,000	0	0%	1,000	0	0%
	Current Year Financials	1,000	942	94%	0	(1,000)	-100%
	Project Description	Various road improvement projects					
	Project Manager	Hugh Campbell					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-25	Forecast End Date	31-Mar-25		
	Main Issues / Reason for Variance						
	Projects and locations to be decided.						
	Mitigating Action						
	None required.						
	Anticipated Outcome						
	Improvements to roads						
58	Street sign renewal						
	Project Life Financials	100	0	0%	100	0	0%
	Current Year Financials	100	47	47%	0	(100)	-100%
	Project Description	Renewal of street signs					
	Project Manager	Raymond Walsh					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-25	Forecast End Date	31-Mar-25		
	Main Issues / Reason for Variance						
	Surveys being undertaken to collate lists of locations and procurement of a contractor.						
	Mitigating Action						
	None required.						
	Anticipated Outcome						
	Renewal of street signage.						
59	Pavement improvements						
	Project Life Financials	1,000	122	12%	878	(122)	-12%
	Current Year Financials	1,000	147	15%	0	(1,000)	-100%
	Project Description	Various pavement improvement projects.					
	Project Manager	Hugh Campbell					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-25	Forecast End Date	31-Mar-25		
	Main Issues / Reason for Variance						
	Projects and locations to be decided.						
	Mitigating Action						
	None required.						
	Anticipated Outcome						
	Improvement to pavements.						

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Budget Details	Project Life Financials						
	Budget	Spend to Date		Forecast Spend	Variance		
	£000	£000	%	£000	£000	%	
60	Water Safety						
	Project Life Financials	30	0	0%	30	0	0%
	Current Year Financials	30	0	0%	0	(30)	-100%
	Project Description	To develop Water Safety Policy & enhance water safety equipment in WDC					
	Project Manager	Derek Barr					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
	Main Issues / Reason for Variance						
	Expenditure on water safety equipment will be made as required throughout the year.						
	Mitigating Action						
	None required						
	Anticipated Outcome						
	Water safety equipment as required.						
61	Purchase of gritters						
	Project Life Financials	400	0	0%	400	0	0%
	Current Year Financials	400	0	0%	0	(400)	-100%
	Project Description	Purchase of gritters.					
	Project Manager	Hugh Campbell					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
	Main Issues / Reason for Variance						
	Delivery delayed by the supplier. Full budget spend expected before the end of the financial year.						
	Mitigating Action						
	None available at this time.						
	Anticipated Outcome						
	Project delivered within budget.						
62	Replacement of compactors at Dalmoak civic amenity site						
	Project Life Financials	160	71	44%	89	(71)	-44%
	Current Year Financials	80	71	88%	0	(80)	-100%
	Project Description	The purchase of 2 compactors for the Council civic amenity site at Dalmoak.					
	Project Manager	Kenny Lang					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
	Main Issues / Reason for Variance						
	Compactors have now been delivered.						
	Mitigating Action						
	None Required.						
	Anticipated Outcome						
	Project delivered within budget.						
63	AV Equipment - Education						
	Project Life Financials	1,110	261	24%	1,037	(73)	-7%
	Current Year Financials	441	73	17%	0	(441)	-100%
	Project Description	Purchase of AV Equipment for Education.					
	Project Manager	David Jones/ Julie McGrogan					
	Chief Officer	Laura Mason					
	Project Lifecycle	Planned End Date	31-Mar-29	Forecast End Date	31-Mar-29		
	Main Issues / Reason for Variance						
	Although there is re-profiling of budget caused mainly by the academic year starting several months after the financial year the project is still on track to be completed by the planned end date.						
	Mitigating Action						
	None available at this time.						
	Anticipated Outcome						
	Purchase of AV Equipment for Education.						

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

64	Digital Inclusion						
	Project Life Financials	376	335	89%	376	(0)	0%
	Current Year Financials	41	0	0%	0	(41)	-100%
	Project Description	Increase the ratio of chrome book devices for most disadvantaged children and families and support for families with remote access.					
	Project Manager	David Jones/ Julie McGrogan					
	Chief Officer	Laura Mason					
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
	Main Issues / Reason for Variance						
	Additional devices have been ordered to increase the ratio of devices to pupils as part of a commitment towards a 1:1 device ratio. The project is on track to be fully spent in 2022/2023.						
	Mitigating Action						
None required at this time.							
Anticipated Outcome							
Increase the Chromebook ratio for most disadvantaged children.							

65	Schools Estate Improvement Plan						
	Project Life Financials	20,241	15,544	77%	19,513	(728)	-4%
	Current Year Financials	1,005	728	72%	0	(1,005)	-100%
	Project Description	Improvement of Schools Estate.					
	Project Manager	Sharon Jump/ Michelle Lynn/ Craig Jardine					
	Chief Officer	Laura Mason					
	Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
	Main Issues / Reason for Variance						
	Renton Campus: The overall construction is programmed to complete by 25 July 2022. (Previously April 2022 but re-programmed due to 13 week COVID-19 site closure). Phase 1 of the project was handed over on Monday 18 October 2021, with pupils returning to the new school campus on Wednesday 20 October 2021. Phase 2 on schedule to be handed over 25th July 2022. There is an acceleration of spend due to part retention being paid 2022/2023. St Mary's: anticipated commencement of MUGA is September 2022 which means new build kitchen will slip to June 2023. Pitch onsite September and dining hall will be July 2023 as cannot be onsite at the same time as pitch works. Additional ASN Provision: temporary accommodation for Choices will be in place by September and plans for rebuild extension ongoing. Additional scoping in respect of vacant space at Choices and former Riverside ELC ongoing. Skills School: scoping ongoing. Balloch Campus, Lomond Base, artificial grass installation is complete.						
	Mitigating Action						
None required							
Anticipated Outcome							
Project delivered within budget and to the revised programme, following COVID-19.							

66	Free School Meals						
	Project Life Financials	694	572	82%	190	(504)	-73%
	Current Year Financials	504	(0)	0%	0	(504)	-100%
	Project Description	Provision of Capital Funding from Scottish Government to implement free school meal initiative.					
	Project Manager	Michelle Lynn/ Craig Jardine					
	Chief Officer	Laura Mason					
	Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
	Main Issues / Reason for Variance						
	Project is complete other than snagging works which can only be completed when school is closed however project end date is still on target. Additional budget required in relation to electrical phasing which was unknown at the time of project inception.						
	Mitigating Action						
None available at this time.							
Anticipated Outcome							
Project delivered within amended timescales.							

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
68	Schools Estate Refurbishment Plan					
Project Life Financials	5,508	5,508	100%	5,505	(3)	0%
Current Year Financials	3	3	98%	0	(3)	-100%
Project Description	Completion of condition surveys has been carried out to identify works required to bring various schools from Condition C to Condition B.					
Project Manager	Michelle Lynn/ Craig Jardine					
Chief Officer	Laura Mason					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	30-Apr-22		
Main Issues / Reason for Variance						
Project complete and await final charges.						
Mitigating Action						
None required.						
Anticipated Outcome						
Project delivered on time and within budget						
69	Early Years Early Learning and Childcare Funding					
Project Life Financials	8,748	8,534	98%	8,338	(410)	-5%
Current Year Financials	795	508	64%	0	(795)	-100%
Project Description	Early learning and childcare funding awarded to West Dunbartonshire Council to facilitate the expansion in entitlement to funded ELCC to 1140 hours from August 2020.					
Project Manager	Michelle Lynn/ Craig Jardine					
Chief Officer	Laura Mason					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Works progressing and budget spend anticipated in 2022/2023.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
The project will be completed to deliver the requirements of the Early Years expansion plans.						

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
70 Dalmonach CE Centre						
Project Life Financials	1,150	1,145	100%	1,130	(20)	-2%
Current Year Financials	26	20	79%	0	(26)	-100%
Project Description	To create new community facilities with additional space for early years provisions.					
Project Manager	Michelle Lynn/ Craig Jardine					
Chief Officer	Angela Wilson					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	30-Apr-22		
Main Issues / Reason for Variance						
Project complete and final account to be agreed.						
Mitigating Action						
None required.						
Anticipated Outcome						
To create new community facilities with additional space for early years provisions.						
71 Aids & Adaptations - Special Needs Adaptations & Equipment						
Project Life Financials	1,053	928	88%	125	(928)	-88%
Current Year Financials	1,053	928	88%	0	(1,053)	-100%
Project Description	Reactive budget to provide adaptations and equipment for HSCP clients.					
Project Manager	Julie Slavin					
Chief Officer	Beth Culshaw					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Provision of aids and adaptations to clients as required.						
Mitigating Action						
None available at this time						
Anticipated Outcome						
Provision of adaptations and equipment to HSCP clients as anticipated.						
73 Replacement of Care First						
Project Life Financials	1,400	0	0%	1,120	(280)	-20%
Current Year Financials	280	0	0%	0	(280)	-100%
Project Description	Replacement of Care First					
Project Manager	Julie Slavin					
Chief Officer	Beth Culshaw					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
As agreed at Council on 21st Decemember 2022 this project will no longer progress and therefore no further spend will occur.						
Mitigating Action						
None available at this time						
Anticipated Outcome						
Project will be removed as agreed at Council on 21st December 2022.						
72 Criminal Justice Adaptations						
Project Life Financials	73	54	74%	19	(54)	-74%
Current Year Financials	73	54	74%	0	(73)	-100%
Project Description	Renovation of Unit 11 Levenside Business Court.					
Project Manager	Julie Slavin					
Chief Officer	Beth Culshaw					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
The construction of an office and storage refit with a mezzanine floor within an existing workshop unit which will include associated finishes works and electrical installations. The multi-purpose new office space will accommodate two members of staff with an office base and allow space to set up a training facility indoors. Project expected to be completed by 31 March 2023.						
Mitigating Action						
None available at this time						
Anticipated Outcome						

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Budget Details	Project Life Financials				
	Budget	Spend to Date		Forecast Spend	Variance
	£000	£000	%	£000	£000 %
Renovation of Unit 11 Levenside Business Court					

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
73 Replace Elderly Care Homes and Day Care Centres						
Project Life Financials	27,531	27,272	99%	27,469	(61)	0%
Current Year Financials	61	61	100%	0	(61)	-100%
Project Description	Design and construction of replacement elderly care homes and day care centres in Dumbarton and Clydebank areas.					
Project Manager	Sharon Jump/ Craig Jardine					
Chief Officer	Beth Culshaw					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance						
Project complete with a slight overspend due to additional works required in relation to roof vents which required to be installed. Acceleration of budget has been requested in relation to an overspend in the current year.						
Mitigating Action						
The statement of final account has been signed and financial risk exposure should be reduced through efforts to dispose of the existing properties at the earliest opportunity.						
Anticipated Outcome						
Dumbarton Care Home opened 2017. Clydebank Care Home was certified complete on 9 November 2020.						
74 ICT Modernisation						
Project Life Financials	1,422	883	62%	539	(883)	-62%
Current Year Financials	1,422	893	63%	0	(1,422)	-100%
Project Description	This budget is to facilitate ICT infrastructure and modernise working practices.					
Project Manager	Patricia Kerr					
Chief Officer	Victoria Rogers					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Mobile phone replacements continue but many are on hold due to dependency on ITune module of Microsoft 365. Assessing the next volume of Chromebook replacements and continuing to liaise with Education.						
Mitigating Action						
Continue to escalate and meet framework suppliers to confirm delivery lead times. Investigate other procurement routes as well as adjust the project scope to replace where stock allows.						
Anticipated Outcome						
Most of the capital allocated to HSCP (approx £500k) will be used to review/replace the current case management systems and will be rephased in line with the project plan. Supply chain delays may continue to impact delivery and spend.						
75 Internet of Things Asset Tracking						
Project Life Financials	60	50	83%	53	(7)	-11%
Current Year Financials	17	7	40%	0	(17)	-100%
Project Description	Asset Tracking.					
Project Manager	Patricia Kerr					
Chief Officer	Victoria Rogers					
Project Lifecycle	Planned End Date	31-Oct-22	Forecast End Date	31-Oct-22		
Main Issues / Reason for Variance						
Technical aspect of the project is complete and WDC are assisting with user testing. Delayed but on budget. This is funded by Scottish Government budget.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Technical aspect of the project is complete and WDC assisting with user testing. Delayed but on budget.						

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
76	ICT Security & DR					
Project Life Financials	1,297	1,153	89%	144	(1,153)	-89%
Current Year Financials	1,297	1,153	89%	0	(1,297)	-100%
Project Description	The project is for the enhancement of security systems, server replacement and the update of corporate applications to ensure compliance with 15/16 PSN requirements, to enhance the disaster recovery capabilities of WDC.					
Project Manager	Brian Miller/ Patricia Kerr					
Chief Officer	Victoria Rogers					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Storage Area Network (SAN) installation ongoing. Server replacement at procurement stage. Wi-Fi access equipment scoping for end of life items and estimated potential £0.300m spend to replace up to 900 - 1000 wireless access points. Planning procurement for secondary storage (data domains) underway and estimated £0.150m spend. Indications are that global supply chain issues will impact Wi-Fi and storage lead times.						
Mitigating Action						
Monitor supply chain issues. Continue tendering processes and implementation stages for each project.						
Anticipated Outcome						
Anticipate two thirds of the budget being spent this financial year due to supply chain issues. Additionally, some works are planned for the last quarter of the year for Public Sector Network (PSN) annual compliance submission.						
77	365 Implementation					
Project Life Financials	450	318	71%	309	(141)	-31%
Current Year Financials	173	141	82%	0	(173)	-100%
Project Description	Project services to delivery Microsoft 365 Implementation including 3rd party supplier, training, technical consultancy etc.					
Project Manager	Dorota Piotrowicz/ Patricia Kerr					
Chief Officer	Victoria Rogers					
Project Lifecycle	Planned End Date	30-Sep-23	Forecast End Date	30-Sep-23		
Main Issues / Reason for Variance						
Project spend relates to internal and external resources to implement new systems, processes and user training skills. Mailbox migration aspect of the project now being resumed as cloud backup solution is in place. Implementation of device management functionality in 365 is live for corporate devices but full rollout is linked to mailbox migrations. Information governance work stream in progress. Project resourcing issues continue due to competing demands and competitive environment for recruitment.						
Mitigating Action						
Continue to monitor the various work streams to accelerate aspects of the project where possible if suppliers can provide resource. Continue to assess where a) internal skills have developed, b) external resource is needed for introducing new functionality in the future to inform future bidding cycles and c) temporary recruitment/secondment is required.						
Anticipated Outcome						
Majority of budget spent but delayed.						
78	Session Initial Protocol (SIP) project Swan Trunking					
Project Life Financials	77	77	100%	47	(30)	-39%
Current Year Financials	30	30	100%	0	(30)	-100%
Project Description	This project is to replace legacy Analogue Telephony infrastructure with new Digital Telephony infrastructure due to the phasing out of the Legacy infrastrucue by 2025					
Project Manager	Patricia Kerr					
Chief Officer	Victoria Rogers					

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
Project Lifecycle	Planned End Date	31-Mar-25	Forecast End Date	31-Mar-25		
Main Issues / Reason for Variance						
This project to replace legacy Analogue Telephony infrastructure with new Digital Telephony infrastructure has just started and will continue until 2025.						
Mitigating Action						
None required.						
Anticipated Outcome						
Completion of project by 2025						

79	Direct Project Support						
	Project Life Financials	3,502	4,092	117%	0	(3,502)	-100%
	Current Year Financials	3,502	4,168	119%	0	(3,502)	-100%
	Project Description	Business support cost such as reallocation of architects and project support at year end.					
	Project Manager	N/A					
	Chief Officer	N/A					
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
	Main Issues / Reason for Variance						
	Salary Capitalisation in 2022/2023.						
	Mitigating Action						
	None required.						
	Anticipated Outcome						
Direct project support costs allocated as appropriate.							

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Forecast Variance	
	£000	£000	%	£000	£000	%
1 Resources Carried Forward						
Project Life Financials	(141)	(99)	70%	(377)	(236)	167%
Current Year Financials	(790)	0	0%	0	790	-100%
Project Description	These are resources that have been received in previous years relating to Turnberry Homes, Town Centre Fund Grant, Digital Inclusion, Clydebank Can on the Canal, Internet of Things Asset Tracking and Auld Street Bond.					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Application of resources is dependent on capital project progressing in year as planned.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Application of resources held on balance sheet as at 31 March 2022 as appropriate.						
2 General Services Capital Grant						
Project Life Financials	(75,127)	(34,422)	46%	(67,820)	7,306	-10%
Current Year Financials	(5,574)	(5,565)	100%	0	5,574	-100%
Project Description	This is a general grant received from the Scottish Government in relation to General Services capital spend					
Project Lifecycle	Planned End Date	31-Mar-30	Forecast End Date	31-Mar-30		
Main Issues / Reason for Variance						
General services capital grant is anticipated to be received as forecast.						
Mitigating Action						
None required at this time						
Anticipated Outcome						
General services capital grant is anticipated to be received as forecast.						
3 Ring Fenced Government Grant Funding						
Project Life Financials	(35,184)	(5,858)	17%	(34,332)	852	-2%
Current Year Financials	(959)	(1,279)	133%	0	959	-100%
Project Description	This is ring fenced grant funding which is primarily anticipated to be received from the Scottish Government and relates to Cycling, Walking, Safer Streets, Regeneration Placed Based Investment Programme, Early Years, Gruggies Burn Flood works, Early Years funding, City Deal and Town Centre Fund.					
Project Lifecycle	Planned End Date	31-Mar-26	Forecast End Date	31-Mar-26		
Main Issues / Reason for Variance						
Application of resources is dependent on capital project progressing in year as planned.						
Mitigating Action						
Mitigating actions are detailed within the appropriate status updates.						
Anticipated Outcome						
Application of resources as appropriate.						
4 Match Funding / Other Grants and Contributions						
Project Life Financials	(11,550)	(8,469)	73%	(10,461)	1,089	-9%
Current Year Financials	(4,587)	(4,730)	103%	0	4,587	-100%
Project Description	Match Funding / Other Grants and Contributions					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Application of resources is dependent on capital project progressing in year as planned.						
Mitigating Action						
None required.						
Anticipated Outcome						
Match funding received.						

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Forecast Variance	
	£000	£000	%	£000	£000	%

5	Capital Receipts						
	Project Life Financials	(25,429)	(106)	0%	(25,805)	(376)	1%
	Current Year Financials	0	(28)	#DIV/0!	0	0	#DIV/0!
	Project Description	These are capital receipts that are anticipated from sales of land and buildings both as part of the normal disposal programme and also as part of the business case investment in office rationalisation, new school building and new care home development					
	Project Lifecycle	Planned End Date	31-Mar-26	Forecast End Date	31-Mar-26		
	Main Issues / Reason for Variance						
	Receipts budgets are based on assumptions in relation to the sale of various sites. Not all sales will be realised this financial year. The main ones being OLSP, St James retail park, Dalreoch Care Home. Queen's Quay, Levenbank Terrace, Heather Avenue, Crosslet House. As agreed at Council receipts received are used firstly to pay for principle and premiums.						
Mitigating Action							
While market conditions are out with officers control all potential receipts will be explored.							
Anticipated Outcome							
Capital receipts received.							

6	Prudential Borrowing						
	Project Life Financials	(124,341)	(69,059)	56%	(123,594)	746	-1%
	Current Year Financials	(54,563)	(15,255)	28%	0	54,563	-100%
	Project Description	Prudential borrowing is long term borrowing from financial institutions that has been approved for the purposes of funding capital expenditure					
	Project Lifecycle	Planned End Date	31-Mar-26	Forecast End Date	31-Mar-26		
	Main Issues / Reason for Variance						
	Prudential borrowing is impacted by programme delivery therefore mitigating action is detailed in the red and amber analysis.						
Mitigating Action							
None available at this time.							
Anticipated Outcome							
While prudential borrowing requirement is likely to be less than budgeted in the current financial year this is anticipated to catch up over the programme life.							

7	CFCR						
	Project Life Financials	(150)	0	0%	14,568	14,718	0%
	Current Year Financials	(103)	0	0%	0	103	0%
	Project Description	This is capital spend which is funded by revenue budgets					
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
	Main Issues / Reason for Variance						
	Renovation of Unit 11 Levenside Business Court						
	Mitigating Action						
	None required at this time.						
Anticipated Outcome							
CFCR applied to relevant capital project.							

WEST DUNBARTONSHIRE COUNCIL
HRA CAPITAL PROGRAMME
OVERALL PROGRAMME SUMMARY

MONTH END DATE 31 March 2023

PERIOD 12

Project Status Analysis	Project Life Status Analysis				Current Year Project Status Analysis					
	Number of Projects at RAG Status	% Projects at RAG Status	Spend to Date £000	% Project Spend at RAG Status	Number of Projects at RAG Status	% Projects at RAG Status	Spend to Date £000	% Project Spend at RAG Status		
Red										
Projects are forecast to be overspent and/or experience material delay to completion	19	70.4%	29,615	84.8%	19	70.4%	29,615	84.8%		
Amber										
Projects are either at risk of being overspent and/or delay in completion (although this is unquantifiable at present) or the project has any issues that require to be reported at this time	6	22.2%	5,314	15.2%	6	22.2%	5,314	15.2%		
Green										
Projects are on target both in relation to overall budget and the forecast stages in the project life cycle and no issues are anticipated at this time	2	7.4%	-	0.0%	2	7.4%	-	0.0%		
	27	100%	34,929	100%	27	100%	34,929	100%		
Project Status Analysis	Project Life Financials				Current Year Financials					
	Budget £000	Spend to Date £000	Forecast Spend £000	Forecast Variance £000	Budget £000	Spend to Date £000	Actual Spend £000	Actual Variance £000	Reprofiled £000	Over/ (Under) £000
Red										
Projects are forecast to be overspent and/or significant delay to completion	189,926	29,615	198,219	8,293	59,543	29,615	29,615	(29,927)	(38,184)	8,257
Amber										
Projects are either at risk of being overspent and/or delay in completion (although this is unquantifiable at present) or the project has any issues that require to be reported at this time	25,333	5,314	25,565	231	5,827	5,314	5,314	(513)	(780)	268
Green										
Projects are on target both in relation to overall budget and the forecast stages in the project life cycle and no issues are anticipated at this time	860	0	626	(234)	234	0	0	(234)	0	(234)
TOTAL EXPENDITURE	216,120	34,929	224,410	8,290	65,604	34,929	34,929	(30,674)	(38,965)	8,290
TOTAL RESOURCES	216,120	34,929	224,410	(8,290)	65,604	34,929	34,929	30,674		
NET EXPENDITURE	0	0	0	0	0	0	0	0		

MONTH END DATE

31 March 2023

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date	Forecast/ Actual	Variance		
	£000	£000	%	£000	£000	%

1

Capitalised minor works

Project Life Financials	2,266	1,580	70%	3,415	1,149	51%
Current Year Financials	431	1,580	367%	1,580	1,149	267%
Project Description	This is a budget to undertake specific minor ad hoc capital projects that arise on demand					
Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
Main Issues / Reason for Variance						
Budget is overspent due to costs and demand for budget being higher than anticipated at time of budget setting.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Project to complete over budget.						

2

QL Development

Project Life Financials	271	30	11%	212	(59)	-22%
Current Year Financials	185	30	16%	30	(155)	-84%
Project Description	This budget relates to the costs associated with the development of the Integrated Housing Management System					
Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
Main Issues / Reason for Variance						
Development of QL system continues through 2022/23. It was anticipated that two fixed term posts would be appointed to support the ongoing development, however these posts have not yet been filled and this element of the budget will be required to be reprofiled to 2023/24.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Element of budget required to be rephased to 2023/24.						

3

Gypsy Travellers Site

Project Life Financials	170	0	0%	170	0	0%
Current Year Financials	40	0	0%	0	(40)	-100%
Project Description	Gypsy/ Traveller Site improvements					
Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
Main Issues / Reason for Variance						
The planned site improvement works were to be complimentary to a current live bid to the Scottish Government's Gypsy Traveller Accommodation Fund, that application is still being assessed by the Scottish Government and to avoid abortive works site improvements planned were put in abeyance until we asceratin if the bid has been successful. We plan to reengage withe the community of receipt of the outcome of the bid and agree wider site improvements to be delivered in 2023/24.						
Mitigating Action						
None required						
Anticipated Outcome						
Full budget spend in 2023/24.						

MONTH END DATE

31 March 2023

PERIOD

12

	Budget Details	Project Life Financials					
		Budget	Spend to Date		Forecast/ Actual Spend	Variance	
		£000	£000	%	£000	£000	%
4	Community Safety Projects						
	Project Life Financials	17	0	0%	17	0	0%
	Current Year Financials	17	0	0%	0	(17)	-100%
	Project Description	Community Safety Projects					
	Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
	Main Issues / Reason for Variance						
	Budget not spent as anticipated, protracted issues with owners and commencement of works, to continue into 2023/24 for completion.						
	Mitigating Action						
	None required						
	Anticipated Outcome						
	Full budget spend in 2023/24.						
5	Redeployable CCTV Cameras						
	Project Life Financials	36	0	0%	36	0	0%
	Current Year Financials	36	0	0%	0	(36)	-100%
	Project Description	Purchase of 5 redeployable CCTV cameras for Housing use					
	Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
	Main Issues / Reason for Variance						
	A longer than expected procurement process and prioritisation of resources in the Housing Service meant 5 redeployable cameras could not be purchased as originally planned before the end of 2022/23. This has however been completed in early 2023/24. Budget required to be carried forward to the new financial year to off-set with the spend incurred in 2023/24.						
	Mitigating Action						
	None required						
	Anticipated Outcome						
	Full budget spend in 2023/24.						
6	Airport Noise						
	Project Life Financials	192	0	0%	192	0	0%
	Current Year Financials	192	0	0%	0	(192)	-100%
	Project Description	Noise Insulation Project					
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-24		
	Main Issues / Reason for Variance						
	The GAA have still to publish their Noise Insulation Scheme which was scheduled for Autumn 2022, the scheme would detail funding arrangements for those properties both commercial and residential that fall within the scope of the scheme. The delay to the publication has negated the opportunity to commence this project in 2022/23. Officers are pressing the GAA for an update in terms of their timescales, however it has now been reprofiled to 2023/24, where it is hopeful the project will progress.						
	Mitigating Action						
	Officers liaising with GAA						
	Anticipated Outcome						
	Budget to be rephased to 2023/24						

MONTH END DATE

31 March 2023

PERIOD

12

Budget Details		Project Life Financials					
		Budget	Spend to Date		Forecast/ Actual Spend	Variance	
		£000	£000	%	£000	£000	%
7	Targeted SHQS /EESH compliance works						
	Project Life Financials	19,841	5,328	27%	20,714	873	4%
	Current Year Financials	4,455	5,328	120%	5,328	873	20%
	Project Description	This budget is to focus on work required to maintain the SHQS compliance and energy efficiency with WDC housing stock.					
	Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
	Main Issues / Reason for Variance						
	Budget overspent in 2022/23 due to a combination of increased costs and a higher number of completions. £0.054m of Energy Efficiency unspent as all major efficiency works are charged to EESH so this partially offsets part of the overspend.						
	Mitigating Action						
	None required						
	Anticipated Outcome						
	Full budget spend						
8	Roof Coverings						
	Project Life Financials	17,607	2,397	14%	17,607	0	0%
	Current Year Financials	4,955	2,397	48%	2,397	(2,558)	-52%
	Project Description	Building external component renewals, roofs/chimneys/flashings/fascias/gutters/svp					
	Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
	Main Issues / Reason for Variance						
	Budget not fully spent as anticipated, many tiled roof blocks have owner involvement delaying the works due to protracted engagement, these will continue into 2023/24 for completion. Additional metal roofing anticipated to continue into 2023/24. Reamining budget to be re-phased to 2023/24.						
	Mitigating Action						
	Officer and contracts team working to maximise progress where possible to increase completions and spend.						
	Anticipated Outcome						
	Full budget will not be spent and balance to carry into 2023-24						

MONTH END DATE

31 March 2023

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date	Forecast/ Actual	Variance		
	£000	£000	%	£000	£000	%

9 **Doors/window component renewals**

Project Life Financials	10,963	1,494	14%	10,963	0	0%
Current Year Financials	2,500	1,494	60%	1,494	(1,006)	-40%

Project Description Doors/Windows Component Renewals

Project Lifecycle Planned End Date 31-Mar-27 Forecast End Date 31-Mar-27

Main Issues / Reason for Variance

Officers working to meet revised targets. Additional external support was programmed in from August 2022 onwards to assist with window installs, feedback from officers have highlighted challenges with resource levels from back-up contractor. Internal resources were maximised to increase installs where possible, however £1.006m will need to be rephased into 2023/24.

Mitigating Action

Building Services actively redeploying internal resources to assist with installs and working with external support to maximise contribution.

Anticipated Outcome

Anticipated to meet reduced forecast spend balance to be re-phased into future years.

10 **Statutory/regulatory compliance works (lifts/electrical/legionella/fire etc)**

Project Life Financials	566	146	26%	604	38	7%
Current Year Financials	108	146	135%	146	38	35%

Project Description This budget will be used to upgrade / replace components / installations in order to comply with the relevant standards / legislation / health and safety in relation to housing stock.

Project Lifecycle Planned End Date 31-Mar-27 Forecast End Date 31-Mar-27

Main Issues / Reason for Variance

Project has exceeded budget in 2023/24, this was necessary work to meet demand and comply with legislation.

Mitigating Action

None available.

Anticipated Outcome

Budget to overspend.

11 **Heating improvement works**

Project Life Financials	5,092	3,197	63%	7,320	2,228	44%
Current Year Financials	969	3,197	330%	3,197	2,228	230%

Project Description Carry out works to renew inefficient boilers/full systems as identified from the stock condition survey and renewal of obsolete/damaged boilers.

Project Lifecycle Planned End Date 31-Mar-27 Forecast End Date 31-Mar-27

Main Issues / Reason for Variance

An overspend has been incurred on this budget, as experienced in recent years as demand has exceeded expectations. Due to the nature of this project (ensuring heating and hot water availability) there is no option for a conscious reduction of installs, resulting in the overspend.

Mitigating Action

None available since essential spend.

Anticipated Outcome

Budget to overspend.

MONTH END DATE

31 March 2023

PERIOD

12

Budget Details		Project Life Financials					
		Budget	Spend to Date		Forecast/ Actual Spend	Variance	
		£000	£000	%	£000	£000	%
12	Modern facilities and services						
	Project Life Financials	5,293	2,100	40%	6,357	1,065	20%
	Current Year Financials	1,036	2,100	203%	2,100	1,065	103%
	Project Description	New Kitchens, Bathrooms and Showers					
	Project Lifecycle	Planned End Date		31-Mar-27	Forecast End Date		31-Mar-27
	Main Issues / Reason for Variance						
	Budget overspent in 2023/24 as expected, due to costs and demand for budget being higher than anticipated at time of budget setting.						
	Mitigating Action						
	None available at this time.						
	Anticipated Outcome						
	Project to complete over budget.						
13	Improvement works (Risk St)						
	Project Life Financials	103	0	0%	103	0	0%
	Current Year Financials	103	0	0%	0	(103)	-100%
	Project Description	Risk Street Over clad					
	Project Lifecycle	Planned End Date		31-Mar-27	Forecast End Date		31-Mar-27
	Main Issues / Reason for Variance						
	Budget not spent, roofing work instruction has been issued and contractor is arranging access and commencement. Budget to re-phase into 2023/24 for completion.						
	Mitigating Action						
	None available at this time						
	Anticipated Outcome						
	Full budget spend potential for budget to re-phase into 2023/24						
14	Void house strategy programme						
	Project Life Financials	8,384	5,087	61%	11,471	3,087	37%
	Current Year Financials	2,000	5,087	254%	5,087	3,087	154%
	Project Description	Spend on Void Properties to bring them up to letting standard					
	Project Lifecycle	Planned End Date		31-Mar-27	Forecast End Date		31-Mar-27
	Main Issues / Reason for Variance						
	Void works continued in 2022/23 to bring void properties up to a lettable standard. The high number of voids has led to a higher than expected demand for this budget, resulting in an overspend in 2022/23.						
	Mitigating Action						
	None available at this time						
	Anticipated Outcome						
	Void properties to be brought up to lettable standard, budget to overspend.						
15	Defective structures/component renewals						
	Project Life Financials	3,637	688	19%	3,637	0	0%
	Current Year Financials	887	688	78%	688	(199)	-22%
	Project Description	Defective structures					
	Project Lifecycle	Planned End Date		31-Mar-27	Forecast End Date		31-Mar-27
	Main Issues / Reason for Variance						
	Project ran slightly behind schedule in 2022/23, remaining balance to be reprofiled to 2023/24.						
	Mitigating Action						
	Contracts team working to maximise progress and outturn where able to.						
	Anticipated Outcome						
	Full spend unlikely to met and balance to carry forward to 2023/24						

MONTH END DATE

31 March 2023

PERIOD

12

Budget Details		Project Life Financials					
		Budget	Spend to Date	Forecast/ Actual Spend	Variance		
		£000	£000	%	£000	£000	%
16	Environmental renewal works, paths/fences/walls/parking area's						
	Project Life Financials	5,092	1,639	32%	5,762	670	13%
	Current Year Financials	969	1,639	169%	1,639	670	69%
	Project Description	Environmental renewal works, paths/fences/walls/parking areas					
	Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
	Main Issues / Reason for Variance						
	An overspend was incurred in 2022/23 due to level of demand and a number of larger projects than anticipated together with material costs being higher than expected at time of budget setting.						
	Mitigating Action						
	None available at this time.						
	Anticipated Outcome						
	Full budget spend, with overspend anticipated.						
17	Asbestos management works						
	Project Life Financials	1,135	301	27%	1,221	86	8%
	Current Year Financials	215	301	140%	301	86	40%
	Project Description	This budget is to fund work associated with the management of current asbestos legislation and					
	Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
	Main Issues / Reason for Variance						
	Budget overspend was incurred in 2022/23 due to costs and demand being higher than expected at the time of budget setting.						
	Mitigating Action						
	None required						
	Anticipated Outcome						
	Full budget spend						
18	Multi Story Flats (including Fire Risk Assessment Works)						
	Project Life Financials	2,378	0	0%	2,378	0	0%
	Current Year Financials	800	0	0%	0	(800)	-100%
	Project Description	High Rise Fire Safety Measures					
	Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
	Main Issues / Reason for Variance						
	Our new Multi Storey enhanced living startegy was approved by the Housing and Communities Committee on 3rd May 2023, this was to allow significant consultation with existing tenants and to allow them to articulate where the clear spend priorities were. This will allow us to implement the strategy in a holistic manner and the allocated funding in 2022/23 will be reprofiled to accelerate the delivery of the strategy in 2023/24.						
	Mitigating Action						
	None required						
	Anticipated Outcome						
	Full budget spend						

MONTH END DATE

31 March 2023

PERIOD

12

19

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000	%
Affordable Supply Programme						
Project Life Financials	106,883	5,628	5%	106,039	(844)	-1%
Current Year Financials	39,645	5,628	14%	5,628	(34,017)	-86%
Project Description	Affordable Housing Supply Programme					
Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
Main Issues / Reason for Variance						
The £34.014m variance is made up of £0.040m overspend, £0.880m underspend, and reprofiling of £33.174m into 2023/24 onwards .						
Summary of reprofiled sites together with site specific updates as follows:-						
	Variance to 22/23 Budget	Variance Category				
Site/ Spend	£000	Overspend	Underspend	Reprofiling		
Aitkenbar Primary School	(374)			(374)		
Clydebank East	(15,112)			(15,112)		
Queens Quay Site B	(573)			(573)		
Queens Quay Site C	(2,675)			(2,675)		
Pappert	(4,977)			(4,977)		
Bank Street	(1,240)			(1,240)		
Willow Park Phase 1	(2,334)			(2,334)		
Mount Pleasant	(2,417)			(2,417)		
Future New build sites budget	(3,471)			(3,471)		
Haldane Primary School	1	1				
Creveul Court	2	2				
Dumbarton Harbour Ph 3	1	1				
St Andrews School	(345)		(345)			
General Homeloss & Disturbance	36	36				
Fees, Staffing Costs, contingency	(538)		(538)			
TOTAL OF ALL PROJECTS	(34,017)	40	(883)	(33,173)		
Aitkenbar - Fully complete and final retention paid out in 2022/23.						
Clydebank East - 88 units to be completed on the site. Works commenced on this development on 23rd January 2023, the revised costs were reported to the Housing and Communities Committee in November 2022 and the initial programme will see the remedial works and external drainage programme, a construction site start is programmed for July 2023. The total programme for the works will now be 116 weeks. The development at Clydebank East will see the completion of a major housing led regeneration of a key priority area identified in the Local Housing Strategy and will be the Council's first fully zero carbon housing development and marks a significant milestone in our transition to net zero approved at the August 2022 meeting of the Housing and Communities Committee.						
Queens Quay Site B - 29 units now completed on the site, and let by tenants. Retention figure was budgeted to be paid out in 2022/23, but will now be reprofiled to be paid in 2023/24 to allow time to finalise account.						
Queens Quay Site C – 20 units to be completed on site. Project spend now requires to be reprofiled. The budget provision is to acquire additional land within Queens Quay to enhance the Site C proposals, the discussions with CRL/Rydens have been protracted but we intend to make an offer shortly subject to a revised DV valuation being received. This will be reprofiled into 2023/24 (£1.878m).						

MONTH END DATE

31 March 2023

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date	Forecast/ Actual	Variance		
	£000	£000	%	£000	£000	%
<p>Pappert - 26 units to be completed on site . Projects spend now requires to be reprofiled. The anticipated site start of October 2022 was not be realised due to a number of factors that have caused the project to miss a number of milestones, notably a longer than anticipated procurement process and the subsequent delay in developing a contract/tender preparation forced us to miss a pricing window from the contractor, we now have a new cost price and this project was recently in receipt of an additional £1.25m form the Scottish Government Vacant and Derelict Land Fund which will be received in 2023/24 and 2024/25. It is expected to start onsite in January 2024.</p> <p>Bank Street - 22 units to be completed on the site. Project spend needs reprofiled due to wider strategic reasons and potential reprovisioning of sheltered accommodation which will require consultative exercise . Revised estimated start date May 2024, estimated completion May 2025. Project is currently at feasibility stage.</p> <p>Willox Park Phase1 - 17 units to be completed on site. Project spend now requires to be reprofiled. Pre planning discussions were more involved than anticipated and required some re designing and procurement delays to assemble a full design time which has resulted in delay to estimated start date from January 2023 to March 2024 with estimated completion March 2025. Officers ready to submit to for full planning. Tender application expected to go out summer 2023.</p> <p>Mount Pleasant - 19 units to be completed on site. Project spend now requires to be reprofiled. Unanticipated longer time frame for demolition (9 months) has delayed this project by 6 months, now estimating a March 2024 site start.</p> <p>Future New Build gap sites – Project spend now requires to be reprofiled. Ongoing work to acquire private and Council owned sites to finalise wider strategy.</p> <p>Bonhill Gap Site - 34 units to be completed on site. The project is currently at design stage with, estimated start date May 2024 and estimated completion May 2025.</p> <p>Haldane Primary School - complete</p> <p>Creveul Court - complete</p> <p>Dumbarton Harbour Ph 3 - complete</p> <p>St Andrews School - complete</p> <p>Mitigating Action Staff will work closely with all stakeholders to try and ensure timely resolutions of issues as they arise.</p> <p>Anticipated Outcome Project will still complete and will meet revised spend profiles .</p>						
TOTAL OF ALL PROJECTS						
Project Life Financials	189,926	29,615	16%	198,219	8,293	4%
Current Year Financials	59,543	29,615	50%	29,615	(29,927)	-50%

MONTH END DATE

31 March 2023

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date	Forecast/ Actual	Variance		
	£000	£000	%	£000	£000	%

1

Special needs adaptations						
Project Life Financials	2,487	532	21%	2,545	59	2%
Current Year Financials	474	532	112%	532	59	12%
Project Description	Adaptations to Housing for Special Needs					
Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
Main Issues / Reason for Variance						
Overspend incurred in 2022/23 due to price increases and demand levels rising.						
Mitigating Action						
None available at this time						
Anticipated Outcome						
Full budget spend.						

2

Better Homes Priority Budget						
Project Life Financials	1,557	355	23%	1,557	0	0%
Current Year Financials	664	355	54%	355	(308)	-46%
Project Description	Priority projects as prioritised by the Better Homes Group					
Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
Main Issues / Reason for Variance						
A number of priority initiatives, supported by the Better Homes Project Board are being progressed and will have positive impact on the current council housing stock and budget, these works will complete in 2023/24.						
Mitigating Action						
None required						
Anticipated Outcome						
Full budget spend						

3

External stores/garages/bin stores/drainage component renewals						
Project Life Financials	257	81	32%	263	6	2%
Current Year Financials	75	81	109%	81	6	9%
Project Description	This budget is to focus on external stores/garages/bin stores etc. component renewals as identified and recommended from the housing stock condition survey.					
Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
Main Issues / Reason for Variance						
Works complete as expected, with small overspend incurred.						
Mitigating Action						
None required						
Anticipated Outcome						
Full budget spend						

MONTH END DATE

31 March 2023

PERIOD

12

Budget Details		Project Life Financials					
		Budget	Spend to Date		Forecast/ Actual Spend	Variance	
		£000	£000	%	£000	£000	%
4	Secure entry component renewals						
	Project Life Financials	273	100	37%	282	9	3%
	Current Year Financials	91	100	110%	100	9	10%
	Project Description	This budget is to focus on secure door entry component renewals as identified and recommended from the housing stock condition survey and appropriate council officer referrals.					
	Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
	Main Issues / Reason for Variance						
	Budget overspent in 2022/23 as able to complete a higher number of installations than expected due to protracted time to gain owner agreement.						
	Mitigating Action						
	Officers continue to liaise with owners to encourage agreement for install.						
	Anticipated Outcome						
	Anticipated not to meet full spend despite best efforts.						
5	Buy Backs						
	Project Life Financials	7,729	1,584	20%	7,729	0	0%
	Current Year Financials	2,019	1,584	78%	1,584	(435)	-22%
	Project Description	This is a budget to undertake specific projects that will deliver housing policies/strategies, example: Ex local authority and mortgage to rent buy-back scheme					
	Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
	Main Issues / Reason for Variance						
	The main objective of the Buy Back Scheme is to bring former council properties that were sold through the RTB scheme, back into council use. These properties must assist the council with reducing housing need on the waiting list and where appropriate assist with external capital works. For these reasons, any purchase is subject to stringent criteria to ensure accountability and value for money for existing tenants. Spend in 2022/23 has therefore be dependent on these factors. 16 homes have been purchased during 2022/23, with the remaining budget required to be re-profiled to 2023/24 to continue the buyback scheme.						
	Mitigating Action						
	None required.						
	Anticipated Outcome						
	Budget spend anticipated, should criteria be met.						

WEST DUNBARTONSHIRE COUNCIL
HRA CAPITAL PROGRAMME
ANALYSIS OF AMBER PROJECTS

APPENDIX 5

MONTH END DATE

31 March 2023

PERIOD

12

Budget Details	Project Life Financials						
	Budget	Spend to Date		Forecast/ Actual Spend	Variance		
	£000	£000	%	£000	£000	%	
6	Salaries/central support/offices						
	Project Life Financials	13,031	2,661	20%	13,189	157	1%
	Current Year Financials	2,504	2,661	106%	2,661	157	6%
	Project Description	Allocation of costs from other WDC services who support the HRA capital programme					
	Project Lifecycle	Planned End Date		31-Mar-27	Forecast End Date		31-Mar-27
	Main Issues / Reason for Variance						
	Budget utilised for salaries and support of the HRA capital programme.						
	Mitigating Action						
	None required						
	Anticipated Outcome						
	Full budget spend						
TOTAL OF ALL PROJECTS							
	Project Life Financials	25,333	5,314	21%	25,565	231	1%
	Current Year Financials	5,827	5,314	91%	5,314	(513)	-9%

MONTH END DATE

31 March 2023

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000	%

1	Energy improvements/energy efficiency works						
	Project Life Financials	280	0	0%	226	(54)	-19%
	Current Year Financials	54	0	0%	0	(54)	-100%
	Project Description	Energy improvements/ efficiency works (e.g. loft insulation, pipe/tank insulation, draught exclusion)					
	Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
	Main Issues / Reason for Variance						
	All major energy efficiency work is done on the SHQS/ EESH programme. Budget not required to be rephased.						
	Mitigating Action						
	None required						
	Anticipated Outcome						
Project works to be completed							

2	Contingencies						
	Project Life Financials	581	0	0%	400	(181)	-31%
	Current Year Financials	181	0	0%	0	(181)	-100%
	Project Description	This is a contingent budget for unforeseen matters which may arise during the year.					
	Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
	Main Issues / Reason for Variance						
	Contingent budget held for unplanned spend.						
	Mitigating Action						
	None at this time						
	Anticipated Outcome						
Spend as required							

TOTAL OF ALL PROJECTS						
Project Life Financials	860	0	0%	626	(234)	-27%
Current Year Financials	234	0	0%	0	(234)	-100%

MONTH END DATE

31 March 2023

PERIOD

12

1

Budget Details	Project Life Financials					
	Budget	Spend to Date	Forecast/ Actual Spend	Variance		
	£000	£000	%	£000	£000	%
New Build Grant						
Project Life Financials	(48,826)	(4,018)	8%	(48,826)	0	0%
Current Year Financials	(30,006)	(4,018)	13%	(4,018)	25,988	-87%
Project Description	Grant to facilitate new build housing					
Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
Main Issues / Reason for Variance						
Due to spend being later than anticipated , receipt of grant will also be later than budgeted.						
Mitigating Action						
Income budget will be reprofiled to match reprofiled spend						
Anticipated Outcome						
Income will be received when due						

2

CFCR						
Project Life Financials	(42,531)	0	0%	(36,816)	5,715	-13%
Current Year Financials	(9,215)	(3,500)	38%	(3,500)	5,715	-62%
Project Description	This is capital spend which is funded by revenue budgets					
Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
Main Issues / Reason for Variance						
Income from Revenue reduced to offset adverse variances in HRA revenue						
Mitigating Action						
None required						
Anticipated Outcome						
Reduced CFCR						

3

Prudential Borrowing						
Project Life Financials	(124,667)	(26,835)	22%	(124,667)	0	0%
Current Year Financials	(26,286)	(26,835)	102%	(26,835)	(549)	2%
Project Description	Prudential borrowing is long term borrowing from financial institutions that has been approved for the purposes of funding capital expenditure					
Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
Main Issues / Reason for Variance						
Prudential borrowing is impacted by programme delivery, and contributing CFCR from revenue, therefore due to reprofiling and CFCR being lower than anticipated, this increases the balance for borrowing in 2022/23.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Prudential borrowing requirement slightly higher than anticipated.						

MONTH END DATE

31 March 2023

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date	Forecast/ Actual Spend	Variance		
	£000	£000	%	£000	£000	%

4	Other Capital Income						
	Project Life Financials	(96)	(576)	600%	(672)	(576)	600%
	Current Year Financials	(96)	(576)	600%	(576)	(480)	500%
	Project Description	Other Income to capital					
	Project Lifecycle	Planned End Date		31-Mar-27	Forecast End Date		31-Mar-27
Main Issues / Reason for Variance							
£0.096m estimated income from Glasgow Airport Authority will now not be received in 2022/23 as works have not progressed, however £0.575mm Scottish Government Grant income in relation to buy backs has been received in 2022/23.							
Mitigating Action							
None available							
Anticipated Outcome							
Income will be received when due							

TOTAL RESOURCES						
Project Life Financials	(216,120)	(31,429)	15%	(210,981)	5,139	-2%
Current Year Financials	(65,604)	(34,929)	53%	(34,929)	30,675	-47%

WEST DUNBARTONSHIRE COUNCIL
HRA CAPITAL PROGRAMME
ANALYSIS OF AFFORDABLE HOUSING SUPPLY PROGRAMME

APPENDIX 5

MONTH END DATE

31 March 2023

PERIOD

12

Site	Project Life Financials					RAG Status
	Budget	Spend to Date	Forecast Spend	Variance		
	£000	£000	£000	£000	%	
St Andrews School	636	291	291	- 345	-54%	↑
Haldane Primary School	148	149	149	1	1%	↓
Aitkenbar Primary School	652	278	652	-	0%	→
Clydebank East	26,474	3,642	26,474	-	0%	→
Creveul Court	58	60	60	2	4%	↓
Dumbarton Harbour Ph 3	-	1	1	1	#DIV/0!	↓
Queens Quay Site B	1,259	554	1,259	-	0%	→
Queens Quay Site C	6,198	3	6,198	-	0%	→
Pappert	7,332	3	7,332	-	0%	→
Lilac Avenue	2,676	-	2,676	-	0%	→
Bank Street	4,674	0	4,674	-	0%	→
Clydebank Health Centre	6,930	14	6,930	-	0%	→
Willox Park Phase1	3,817	56	3,817	-	0%	→
Willox Park Phase2	6,300	-	6,300	-	0%	→
Mount Pleasant	4,200	103	4,200	-	0%	→
Silverton	2,100	-	2,100	-	0%	→
Fees, Staffing Costs, contingency	4,005	299	3,503	- 502	-13%	↑
						→
<u>Gap sites</u>						
Bonhill Gap Site	420	175	420	-	0%	→
				-		→
Future New build sites	16,823	1	16,823	-	0%	→
Total Expenditure	94,702	5,628	93,859	(844)		→

TRANSFORMATIONAL PROJECTS TO BE FUNDED FROM CAPITAL RECEIPTS - 2022/23

Name and detail of project	Details of expected costs	Total Estimated cost to implement in 2022/23 £000	Actual cost of implementation in 2022/23 £000
Digital Transformation within the Council - implementation of the Council's Digital Strategy to maximise the potential of digital technologies to improve outcomes and services for all our citizens and employees, whilst seeking to reduce our costs. The end benefits expected include: Digital by default approach for all council services; Alignment of Council services with leading mobile technologies and the benefit therein giving due consideration to end users; Maximise digital transactions via self-service and reduced need for Face-to-Face and Phone interventions where possible; Digital services designed with end users in mind through regular engagements during design and delivery phases; Improved ICT foundations to inform Investment Programmes;	Costs for the project include staffing costs for a team of four digital transformation officers, some external payments for training of various staff throughout the council and allocation of service staffing directly involved in the digital transformation of the Council.	348	250
Further strands of Digital Transformation (i.e. automation within the Council). The project is an enabler for continued identification of efficiencies through automating a range of existing processes.	Costs for the project include staffing costs for the automation	274	180
Restructures within the Council - to allow services to complete restructures (excluding teachers and front line service staff) with a view to reducing costs without reducing services to the public.	Costs include voluntary early retirements/ voluntary redundancies. It is noted that discretionary costs for early retirement added years cannot be funded by capital receipts and are excluded. Although these costs are one off, there are continuous costs for different restructures.	78	270
Total to be set against capital receipts in 2022/23		700	700

DR A K GLEN & WEST DUNBARTONSHIRE TRUST FUNDS

DRAFT ANNUAL REPORT AND FINANCIAL
STATEMENTS FOR THE YEAR ENDED 31 MARCH
2023

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Dr A K Glen and West Dunbartonshire Trust Funds
Draft Financial Statements for the year ended 31 March 2023

Trustees' Annual Report

Introduction

The Trustees present the annual report together with the Financial Statements for the year ended 31 March 2023.

Administration Information

West Dunbartonshire Council (the Council) is sole Trustee for all Trust Funds with the exception of Dunbartonshire Educational Trust Scheme 1962 and McAuley Prize for Mathematics. The table below identifies the Trustees for 2022/23.

Trust Funds	Charity Number	Trustees	Local Authority	Contact Address
Dr A K Glen	SC018701	Councillor Karen Conaghan Councillor Gurpreet Singh Johal Councillor David McBride Councillor Chris Pollock	West Dunbartonshire Council	West Dunbartonshire Council, Church Street, Dumbarton, G82 1QL
Alexander Cameron Bequest	SC025070	Provost Douglas McAllister Councillor Craig Edward Councillor Daniel Lennie Councillor June McKay Councillor Lawrence O'Neill Councillor Clare Steel Councillor Diane Docherty Councillor Jim McElhill Councillor Lauren Oxley Councillor Gordon Scanlan Councillor Sophie Traynor	West Dunbartonshire Council	West Dunbartonshire Council, Church Street, Dumbarton, G82 1QL
UIE Award	SC025070	Application has been submitted to the Sheriff Court for a new Trust Deed. Appointment of new Trustees will be progressed once Trust Deed is granted.	West Dunbartonshire Council	West Dunbartonshire Council, Church Street, Dumbarton, G82 1QL
Dunbartonshire Education Trust	SC025070	Councillor Clare Steel Councillor John Millar Councillor Hazel Sorrell Councillor James McPhilemy Councillor Gordon Currie	West Dunbartonshire Council West Dunbartonshire Council West Dunbartonshire Council North Lanarkshire Council North Lanarkshire Council	West Dunbartonshire Council, Church Street, Dumbarton, G82 1QL
McAuley Prize for Mathematics	SC025070	Councillor Lynda Williamson Councillor Callum McNally Councillor Math Campbell-Sturgess	East Dunbartonshire Council East Dunbartonshire Council Argyll and Bute Council	

Dr A K Glen and West Dunbartonshire Trust Funds
Draft Financial Statements for the year ended 31 March 2023

Objectives and 2022/23 Activity

All trusts are advertised on the Council's website and details have been passed to West Dunbartonshire Community and Volunteering Service (WDCVS) to publicise them.

The objectives and activities of each of the Trusts are detailed below:

Charity Number	Trust Fund	Objective	2022/23 Activity
SC018701	Dr A K Glen Fund	The benefit of the people of Dumbarton, to assist and relieve those in need by reason of age.	Two grants were awarded in 2022/23 detailed within note 3. This fund has been fully utilised and has now closed. Arrangements are being made to close down the fund via OSCR.
SC025070	Alexander Cameron Bequest	The benefit of the people of Clydebank to assist those in need by reason of age, ill health, disability, financial hardship or other disadvantage.	Four grants were awarded in 2022/23 detailed within note 3. £100,269 was agreed to be set aside for external investment.
SC025070	UIE Award	For students studying apprenticeships or training in industry.	No awards but work to review and modernise the Trust's governance arrangements to encourage funding applications in the future continues.
SC025070	Dunbartonshire Educational Trust Scheme 1962	Awards educational prizes and bursaries.	No awards for either. Trustees continue to seek clarification as to amendments to the governance arrangements. As these Trusts are governed by statute, discussions are ongoing between the Council (as Administrator) and Scottish Ministers and Office of the Scottish Charity Regulator (OSCR) regarding these arrangements.
SC025070	McAuley Prize for Mathematics	Provides prizes for those studying maths and computing	

Structure and Governance

Dr A K Glen and West Dunbartonshire Trust Funds are OSCR registered. The governance arrangements are under the control of the Council which appoints trustees as required. Currently, trustees are elected members of the Council with the exception of the Dunbartonshire Education Trust Scheme 1962 and McAuley Prize for Mathematics. The trustees of these two are elected members from West Dunbartonshire Council, Argyll & Bute Council, East Dunbartonshire Council and North Lanarkshire Council.

Dr A K Glen and West Dunbartonshire Trust Funds
Draft Financial Statements for the year ended 31 March 2023

Following a review of the governance documents, it was agreed at Council on 31 August 2016 that the Trust Funds noted below would be delegated to sub-committees as follows:

Trust	Delegation
Alexander Cameron Bequest	Alexander Cameron Committee
Dr A K Glen Fund	Dumbarton Trust Sub-Committee

The trustees have overall responsibility for ensuring there are appropriate systems of control, financial and otherwise. They are also responsible for keeping proper accounting records which disclose, with reasonable accuracy, the financial position of the Trusts and enable them to ensure Financial Statements comply with Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and are therefore responsible for taking reasonable steps to prevent and detect fraud and other irregularities and also provide reasonable assurances that:

- The trusts are operating efficiently and effectively.
- Assets are safeguarded against unauthorised use and disposition.
- 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 those of the Council and, as such, much of this is delegated to the Council's Chief Officer - 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 Financial Statements and Trustees Report are prepared by the Council's Finance Service.

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 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 the Council.

Performance (Investments)

Income for West Dunbartonshire Trusts comes from investment returns. All Trusts (with the exception of those investments noted below and Dr A K Glen which was closed during 2022/23) received income on their reserves held based upon the average interest rate used for internal investments within the Council's loans fund was 1.984%.

Following a Trustee decision in 2019/20, Alexander Cameron had an element of their funds in a fixed interest agreement (2.52%). Trustees met and agreed in February 2022 to continue this investment for a further fixed term of 2 years (the revised interest rate was 2.04%) and the overall impact of this was £2,751 of interest gained during 2022/23.

Dunbartonshire Educational Trust Scheme 1962 continues to receive income from external investments i.e. 3% Clydeport and 4% Clydeport Consolidated Stock. These investments are managed by the Council and achieved investment income of £5 in 2022/23 (£5 in 2021/22).

Financial Review

The total balance on the Trusts as at 31 March 2023 (including stocks) is £257,594.

On 8 July 2016 Clydeport Operations Ltd delisted 3% and 4% stocks from the London Stock Exchange. These are stocks held by Dumbarton Educational Trust. Until further information is available it has been assumed that the balance of this stock has remained the same as the previous year (£218).

The Trusts held cash and bank balances at 31 March 2023 of £154,356. Reserves are held by the Council on behalf of the Trusts and revenue income, generated from investment interest 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 30 June 2023 by:

Councillor Martin Rooney
West Dunbartonshire Council
30 June 2023

Dr A K Glen and West Dunbartonshire Trust Funds
Draft Financial Statements for the year ended 31 March 2023

Statement of Receipts and Payments Account

Receipts 2021/22 £	Payments 2021/22 £	(Surplus) /Deficit 2021/22 £		Receipts 2022/23 £	Payments 2022/23 £	(Surplus) /Deficit 2022/23 £
(62)	0	(62)	Dunbartonshire Educational Trust Scheme 1962	(1,796)	0	(1,796)
(14)	0	(14)	McAuley Prize for Mathematics	(435)	0	(435)
(2,429)	0	(2,429)	Alexander Cameron Bequest	(3,436)	6,200	2,764
(16)	19,800	19,784	Dr AK Glen	0	4,947	4,947
(16)	0	(16)	UIE Award	(491)	0	(491)
(2,537)	19,800	17,263	Total	(6,158)	11,147	4,989

Dr A K Glen and West Dunbartonshire Trust Funds
Draft Financial Statements for the year ended 31 March 2023

Statement of Balances as at 31 March 2023

Opening Balance 2021/22 £	(Surplus) /Deficit 2021/22 £	Closing Balance 2021/22 £	Note	Cash and Bank	Opening Balance 2022/23 £	(Surplus) /Deficit 2022/23 £	Closing Balance 2022/23 £
(90,432)	(62)	(90,494)		Dunbartonshire Educational Trust Scheme 1962	(90,494)	(1,796)	(92,290)
(21,884)	(14)	(21,898)		McAuley Prize for Mathematics	(21,898)	(435)	(22,333)
(117,840)	(2,429)	(120,269)		Alexander Cameron Bequest	(20,000)	5,515	(14,485)
(24,731)	19,784	(4,947)		Dr AK Glen	(4,947)	4,947	0
(24,741)	(16)	(24,757)		UIE Award	(24,757)	(491)	(25,248)
(279,628)	17,263	(262,365)		Total Cash and Bank	(162,096)	7,740	(154,356)
				Investment			
(218)	0	(218)	5	Dunbartonshire Educational Trust Scheme 1962	(218)	0	(218)
0	0	0	5	Alexander Cameron Bequest	(100,269)	(2,751)	(103,020)
(218)	0	(218)		Total Investment	(100,487)	(2,751)	(103,238)
(90,650)	(62)	(90,712)		Dunbartonshire Educational Trust Scheme 1962	(90,712)	(1,796)	(92,508)
(21,884)	(14)	(21,898)		McAuley Prize for Mathematics	(21,898)	(435)	(22,333)
(117,840)	(2,429)	(120,269)		Alexander Cameron Bequest	(120,269)	2,764	(117,505)
(24,731)	19,784	(4,947)		Dr AK Glen	(4,947)	4,947	0
(24,741)	(16)	(24,757)		UIE Award	(24,757)	(491)	(25,248)
(279,846)	17,263	(262,583)		Overall Total	(262,583)	4,989	(257,594)

All funds are unrestricted which means they may be used for any purpose relevant to the Trust Fund.

The draft Financial Statements were authorised for issue on 30 June 2023.

Signed on behalf of the Trustees by:-

Councillor Martin Rooney
West Dunbartonshire Council
30 June 2023

Notes to the Financial Statements

Note 1 - Basis of Accounting

The Financial Statements have been prepared on a receipts and payments basis and 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 2022/23.
- The Trusts received interest of £6,158 from the Council at 31 March 2023, and all transactions incoming and outgoing are made via the Council's bank accounts.
- The Council has not charged the Trusts any fees for legal, financial or administrative services provided during the year.

Note 3 – Grants

The following grants were awarded during 2022/23:

Alex Cameron Bequest:

- £1,000 Fifty Sixty Club
- £800 Faifley Community Council
- £700 Fiftyplus Walking Club
- £3,700 Flourishing Faifley

Dr A K Glen Fund:

- £3,823 Friends of Levensgrove Park
- £1,124 Ben View Resource Centre

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 Trusts 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

Dunbartonshire Educational Trust - The investment valuation of £218 (shown in the table below) is the market value as at 31 March 2016, as valued by the Council. Notification was received that the stocks were delisted in July 2016. There has been no further update on this and therefore the assumption is that the market price remains the same.

Dr A K Glen and West Dunbartonshire Trust Funds
Draft Financial Statements for the year ended 31 March 2023

Purchase Price as at 31 March 2022	Market Price as at 31 March 2022	Investment	Purchase Price as at 31 March 2023	Market Price as at 31 March 2023
£	£		£	£
(289)	(199)	4% Clydeport authority	(289)	(199)
(35)	(19)	3% Clydeport Authority	(35)	(19)
(324)	(218)	Total	(324)	(218)

Alexander Cameron – Following a decision on 23 February 2022, £20,000 was invested on a short term variable basis, with the remainder (£100,269) invested on a longer term fixed interest rate basis with the Council for two years at 2.04%. After the paying out of grants totalling £6,200 and the receipt of interest totalling £3,436, the closing value of the investment totals £117,505.

Note 6 – Audit Fee

The audit fee for the year of £6,500 (£5,500 2021/22) was absorbed by the Council.

DUMBARTON COMMON GOOD FUND**APPENDIX 8****Statement of Income & Expenditure**

	21/22	22/23	22/23
	Final Outturn	Budget	Final Outturn
<u>Description</u>	£	£	£
Alcoholics Anonymous - Grant for Property	5,805	8,000	21,078
Alternatives	5,000	5,000	5,000
Bellsmyre Digital Project	35,602	35,601	35,602
Bellsmyre Schools Out	8,500	6,000	2,500
Bellsmyre Development Trust	36,000	36,000	36,000
Christmas Lights	15,000	15,000	15,000
Dumbarton Senior Citizens	10,000	10,000	10,000
Dumbarton Fireworks	-	9,050	11,780
Town Centre Management - Capital & Revenue	26,224	165,324	22,777
Rockvale Rebound - Rent	2,630	2,630	2,630
Scottish Maritime Museum	50,000	50,000	50,000
Small Grants	-	7,000	-
West Dunbartonshire Citizen's Advice Bureau	40,000	40,000	40,000
Central Admin Allocation	14,000	24,000	24,000
Estates Dept - Management Fee	10,840	10,840	10,840
Total Expenditure	259,602	424,445	287,207
Interest on Revenue Balance / Investments	- 360	- 1,100	- 11,211
Rental Income - External	- 144,162	- 143,250	- 140,578
Rental Income - Internal	- 175,750	- 175,750	- 179,000
Total Income	- 320,272	- 320,100	- 330,789
Net Expenditure	- 60,671	104,345	- 43,582
Balance b/fwd	- 520,643	- 581,313	- 581,313
Balance c/fwd	- 581,313	- 476,968	- 624,896

WEST DUNBARTONSHIRE COUNCIL
Report by the Chief Officer – Resources
Council – 30 August 2023

**Subject: General Services Budgetary Control Report to 30 June 2023
(Period 3)**

1. Purpose

- 1.1** This report provides an update on the General Services revenue budget and the approved capital programme to 30 June 2023.

2. Recommendations

- 2.1** Council is asked to:

- i) note a current projected annual adverse variance on the revenue account of £2.846m (1.1% of total budget); and
- ii) note that projected expenditure on the capital account is higher than the 2023/24 budget by £0.011m (-0.01% of budget) which is the result of an in-year overspend.

3. Background

Revenue

- 3.1** At the meeting of West Dunbartonshire Council (the Council) on 1 March 2023, Members agreed the revenue estimates for 2023/2024. A total net budget of £265.160m was approved for General Services.
- 3.2** Since the budget was agreed, additional funding has been provided by the Scottish Government resulting in a revised total net budget of £268.231m.

	Service	£m	£m
Agreed budget 1 March 2023			265.160
Additional Funding:			
No One Left Behind	Housing & Employability	0.189	
Child Poverty	Housing & Employability	0.078	
SNCT Payaward	Education	2.724	
Summer 23 Programme	Education	0.080	
Total Additional Funding			3.071
Revised budget as at Period 3			268.231

Capital

- 3.3** At its 1 March 2023 meeting, the Council also agreed the updated General Services Capital Plan for 2023/2024 to 2031/32. The three years from 2023/24 to 2025/26 were approved in detail with the remaining years being

indicative at that stage. After adjusting for anticipated re-profiling from 2022/23 into 2023/24, the budget agreed for 2023/24 was £79.916m, as noted below.

- 3.4** Since then, budget adjustments have taken place (through further 2022/23 capital re-profiling and additional external funding), revising the 2023/24 annual budget to £92.814m, as follows:

	£m
Agreed budget 2023/24 (Council – March 2023)	79.916
Additional re-profiling from 2022/23 – following year end	11.296
<u>New Funding introduced to Period 3</u>	
Nature Restoration Fund	0.257
Cycling, Walking and Safer Streets	0.561
Strathclyde Passenger Transport	0.650
Road Safety	0.134
Revised budget 2023/24 as at Period 3	92.814

4. Main Issues

Revenue

- 4.1** The summary report at Appendix 1 highlights a projected annual adverse variance (overspend) of £2.846m (1.1% of the total budget). Appendix 2 provides more detailed service reports by Chief Officer.
- 4.2** Information on projected annual variances in excess of £0.050m are highlighted and noted within Appendix 3, with additional information on action being taken to minimise or mitigate overspends where possible.
- 4.3** A list of agreed management adjustments totalling £11.809m is shown within Appendix 4. Current indications show, £11.584m is on target to be achieved. However, Appendix 4 also shows that it is anticipated that £0.225m will not be achieved and will be funded by the smoothing fund for 2023/24 only, with the expectation that the full saving will be achieved in future years.
- 4.4** A breakdown of the 2023/24 earmarked balances are shown within Appendix 5 and is summarised as follows:

	£000
Earmarked balances brought forward from 2022/23	24.590
Transfers in identified in 2023/24 (includes the balance of the agreed cost of living funds over the next 4 years)	0.975
Transfer out identified in 2023/24 to fund 2022/23 pay	(2.195)
Anticipated forecast spend 2023/24	(11.847)
Amounts due to be released in 2023/24	(0.597)
Balance remaining and anticipated to be carried forward into 2024/25	10.926

Capital

- 4.5 The current progress on the capital plan is shown in Appendices 6 to 9.
- 4.6 The overall programme summary report at Appendix 6 shows that planned 2023/24 expenditure is higher than the 2023/24 budget by £0.011m (-0.01% of budget) which is the result of an in-year overspend. This is offset by the need for additional prudential borrowing which is reflected in the forecast resources also being £0.011m higher than budget.
- 4.7 Appendix 6 also provides an analysis of the overall programme at each alert status and a summary budgetary control report including detailing the number of projects and corresponding spend as a percentage of the overall programme currently at red, amber or green alert status for project life and the current year. The current projections are based on best judgement as to how these projects will continue in operation during the remainder of the year.
- 4.8 Appendices 7 and 8 detail the financial analysis of projects at red and green status respectively (currently no amber) and provide additional information on action being taken to minimise or mitigate under or overspends where possible. Appendix 9 provides an analysis of resources.

5. Option Appraisal

- 5.1 No option appraisal was required for this report.

6. People Implications

- 6.1 There are no people implications.

7. Financial and Procurement Implications

- 7.1 The report notes the projected in-year financial position for both General Services revenue and capital budgets.

8. Risk Analysis

- 8.1 The main risks are as follows:
 - (a) The present variances should be viewed in the knowledge that there are a number of variable factors which could arise between now and 31 March which could affect the year end results for both the revenue and capital budgets;
 - (b) As a consequence of current market conditions, capital receipts may either not be received or they may be less than anticipated. The budget assumption is that all capital receipts achieved in 2023/24 will be used to the principal and premium repayments within the loan charges budget. Any shortfall in capital receipts below that budgeted will affect the revenue budget position. This is being closely monitored and any issues will be reported to Council;

- (c) As a consequence of current market conditions, inflation is at an all-time high and interest rates continue to rise. To forecast for the full year costs budget assumptions have been required (particularly around energy and interest costs). These assumptions continue to change regularly and therefore it is likely that the projected year end budgetary position will change from that reported;

9. Equalities Impact Assessment (EIA)

- 9.1** No equalities impact assessment was required in relation to this report.

10. Environmental Sustainability

- 10.1** No assessment of environmental sustainability was required in relation to this report.

11. Consultation

- 11.1** All services involved in delivering the revenue and capital budgets have been consulted in the compilation of this report.

12. Strategic Assessment

- 12.1** Proper budgetary control and sound financial practice are cornerstones of good governance and support Council and officers to pursue the strategic priorities of the Council's current Strategic Plan. This report forms part of the financial governance of the Council.

Laurence Slavin
Chief Officer – Resources

Date: 16 August 2023

Person to Contact: Janine Corr, Accountant
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E-mail: janine.corr@west-dunbarton.gov.uk

Appendices:

Appendix 1 -	Revenue Budgetary Control 2023/24 – Corporate Summary;
Appendix 2 -	Revenue Budgetary Control 2023/24 – Chief Officer Summaries;
Appendix 3 -	Analysis of Revenue Variances over £50,000;
Appendix 4 -	Monitoring of Efficiencies
Appendix 5 -	Monitoring of Earmarked Balances
Appendix 6 -	Overall Capital Programme Summary;
Appendix 7 -	Analysis of Projects at Red Status;
Appendix 8 -	Analysis of Projects at Green Status;

Appendix 9 - Analysis of Capital Resources.

Background Papers:

- Ledger output – Period 3;
- General Services Revenue Estimates 2023/24
- General Services Capital Plan Update - Council 1 March 2023.

Wards Affected

All Wards

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2023/24
SUMMARY

APPENDIX 1

PERIOD END DATE

30 June 2023










Department Summary	Total Budget	Spend to Date	Projected Spend	Variance	Annual RAG Status
	£000	£000	£000	£000	%
Resources	5,661	6,285	5,738	77	1.4%
Regulatory and Regeneration	3,190	795	2,968	(222)	-7.0%
People & Technology	7,578	2,893	7,552	(26)	-0.3%
Citizens, Culture and Facilities	17,242	4,968	17,407	165	1.0%
Education, Learning and Attainment	115,894	29,410	117,758	1,864	1.6%
Roads and Neighbourhood	16,118	6,984	16,957	839	5.2%
Housing and Employability	4,047	1,751	4,129	82	2.0%
Supply, Distribution and Property	(1,510)	453	(1,483)	27	-1.8%
Miscellaneous Services	7,559	3,729	7,552	(7)	-0.1%
Loan Charges	13,976	3,494	13,976	0	0.0%
Capital Receipts used to fund Loan Charges	(2,884)	(721)	(2,884)	0	0.0%
Requisition (VJB)	732	195	779	47	6.4%
Requisition (SPT)	1,588	1,588	1,588	0	0.0%
Requisition (CJP)	1,697	0	63	(1,634)	-96.3%
Requisition (HSCP)	84,671	21,168	84,671	0	0.0%
Non GAE Allocation	(7,328)	(1,832)	(7,328)	0	0.0%
Total Expenditure	268,231	81,160	269,444	1,212	0.5%
Council Tax	(40,254)	(10,755)	(40,254)	0	0.0%
Revenue Support Grant	(126,501)	(27,081)	(124,867)	1,634	-1.3%
Non Domestic Rates	(93,396)	(23,349)	(93,396)	0	0.0%
Use of Reserves	(8,080)	(2,020)	(8,080)	0	0.0%
Total Resources	(268,231)	(63,205)	(266,597)	1,634	-0.6%
Net Expenditure	(0)	17,955	2,846	2,846	1.1%

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2023/24
RESOURCES SUMMARY

APPENDIX 2

PERIOD END DATE

30 June 2023

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance	Annual RAG Status
Service Summary	£000	£000	£000	£000	%
Audit	78	98	69	(9)	-12% 
Finance	1,292	381	1,362	70	5% 
Rent Rebates & Allowances	(341)	4,449	(276)	65	-19% 
Revenues & Benefits	2,287	657	2,250	(37)	-2% 
Finance Business Centre	323	73	330	7	2% 
Cost of Collection of Rates	17	0	25	8	47% 
Cost of Collection of Council Tax	(798)	(78)	(823)	(25)	3% 
Central Administration Support	2,803	706	2,801	(2)	0% 
Total Net Expenditure	5,661	6,285	5,738	77	1% 

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2023/24
REGULATORY AND REGENERATION SUMMARY

APPENDIX 2

PERIOD END DATE

30 June 2023

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance	Annual RAG Status
Service Summary	£000	£000	£000	£000	%
Democratic and Registration Service	869	176	792	(77)	(0) ↑
Environmental Health	744	190	770	26	0 ↓
Licensing	(149)	(4)	(104)	45	(0) ↓
Legal Services	822	225	751	(71)	(0) ↑
Planning	749	22	587	(162)	(0) ↑
Economic Development	155	185	172	17	0 ↓
Total Net Expenditure	3,190	795	2,968	(222)	(0) ↑

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2023/24
PEOPLE AND TECHNOLOGY

APPENDIX 2

PERIOD END DATE

30 June 2023

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance		Annual RAG Status
Service Summary	£000	£000	£000	£000	%	
Transactional Services	836	210	814	(22)	-3%	↑
Human Resources (including risk)	2,034	450	2,048	15	1%	↓
Information Services	4,709	2,233	4,690	(19)	0%	↑
Change Support	0	0	0	0	0%	→
Total Net Expenditure	7,578	2,893	7,552	(26)	0%	↑

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2023/24
CITIZENS, CULTURE AND FACILITIES

APPENDIX 2

PERIOD END DATE

30 June 2023

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance		Annual RAG Status
Service Summary	£000	£000	£000	£000	%	
Communications & Marketing	333	56	306	(27)	-8%	↑
Citizen Services	1,308	338	1,360	52	4%	↓
Performance & Strategy	236	45	229	(7)	-3%	↑
Clydebank Town Hall	345	(16)	350	5	1%	↓
Libraries	1,815	359	1,867	52	3%	↓
Arts and Heritage	326	65	322	(4)	-1%	↑
Catering Services	4,747	1,205	4,704	(43)	-1%	↑
Building Cleaning	1,895	497	1,980	86	5%	↓
Building Cleaning PPP	(202)	(67)	(198)	4	-2%	↓
Facilities Assistants	2,410	540	2,414	4	0%	↓
Facilities Management	524	87	567	43	8%	↓
Leisure Management	3,459	1,851	3,459	0	0%	→
Events	48	7	48	0	0%	→
Total Net Expenditure	17,242	4,968	17,407	165	1%	↓

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2023/24
EDUCATION, LEARNING AND ATTAINMENT

APPENDIX 2

PERIOD END DATE

30 June 2023

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance	Annual RAG Status
Service Summary	£000	£000	£000	£000	%
Primary Schools	34,110	8,100	34,435	325	1%
Secondary Schools	32,978	8,848	33,521	543	2%
Specialist Educational Provision	17,014	3,796	18,060	1,046	6%
Psychological Services	606	150	604	(2)	0%
Sport Development / Active Schools	627	(97)	627	0	0%
Early Education	9,531	3,502	9,485	(46)	0%
PPP	16,501	3,814	16,502	1	0%
Creative Arts	654	154	638	(16)	-2%
Curriculum for Excellence	92	59	92	0	0%
Central Admin	939	632	943	5	0%
Workforce CPD	365	68	365	1	0%
Performance & Improvement	453	105	452	(1)	0%
Education Development	2,025	279	2,034	9	0%
Raising Attainment - Primary	0	0	0	0	0%
Raising Attainment - Secondary	0	0	0	0	0%
Pupil Equity Fund (including LAC PEF)	0	0	0	0	0%
Total Net Expenditure	115,894	29,410	117,758	1,864	2%

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2023/24
ROADS AND NEIGHBOURHOOD

APPENDIX 2

PERIOD END DATE

30 June 2023

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance	Annual RAG Status
Service Summary	£000	£000	£000	£000	%
Transport, Fleet & Maintenance Services	(571)	324	(528)	43	-8%
Roads Services	3,029	1,139	3,311	282	9%
Grounds Maintenance & Street Cleaning Client	7,416	1,854	7,416	0	0%
Outdoor Services	243	30	274	31	13%
Burial Grounds	(265)	(117)	(232)	33	-12%
Crematorium	(1,101)	(184)	(1,057)	44	-4%
Waste Services	9,797	2,201	10,191	394	4%
Depots	(0)	0	0	0	0%
Ground Maintenance & Street Cleaning Trading A/c	(2,429)	1,737	(2,419)	10	0%
Total Net Expenditure	16,118	6,984	16,957	837	5%

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2023/24
HOUSING AND EMPLOYABILITY

APPENDIX 2

PERIOD END DATE

30 June 2023

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance	Annual RAG Status
Service Summary	£000	£000	£000	£000	%
Working 4 U	2,238	643	2,238	0	0% →
Communities	941	154	940	(1)	0% ↑
Homeless Persons	482	922	580	98	20% ↓
Private Sector housing	18	5	18	0	0% →
Anti Social Behaviour	368	27	353	(15)	-4% ↑
Total Net Expenditure	4,047	1,751	4,129	82	2% ↓

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2023/24
SUPPLY, DISTRIBUTION AND PROPERTY

APPENDIX 2

PERIOD END DATE

30 June 2023

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance	Annual RAG Status
Service Summary	£000	£000	£000	£000	%
Housing Maintenance Trading A/c	(875)	(412)	(875)	0	0% →
Housing Asset and Investment	50	1	0	(50)	-100% ↑
Corporate Assets and Capital Investment Programme	(2,325)	324	(2,310)	15	-1% ↓
Office Accommodation	1,168	211	1,203	35	3% ↓
Procurement	166	183	188	22	13% ↓
Corporate Asset Maintenance	0	(66)	0	0	0% →
Private Sector Housing Grants	81	(42)	83	2	2% ↓
Consultancy Services	225	255	229	4	2% ↓
Total Net Expenditure	(1,510)	453	(1,483)	27	-2% ↓

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2023/24
MISCELLANEOUS

APPENDIX 2

PERIOD END DATE

30 June 2023

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance		Annual RAG Status
Service Summary	£000	£000	£000	£000	%	
Sundry Services	5,589	3,274	5,591	2	0%	↓
Members Allowances, etc	701	161	701	0	0%	→
Chief Executive and Chief Officers	1,269	294	1,260	(9)	-1%	↑
Total Net Expenditure	7,559	3,729	7,552	(7)	0%	↑

YEAR END DATE

30 June 2023

Budget Details	Variance Analysis				RAG Status
	Total Budget	Projected Spend	Variance		
	£000	£000	£000	%	
Resources					
Finance	1,292	1,362	70	5%	↓
Service Description	The service provided by this area deals with Accountancy, Capital, Treasury, Reconciliations, Cash Office and Municipal Bank				
Main Issues / Reason for Variance	Main reason for adverse variance is full turnover savings are not being achieved.				
Mitigating Action	None available at this time.				
Anticipated Outcome	Adverse variance is anticipated				
Rent Rebates & Allowances	(341)	(276)	65	-19%	↓
Service Description	Payment of Rent Rebates and other Allowances				
Main Issues / Reason for Variance	A change to DWP practice where DWP targets some overpayment recoveries directly is impacting the available recovery income to WDC.				
Mitigating Action	None available at this time.				
Anticipated Outcome	Adverse variance is anticipated				
Regulatory and Regeneration					
Democratic and Registration Service	869	792	(77)	-9%	↑
Service Description	This services deals with the administration functions and Democratic Services within the Authority				
Main Issues / Reason for Variance	The main reason for the variance is vacancies within the service				
Mitigating Action	Some vacancies are being advertised, the projected outturn assumes these will be filled later in the year.				
Anticipated Outcome	Favourable variance is anticipated				
Legal Services	822	751	(71)	-9%	↑
Service Description	This services provides legal advice to the Council				
Main Issues / Reason for Variance	The main reason for the favourable variance is vacancies in the service and additional income received. An unbudgeted legal expense is partially offsetting the favourable outturn predicted.				
Mitigating Action	Some vacancies are being advertised, the projected outturn assumes these will be filled later in the year.				
Anticipated Outcome	Favourable variance is anticipated				
Planning	749	587	(162)	-22%	↑
Service Description	This Service provides Building & Planning services				
Main Issues / Reason for Variance	The main reason for the favourable variance is vacancies in the service and income is higher than budgeted. The additional income predicted is an in-year benefit only as a result of one-off additional fees.				
Mitigating Action	No action is possible at this time.				
Anticipated Outcome	A favourable variance is anticipated.				

YEAR END DATE

30 June 2023

Budget Details	Variance Analysis				RAG Status
	Total Budget	Projected Spend	Variance		
	£000	£000	£000	%	
Citizens, Culture and Facilities					
Building Cleaning	1,895	1,980	86	5%	↓
Service Description	This service provides cleaning services across all council buildings				
Main Issues / Reason for Variance	Employee costs are adverse as a result of the knock-on effect of last year's pay increase (which was close to 10% in this service) on the current year costs and the higher turnover target not being achieved				
Mitigating Action	No action is possible at this time.				
Anticipated Outcome	Overspend is anticipated				
Citizen Services	1,308	1,360	52	4%	↓
Service Description	This service includes one stop shops and the contact centre				
Main Issues / Reason for Variance	Variance due to projected higher overtime for out of hours controllers and turnover not being met.				
Mitigating Action	Spend to be monitored.				
Anticipated Outcome	Overspend is projected.				
Libraries	1,815	1,867	52	3%	↓
Service Description	This service includes the provision of Library, Culture and Museums within West Dunbartonshire				
Main Issues / Reason for Variance	Variance due to budgeted turnover not being projected as being met.				
Mitigating Action	Spend to be monitored.				
Anticipated Outcome	Overspend is projected.				
Education , Learning and Attainment					
Primary Schools	34,110	34,435	325	1%	↓
Service Description	This service area includes all Primary Schools.				
Main Issues / Reason for Variance	The principal reasons for the adverse variance are an increase in the caseload for clothing grants (£114k) ,an overspend on APT&C employee costs (£70k) following the increase in turnover targets and an overspend on teacher costs (£190k) following the pay award agreed after the budget was set. SPT bus contract costs are also anticipated to be higher (£26k) than when the budget was set. Partly offsetting this is a favourable variance against school meals income following an alteration in the expansion of free school meals to primaries 6 and 7 (£95k) albeit income from lets is adverse (£19k).				
Mitigating Action	Expenditure and income (particularly income from school meals in the new academic year) will be closely monitored.				
Anticipated Outcome	An overspend is anticipated.				
Secondary Schools	32,978	33,521	543	2%	↓
Service Description	This service area includes all Secondary Schools.				
Main Issues / Reason for Variance	The principal reasons for the adverse variance are an overspend on APT&C employee costs (£126k) following the increase in turnover targets and an overspend on teacher costs (£128k) following the pay award agreed after the budget was set. Income from lets (£111k) and from school meals (£175k) are likely to be less than anticipated when the budget was set.				
Mitigating Action	Expenditure and income will be closely monitored.				
Anticipated Outcome	An overspend is anticipated.				

YEAR END DATE

30 June 2023

Budget Details	Variance Analysis				RAG Status
	Total Budget	Projected Spend	Variance		
	£000	£000	£000	%	
Specialist Educational Provision	17,014	18,060	1,046	6%	↓
Service Description	This service area covers all ASN Services.				
Main Issues / Reason for Variance	The principal reasons for the adverse variance are an overspend on APT&C employee costs (£191k) following the increase in turnover targets and an overspend on teacher costs (£243k falling to £109k after allowing for additional income from Ukrainian grant) following the pay award agreed after the budget was set. Transport costs will be significantly over-budget due to difficulties sourcing sufficient taxis with a subsequent need to replace them with buses (£355k). Day placements are currently 6.5% greater than last year (£113k) while residential placements (£246k) are 3% greater at a time when residential placement costs have increased considerably. There is a small favourable variance against the budget for placements with other local authorities (£36k) although projected income from other local authority placements in WDC is adverse (£87k).				
Mitigating Action	Expenditure and income will be closely monitored.				
Anticipated Outcome	An overspend is anticipated.				

Roads and Neighbourhood

Roads Services	3,029	3,311	282	9%	↓
Service Description	This service relates to Roads operations, design, structures, street lighting, road safety and school crossing patrols				
Main Issues / Reason for Variance	Plant hire costs have increased during the year to a level not foreseen when the budget was set . Similarly, electricity and street lighting costs have increased during the year to a level not anticipated when the budget was set due to inflationary levels.				
Mitigating Action	Management will continue to monitor all budget heads with a view to minimising the overspend.				
Anticipated Outcome	An adverse variance is anticipated.				

Waste Services	9,797	10,191	395	4%	↓
Service Description	Waste Collection and Refuse disposal services				
Main Issues / Reason for Variance	Employee costs are higher due to the knock-on effect of the higher pay award and higher overtime than reflected in the budget . Tonnage costs with the principal waste removal contractor remain a problematic area. Transport costs, principally internal fleet charges, are greater than anticipated when the budgets were set.				
Mitigating Action	Waste removal/tonnage costs in particular will be closely monitored.				
Anticipated Outcome	Overspend anticipated				

YEAR END DATE

30 June 2023

Budget Details	Variance Analysis				RAG Status
	Total Budget	Projected Spend	Variance		
	£000	£000	£000	%	
Housing and Employability					
Homeless Persons	482	580	98	20%	↓
Service Description	This service seeks to prevent homelessness occurring across the authority and improves access to support services				
Main Issues / Reason for Variance	The main adverse variance is due to the requirement to retain bed and breakfast places due to demand / delay in having WDC properties available,				
Mitigating Action	It is expected that the need for bed and breakfast contingency will cease later in year as more WDC properties become ready for occupancy				
Anticipated Outcome	A year end overspend is anticipated				
Supply, Distribution and Property					
Housing Asset and Investment	50	0	(50)	-100%	↑
Service Description	This service manages capital investment across council and private sector housing stock.				
Main Issues / Reason for Variance	Employee costs are showing a favourable variance due to vacant posts within the service. Employee cost underspend is offset by a reduction in the level of income being recharged to the Housing Revenue Account.				
Mitigating Action	None Required				
Anticipated Outcome	Slight underspend at year end				
Requisition (Criminal Justice Partnership)					
Requisition (CJP)	1,697	63	(1,634)	-96%	→
Service Description	This cost represents the payment made to HSCP in relation to the Criminal Justice Partnership				
Main Issues / Reason for Variance	Historically the buget has been set to include the Criminal Justice ringfenced expenditure (£1.634m) and the (CPP) Community Justice Transitional Funding (£0.063m). However, the ringfenced expenditure is directly incurred by HSCP; with the associated ringfenced Scottish Government funding being paid direct to the HSCP and as such has been removed from the projected council spend and the projected council income. Overall, this is a nil effect to the Council's budgetary control outturn. The forecast outturn remaining, represents the payment due to HSCP with regards the CPP element (£0.063m) which the council receives as part of the RSG and is due to be paid over to the HSCP.				
Mitigating Action	None Required				
Anticipated Outcome	Overall, nil impact on outturn position.				
Resources					
Revenue Support Grant	(126,501)	(124,867)	1,634	-1%	→
Service Description	This income represents the funding received from the Scottish Government known as the "Revenue Support Grant".				
Main Issues / Reason for Variance	Historically the budget has been set to include the income for the Criminal Justice Partnership. This element of income has been removed from the forecast outturn, as has the associated expenditure as reflected within the CJP requisition payment. Overall, there is a nil impact on the Council's outturn position.				
Mitigating Action	None Required				
Anticipated Outcome	Overall, nil impact on outturn position.				

WEST DUNBARTONSHIRE COUNCIL
MONITORING OF EFFICIENCIES AND MANAGEMENT ADJUSTMENTS 2023/24

APPENDIX 4

Efficiency Detail	Ref	Chief Officer	Budgeted Amount £	Projection of Total Saved £	Projection of Total Not Saved £	Comment
STATUS: COMPLETE						
1 Clydebank Town Hall	CCF04	A Graham	130,000	130,000	-	
2 Review Events Programme	CCF07	A Graham	32,000	32,000	-	
3 Facilities Management Restructure	CCF08	A Graham	64,000	64,000	-	
4 Community Planning Provision	CCF10	A Graham	22,000	22,000	-	
5 Citizen, Culture and Facilities General Efficiencies	CCF11	A Graham	40,000	40,000	-	
6 Contribution from the Dumbarton Common Good Fund to support the purchase of library resources	CCF14	A Graham	10,000	10,000	-	
7 Allocate cost of Repair Contact Centre to HRA	CCF17	A Graham	120,000	120,000	-	
8 Income from Animal Feed Inspections	RR01	A Douglas	14,000	14,000	-	
9 Remove additional EHO posts Budget	RR02	A Douglas	105,000	105,000	-	
10 Remove a vacant section head post within Regularity and Regeneration Services	RR05	A Douglas	70,000	70,000	-	
11 Removal Of Residual Budget for Trainee	RR06	A Douglas	8,000	8,000	-	
12 Revert Trading Standards Officer Post to Authorised Officer	RR07	A Douglas	13,000	13,000	-	
13 Charging for Pre application advice	RR09	A Douglas	10,000	10,000	-	
14 Value of Works for Building Warrants	RR10	A Douglas	5,000	5,000	-	
15 Remove One Enforcement Officer Post	RR11	A Douglas	26,000	26,000	-	
16 Reduce support provided to local businesses and organisations including a reduction in officers within the Council's economic development team	RR12	A Douglas	169,000	169,000	-	
17 End affiliations to some external organisations	RR14	A Douglas	3,000	3,000	-	
18 Remove a vacant Trading Standards Authorised Officer post	RR14	A Douglas	42,000	42,000	-	
19 Historical Lease Review	SDP06	A Wilson	55,000	55,000	-	
20 Consultancy Services Reduction	SDP08	A Wilson	82,000	82,000	-	
21 Remove two posts across the Communications, Culture and Performance areas	CCF16	A Graham	80,000	80,000	-	
22 Structural Patching	RN07	G Macfarlane	150,000	150,000	-	
23 Environmental Trust Grant Reduction	RN17	G Macfarlane	87,000	87,000	-	
24 Fund the Outreach Support Service for children and families through the Family Wellbeing Fund.	EDU04	L Mason	212,000	212,000	-	
25 Education Performance Budget	EDU10	L Mason	25,000	25,000	-	
26 Instrumental Technician	EDU14	L Mason	37,000	37,000	-	
27 Labour increase in turnover target	LAB ITEM	L Slavin	250,000	250,000	-	
28 Reduce the size of the Council's Audit & Fraud team by removing 1.8TE of vacancies rising to 2.8 in future years	RES01	L Slavin	75,000	75,000	-	
29 Clydebank Property Company	RES02	L Slavin	30,000	30,000	-	

WEST DUNBARTONSHIRE COUNCIL
MONITORING OF EFFICIENCIES AND MANAGEMENT ADJUSTMENTS 2023/24

APPENDIX 4

	Efficiency Detail	Ref	Chief Officer	Budgeted Amount £	Projection of Total Saved £	Projection of Total Not Saved £	Comment
30	Remove voluntary grant funding provided to West Dunbartonshire Community & Volunteering Services and reduce funding provided to the Clydebank Asbestos Group by 25%	RES04	L Slavin	17,000	17,000	-	
31	Reduce Reconciliation Team	RES07	L Slavin	75,000	75,000	-	
32	Close Municipal Bank	RES08	L Slavin	40,000	21,764	18,236	Additional one off costs incurred in the closure of the bank. The unachieved amount of saving will be funded from the Smoothing Fund for 2023/24. However, it is anticipated that the full saving will be achieved in future years.
33	Increase the Council's annual turnover savings target from £2.698m to £3.410m	RES09	L Slavin	712,000	712,000	-	
34	Reduce the size of the Council's Insurance Management team from four officers to three.	RES10	L Slavin	50,000	50,000	-	
35	Reduce manual processing by automating the generation of debtor and creditor invoices	RES11	L Slavin	25,000	25,000	-	
36	Central Admin Support Printing	RES12	L Slavin	12,500	12,500	-	
37	Education Lets	RES13	L Slavin	12,500	12,500	-	
38	100% Electronic Payments	RES14	L Slavin	2,000	2,000	-	
39	Remove TeamMate	RES15	L Slavin	8,000	8,000	-	
40	Remove discretionary element of long term empty properties	RES17	L Slavin	52,000	52,000	-	
41	Sales, Fees and Charges 10% Increase	RES19	L Slavin	394,000	394,000	-	
42	Reduce the size of the Council's Automation team from three to two in 2023/24 and by a further one in 2024/25	RES21	L Slavin	37,500	37,500	-	
43	Right size the Building Insurance Income budget	RES23	L Slavin	80,000	80,000	-	
44	Right size the Strathclyde Passenger Transport and Valuation Joint Board Budgets	RES24	L Slavin	77,000	77,000	-	
45	Remove the Provost Hospitality Fund which is used for hospitality for provost hosted events and for commemorating special events within the community	RES05	L Slavin	9,000	9,000	-	
46	Review of Capital Programme	RES06	L Slavin	295,000	295,000	-	
47	Reduce anti-social behaviour service by removing backshift/weekend provision and limiting to phone provision within normal office hours.	HE01	P Barry	127,000	127,000	-	
48	Remove or reduce the Modern Apprenticeship Pathway Scheme	HE02	P Barry	50,000	50,000	-	
49	Ashton View Rent	HE03	P Barry	10,000	10,000	-	
50	Community Budgeting	HE05	P Barry	6,000	6,000	-	
51	Driving Lessons	HE06	P Barry	48,000	48,000	-	
52	Reduce the Working 4U Service by up to 25%	HE07	P Barry	1,145,000	1,145,000	-	
53	Reduce funding provided to West Dunbartonshire Citizen Advice Bureau by up to 90%	HE08	P Barry	87,000	87,000	-	

MONITORING OF EFFICIENCIES AND MANAGEMENT ADJUSTMENTS 2023/24

	Efficiency Detail	Ref	Chief Officer	Budgeted Amount £	Projection of Total Saved £	Projection of Total Not Saved £	Comment
54	WFU - Withdraw Flexible Options	HE09	P Barry	39,000	39,000	-	
55	Reduce funding provided to Y-Sort-it by up to 90%	HE10	P Barry	39,000	39,000	-	
56	Reduce the number of Tenant Liaison Officers from four to two	HE11	P Barry	99,000	99,000	-	
57	Mitchell Way Office Accommodation Rent	HE12	P Barry	42,000	42,000	-	
58	Reduce the level of funding available to Community Councils	HE13	P Barry	11,000	11,000	-	
59	Reduction in Colour Printing	PT03	V Rogers	12,000	12,000	-	
60	Remove surplus budget in People & Change team	PT04	V Rogers	29,000	29,000	-	
61	Reduction in ICT Management	PT06	V Rogers	50,000	50,000	-	
62	Reduction in ICT Support	PT07	V Rogers	82,000	82,000	-	
62	TOTAL COMPLETE			5,740,500	5,722,264	18,236	

WEST DUNBARTONSHIRE COUNCIL
MONITORING OF EFFICIENCIES AND MANAGEMENT ADJUSTMENTS 2023/24

APPENDIX 4

Efficiency Detail	Ref	Chief Officer	Budgeted Amount £	Projection of Total Saved £	Projection of Total Not Saved £	Comment
STATUS: IN PROGRESS						
1 Co-locate Dalmuir Library and Dalmuir Community Centre within the existing Community Centre building	CCF01	A Graham	14,000	14,000	-	
2 Consider further options for co-location and closure - in particular potential options for Balloch, Parkhall, Duntocher, Faifley and Dalmuir	CCF02	A Graham	50,000	50,000	-	
3 Reduce West Dunbartonshire Leisure Trust's management fee by 10%	CCF03	A Graham	416,000	416,000	-	
4 Income Generation through Commercialisation	CCF05	A Graham	44,000	44,000	-	
5 Generate additional income through commercialisation opportunities at Church Street, Bruce Street Baths and Aurora House including letting available space to third parties.	CCF06	A Graham	77,000	77,000	-	
6 Reduce community facility provision across West Dunbartonshire to a level more consistent with neighbouring local authorities through a combination of closure and community asset transfers. Reduction of 7.8 FTE in WDLT staff	CCF13	A Graham	257,000	257,000	-	
7 Reduce opening hours and/or days across the library network	CCF18	A Graham	95,000	95,000	-	
8 Review provision of library services within the school estate to consider part time or term time only provision	CCF19	A Graham	20,000	20,000	-	
9 Reduce staff numbers in the Customer Contact Centre and promote a digital first approach encouraging more residents to self serve and submit enquiries via the Council website.	CCF20	A Graham	90,000	90,000	-	
10 Non regulated procurement under £2m to be carried out by services and remove need for procurement monitoring activity for contracts awarded under that threshold	SDP01	A Wilson	110,000	110,000	-	
11 Non-Complex procurement to be carried out by services and remove need for procurement monitoring activity for those contracts	SDP02	A Wilson	148,000	148,000	-	
12 Review and improve purchase to pay administration procedures reducing the need for Corporate Procurement Unit support and allowing services to fully undertake purchase to pay activities	SDP03	A Wilson	99,000	99,000	-	
13 Office/ Depot Rationalisation	SDP05	A Wilson	380,000	380,000	-	

WEST DUNBARTONSHIRE COUNCIL
MONITORING OF EFFICIENCIES AND MANAGEMENT ADJUSTMENTS 2023/24

APPENDIX 4

	Efficiency Detail	Ref	Chief Officer	Budgeted Amount £	Projection of Total Saved £	Projection of Total Not Saved £	Comment
14	Commercialisation of Assets (Pavilions/Cafés)	SDP07	A Wilson	41,000	41,000	-	
15	External Consultancy Income	SDP09	A Wilson	50,000	50,000	-	
16	Reduce Consultancy Services and Capital Investment Team	SDP11	A Wilson	212,000	212,000	-	
17	Review the use of Municipal Buildings to identify alternative uses or commercial opportunities	SDP14	A Wilson	37,000	37,000	-	
18	Review possible early closure of Clydebank Town Centre Office with employees based there relocated to alternative Council accommodation	SDP15	A Wilson	108,000	108,000	-	
19	Civic Waste Amenity Sites	RN02	G Macfarlane	63,000	63,000	-	
20	Residual Waste Optimisation	RN03	G Macfarlane	138,000	138,000	-	
21	Review the charging policy for the Care of Gardens scheme or remove provision entirely	RN04	G Macfarlane	211,000	211,000	-	
22	Parking Enforcement	RN05	G Macfarlane	100,000	100,000	-	The Roads service is working with a consultant to collate the required information to support the application to transfer powers to the LA. Additionally officers are undertaking procurement activities to support the back office requirements. Still aim to be in a position to deliver/achieve the required saving by year end
23	Reduce or remove the provision of weekend litter collection at key destinations such as parks and town centres	RN06	G Macfarlane	47,000	47,000	-	
24	Reduce provision of grass cutting, bin clearing, litter collection and street sweeping	RN09	G Macfarlane	460,000	460,000	-	
25	Improve recycling rates through a review of the programme of residual waste collection	RN10	G Macfarlane	50,000	50,000	-	
26	Electric Vehicle Charging	RN13	G Macfarlane	91,000	91,000	-	Charges introduced on 1 st June 2023
27	Transfer the provision of Christmas lights to community groups or traders associations with assistance provided by the Council at switch on events	RN15	G Macfarlane	25,000	25,000	-	Liaising with local community groups and traders but yet to reach agreements to transfer responsibilities
28	Remove Additional Deprivation Allowance	EDU02	L Mason	654,000	654,000	-	
29	Reduce the number of learning assistants in schools by 2.34 FTE from the current establishment of 28 FTE.	EDU03	L Mason	32,000	32,000	-	
30	Reduce General School Budgets	EDU05	L Mason	200,000	200,000	-	
31	Curriculum Development	EDU06	L Mason	100,000	100,000	-	
32	Reduce the school clothing grant to the statutory level of £120 for primary school children and £150 for secondary school children	EDU07	L Mason	774,000	774,000	-	All payments made at £150 as per Labour amendment March 2023

MONITORING OF EFFICIENCIES AND MANAGEMENT ADJUSTMENTS 2023/24

	Efficiency Detail	Ref	Chief Officer	Budgeted Amount £	Projection of Total Saved £	Projection of Total Not Saved £	Comment
33	Reduce the provision of School Travel to the national statutory limits	EDU08	L Mason	200,000	185,000	15,000	Per Education Committee July 2023
34	Reduce the budget for grounds maintenance and either reduce frequency of grass cuts in educational premises or create areas of biodiversity which would not require grass cutting	EDU15	L Mason	100,000	100,000	-	
35	Review the role of Senior Early Learning and Childcare Officers enabling the removal of six Early Learning and Childcare Officers posts	EDU17	L Mason	119,000	119,000	-	
36	Reduce accountancy provision by removing one vacant post and transferring 70% of a post to work charged to the HRA	RES22	L Slavin	73,000	73,000	-	
37	Reduce the Communities Team by 50% or Restructure Communities Team by bringing W4U Youth Learning Team and wider Community Planning support into the Communities Team	HE04	P Barry	383,000	191,500	191,500	The unachieved amount of saving will be funded from the Smoothing Fund for 2023/24. However, it is anticipated that the full saving will be achieved in future years.
37	TOTAL IN PROGRESS			6,068,000	5,861,500	206,500	
99	TOTAL EFFICIENCIES/MANAGEMENT ADJUSTMENTS			11,808,500	11,583,764	224,736	

	DEPARTMENT	Brought forward into 2023/24	Transfers In/Out 2023/24	Revised 2023/24 Budget	Actual Spend as at Period 3 2023/24	Projected Spend 2023/24	Expected released in 2023/24	Expected to be carried forward into 2024/25
		(a)	(b)	(c) = (a) + (b)	(d)	(e)	(f)	(g) = (c) - (e) - (f)
		£	£	£	£	£	£	£
RESOURCES								
1	Barclay Review Implementation: SG Funding for standardised NDR billing & publication relief recipients	12,637		12,637	-	12,637		-
2	DHP income	49,687		49,687	49,687	49,687		-
3	Social Welfare Fund carry forward from 22/23	94,608		94,608		94,608		-
REGULATORY & REGENERATION								
4	W4B Business Awards	13,090		13,090	13,090	13,090		-
5	Zero carbon (carried forward from 20/21)	38,000		38,000				38,000
6	Regulatory - Econ Development- Business Awards	1,950		1,950	1,950	1,950		-
7	Previous provision for equal pay - now earmarked for ongoing HR/Legal commitments	209,859		209,859				209,859
8	Regulatory - Econ Development- Business Awards	6,000		6,000	6,000	6,000		-
9	Regulatory - Underspend in 'design panel' budget for IDOX upgrade	12,000		12,000	6,425	12,000		-
PEOPLE & TECHNOLOGY								
10	OD & Change Training Budget	64,935		64,935	-	64,935		-
11	Automation Team (VKY)	30,284		30,284	-	30,284		-
CITIZENS, CULTURE & FACILITIES								
12	Library Improvement Fund	12,500		12,500		12,500		-
13	Community focused activity programme in Alexandria Library	6,000		6,000		6,000		-
14	Events Income & spend-Comms & Marketing	1,000		1,000		1,000		-
15	Arts & Heritage - re-installation of artworks in Clydebanks Town Hall	6,305		6,305		6,305		-
EDUCATION								
16	Education recovery (ELT)	210,325		210,325		210,325		-
17	Holiday Hunger	100,000		100,000		100,000		-
18	Probationers	474,000		474,000			474,000	-
19	Whole Family Wellbeing Funding	328,697		328,697		328,697		-
20	Ending Core curriculum charges	129,000		129,000		129,000		-
21	Removal of music instruction fees	47,000		47,000		47,000		-
HOUSING & EMPLOYABILITY								
22	Parental Employee Support Fund Boost	114,000		114,000		114,000		-
23	Modern Apprentice 22/23 underspend	250,000		250,000	1,000	250,000		-
24	Communities - comm empowerment budget	15,000		15,000		15,000		-
25	Housing green growth retermination	26,000		26,000	-	26,000		-
MISCELLANEOUS SERVICES								
26	Be the best unspent monies (Good Idea Fund)	4,743		4,743			4,743	-
27	ERO Expenditure - required to be c/f within WDC balance sheet, re VJB	26,145		26,145		26,145		-
CHANGE FUND								
28	Direct debit functionality	2,000		2,000		2,000		-
29	SIP Telephony project	118,000		118,000			118,000	-
30	50% Grade 5 Post recharge from People & Technology (Final Year)	18,769		18,769		18,769		-
COST OF LIVING								
31	22/23 Cost of Living b/fwd - Committed	688,827	975,295	1,664,122	5,000	1,017,122	-	647,000
32	22/23 Cost of Living b/fwd - UnCommitted	174,599	-	174,599	-	-	-	174,599
OTHER								
33	Voluntary Redundancy & Early Retirement Reserve (fund from one off service concessionary benefit)	12,271,595		12,271,595	-	4,000,000	-	8,271,595
34	Smoothing Fund for 2 year Service Transformation Programme (fund from one off service concessionary benefit)	3,169,000		3,169,000	-	1,584,500	-	1,584,500
35	Budget funding reserve	1,473,000		1,473,000	-	1,473,000	-	-
36	Scottish Government Pay Award Funding Provided as Capital funds in 22/23 & 23/24 (fund from one off service concessionary benefit)	4,390,000	2,195,000	2,195,000	-	2,195,000	-	-
TOTAL		24,589,555	- 1,219,705	23,369,850	83,152	11,847,554	596,743	10,925,553

WEST DUNBARTONSHIRE COUNCIL
GENERAL SERVICES CAPITAL PROGRAMME
OVERALL PROGRAMME SUMMARY

APPENDIX 6

PERIOD END DATE 30 June 2023

PERIOD 3

Project Status Analysis	Project Life Status Analysis				Current Year Project Status Analysis			
	Number of Projects at RAG Status	% Projects at RAG Status	Spend to Date £000	% Project Spend at RAG Status	Number of Projects at RAG Status	% Projects at RAG Status	Spend to Date £000	% Project Spend at RAG Status
Red								
Projects are forecast to be overspent and/or experience material delay to completion	36	39.1%	58,260	29.7%	36	39.1%	368	26.0%
Amber								
Projects are either at risk of being overspent and/or delay in completion (although this is unquantifiable at present) or the project has any issues that require to be reported at this time	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Green								
Projects are on target both in relation to overall budget and the forecast stages in the project life cycle and no issues are anticipated at this time	56	60.9%	138,163	70.3%	56	60.9%	1,046	74.0%
TOTAL EXPENDITURE	92	100%	196,423	100%	92	100%	1,415	100%

Project Status Analysis	Project Life Financials				Current Year Financials					
	Budget £000	Spend to Date £000	Forecast Spend £000	Forecast Variance £000	Budget £000	Spend to Date £000	Forecast Spend £000	Actual Variance £000	Re-profiling £000	Over/ (Under) £000
Red										
Projects are forecast to be overspent and/or significant delay to completion	60,618	58,260	63,107	2,489	13,152	368	13,163	11	0	11
Amber										
Projects are either at risk of being overspent and/or delay in completion (although this is unquantifiable at present) or the project has any issues that require to be reported at this time	0	0	0	0	0	0	0	0	0	0
Green										
Projects are on target both in relation to overall budget and the forecast stages in the project life cycle and no issues are anticipated at this time	300,265	138,163	299,522	(743)	79,661	1,046	79,661	0	0	0
TOTAL EXPENDITURE	360,883	196,423	362,629	1,746	92,814	1,415	92,825	11	0	11

TOTAL RESOURCES	(360,883)	(196,423)	(362,629)	(1,746)	(92,814)	(1,415)	(92,825)	(11)
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NET EXPENDITURE	0	0	(0)	(0)	(0)	(0)	(0)	(0)
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WEST DUNBARTONSHIRE COUNCIL
GENERAL SERVICES CAPITAL PROGRAMME
ANALYSIS OF PROJECTS AT RED ALERT STATUS

APPENDIX 7

PERIOD END DATE

30 June 2023

PERIOD

3

Budget Details		Project Life Financials					
		Budget	Spend to Date		Forecast Spend	Variance	
		£000	£000	%	£000	£000	%
1	Valuation Joint Board - Requisition of ICT Equipment						
	Project Life Financials	15	6	38%	16	1	4%
	Current Year Financials	2	2	119%	2	0	19%
	Project Description	Requisition ICT Equipment.					
	Project Manager	Russell Hewton					
	Chief Officer	Russell Hewton					
	Project Lifecycle	Planned End Date		31-Mar-23	Forecast End Date		31-Mar-24
	Main Issues / Reason for Variance						
	Replacement of laptops, monitors and other ICT equipment. No further spend anticipated.						
	Mitigating Action						
	None required at this time.						
	Anticipated Outcome						
	Requisition of ICT Equipment.						
2	Payment Card Industry Data Security Standard (PCIDSS)						
	Project Life Financials	10	20	199%	20	10	99%
	Current Year Financials	0	0	0%	10	10	13594%
	Project Description	Module would ensure that WDC were compliant with the current requirements of PCIDSS for card payments without the need for numerous costly workarounds					
	Project Manager	Karen Shannon					
	Chief Officer	Laurence Slavin					
	Project Lifecycle	Planned End Date		31-Mar-24	Forecast End Date		31-Mar-24
	Main Issues / Reason for Variance						
	Budget was rephased to 2022-2023 as version upgrade of the Council's cash receipting system is required beforehand and is currently underway. The Module for this has been secured and anticipated timescales for Go Live is May 2023.						
	Mitigating Action						
	None required at this time.						
	Anticipated Outcome						
	Upgraded version with PCI compliant telephone payment system.						
3	Electronic Insurance System						
	Project Life Financials	50	51	101%	51	1	1%
	Current Year Financials	7	0	0%	8	1	10%
	Project Description	Acquisition of a claims/incident management system supported by an electronic document management system.					
	Project Manager	Karen Shannon					
	Chief Officer	Laurence Slavin					
	Project Lifecycle	Planned End Date		31-Mar-23	Forecast End Date		31-Mar-24
	Main Issues / Reason for Variance						
	The various claim forms and departmental reports have been reviewed and updated and the relevant online request forms were submitted to the Digital Sub-Group to be converted to Online Achieve Forms. The various claim forms and departmental reports have now been converted to Online Achieve Forms and are in the process of being tested. Once complete, the supplier will take matters forward with their design team. An anticipated timeline for completion of the project, taking into account the various stages i.e. development, testing, going live etc. will be drawn up in conjunction with the supplier at that time. Budget spend anticipated in 2023/2024.						
	Mitigating Action						
	None required at this time.						
	Anticipated Outcome						
	Upgraded Electronic Insurance System.						
4	Enhancements to Cash Receipting System						
	Project Life Financials	40	40	100%	40	(0)	0%
	Current Year Financials	35	0	0%	35	0	0%
	Project Description	To enhance the cash receipting system in the way payments are made and allocated to back office by increasing the level of security that is required for online payments made by customers					
	Project Manager	Karen Shannon					
	Chief Officer	Laurence Slavin					
	Project Lifecycle	Planned End Date		30-Sep-23	Forecast End Date		30-Nov-23
	Main Issues / Reason for Variance						
	Budget has been reprofiled to Financial Year 2023-2024. Version 2 of the upgrade was completed Jan 2023. Currently working on Call Secure Module with an anticipated go live late Autumn 2023.						
	Mitigating Action						
	None required at this time.						
	Anticipated Outcome						
	Enhancements to the cash receipting system including PCI compliant telephone payment system.						

WEST DUNBARTONSHIRE COUNCIL
GENERAL SERVICES CAPITAL PROGRAMME
ANALYSIS OF PROJECTS AT RED ALERT STATUS

APPENDIX 7

PERIOD END DATE

30 June 2023

PERIOD

3

Budget Details	Project Life Financials						
	Budget	Spend to Date		Forecast Spend	Variance		
	£000	£000	%	£000	£000	%	
5	Agresso development						
	Project Life Financials	30	30	100%	30	0	0%
	Current Year Financials	23	0	0%	23	0	0%
	Project Description	The purpose of this project is to carry out an upgrade of the Agresso Finance System which was last upgraded in 2015. The requirement to upgrade is to maintain a level of support available from Unit 4 who have advised that support for older versions of the system is being reduced.					
	Project Manager	Adrian Gray					
	Chief Officer	Laurence Slavin					
	Project Lifecycle	Planned End Date		31-Mar-27	Forecast End Date		31-Mar-27
	Main Issues / Reason for Variance						
	Work done during May and June, plus ongoing. Not invoiced until July.						
	Mitigating Action						
	None required						
	Anticipated Outcome						
	Anticipate completion of upgrade during 23-24 financial year.						
6	IFRS 16 Database						
	Project Life Financials	5	5	100%	5	0	0%
	Current Year Financials	5	0	0%	5	0	0%
	Project Description	This is a system which will ensure that WDC has the correct level of information and adheres to correct reporting of IFRS16 - Leasing.					
	Project Manager	Jackie Nicol Thomson					
	Chief Officer	Laurence Slavin					
	Project Lifecycle	Planned End Date		31-Mar-23	Forecast End Date		31-Mar-24
	Main Issues / Reason for Variance						
	IFRS16 has been postponed and is due for implementation this financial year. It is anticipated that full spend will be incurred by 31 March 2024						
	Mitigating Action						
	None available at this time.						
	Anticipated Outcome						
	Completion of project by 31 March 2024						
7	Cost of Living						
	Project Life Financials	1,000	250	25%	1,000	0	0%
	Current Year Financials	250	0	0%	250	0	0%
	Project Description	To support Council and community organisations with capital costs for cost of living initiatives.					
	Project Manager	Adrian Gray					
	Chief Officer	Laurence Slavin					
	Project Lifecycle	Planned End Date		31-Mar-26	Forecast End Date		31-Mar-26
	Main Issues / Reason for Variance						
	No variances currently anticipated.						
	Mitigating Action						
	None required at this time.						
	Anticipated Outcome						
	Project will be delivered on time and on budget						
8	Legal Case Management System						
	Project Life Financials	33	33	100%	33	0	0%
	Current Year Financials	33	0	0%	33	0	0%
	Project Description	Legal Case Management System					
	Project Manager	Alan Douglas					
	Chief Officer	Alan Douglas					
	Project Lifecycle	Planned End Date		31-Mar-24	Forecast End Date		31-Mar-24
	Main Issues / Reason for Variance						
	Budget has been repahsed from 2022/23. Project was originally delayaed due to COVID19 restrictions and a decision was made to resume project once micosrosoft 365 was implemented. It is anticipated that the project will complete by 31 March 2024						
	Mitigating Action						
	None available at this time.						
	Anticipated Outcome						
	Project will be delivered on budget						

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Budget Details		Project Life Financials					
		Budget	Spend to Date		Forecast Spend	Variance	
		£000	£000	%	£000	£000	%
9	Installation of Solar PV at Clydebank Leisure Centre						
	Project Life Financials	61	61	100%	61	(0)	0%
	Current Year Financials	58	0	0%	58	0	0%
	Project Description	Installation of Solar PV at Clydebank Leisure Centre.					
	Project Manager	Steven Milne					
	Chief Officer	Alan Douglas					
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-24		
	Main Issues / Reason for Variance						
	Tender works delayed due to Energy Officer being involved in other priority work. Aim to be tendered within this financial year but works will not be completed.						
	Mitigating Action						
	None Required.						
	Anticipated Outcome						
	Works to be undertaken in 24/25						
10	Replace failed heating controls/valves & recommission						
	Project Life Financials	20	20	100%	20	0	0%
	Current Year Financials	7	0	0%	7	0	0%
	Project Description	Replace failed heating controls/valves & recommission.					
	Project Manager	Steven Milne					
	Chief Officer	Alan Douglas					
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-24		
	Main Issues / Reason for Variance						
	Expect full spend before 31 March 2024.						
	Mitigating Action						
	None required.						
	Anticipated Outcome						
	Delivery of project with full budget spend.						
11	Leisure Energy projects - air handling units, upgrade lighting, circulating pumps, and draught proofing						
	Project Life Financials	290	290	100%	290	0	0%
	Current Year Financials	227	0	0%	227	0	0%
	Project Description	Measures to be installed at both Meadow Centre & Vale of Leven Swimming Pool; new pool hall Air Handling Units, upgrade lighting, circulating pumps Vale of Leven Swimming Pool, internal and external lighting and draught proofing.					
	Project Manager	Steven Milne					
	Chief Officer	Alan Douglas					
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-24		
	Main Issues / Reason for Variance						
	Expecting full spend prior to 31 March 2024. Other priority projects have contributed to delay. Also require to appoint structural engineer to progress report and it is anticipated that this will be undertaken in the near future.						
	Mitigating Action						
	Liasing with Leisure to see if opportunity to carry works between Dec and March . Appoint new external structural engineer to provide SER.						
	Anticipated Outcome						
	It is anticipated that Tender will go out this financial year. Depending on feedback from leisure re opportunity to close centre for AHU works, it is hoped Civil works will at least be initiated this financial year with AHU works completed next financial year.						

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Budget Details		Project Life Financials					
		Budget	Spend to Date		Forecast Spend	Variance	
		£000	£000	%	£000	£000	%
12	Place Based Investment Programme						
	Project Life Financials	1,456	1,456	100%	1,456	0	0%
	Current Year Financials	676	0	0%	676	0	0%
	Project Description	Scottish Government Funding to establish a Place-Based Investment Programme to ensure that all place based investments are shaped by the needs and aspirations of local communities.					
	Project Manager	Gillian McNamara					
	Chief Officer	Alan Douglas					
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-24		
	Main Issues / Reason for Variance						
	Projects continue to be progressed and expected to complete this financial year						
	Mitigating Action						
	None required at this time						
	Anticipated Outcome						
	Projects delivered on budget						
13	Clydebank Can On The Canal						
	Project Life Financials	747	747	100%	747	0	0%
	Current Year Financials	707	0	0%	707	0	0%
	Project Description	New activities centre in Clydebank Town Centre.					
	Project Manager	Gillian McNamara					
	Chief Officer	Alan Douglas					
	Project Lifecycle	Planned End Date	31-Dec-22	Forecast End Date	30-Jun-24		
	Main Issues / Reason for Variance						
	Kier is appointed to design and deliver the Activities Centre at Clydebank Town Centre. Design of the project is underway.						
	Mitigating Action						
	None available at this time						
	Anticipated Outcome						
	Projects delivered on budget						
14	Levelling Up						
	Project Life Financials	125	125	100%	125	0	0%
	Current Year Financials	26	0	0%	26	0	0%
	Project Description	Successful LUF applications that meet UK Government's over-riding objective of Levelling Up and transformational regeneration.					
	Project Manager	Gillian McNamara					
	Chief Officer	Alan Douglas					
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	30-Jun-24		
	Main Issues / Reason for Variance						
	This capacity funding was awarded by UK Government to assist with development of LUF bids. WDC has been awarded a grant from LUF Round 1 and the capacity funding will be used in part to produce Artizan Centre redevelopment options. The balance will be used for Roads/Transportation to develop a major transportation bid for LUF2.						
	Mitigating Action						
	None available at this time						
	Anticipated Outcome						
	Projects delivered on budget						
15	Heritage Capital Fund						
	Project Life Financials	2,749	2,762	100%	2,762	13	0%
	Current Year Financials	814	(248)	-30%	814	0	0%
	Project Description	Heritage Capital Fund.					
	Project Manager	Sarah Christie/Michelle Lynn					
	Chief Officer	Amanda Graham					
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-24		
	Main Issues / Reason for Variance						
	The original projected spend has been affected by internal and external delays due to the Covid 19 recovery, a reduction in the scope of the Clydebank Town Hall project, a change in the delivery date for the Clydebank Museum at Clydebank Library during the contract award stage, while the new Dalmeir Library and Gallery had to be rescheduled for approval in August 2021. Officers are now making progress to get projects back on track, projects will still be delivered in full.						
	Mitigating Action						
	None available at this time						
	Anticipated Outcome						
	Projects delivered on budget						

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	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
New Sports Changing Facility at Lusset Glen in Old Kilpatrick						
Project Life Financials	150	150	100%	150	0	0%
Current Year Financials	134	0	0%	134	0	0%
Project Description	New Sports Changing Facility at Lusset Glen in Old Kilpatrick					
Project Manager	Michelle Lynn/ Craig Jardine					
Chief Officer	Angela Wilson					
Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-24		
Main Issues / Reason for Variance						
Project was delayed due to a number of COVID-19 related issues and utilities issues. Unit is now in production but delay to site due to the utility disconnection and demolition works. Demolition works complete and waiting for a date for installation.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
To deliver new sports changing facility.						
New Westbridgend Community Centre						
Project Life Financials	2,375	1,175	49%	2,375	(0)	0%
Current Year Financials	1,085	6	1%	1,085	0	0%
Project Description	New Westbridgend Community Centre					
Project Manager	Michelle Lynn/ Craig Jardine					
Chief Officer	Angela Wilson					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-25		
Main Issues / Reason for Variance						
Various delays due to Covid and other utility issues. Planning was previously delayed but now resolved. Building warrant applications submitted and tender to be issued.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
New build community facility.						
Kilmaronock Cemetery Extension						
Project Life Financials	50	50	100%	50	(0)	0%
Current Year Financials	13	0	0%	13	0	0%
Project Description	Extension of existing cemetery at Kilmaronock.					
Project Manager	Ian Bain					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-24		
Main Issues / Reason for Variance						
This budget will be used to develop an area of the existing Cemetery for additional burials. Project scope has now been developed and will be tendered under the minor civils framework. Budget spend anticipated in 2023/2024.						
Mitigating Action						
None available at this time						
Anticipated Outcome						
Sustainable burial environment for local residents.						
Posties Park Sports Hub - New sports hub to include gym & running track						
Project Life Financials	2,712	5,305	196%	5,305	2,593	96%
Current Year Financials	864	421	49%	864	0	0%
Project 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					
Project Manager	Ian Bain					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	30-Nov-23		
Main Issues / Reason for Variance						
Project start was delayed due to planning issues and COVID-19 restrictions. Work commenced January 2021 with a proposed completion date of March 2022 which was extended to May 2023 due to design changes required by Planning. There is still a significant amount of work to be undertaken to complete the project and the cost of this work has been affected by Covid, Brexit and supply chain issues. The project overspent on budget last year and the project will overspend overall. Ongoing connection issues with Scottish Water. Delay issues have been highlighted at a senior level within Scottish Water and communication seems to be improving. Expected completion date is estimated to be November 2023. However, this is dependent on when water connection is made.						
Mitigating Action						
None available at this time						
Anticipated Outcome						
New sports Hub delivered						

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	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
20	Large bins for high traffic areas (pilot)					
Project Life Financials	25	25	100%	25	0	0%
Current Year Financials	6	0	0%	6	0	0%
Project Description	Supply and install extra large litter bins as a pilot project within hotspot problem areas.					
Project Manager	Ian Bain					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-24		
Main Issues / Reason for Variance						
Supply and install extra large litter bins as a pilot project within hotspot problem areas. Project has commenced.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Large bins provided for high traffic areas						
21	Bus Rapid Deployment Fund					
Project Life Financials	217	217	100%	217	0	0%
Current Year Financials	214	0	0%	214	0	0%
Project Description	Funding has been awarded from Sustrans to assist with social distancing measures required as a result of the COVID-19 pandemic.					
Project Manager	Derek Barr					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
Main Issues / Reason for Variance						
Officers working with external partners to identify projects to support funding. Project carried forward from 2022/23						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
To improve journey times and reliability of bus services.						
22	Auld Street Clydebank - Bond					
Project Life Financials	400	400	100%	400	0	0%
Current Year Financials	42	0	0%	42	0	0%
Project Description	Completion of roadworks associated with Auld Street housing development. Creation of a footpath to Golden Jubilee Hospital.					
Project Manager	Derek Barr					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Road construction works completed in previous years. Remaining funds are insufficient to complete footpath construction. Works on hold until such time as additional funds can be secured.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
To complete remaining civil works required.						
23	Electrical Charging Points - Rapid Charge					
Project Life Financials	314	314	100%	314	(0)	0%
Current Year Financials	56	0	0%	56	0	0%
Project Description	Funding has been awarded from Transport Scotland for the Installation of electrical charging points					
Project Manager	Derek Barr					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-24		
Main Issues / Reason for Variance						
Charging points to be installed at Moss O' Balloch park - project carried forward from 2022/23						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
To provide Electric Vehicle Charging points within West Dunbartonshire.						

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		Budget	Spend to Date		Forecast Spend	Variance	
		£000	£000	%	£000	£000	%
24	Flood Risk Management						
	Project Life Financials	2,485	350	14%	2,485	0	0%
	Current Year Financials	237	16	7%	237	0	0%
	Project Description	Enhancement of drainage infrastructure to ensure compliance with Flood Risk Management Act 2009.					
	Project Manager	Raymond Walsh/ Derek Barr					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-24		
	Main Issues / Reason for Variance						
	A detailed design for Gruggies Burn will be undertaken. Project has been carried forward from 2022/23						
	Mitigating Action						
	None required at this time.						
	Anticipated Outcome						
	Project should be complete within budget.						
25	Flood Prevention						
	Project Life Financials	500	500	100%	500	0	0%
	Current Year Financials	500	0	0%	500	0	0%
	Project Description	Various flood prevention projects.					
	Project Manager	Raymond Walsh					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-24		
	Main Issues / Reason for Variance						
	Plans are under consideration by officers and will be submitted to Elected Members for approval. Project has been carried forward from 2022/23						
	Mitigating Action						
	None required at this time.						
	Anticipated Outcome						
	Projects should be complete within budget.						
26	Clydebank Charrette, A814						
	Project Life Financials	4,300	4,300	100%	4,300	(0)	0%
	Current Year Financials	138	0	0%	138	0	0%
	Project Description	Clydebank Charrette, A814					
	Project Manager	Sharron Worthington					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-24		
	Main Issues / Reason for Variance						
	Works substantially complete. Additional works as a compensation event started on Wallace street in July 2022.						
	Mitigating Action						
	None available at this time.						
	Anticipated Outcome						
	Project will enhance the A814 through Clydebank.						
27	Purchase of gritters						
	Project Life Financials	400	400	100%	400	0	0%
	Current Year Financials	400	0	0%	400	0	0%
	Project Description	Purchase of gritters.					
	Project Manager	Hugh Campbell					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-24		
	Main Issues / Reason for Variance						
	Delivery delayed by the supplier. Full budget spend expected before the end of the financial year.						
	Mitigating Action						
	None available at this time.						
	Anticipated Outcome						
	Project delivered within budget.						

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		Budget	Spend to Date		Forecast Spend	Variance	
		£000	£000	%	£000	£000	%
28	AV Equipment - Education						
	Project Life Financials	869	659	76%	869	(0)	0%
	Current Year Financials	397	0	0%	397	0	0%
	Project Description	Purchase of AV Equipment for Education.					
	Project Manager	David Jones/ Julie McGrogan					
	Chief Officer	Laura Mason					
	Project Lifecycle	Planned End Date		31-Mar-29	Forecast End Date		31-Mar-29
	Main Issues / Reason for Variance						
	Although there is slippage caused mainly by the academic year starting several months after the financial year the project is still on track to be completed by the planned end date.						
	Mitigating Action						
	None required at this time.						
	Anticipated Outcome						
	Purchase of AV Equipment for Education.						
29	Digital Inclusion						
	Project Life Financials	376	376	100%	376	(0)	0%
	Current Year Financials	41	0	0%	41	0	0%
	Project Description	Increase the ratio of chrome book devices for most disadvantaged children and families and support for families with remote access.					
	Project Manager	David Jones/ Julie McGrogan					
	Chief Officer	Laura Mason					
	Project Lifecycle	Planned End Date		31-Mar-23	Forecast End Date		31-Mar-23
	Main Issues / Reason for Variance						
	Although there is slippage caused mainly by the academic year starting several months after the financial year the project is still on track to be completed by the planned end date.						
	Mitigating Action						
	None required at this time.						
	Anticipated Outcome						
	Increase the Chromebook ratio for most disadvantaged children.						
30	Schools Estate Improvement Plan						
	Project Life Financials	20,621	19,766	96%	20,308	(313)	-2%
	Current Year Financials	4,222	169	4%	4,222	0	0%
	Project Description	Improvement of Schools Estate.					
	Project Manager	Michelle Lynn/ Craig Jardine					
	Chief Officer	Laura Mason					
	Project Lifecycle	Planned End Date		31-Mar-24	Forecast End Date		31-Mar-24
	Main Issues / Reason for Variance						
	Phase 1 of the project was handed over on Monday 18 October 2021, with pupils returning to the new school campus on Wednesday 20 October 2021. Phase 2 handed over on 25th July 2022. Ongoing work to conclude Final Defects and release final retention Note to Sarah. Forecast is required for retention plus any other money to be spent. Also Financial End date needs to be amended to the rention payment date. Thereafter no further payments will be made.						
	Mitigating Action						
	None Required						
	Anticipated Outcome						
	Project delivered within budget and to the revised programme, following COVID-19.						
31	Free School Meals						
	Project Life Financials	2,011	2,011	100%	2,011	0	0%
	Current Year Financials	1,439	12	1%	1,439	0	0%
	Project Description	Provision of Capital Funding from Scottish Government to implement free school meal initiative.					
	Project Manager	Michelle Lynn/ Craig Jardine					
	Chief Officer	Laura Mason					
	Project Lifecycle	Planned End Date		31-Mar-24	Forecast End Date		31-Mar-24
	Main Issues / Reason for Variance						
	Project is complete other than snagging works which can only be completed when school is closed however project end date is still on target. Additional budget required in relation to electrical phasing which was unknown at the time of project inception.						
	Mitigating Action						
	None available at this time.						
	Anticipated Outcome						
	Project delivered within amended timescales.						

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		Budget	Spend to Date		Forecast Spend	Variance	
		£000	£000	%	£000	£000	%
32	Choices Programme - to assist young people who require additional support						
	Project Life Financials	750	750	100%	750	0	0%
	Current Year Financials	112	0	0%	112	0	0%
	Project Description	Bringing together Central Support Services which will include relocation of Choices Programme.					
	Project Manager	Michelle Lynn/ Craig Jardine					
	Chief Officer	Laura Mason					
	Project Lifecycle	Planned End Date		31-Mar-23	Forecast End Date		31-Mar-24
	Main Issues / Reason for Variance						
	Works progressing and budget spend anticipated in 2023/24						
	Mitigating Action						
	None available at this time.						
	Anticipated Outcome						
	Project delivered on budget.						
33	Schools Estate Refurbishment Plan						
	Project Life Financials	5,508	5,508	100%	5,508	(0)	0%
	Current Year Financials	0	0	0%	0	0	0%
	Project Description	Completion of condition surveys has been carried out to identify works required to bring various schools from Condition C to Condition B.					
	Project Manager	Michelle Lynn/ Craig Jardine					
	Chief Officer	Laura Mason					
	Project Lifecycle	Planned End Date		31-Mar-22	Forecast End Date		30-Apr-23
	Main Issues / Reason for Variance						
	Works progressing and budget spend anticipated in 2023/24						
	Mitigating Action						
	None required.						
	Anticipated Outcome						
	Project delivered on time and within budget						
34	Early Years Early Learning and Childcare Funding						
	Project Life Financials	8,628	8,820	102%	8,820	192	2%
	Current Year Financials	287	(11)	-4%	287	0	0%
	Project Description	Early learning and childcare funding awarded to West Dunbartonshire Council to facilitate the expansion in entitlement to funded ELCC to 1140 hours from August 2020.					
	Project Manager	Michelle Lynn/ Craig Jardine					
	Chief Officer	Laura Mason					
	Project Lifecycle	Planned End Date		31-Mar-23	Forecast End Date		31-Mar-23
	Main Issues / Reason for Variance						
	Works progressing and budget spend anticipated in 2023/24						
	Mitigating Action						
	None required.						
	Anticipated Outcome						
	The project will be completed to deliver the requirements of the Early Years expansion plans.						
35	Dalmonach CE Centre						
	Project Life Financials	1,150	1,150	100%	1,150	(0)	0%
	Current Year Financials	5	0	0%	5	0	0%
	Project Description	To create new community facilities with additional space for early years provisions.					
	Project Manager	Michelle Lynn/ Craig Jardine					
	Chief Officer	Angela Wilson					
	Project Lifecycle	Planned End Date		31-Mar-22	Forecast End Date		30-Apr-23
	Main Issues / Reason for Variance						
	Project complete and final account to be agreed.						
	Mitigating Action						
	None required.						
	Anticipated Outcome						
	To create new community facilities with additional space for early years provisions.						

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	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
36 Internet of Things Asset Tracking						
Project Life Financials	60	60	100%	60	0	0%
Current Year Financials	10	0	0%	10	0	0%
Project Description	Asset Tracking.					
Project Manager	James Gallacher					
Chief Officer	Victoria Rogers					
Project Lifecycle	Planned End Date					
		31-Oct-22	Forecast End Date		31-Mar-24	
Main Issues / Reason for Variance						
Technical aspect of the project is complete and WDC are assisting with user testing. Delayed but on budget. This is funded by Scottish Government budget.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Technical aspect of the project is complete and WDC assisting with user testing. Delayed but on budget.						

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		Budget	Spend to Date		Forecast Spend	Variance	
		£000	£000	%	£000	£000	%
1	Solicitor Project Support for Capital Projects						
	Project Life Financials	53	48	90%	48	(5)	-10%
	Current Year Financials	7	0	0%	7	0	0%
	Project Description	Solicitor costs to directly support capital projects					
	Project Manager	Alan Douglas					
	Chief Officer	Alan Douglas					
	Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
	Main Issues / Reason for Variance						
	Trainee solicitor in place. Budget will be fully spent.						
	Mitigating Action						
	None required at this time.						
	Anticipated Outcome						
	Solicitor support for Capital Projects, with full budget spend anticipated.						
2	Re -imagine Antonine Wall						
	Project Life Financials	30	20	67%	30	0	0%
	Current Year Financials	10	0	0%	10	0	0%
	Project Description	Council's capital contribution towards the multi-partner (five local authorities and Historic Environment Scotland) Rediscovering the Antonine Wall project which is also funded by the Heritage Lottery Fund.					
	Project Manager	Pamela Clifford					
	Chief Officer	Alan Douglas					
	Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
	Main Issues / Reason for Variance						
	This goes into the overall Antonine Project budget.						
	Mitigating Action						
	No action required						
	Anticipated Outcome						
	Anticipate full budget spend.						
3	Demolition 215 Main Street Alexandria						
	Project Life Financials	155	155	100%	155	0	0%
	Current Year Financials	10	0	0%	10	0	0%
	Project Description	Demolition of 215 Main Street Alexandria.					
	Project Manager	Pamela Clifford					
	Chief Officer	Alan Douglas					
	Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
	Main Issues / Reason for Variance						
	This outstanding money is being sought through the recharging order and through debtors.						
	Mitigating Action						
	No action required at this time in the hands of Legal						
	Anticipated Outcome						
	Continue to pursue repayment						
4	ZeroCarbon						
	Project Life Financials	450	193	43%	193	(258)	-57%
	Current Year Financials	0	0	0%	0	0	0%
	Project Description	Zero Carbon					
	Project Manager	Steven Milne					
	Chief Officer	Alan Douglas					
	Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
	Main Issues / Reason for Variance						
	This project has been completed. However a credit is outstanding and should be received this financial year.						
	Mitigating Action						
	Officers will continue to pursue the credit note						
	Anticipated Outcome						
	Credut note received and project closed						

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
Regeneration/Local Economic Development						
Project Life Financials	5,064	3,527	70%	4,527	(538)	-11%
Current Year Financials	2,933	50	0%	2,933	0	0%
Project Description	Budget to facilitate the delivery of Regeneration throughout West Dunbartonshire, aligned to the Economic Strategy.					
Project Manager	Gillian McNamara					
Chief Officer	Alan Douglas					
Project Lifecycle	Planned End Date		31-Mar-23	Forecast End Date		31-Mar-25
Main Issues / Reason for Variance						
Projects in progress and anticipate to complete on time						
Mitigating Action						
none required						
Anticipated Outcome						
projects delivered on time and on budget						
Regeneration Fund						
Project Life Financials	16,155	8,997	56%	13,997	(2,158)	-13%
Current Year Financials	4,098	0	0%	4,098	0	0%
Project Description	Funding to implement major regeneration projects linked to community charrettes.					
Project Manager	Gillian McNamara					
Chief Officer	Alan Douglas					
Project Lifecycle	Planned End Date		31-Mar-24	Forecast End Date		31-Mar-25
Main Issues / Reason for Variance						
Projects ongoing and expected be delivered on time and on budget						
Mitigating Action						
None required						
Anticipated Outcome						
Projects delivered on time and on budget						
LUF						
Project Life Financials	22,213	22,100	99%	22,100	(113)	-1%
Current Year Financials	19,984	120	1%	19,984	0	0%
Project Description	Year one LUF spend includes acquisition cost of Artizan Centre, and design development for Glencairn House and Connecting Dumbarton					
Project Manager	Gillian McNamara					
Chief Officer	Alan Douglas					
Project Lifecycle	Planned End Date		31-Mar-25	Forecast End Date		31-Mar-25
Main Issues / Reason for Variance						
Following completion of the Developments Strategy the delivery plan has been revised and updated.						
Mitigating Action						
None available at this time						
Anticipated Outcome						
Projects delivered on budget						
District Heating Network Expansion						
Project Life Financials	11,220	7,365	66%	11,220	0	0%
Current Year Financials	7,209	150	2%	7,209	0	0%
Project Description	District Heating Network Expansion.					
Project Manager	Patricia Rowley/ Craig Jardine					
Chief Officer	Alan Douglas					
Project Lifecycle	Planned End Date		31-Mar-24	Forecast End Date		31-Mar-24
Main Issues / Reason for Variance						
Network expansion to GJNH (Golden Jubilee National Hospital) will commence pending approval to proceed by the GJNH Board including agreeing tariff rates . Unable to confirm exact programme until approval has been given.						
Mitigating Action						
Network expansion to Golden Jubilee is discussed at every District Heating Project Board						
Anticipated Outcome						
Project to be delivered on programme and within budget once it has been fully set.						

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Budget Details		Project Life Financials					
		Budget	Spend to Date		Forecast Spend	Variance	
		£000	£000	%	£000	£000	%
Exxon City Deal							
Project Life Financials		33,491	15,790	47%	34,049	558	2%
Current Year Financials		11,845	352	3%	11,845	0	0%
Project Description		As part of the City Deal project the WDC Exxon site at Bowling regeneration with alternative A82 route included.					
Project Manager		Patricia Rowley/ Craig Jardine					
Chief Officer		Alan Douglas					
Project Lifecycle		Planned End Date		31-Mar-27	Forecast End Date		31-Mar-27
Main Issues / Reason for Variance							
Regular updates are provided at every Council meeting and monthly Project Board meetings and to City Deal. The main issues contained within the new Council's approved Outline Business Case are still valid, which include Exxon's remediation strategy, land transfer arrangements and issues relating to adjoining owners. WDC Consultants are monitoring the remediation process to ensure compliance with specification, also Esso are independently monitoring the remediation works. Final Business Case submission was June 2023. Through the Scape framework we are working closely with Balfour Beatty to achieve a formal pre construction agreement to allow the detailed design works to commence and the full construction programme to be developed. Agreements in principle are progressing with third party land owners. Note for Patricia - needs narrative on underbridge not happening this financial year and impact on budget spend for 23/24. Forecast will need to be amended.							
Mitigating Action							
None Required							
Anticipated Outcome							
Delivery of the project on time and within the increased budget							
Transformation of Infrastructure Libraries and Museums							
Project Life Financials		421	421	100%	421	(0)	0%
Current Year Financials		116	0	0%	116	0	0%
Project Description		To improve performance and efficiency of Council's Libraries and Cultural Services.					
Project Manager		David Main					
Chief Officer		Amanda Graham					
Project Lifecycle		Planned End Date		31-Mar-24	Forecast End Date		31-Mar-24
Main Issues / Reason for Variance							
Budget has been rephased to this financial year for Dalmuir library as work was scheduled for 2023/2024.							
Mitigating Action							
None required.							
Anticipated Outcome							
Projects delivered on budget							
Strathleven Place							
Project Life Financials		1,590	1,590	100%	1,590	0	0%
Current Year Financials		1,590	0	0%	1,590	0	0%
Project Description		Re-development of Strathleven.					
Project Manager		Michelle Lynn/ Sarah Christie					
Chief Officer		Amanda Graham					
Project Lifecycle		Planned End Date		31-Mar-24	Forecast End Date		31-Mar-25
Main Issues / Reason for Variance							
This project is linked to Glencairn House and Depot Rationalisation and will free up the current museum store and office space in Poplar Road. Opportunities exist to attract external funding.							
Mitigating Action							
None available at this time							
Anticipated Outcome							
Project delivered on budget							
Depot Rationalisation							
Project Life Financials		8,535	2,583	30%	8,535	(0)	0%
Current Year Financials		2,238	10	0%	2,238	0	0%
Project Description		Depot Rationalisation.					
Project Manager		Sharon Jump/ Craig Jardine					
Chief Officer		Angela Wilson					
Project Lifecycle		Planned End Date		31-Mar-25	Forecast End Date		31-Mar-25
Main Issues / Reason for Variance							
A number of H&S works have been carried out in depots with other works planned in the coming months. Scope and design of future works are currently being developed.							
Mitigating Action							
None available at this time							
Anticipated Outcome							
Deliver project outcomes within agreed budget							

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Project Life Financials							
Budget Details		Budget	Spend to Date		Forecast Spend	Variance	
		£000	£000	%	£000	£000	%
13	Building Upgrades and H&S - lifecycle & reactive building upgrades						
	Project Life Financials	25,439	2,030	8%	24,278	(1,161)	-5%
	Current Year Financials	2,030	(59)	-3%	2,030	0	0%
	Project Description	Lifecycle and reactive building upgrades.					
	Project Manager	Michelle Lynn/ Craig Jardine					
	Chief Officer	Angela Wilson					
	Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
	Main Issues / Reason for Variance						
	Works progressing.						
	Mitigating Action						
	None required at this time						
	Anticipated Outcome						
	Full budget spend anticipated.						
14	New Sports Changing Facility Dumbarton West (Old OLSP site)						
	Project Life Financials	349	349	100%	349	0	0%
	Current Year Financials	340	0	0%	340	0	0%
	Project Description	New Sports Changing Facility Dumbarton West (Old OLSP site)					
	Project Manager	Michelle Lynn/ Craig Jardine					
	Chief Officer	Angela Wilson					
	Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
	Main Issues / Reason for Variance						
	The budget for this project was been rephased to FY 2023/2024.						
	Mitigating Action						
	None available at this time.						
	Anticipated Outcome						
	To deliver new sports changing facility.						
15	Invest in "Your Community Initiative"						
	Project Life Financials	912	912	100%	912	0	0%
	Current Year Financials	6	(0)	0%	6	0	0%
	Project Description	Capital budget to support the roll out of your Community, an initiative designed to achieve coordinated service delivery in response to community need. This is complimented by community capacity building, empowering WD citizens to do more for their own communities (leadina to less reliance on council). Also included is the implementation of participatory					
	Project Manager	Elaine Troup					
	Chief Officer	Peter Barry					
	Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
	Main Issues / Reason for Variance						
	The budget will continue to support and contribute to building capacity in communities.						
	Mitigating Action						
	None required						
	Anticipated Outcome						
	Full spend is anticipated on this year's budget.						
16	Public non-adopted paths and roads						
	Project Life Financials	2,430	630	26%	2,430	0	0%
	Current Year Financials	478	0	0%	478	0	0%
	Project Description	Upgrades to drainage and lighting to enhance the lifespan of paths and roads within facilities in public parks, cemeteries and civic spaces.					
	Project Manager	Ian Bain					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
	Main Issues / Reason for Variance						
	Projects are currently being developed to deliver better access in our parks, cemeteries and open spaces. Full budget spend anticipated in 2023/2024.						
	Mitigating Action						
	None required at this time.						
	Anticipated Outcome						
	Better access with parks, cemeteries and open spaces.						

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Budget Details		Project Life Financials					
		Budget	Spend to Date		Forecast Spend	Variance	
		£000	£000	%	£000	£000	%
17	Allotment Development						
	Project Life Financials	449	492	110%	492	44	10%
	Current Year Financials	446	0	0%	446	0	0%
	Project Description	To develop an allotment site.					
	Project Manager	Ian Bain					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date		31-Mar-24	Forecast End Date		31-Mar-24
	Main Issues / Reason for Variance						
	Works progressing						
	Mitigating Action						
	None required at this time.						
	Anticipated Outcome						
	Additional allotments delivered within budget						
18	Cemetery Extension, North Dalnotter						
	Project Life Financials	250	250	100%	250	0	0%
	Current Year Financials	250	0	0%	250	0	0%
	Project Description	00 January 1900					
	Project Manager	Ian Bain					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date		31-Mar-24	Forecast End Date		31-Mar-24
	Main Issues / Reason for Variance						
	Works progressomg						
	Mitigating Action						
	None required at this time.						
	Anticipated Outcome						
	Sustainable burial environment for local residents.						
19	Sports Facilities Upgrades - Argyll Park - Construction of 3 All Weather Tennis Courts						
	Project Life Financials	221	221	100%	221	0	0%
	Current Year Financials	8	0	0%	8	0	0%
	Project Description	Project is part of wider investment in sporting facilities and is dependent on match funding from Sports Scotland. Agreement in principle to wider WDC strategic priorities.					
	Project Manager	Ian Bain					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date		03-Apr-21	Forecast End Date		31-Mar-23
	Main Issues / Reason for Variance						
	Project works complete. Retentions to be paid						
	Mitigating Action						
	None required at this time.						
	Anticipated Outcome						
	New all weather tennis courts.						
20	Vale of Leven Cemetery Extension						
	Project Life Financials	817	817	100%	817	(0)	0%
	Current Year Financials	529	0	0%	529	0	0%
	Project Description	Extension of existing cemetery in Vale of Leven.					
	Project Manager	Ian Bain					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date		31-Mar-24	Forecast End Date		31-Mar-24
	Main Issues / Reason for Variance						
	Project is now being developed for tendering, with project commencing May 2023 and completion expected by 31 March 2024.						
	Mitigating Action						
	None available at this time.						
	Anticipated Outcome						
	Extension to existing cemetery providing a sustainable burial environment.						

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Budget Details		Project Life Financials					
		Budget	Spend to Date		Forecast Spend	Variance	
		£000	£000	%	£000	£000	%
21	East End Park Resurfacing						
	Project Life Financials	200	200	100%	200	0	0%
	Current Year Financials	200	0	0%	200	0	0%
	Project Description	Resurfacing of 3G pitch at East End Park.					
	Project Manager	Ian Bain					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date		31-Mar-24	Forecast End Date		31-Mar-25
	Main Issues / Reason for Variance						
	Consultant and design team fees for resurfacing of 3G pitch at East End Park.						
	Mitigating Action						
	None required.						
	Anticipated Outcome						
	Resurfacing of 3G pitch at East End Park.						
22	Play Parks Grant Funding						
	Project Life Financials	739	439	59%	739	(0)	0%
	Current Year Financials	380	33	9%	380	0	0%
	Project Description	Renew and replace play park equipment					
	Project Manager	Ian Bain					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date		31-Mar-28	Forecast End Date		31-Mar-28
	Main Issues / Reason for Variance						
	Development of play areas to improve accessibility and inclusiveness of play areas throughout West Dunbartonshire. Projects are being developed for implementation over the next five years.						
	Mitigating Action						
	None required at this time.						
	Anticipated Outcome						
	Renewal of play parks						
23	Balloch Mountain Bike Track						
	Project Life Financials	210	210	100%	210	0	0%
	Current Year Financials	210	0	0%	210	0	0%
	Project Description	Develop a mountain bike skills trail at Balloch Castle Country Park.					
	Project Manager	Ian Bain					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date		30-Nov-23	Forecast End Date		31-Mar-24
	Main Issues / Reason for Variance						
	Design fees to develop Mountain bike skills trail in Balloch country park. Invoice for project received						
	Mitigating Action						
	None required at this time.						
	Anticipated Outcome						
	Mountain bike track						
24	Nature Restoration Fund						
	Project Life Financials	485	485	100%	485	0	0%
	Current Year Financials	430	0	0%	430	0	0%
	Project Description	Nature resource for Fairley Community					
	Project Manager	Ian Bain					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date		31-Mar-24	Forecast End Date		31-Mar-24
	Main Issues / Reason for Variance						
	Additional fudning received and projects will be allocated.						
	Mitigating Action						
	None required at this time.						
	Anticipated Outcome						
	completion of project on time and on budget						

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Budget Details		Project Life Financials					
		Budget	Spend to Date		Forecast Spend	Variance	
		£000	£000	%	£000	£000	%
25	Cycling, Walking and Safer Streets						
	Project Life Financials	1,244	1,051	84%	1,051	(193)	-16%
	Current Year Financials	905	0	0%	905	0	0%
	Project Description Introduction of enhanced walking routes and traffic calming schemes to introduce safer streets within West Dunbartonshire.						
	Project Manager	Derek Barr					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date		31-Mar-24	Forecast End Date		31-Mar-24
	Main Issues / Reason for Variance						
	To develop projects including Balloch Cycle Way (Pier Road to Mollanbowie/Boturich Road), and other projects principally around National Cycle Network 7 including Angus Street/Bonhill Bridge and Atlas Street/Cart Street, Clydebank and pedestrian dropped kerbs. Additional funding has been received and will be allocated to appropriate projects.						
	Mitigating Action						
	None required at this time.						
	Anticipated Outcome						
	To improve connectivity and enhanced Cycling routes within West Dunbartonshire.						
26	Turnberry Homes - traffic calming/ management at Turnberry housing development off Castle Road						
	Project Life Financials	60	60	100%	60	0	0%
	Current Year Financials	5	0	0%	5	0	0%
	Project Description Funding has been received from Turnberry Homes and will be used to introduce traffic calming and traffic management measures to mitigate the impact of additional traffic accessing the housing development off Castle Road, Dumbarton.						
	Project Manager	Derek Barr					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date		31-Mar-23	Forecast End Date		31-Mar-24
	Main Issues / Reason for Variance						
	Consultation completed 2021/2022 and speed humps installed prior to 31 March 2023.						
	Mitigating Action						
	None required at this time.						
	Anticipated Outcome						
	Traffic calming to be installed in Dumbarton East.						
27	River Leven Flood Prevention Scheme						
	Project Life Financials	800	800	100%	800	0	0%
	Current Year Financials	620	0	0%	620	0	0%
	Project Description River Leven Flood Prevention Scheme.						
	Project Manager	Raymond Walsh					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date		31-Mar-23	Forecast End Date		31-Mar-24
	Main Issues / Reason for Variance						
	Awaiting outcome of Scottish Government & SEPA deliberations - project has been carried forward from 2022/23						
	Mitigating Action						
	None required at this time.						
	Anticipated Outcome						
	Project should be completed within budget.						
28	Strathclyde Partnership for Transport - Bus, cycling and walking infrastructure improvements & Park and Rides						
	Project Life Financials	2,277	2,277	100%	2,277	0	0%
	Current Year Financials	1,480	0	0%	1,480	0	0%
	Project Description Strathclyde Partnership for Transport - Bus, cycling and walking infrastructure improvements.						
	Project Manager	Raymond Walsh					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date		31-Mar-24	Forecast End Date		31-Mar-24
	Main Issues / Reason for Variance						
	Work will be undertaken during this financial year for A8014 Kilbowie Road, Balloch Station Park and Ride and Bus Infrastructure Improvements. A814 Congestion measures contractor arrived on site mid-August. Works are progressing well. The budget for Balloch Station will be used for consultancy works and planning application fees. Additional funding has been received and appropriate projects will be identified.						
	Mitigating Action						
	None required at this time.						
	Anticipated Outcome						
	Improve accessibility to Public Transport and improve journey time reliability.						

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
29 Infrastructure - Roads						
Project Life Financials	24,658	6,872	28%	27,224	2,565	10%
Current Year Financials	2,195	(64)	-3%	2,195	0	0%
Project Description	Infrastructure - Roads.					
Project Manager	Hugh Campbell					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date 31-Mar-24 Forecast End Date 31-Mar-24					
Main Issues / Reason for Variance	Roads Operations are progressing an extensive surfacing program and have a number of schemes to be completed by the end of the financial year.					
Mitigating Action	None required at this time.					
Anticipated Outcome	Intention is to complete various surfacing works by the end of March 2024.					
30 Street lighting and associated electrical infrastructure						
Project Life Financials	881	112	13%	912	32	4%
Current Year Financials	84	4	5%	84	0	0%
Project Description	WDC is responsible for the maintenance of 18,000 street lighting columns and associated illuminated signs and bollards. This budget is required for this infrastructure.					
Project Manager	Hugh Campbell					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date 31-Mar-24 Forecast End Date 31-Mar-24					
Main Issues / Reason for Variance	Budget will be allocated to ensure maintenance of street lighting.					
Mitigating Action	None available at this time.					
Anticipated Outcome	Intention is to complete works within budget.					
31 Depot Improvement Works						
Project Life Financials	97	97	100%	97	(0)	0%
Current Year Financials	29	2	7%	29	0	0%
Project Description	Improvement of WDC Roads Depot.					
Project Manager	Hugh Campbell					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date 31-Mar-24 Forecast End Date 31-Mar-24					
Main Issues / Reason for Variance	This budget will be utilised for depot rationalisation works during the financial year.					
Mitigating Action	None available at this time.					
Anticipated Outcome	Intention is to complete works within budget.					
32 Gruggies Burn Flood Prevention						
Project Life Financials	15,053	1,984	13%	15,053	(0)	0%
Current Year Financials	1,530	0	0%	1,530	0	0%
Project Description	Commission of Gruggies Flood Prevention Scheme.					
Project Manager	Sharron Worthington					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date 31-Mar-24 Forecast End Date 31-Mar-25					
Main Issues / Reason for Variance	Budget to be used for a detailed design for Gruggies Burn.					
Mitigating Action	None available at this time.					
Anticipated Outcome	Project should be completed within budget.					

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Budget Details		Project Life Financials					
		Budget	Spend to Date		Forecast Spend	Variance	
		£000	£000	%	£000	£000	%
33	A813 Road Improvement Phase 1						
	Project Life Financials	1,700	1,700	100%	1,700	0	0%
	Current Year Financials	693	0	0%	693	0	0%
	Project Description	Funding has been awarded from Sustrans to assist with social distancing measures required as a result of the COVID-19 pandemic.					
	Project Manager	Derek Barr					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
	Main Issues / Reason for Variance						
	Officers working with external partners to identify projects to support funding. Project carried frowrd from 2022/23						
	Mitigating Action						
	None available at this time.						
	Anticipated Outcome						
	To improve journey times and reliability of bus services.						
34	Roads Safety						
	Project Life Financials	134	134	100%	134	0	0%
	Current Year Financials	134	0	0%	134	0	0%
	Project Description	Roads Safety					
	Project Manager	Sharron Worthington					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
	Main Issues / Reason for Variance						
	New funding which will be allocated to appropiate projects.						
	Mitigating Action						
	None required at this time.						
	Anticipated Outcome						
	Projects delivered on time and on budget						
35	Roads Plant						
	Project Life Financials	80	80	100%	80	0	0%
	Current Year Financials	75	0	0%	75	0	0%
	Project Description	Purchase of Roads plant and equipment.					
	Project Manager	Hugh Campbell					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-25	Forecast End Date	31-Mar-25		
	Main Issues / Reason for Variance						
	New Plant to be purchased						
	Mitigating Action						
	None required.						
	Anticipated Outcome						
	To purchase equipment.						
36	Traffic Signal Upgrades						
	Project Life Financials	300	300	100%	300	0	0%
	Current Year Financials	26	0	0%	26	0	0%
	Project Description	Upgrade Traffic Signals					
	Project Manager	Raymond Walsh					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-25	Forecast End Date	31-Mar-25		
	Main Issues / Reason for Variance						
	The signalisation design of Kilbowie roundabout is underway and ocne complete construction will be programmed.						
	Mitigating Action						
	None required.						
	Anticipated Outcome						
	To upgrade traffic signals.						

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Budget Details		Project Life Financials					
		Budget	Spend to Date		Forecast Spend	Variance	
		£000	£000	%	£000	£000	%
37	Pavement improvements						
	Project Life Financials	1,000	1,000	100%	1,000	0	0%
	Current Year Financials	878	185	21%	878	0	0%
	Project Description	Various pavement improvement projects.					
	Project Manager	Hugh Campbell					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date		31-Mar-25	Forecast End Date		31-Mar-25
	Main Issues / Reason for Variance						
	Projects and locations to be decided.						
	Mitigating Action						
	None required.						
	Anticipated Outcome						
	Improvement to pavements.						
38	Vehicle Replacement Strategy						
	Project Life Financials	1,000	1,000	100%	1,000	0	0%
	Current Year Financials	1,000	0	0%	1,000	0	0%
	Project Description	Replacement of refuse collection vehicles.					
	Project Manager	Gail MacFarlane					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date		31-Mar-25	Forecast End Date		31-Mar-25
	Main Issues / Reason for Variance						
	Full budget allocated for this year including the procurement of large vehicles for waste collection.						
	Mitigating Action						
	None available.						
	Anticipated Outcome						
	Replacement of refuse collection vehicles.						
39	Vehicle Replacement						
	Project Life Financials	12,177	3,857	32%	12,177	0	0%
	Current Year Financials	3,314	29	1%	3,314	0	0%
	Project Description	Replacement of vehicles which have reached end of programmed lifespan (7 year heavy vehicles, 10 year light vehicles).					
	Project Manager	Gail MacFarlane					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date		31-Mar-24	Forecast End Date		31-Mar-24
	Main Issues / Reason for Variance						
	Vehicles are being ordered for delivery in this financial year but larger vehicles have been delayed into financial year 2023/2024.						
	Mitigating Action						
	None Required.						
	Anticipated Outcome						
	Replacement of fleet within budget.						
40	Waste Transfer Station						
	Project Life Financials	1,980	1,980	100%	1,980	0	0%
	Current Year Financials	1,980	0	0%	1,980	0	0%
	Project Description	The design, development and construction of a recycling and bulk waste transfer facility that will ensure all recycling material can be sorted and disposed off appropriately to ensure compliance with landfill ban in 2025.					
	Project Manager	Gail MacFarlane					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date		31-Mar-24	Forecast End Date		31-Mar-24
	Main Issues / Reason for Variance						
	Consultant project nearing completion and spend will be made thereafter.						
	Mitigating Action						
	None Required.						
	Anticipated Outcome						
	Project delivered within budget.						

WEST DUNBARTONSHIRE COUNCIL
GENERAL SERVICES CAPITAL PROGRAMME
ANALYSIS OF PROJECTS AT GREEN ALERT STATUS

APPENDIX 8

PERIOD END DATE

30 June 2023

PERIOD

3

Budget Details		Project Life Financials					
		Budget	Spend to Date		Forecast Spend	Variance	
		£000	£000	%	£000	£000	%
41	Replacement of compactors at Dalmoak civic amenity site						
	Project Life Financials	179	80	45%	160	(19)	-10%
	Current Year Financials	9	0	0%	9	0	0%
	Project Description	The purchase of 2 compactors for the Council civic amenity site at Dalmoak.					
	Project Manager	Gail MacFarlane					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date		31-Mar-23	Forecast End Date		31-Mar-23
	Main Issues / Reason for Variance						
	Compactors have now been delivered.						
	Mitigating Action						
	None Required.						
	Anticipated Outcome						
	Project delivered within budget.						
42	2022/23 GRANT OFFER FOR ELECTRIC VEHICLE INFRASTRUCTURE						
	Project Life Financials	60	60	100%	60	0	0%
	Current Year Financials	16	0	0%	16	0	0%
	Project Description	2022/23 GRANT OFFER FOR ELECTRIC VEHICLE INFRASTRUCTURE					
	Project Manager	Gail MacFarlane					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date		31-Mar-23	Forecast End Date		31-Mar-23
	Main Issues / Reason for Variance						
	Project in progress						
	Mitigating Action						
	None Required.						
	Anticipated Outcome						
	Project delivered within budget.						
43	2022/23 GRANT OFFER FOR ELECTRIC VEHICLE INFRASTRUCTURE						
	Project Life Financials	79	79	100%	79	0	0%
	Current Year Financials	79	0	0%	79	0	0%
	Project Description	Smarter Choices, Smarter Places					
	Project Manager	Gail MacFarlane					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date		31-Mar-24	Forecast End Date		31-Mar-24
	Main Issues / Reason for Variance						
	New Funding - Project in progress						
	Mitigating Action						
	None Required.						
	Anticipated Outcome						
	Project delivered within budget.						
44	River bank erosion repair - Levenhowe						
	Project Life Financials	20	20	100%	20	0	0%
	Current Year Financials	20	0	0%	20	0	0%
	Project Description	River bank erosion repair in the Levenhowe area					
	Project Manager	Gail MacFarlane					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date		31-Mar-24	Forecast End Date		31-Mar-24
	Main Issues / Reason for Variance						
	Project in progress						
	Mitigating Action						
	None Required.						
	Anticipated Outcome						
	Project delivered within budget.						

WEST DUNBARTONSHIRE COUNCIL
GENERAL SERVICES CAPITAL PROGRAMME
ANALYSIS OF PROJECTS AT GREEN ALERT STATUS

APPENDIX 8

PERIOD END DATE

30 June 2023

PERIOD

3

Budget Details		Project Life Financials					
		Budget	Spend to Date		Forecast Spend	Variance	
		£000	£000	%	£000	£000	%
45	Park Improvements and Mult Games Area - Goldenhill Park						
	Project Life Financials	150	150	100%	150	0	0%
	Current Year Financials	150	0	0%	150	0	0%
	Project Description	River bank erosion repair in the Levenhowe area					
	Project Manager	Gail MacFarlane					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date		31-Mar-24	Forecast End Date	31-Mar-24	
	Main Issues / Reason for Variance						
	Project in progress						
	Mitigating Action						
	None Required.						
	Anticipated Outcome						
	Project delivered within budget.						
46	Schools Estate Improvement Plan - next Phase - Fairlie Campus						
	Project Life Financials	35,714	4,395	12%	35,714	(0)	0%
	Current Year Financials	3,495	81	2%	3,495	0	0%
	Project Description	Improvement of Schools Estate.					
	Project Manager	Craig Jardine					
	Chief Officer	Laura Mason					
	Project Lifecycle	Planned End Date		31-Mar-26	Forecast End Date	31-Jul-27	
	Main Issues / Reason for Variance						
	The next phase of the Schools Estate Improvement Plan involves the development of a new Campus provision in the Fairlie area. WDC has been successful in securing funding from the Scottish Government Learning Estate Improvement Programme. SFT confirmed the indicative funding allocation for this project at £18.416m on the 4 May 2021, this will be received as a revenue stream over the 25 years of the Scottish Government financial support (subject to the Council adhering to the funding criteria). Site Options Appraisal has taken place and Members approved the recommendation to proceed with the new Fairlie Campus on the St Joseph's site at Education Committee on 9th June 2021. The design team and main contractor have been appointed and the next phase will see the design development for the new Campus taking place. The statutory consultation process was launched in September 2021 and a report was brought back to the Educational Services committee in March 2022 concluding the process. RIBA Stage 4 is now complete with an expected Planning Committee date of September/October 2023.						
	Mitigating Action						
	None required at this time						
	Anticipated Outcome						
	Delivery of the project within budget and on time.						
47	Aids & Adaptations - Special Needs Adaptations & Equipment						
	Project Life Financials	7,886	1,773	22%	7,886	0	0%
	Current Year Financials	845	1	0%	845	0	0%
	Project Description	Reactive budget to provide adaptations and equipment for HSCP clients.					
	Project Manager	Julie Slavin					
	Chief Officer	Beth Culshaw					
	Project Lifecycle	Planned End Date		31-Mar-23	Forecast End Date	31-Mar-23	
	Main Issues / Reason for Variance						
	Anticipate the budget to be fully spent in 2023/24						
	Mitigating Action						
	None available at this time						
	Anticipated Outcome						
	Provision of adaptations and equipment to HSCP clients as anticipated.						
48	HSCP ICT Upgrade of systems						
	Project Life Financials	214	125	58%	214	0	0%
	Current Year Financials	125	3	3%	125	0	0%
	Project Description	Review/replace the current case management systems.					
	Project Manager	Alastair Handley					
	Chief Officer	Beth Culshaw					
	Project Lifecycle	Planned End Date		31-Mar-24	Forecast End Date	31-Mar-24	
	Main Issues / Reason for Variance						
	Anticipate the budget to be fully spent in 2023/24						
	Mitigating Action						
	None available at this time						
	Anticipated Outcome						
	Review/replace the current case management systems.						

PERIOD END DATE

30 June 2023

PERIOD

3

Budget Details		Project Life Financials					
		Budget	Spend to Date		Forecast Spend	Variance	
		£000	£000	%	£000	£000	%
49	Community Alarm upgrade						
	Project Life Financials	924	308	33%	924	0	0%
	Current Year Financials	308	0	0%	308	0	0%
	Project Description	To upgrade Community Alarm					
	Project Manager	Julie Slavin					
	Chief Officer	Beth Culshaw					
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
	Main Issues / Reason for Variance						
	Anticipate the budget to be fully spent in 2023/24						
	Mitigating Action						
	None available at this time						
	Anticipated Outcome						
	Community Alarm Upgrade						
50	Criminal Justice Adaptations						
	Project Life Financials	73	73	100%	73	0	0%
	Current Year Financials	19	0	0%	19	0	0%
	Project Description	Renovation of Unit 11 Levenside Business Court.					
	Project Manager	Julie Slavin					
	Chief Officer	Beth Culshaw					
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
	Main Issues / Reason for Variance						
	Anticipate the budget to be fully spent in 2023/24						
	Mitigating Action						
	None available at this time						
	Anticipated Outcome						
	Renovation of Unit 11 Levenside Business Court						
51	Replace Elderly Care Homes and Day Care Centres						
	Project Life Financials	27,550	27,550	100%	27,550	0	0%
	Current Year Financials	277	0	0%	277	0	0%
	Project Description	Design and construction of replacement elderly care homes and day care centres in Dumbarton and Clydebank areas.					
	Project Manager	Craig Jardine					
	Chief Officer	Beth Culshaw					
	Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-23		
	Main Issues / Reason for Variance						
	Project complete with a slight overspend due to additional works required in relation to roof vents which required to be installed. Acceleration of budget has been requested in relation to an overspend in the current year.						
	Mitigating Action						
	The statement of final account has been signed and financial risk exposure should be reduced through efforts to dispose of the existing properties at the earliest opportunity.						
	Anticipated Outcome						
	Dumbarton Care Home opened 2017. Clydebank Care Home was certified complete on 9 November 2020.						
52	ICT Modernisation						
	Project Life Financials	11,413	2,127	19%	11,325	(87)	-1%
	Current Year Financials	1,332	13	1%	1,332	0	0%
	Project Description	This budget is to facilitate ICT infrastructure and modernise working practices.					
	Project Manager	James Gallacher					
	Chief Officer	Victoria Rogers					
	Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
	Main Issues / Reason for Variance						
	This budget will be utilised facilitate ICT infrastructure and modernise working practices.						
	Mitigating Action						
	none required						
	Anticipated Outcome						
	projects delivered on time and on budget						

PERIOD END DATE

30 June 2023

PERIOD

3

Budget Details		Project Life Financials					
		Budget	Spend to Date		Forecast Spend	Variance	
		£000	£000	%	£000	£000	%
53	ICT Security & DR						
	Project Life Financials	2,026	2,026	100%	2,026	0	0%
	Current Year Financials	873	112	13%	873	0	0%
	Project Description The project is for the enhancement of security systems, server replacement and the update of corporate applications to ensure compliance with 15/16 PSN requirements, to enhance the disaster recovery capabilities of WDC.						
	Project Manager	James Gallacher					
	Chief Officer	Victoria Rogers					
	Project Lifecycle	Planned End Date		31-Mar-24	Forecast End Date		31-Mar-24
	Main Issues / Reason for Variance The project is for the enhancement of security systems, server replacement and the update of corporate applications to ensure compliance with 15/16 PSN requirements, to enhance the disaster recovery capabilities of WDC. Projects will be undertaken throughout bthe year to support this						
	Mitigating Action none required						
	Anticipated Outcome projects delivered on time and on budget						
54	365 Implementation						
	Project Life Financials	503	503	100%	503	0	0%
	Current Year Financials	185	(7)	-4%	185	0	0%
	Project Description Project services to delivery Microsoft 365 Implementation including 3rd party supplier, training, technical consultancy etc.						
	Project Manager	James Gallacher					
	Chief Officer	Victoria Rogers					
	Project Lifecycle	Planned End Date		30-Sep-23	Forecast End Date		30-Sep-23
	Main Issues / Reason for Variance Project spend relates to internal and external resources to implement new systems, processes and user training skills. Mailbox migration aspect of the project now being resumed as cloud backup solution is in place. Implementation of device management functionality in 365 is live for corporate devices but full rollout is linked to mailbox migrations. Information governance work stream in progress. Project resourcing issues continue due to competing demands and competitive environment for recruitment.						
	Mitigating Action none required						
	Anticipated Outcome projects delivered on time and on budget						
55	Development of Workforce Management System						
	Project Life Financials	379	88	23%	379	(0)	0%
	Current Year Financials	46	0	0%	46	0	0%
	Project Description Project to develop the Workforce Management System.						
	Project Manager	Arun Menon					
	Chief Officer	Victoria Rogers					
	Project Lifecycle	Planned End Date		31-Mar-30	Forecast End Date		31-Mar-30
	Main Issues / Reason for Variance Work continues on developments resulting in some spend in the current year.						
	Mitigating Action none required						
	Anticipated Outcome Work continues on developments resulting in some spend in the current year.						
56	Direct Project Support						
	Project Life Financials	17,776	5,678	32%	18,366	590	3%
	Current Year Financials	1,586	31	2%	1,586	0	0%
	Project Description Business support cost such as reallocation of architects and project support at year end.						
	Project Manager	N/A					
	Chief Officer	N/A					
	Project Lifecycle	Planned End Date		31-Mar-23	Forecast End Date		31-Mar-23
	Main Issues / Reason for Variance Salary Capitalisation in 2023/2024.						
	Mitigating Action None required.						
	Anticipated Outcome Direct project support costs allocated as appropriate.						

WEST DUNBARTONSHIRE COUNCIL
GENERAL SERVICES CAPITAL PROGRAMME
ANALYSIS OF RESOURCES

APPENDIX 9

PERIOD END DATE

30 June 2023

PERIOD

3

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Forecast Variance	
	£000	£000	%	£000	£000	%
1 Resources Carried Forward						
Project Life Financials	(2,169)	(2,070)	95%	(2,169)	(0)	0%
Current Year Financials	(2,070)	0	0%	(2,070)	0	0%
Project Description	These are resources that have been received in previous years relating to Turnberry Homes, Town Centre Fund Grant, Digital Inclusion, Clydebank Can on the Canal, Internet of Things Asset Tracking, Renew Playparks, Knowes Nature Reserve, Flood Prevention, District Heating Electric Vehicle Infrastructure and Auld Street Bond.					
Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
Main Issues / Reason for Variance						
Application of resources is dependent on capital project progressing in year as planned.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Application of resources held on balance sheet as at 31 March 2023 as appropriate.						
2 General Services Capital Grant						
Project Life Financials	(92,560)	(41,875)	45%	(93,795)	(1,236)	1%
Current Year Financials	(7,453)	(2,416)	32%	(7,453)	0	0%
Project Description	This is a general grant received from the Scottish Government in relation to General Services capital spend					
Project Lifecycle	Planned End Date	31-Mar-30	Forecast End Date	31-Mar-30		
Main Issues / Reason for Variance						
General services capital grant is anticipated to be received as forecast.						
Mitigating Action						
None required at this time						
Anticipated Outcome						
General services capital grant is anticipated to be received as forecast.						
3 Ring Fenced Government Grant Funding						
Project Life Financials	(41,410)	(22,826)	55%	(43,449)	(2,039)	5%
Current Year Financials	(15,890)	(123)	1%	(15,890)	0	0%
Project Description	This is ring fenced grant funding which is primarily anticipated to be received from the Scottish Government and relates to Cycling, Walking, Safer Streets, Regeneration Placed Based Investment Programme, Early Years, Gruggies Burn Flood works, Early Years funding, City Deal and Town Centre Fund.					
Project Lifecycle	Planned End Date	31-Mar-26	Forecast End Date	31-Mar-26		
Main Issues / Reason for Variance						
Application of resources is dependent on capital project progressing in year as planned.						
Mitigating Action						
Mitigating actions are detailed within the appropriate status updates.						
Anticipated Outcome						
Application of resources as appropriate.						
4 Match Funding / Other Grants and Contributions						
Project Life Financials	(11,176)	(11,264)	101%	(12,741)	(1,565)	14%
Current Year Financials	(3,824)	50	-1%	(3,824)	0	0%
Project Description	Match Funding / Other Grants and Contributions					
Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
Main Issues / Reason for Variance						
Application of resources is dependent on capital project progressing in year as planned.						
Mitigating Action						
None required.						
Anticipated Outcome						
Match funding received.						

PERIOD END DATE

30 June 2023

PERIOD

3

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Forecast Variance	
	£000	£000	%	£000	£000	%

5	Prudential Borrowing					
	Project Life Financials	(213,569)	(118,388)	55%	(210,475)	3,094 -1%
	Current Year Financials	(63,578)	1,074	-2%	(63,589)	(11) 0%
	Project Description	Prudential borrowing is long term borrowing from financial institutions that has been approved for the purposes of funding capital expenditure				
	Project Lifecycle	Planned End Date	31-Mar-26	Forecast End Date	31-Mar-26	
	Main Issues / Reason for Variance					
	Prudential borrowing is impacted by programme delivery therefore mitigating action is detailed in the red and amber analysis.					
	Mitigating Action					
	None available at this time.					
	Anticipated Outcome					
	While prudential borrowing requirement is likely to be less than budgeted in the current financial year this is anticipated to catch up over the programme life.					

WEST DUNBARTONSHIRE COUNCIL

Report by the Chief Officer - Resources

Council : 30 August 2023

**Subject: Housing Revenue Account Budgetary Control Report
to 30 June 2023 (Period 03)**

1. Purpose

- 1.1** The purpose of the report is to provide members with an update on the financial performance to 30 June 2023 (Period 03) of the HRA revenue and capital budgets for 2023/24.

2. Recommendations

- 2.1** Members are asked to:

- i) note the revenue analysis shows projected adverse variances of £1.021m however this will be offset by reducing the contribution from revenue to capital (CFCR) therefore netting to a revenue break even position ; and
- ii) note the net projected annual position in relation to the capital plan is highlighting an in-year adverse variance of £1.550m (1.24%) as detailed in Appendix 4.

3. Background

Revenue

- 3.1** At the meeting of West Dunbartonshire Council on 01 March 2023, Members agreed the revenue estimates for 2023/24 and a total budget of £49.643m.

Capital

- 3.2** At the meeting of Council on 01 March 2023, Members also agreed the updated Capital Plan for 2023/24 which has been augmented by re-profiling and from 2022/23 and budget adjustment to produce a total planned spend for 2023/24 of £125.442m.

4. Main Issues

Revenue

- 4.1** The budgetary position for HRA Revenue is provided in Appendix 1 with information on projected variances valued at more than £0.050m being provided as Appendix 2. This shows a net break even position which is made up of projected adverse variances of £1.021m, offset by reducing the

contribution from revenue to capital (CFCR) by the same amount therefore netting to a revenue break even position.

The main variance area is repairs which has arisen due to several factors including inflationary increases in materials and labour and large numbers of voids at start of financial year. Void numbers have now significantly reduced therefore it is expected costs will start to reduce in this area. Also the efficiency of the work carried will continue to be assessed with a view to minimising the costs of repairs via high productivity.

Capital

- 4.2** The HRA capital summary position is shown in Appendix 3. Information on projects that are highlighted as being within the Red category is provided in Appendix 4 and Appendix 5 provides information on the projects at Green. A summary of anticipated resources is shown in Appendix 6. The analysis shows that there is currently a projected in-year adverse variance of £1.550m.

5. People Implications

- 5.1** There are no people implications.

6. Financial and Procurement Implications

- 6.1** Other than the financial position noted above, there are no financial implications of the budgetary control report. There are no procurement implications arising from this report.

7. Risk Analysis

- 7.1** The main financial risks to the ongoing financial position relate to unforeseen cost being identified between now and the end of the financial year. This can affect all service areas.

8. Equalities Impact Assessment (EIA)

- 8.1** The report is for noting and therefore no Equalities Impact Assessment was completed for this report.

9. Consultation

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

10. Strategic Assessment

- 10.1** Proper budgetary control and sound financial practice are cornerstones of good governance and support Council and officers to pursue the five strategic priorities of the Council's Strategic Plan. This report forms part of the financial governance of the Council. This report is for noting and, therefore, does not directly affect any of the strategic priorities.

Laurence Slavin
Chief Officer – Resources
Date: 24 July 2023

Person to Contact: Janice Rainey - Business Unit Finance Partner (HEED),
16 Church Street, Dumbarton, G82 1QL,
telephone: 01389 737704, e-mail janice.rainey@west-dunbarton.gov.uk

Appendices: Appendix 1 - Budgetary Position (Revenue)
Appendix 2 - Variance analysis (Revenue)
Appendix 3 - Budgetary Position (Capital)
Appendix 4 - Variance analysis Red (Capital)
Appendix 5 - Variance analysis Green Projects (Capital)
Appendix 6 - Resources (Capital)
Appendix 7 - Analysis of Affordable Housing Supply Programme (Capital)

Background Papers: None

Wards Affected: All

WEST DUNBARTONSHIRE COUNCIL
HRA REVENUE BUDGETARY CONTROL 2023/24

APPENDIX 1

PERIOD END DATE

30 June 2023

Subjective Summary	Total Budget 2023/24 £000	Spend to Date 2023/24 £000	Forecast Spend £000	Forecast Variance 2023/24 £000 %		Annual RAG Status
Employee Costs	7,669	1,565	7,881	212	3%	↓
Property Costs	2,377	140	2,087	(290)	-12%	↑
Transport Costs	142	7	138	(4)	0%	↑
Supplies, Services And Admin	389	38	397	8	2%	↓
Support Services	2,720	0	2,603	(117)	-4%	↑
Other Expenditure	534	258	485	(49)	-9%	↑
Repairs & Maintenance	16,257	1,332	17,473	1,216	7%	↓
Bad Debt Provision	1,089	16	939	(150)	-14%	↑
Void Loss (Council Tax/Lost Rents)	1,261	461	1,617	356	28%	↓
Loan Charges	15,476	3,934	15,476	0	0%	→
CFCR	1,729	307	708	(1,021)	-59%	↑
Total Expenditure	49,643	8,058	49,804	161	0%	↓
House Rents	47,729	11,343	47,693	36	0%	↓
Lockup Rents	217	48	216	1	0%	↓
Factoring/Insurance Charges	1,434	1,498	1,498	(64)	-4%	↑
Other rents	117	23	120	(3)	-3%	↑
Interest on Revenue Balance	30	0	146	(116)	-387%	↑
Miscellaneous income	116	29	131	(15)	-13%	↑
Total Income	49,643	12,941	49,804	(161)	0%	↑
Net Expenditure	0	(4,883)	0	0		→

MONTH END DATE 30 June 2023

PERIOD 3

Budget Details		Variance Analysis			
Subjective Analysis		Budget	Forecast Spend	forecast Variance	RAG Status
		£000	£000	£000	%
EMPLOYEE COSTS		7,669	7,881	212	3%
Subjective Description					
This budget covers all employees charged directly to the HRA including caretakers.					
Variance Narrative					
Main Issues	This adverse variance is mainly due to additional posts being approved, after time of budget setting to meet the demands of the service				
Mitigating Action	Managers will continue to consider ways to keep staffing costs down including considering each vacancy as it arises re need / urgency to fill.				
Anticipated Outcome	A year end overspend is anticipated				
Budget Details		Variance Analysis			
Subjective Analysis		Budget	Forecast Spend	forecast Variance	RAG Status
		£000	£000	£000	%
PROPERTY COSTS		2,377	2,087	(290)	-12%
Subjective Description					
This budget covers electricity, gas, rates, rents, cleaning and insurance costs.					
Variance Narrative					
Main Issues	A favourable variance is expected due to the assumption that office accommodation and utility costs will be similar to last year which is lower than anticipated at time of budget				
Mitigating Action	No mitigating action is required.				
Anticipated Outcome	A year end underspend is anticipated				
Budget Details		Variance Analysis			
Subjective Analysis		Budget	Forecast Spend	forecast Variance	RAG Status
		£000	£000	£000	%
SUPPORT SERVICES		2,720	2,603	(117)	-4%
Subjective Description					
This budget covers central support recharges to the HRA					
Variance Narrative					
Main Issues	A favourable variance is expected with the assumption that the 2023/24 forecast outturn for support services is expected to be in line with the 2022/23 outturn adjusted for pay uplifts etc. This charge is calculated each year end based on HRA's percentage usage of the total cost of WDC support services. The 2023/24 HRA budget was set before this 2022/23 outturn was known so was based on 2021/22 charge which was higher.				
Mitigating Action	No mitigating action is required.				
Anticipated Outcome	A year end underspend is anticipated				
Budget Details		Variance Analysis			
Subjective Analysis		Budget	Forecast Spend	forecast Variance	RAG Status
		£000	£000	£000	%
REPAIRS & MAINTENANCE		16,257	17,473	1,216	7%
Service Description					
This budget covers all repair and maintenance expenditure to houses and lockups					
Variance Narrative					
Main Issues	High volume of jobs and inflationary increases in materials and labour have resulted in the budget being insufficient to meet current demand . There was a large numbers of voids at start of financial year. Void numbers have now significantly reduced therefore it is expected costs will start to reduce in this area.				
Mitigating Action	There are uncontrollable costs, such as materials and inflation as well as the demand for repairs which continues to increase. However as we continue to progress with the building services improvement plan, we expect costs to reduce particularly in relation to void houses.				
Anticipated Outcome	A year end overspend is anticipated				

MONTH END DATE	30 June 2023
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Budget Details		Variance Analysis			
Subjective Analysis	Budget	Forecast Spend	forecast Variance	RAG Status	
	£000	£000	£000	%	
BAD DEBT PROVISION	1,089	939	(150)	-14%	↑
Service Description					
This budget allows for the provision for bad and doubtful debts to be maintained at an appropriate level					
Variance Narrative					
Main Issues	The Bad Debt Provision expected to be required for 2023/24 is less than estimated at time of budget setting, resulting in a favourable variance. This assumes that the provision required in 2023/24 will be similar to the 2022/23 provision.				
Mitigating Action	No mitigating action is required.				
Anticipated Outcome	A year end underspend is anticipated				

Budget Details		Variance Analysis			
Subjective Analysis	Budget	Forecast Spend	forecast Variance	RAG Status	
	£000	£000	£000	%	
VOID LOSS	1,261	1,617	356	28%	↓
Service Description					
This budget covers the rents lost on void houses and lockups and the cost of council tax on void properties.					
Variance Narrative					
Main Issues	The main reason for the projected adverse variance relates to the number of void properties being higher than expected at time of budget setting. The budget was set on the assumption that backlogs following COVID delays in getting voids turned around would be resolved however the numbers continued to be high at the beginning of this financial year. They have now lowered considerably				
Mitigating Action	A void working group has been reviewing the issues and have been implementing actions and working with Housing Maintenance managers to improve the situation and it is expected that the void figures will continue to decrease over the next few months.				
Anticipated Outcome	A year end overspend is anticipated				

Budget Details		Variance Analysis			
Subjective Analysis	Budget	Forecast Spend	forecast Variance	RAG Status	
	£000	£000	£000	%	
CFCR	1,729	708	(1,021)	-59%	↑
Service Description					
This budget covers the contribution from revenue to Capital					
Variance Narrative					
Main Issues	In order to offset the cost pressures on the revenue HRA in 2023/24, it will be necessary to reduce the contribution to Capital to allow the HRA account to break even.				
Mitigating Action	None available				
Anticipated Outcome	A year end underspend is anticipated				

WEST DUNBARTONSHIRE COUNCIL
HRA CAPITAL PROGRAMME
OVERALL PROGRAMME SUMMARY

MONTH END DATE 30 June 2023

PERIOD 3

Project Status Analysis	Project Life Status Analysis				Current Year Project Status Analysis					
	Number of Projects at RAG Status	% Projects at RAG Status	Spend to Date £000	% Project Spend at RAG Status	Number of Projects at RAG Status	% Projects at RAG Status	Spend to Date £000	% Project Spend at RAG Status		
Red										
Projects are forecast to be overspent and/or experience material delay to completion	2	7.1%	1,438	13.2%	2	7.1%	1,438	13.2%		
Amber										
Projects are either at risk of being overspent and/or delay in completion (although this is unquantifiable at present) or the project has any issues that require to be reported at this time	0	0.0%	0	0.0%	0	0.0%	0	0.0%		
Green										
Projects are on target both in relation to overall budget and the forecast stages in the project life cycle and no issues are anticipated at this time	26	92.9%	9,428	86.8%	26	92.9%	9,428	86.8%		
	28	100%	10,866	100%	28	100%	10,866	100%		
Project Status Analysis	Project Life Financials				Current Year Financials					
	Budget £000	Spend to Date £000	Forecast Spend £000	Forecast Variance £000	Budget £000	Spend to Date £000	Forecast Spend £000	Forecast Variance £000	Reprofiled £000	Over/ (Under) £000
Red										
Projects are forecast to be overspent and/or significant delay to completion	20,333	1,438	21,883	1,550	4,200	1,438	5,750	1,550	0	1,550
Amber										
Projects are either at risk of being overspent and/or delay in completion (although this is unquantifiable at present) or the project has any issues that require to be reported at this time	0	0	0	0	0	0	0	0	0	0
Green										
Projects are on target both in relation to overall budget and the forecast stages in the project life cycle and no issues are anticipated at this time	346,492	9,428	346,492	0	121,242	9,428	121,242	0	0	0
TOTAL EXPENDITURE	366,825	10,866	368,375	1,550	125,442	10,866	126,992	1,550	0	1,550
TOTAL RESOURCES	366,825	10,866	368,375	(1,550)	125,442	10,866	126,992	(1,550)		
NET EXPENDITURE	0	0	0	0	0	0	0	0		

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30 June 2023

PERIOD

3

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

1	Heating improvement works						
	Project Life Financials	6,432	500	8%	7,232	800	12%
	Current Year Financials	1,200	500	42%	2,000	800	67%
	Project Description	Carry out works to renew inefficient boilers/full systems as identified from the stock condition survey and renewal of obsolete/damaged boilers.					
	Project Lifecycle	Planned End Date	31-Mar-28	Forecast End Date	31-Mar-28		
	Main Issues / Reason for Variance						
	Demand has exceeded expectations. Due to the nature of this project (ensuring heating and hot water availability) there is no option for a conscious reduction of installs.						
	Mitigating Action						
	None avialable						
	Anticipated Outcome						
Full budget spend, possible overspend.							

2	Void house strategy programme						
	Project Life Financials	13,900	938	7%	14,650	750	5%
	Current Year Financials	3,000	938	31%	3,750	750	25%
	Project Description	Spend on Void Properties to bring them up to letting standard					
	Project Lifecycle	Planned End Date	31-Mar-28	Forecast End Date	31-Mar-28		
Main Issues / Reason for Variance							
Void works to continue into 23/24 to bring void properties up to a lettable standard. Based on current projections using updated anticipated numbers it looks likely that the budget will be insufficient , resulting in a projected overspend in 23/24.							
Mitigating Action							
This is a significant priority and we continue to make positive progress against internal plan and targets to reduce the number of void houses. We expect this to continue to reduce.							
Anticipated Outcome							
The cost of bringing void properties up to lettable standard will result in a overspend.							

TOTAL OF RED PROJECTS						
Project Life Financials	20,333	1,438	7%	21,883	1,550	8%
Current Year Financials	4,200	1,438	34%	5,750	1,550	37%

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30 June 2023

PERIOD

3

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
1 Special needs adaptations						
Project Life Financials	3,216	150	5%	3,216	0	0%
Current Year Financials	600	150	25%	600	0	0%
Project Description	Adaptations to Housing for Special Needs					
Project Lifecycle	Planned End Date	31-Mar-28		Forecast End Date	31-Mar-28	
Main Issues / Reason for Variance						
No Issues, anticipated to meet full spend and targets.						
Mitigating Action						
None required						
Anticipated Outcome						
Full budget spend						
2 Capitalised minor works						
Project Life Financials	2,814	131	5%	2,814	0	0%
Current Year Financials	525	131	25%	525	0	0%
Project Description	Gypsy/ Traveller Site improvements					
Project Lifecycle	Planned End Date	31-Mar-28		Forecast End Date	31-Mar-28	
Main Issues / Reason for Variance						
No Issues, anticipated to meet full spend and targets.						
Mitigating Action						
None required						
Anticipated Outcome						
Full budget spend						
3 Better Homes Priority Budget						
Project Life Financials	1,493	0	0%	1,493	0	0%
Current Year Financials	529	0	0%	529	0	0%
Project Description	Priority projects as prioritised by the Better Homes Group					
Project Lifecycle	Planned End Date	31-Mar-28		Forecast End Date	31-Mar-28	
Main Issues / Reason for Variance						
A number of priority initiatives, supported by the Better Homes Project Board, are being investigated and are envisaged to have a positive impact on the current council housing stock and budget, with works expected to progress in 23/24.						
Mitigating Action						
None required						
Anticipated Outcome						
Full budget spend						
4 QL Development						
Project Life Financials	203	0	0%	203	0	0%
Current Year Financials	116	0	0%	116	0	0%
Project Description	This budget relates to the costs associated with the development of the Integrated Housing Management System					
Project Lifecycle	Planned End Date	31-Mar-28		Forecast End Date	31-Mar-28	
Main Issues / Reason for Variance						
No issues. Development of QL system to carry on through 23/24.						
Mitigating Action						
None required						
Anticipated Outcome						
Full budget spend						

MONTH END DATE

30 June 2023

PERIOD

3

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

5

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MONTH END DATE

30 June 2023

PERIOD

3

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

9

Targeted SHQS /ESSH compliance works

Project Life Financials	23,161	1,032	4%	23,161	0	0%
Current Year Financials	4,321	1,032	24%	4,321	0	0%
Project Description	This budget is to focus on work required to maintain the SHQS compliance and energy efficiency with WDC housing stock.					
Project Lifecycle	Planned End Date	31-Mar-28	Forecast End Date	31-Mar-28		
Main Issues / Reason for Variance						
No Issues, anticipated to meet full spend and targets.						
Mitigating Action						
None required						
Anticipated Outcome						
Full budget spend						

10

Roof Coverings

Project Life Financials	19,286	1,476	8%	19,286	0	0%
Current Year Financials	5,679	1,476	26%	5,679	0	0%
Project Description	Building external component renewals, roofs/chimneys/flashings/fascias/gutters/svp					
Project Lifecycle	Planned End Date	31-Mar-28	Forecast End Date	31-Mar-28		
Main Issues / Reason for Variance						
No Issues, anticipated to meet full spend and targets.						
Mitigating Action						
None required at this time						
Anticipated Outcome						
Full budget spend						

11

Doors/window component renewals

Project Life Financials	11,687	128	1%	11,687	0	0%
Current Year Financials	3,497	128	4%	3,497	0	0%
Project Description	Doors/Windows Component Renewals					
Project Lifecycle	Planned End Date	31-Mar-28	Forecast End Date	31-Mar-28		
Main Issues / Reason for Variance						
Project is anticipated to meet revised targets.						
Mitigating Action						
None required at this time						
Anticipated Outcome						
Full budget spend						

12

District Heating

Project Life Financials	6,400	0	0%	6,400	0	0%
Current Year Financials	0	0	#DIV/0!	0	0	#DIV/0!
Project Description	District Heating Connection to the Dalmuir and Littleholm multi storey flats					
Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
Main Issues / Reason for Variance						
Works expected to commence next financial year, therefore no Issues to report at this time. Project anticipated to meet full spend and targets.						
Mitigating Action						
None required						
Anticipated Outcome						
Full budget spend						

MONTH END DATE

30 June 2023

PERIOD

3

Budget Details	Project Life Financials					
	Budget	Spend to Date	Forecast Spend	Variance		
	£000	£000	%	£000	£000	%

13

External stores/garages/bin stores/drainage component renewals

Project Life Financials	242	11	5%	242	0	0%
Current Year Financials	45	11	25%	45	0	0%
Project Description	This budget is to focus on external stores/garages/bin stores etc. component renewals as identified and recommended from the housing stock condition survey.					
Project Lifecycle	Planned End Date	31-Mar-28	Forecast End Date	31-Mar-28		
Main Issues / Reason for Variance						
No Issues, anticipated to meet full spend and targets.						
Mitigating Action						
None required						
Anticipated Outcome						
Full budget spend						

14

Secure entry component renewals

Project Life Financials	242	0	0%	242	0	0%
Current Year Financials	45	0	0%	45	0	0%
Project Description	This budget is to focus on secure door entry component renewals as identified and recommended from the housing stock condition survey and appropriate council officer referrals.					
Project Lifecycle	Planned End Date	31-Mar-28	Forecast End Date	31-Mar-28		
Main Issues / Reason for Variance						
This programme always presents challenges with owner liaison and reaching agreements to install door entry where no exists, this contributes directly to achieving SHQS compliance for this element.						
Mitigating Action						
Officers continue to liaise with owners to encourage agreement for install.						
Anticipated Outcome						
It is likely that this will not to meet full spend despite best efforts but officers will endeavour to gain owners agreement.						

15

Statutory/regulatory compliance works (lifts/electrical/legionella/fire etc)

Project Life Financials	606	2	0%	606	0	0%
Current Year Financials	113	2	2%	113	0	0%
Project Description	This budget will be used to upgrade / replace components / installations in order to comply with the relevant standards / legislation / health and safety in relation to housing stock.					
Project Lifecycle	Planned End Date	31-Mar-28	Forecast End Date	31-Mar-28		
Main Issues / Reason for Variance						
No Issues, anticipated to meet full spend and targets.						
Mitigating Action						
None required						
Anticipated Outcome						
Full budget spend						

MONTH END DATE

30 June 2023

PERIOD

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Budget Details		Project Life Financials					
		Budget	Spend to Date		Forecast Spend	Variance	
		£000	£000	%	£000	£000	%
16	Energy improvements/energy efficiency works						
	Project Life Financials	303	0	0%	303	0	0%
	Current Year Financials	57	0	0%	57	0	0%
	Project Description	Energy improvements/ efficiency works (e.g. loft insulation, pipe/tank insulation, draught exclusion)					
	Project Lifecycle	Planned End Date	31-Mar-28	Forecast End Date	31-Mar-28		
	Main Issues / Reason for Variance						
	No Issues, anticipated to meet full spend and targets.						
	Mitigating Action						
	None required						
	Anticipated Outcome						
Full budget spend							
17	Modern facilities and services						
	Project Life Financials	8,040	421	5%	8,040	0	0%
	Current Year Financials	1,500	421	28%	1,500	0	0%
	Project Description	New Kitchens, Bathrooms and Showers					
	Project Lifecycle	Planned End Date	31-Mar-28	Forecast End Date	31-Mar-28		
	Main Issues / Reason for Variance						
	No Issues, anticipated to meet full spend and targets.						
	Mitigating Action						
	None required						
	Anticipated Outcome						
Full budget spend							
18	Improvement works (Risk St)						
	Project Life Financials	103	0	0%	103	0	0%
	Current Year Financials	103	0	0%	103	0	0%
	Project Description	Risk Street Over clad					
	Project Lifecycle	Planned End Date	31-Mar-28	Forecast End Date	31-Mar-28		
	Main Issues / Reason for Variance						
	No Issues, anticipated to meet full spend and targets.						
	Mitigating Action						
	None required						
	Anticipated Outcome						
Full budget spend							

MONTH END DATE

30 June 2023

PERIOD

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	Budget Details	Project Life Financials					
		Budget	Spend to Date		Forecast Spend	Variance	
		£000	£000	%	£000	£000	%
19	Contingencies						
	Project Life Financials	40,500	0	0%	40,500	0	0%
	Current Year Financials	8,100	0	0%	8,100	0	0%
	Project Description	This is a contingent budget for unforeseen matters which may arise during the year.					
	Project Lifecycle	Planned End Date	31-Mar-28	Forecast End Date	31-Mar-28		
	Main Issues / Reason for Variance	Budget of £8.1m includes £8m additional capital investment for 23/24. Discussion ongoing through the Enhanced Capital programme working group to allocate these funds to capital projects agreed by tenants.					
	Mitigating Action	none at this time					
	Anticipated Outcome	Spend as required					
20	Defective structures/component renewals						
	Project Life Financials	3,835	219	6%	3,835	0	0%
	Current Year Financials	877	219	25%	877	0	0%
	Project Description	Defective structures					
	Project Lifecycle	Planned End Date	31-Mar-28	Forecast End Date	31-Mar-28		
	Main Issues / Reason for Variance	No Issues, anticipated to meet full spend and targets.					
	Mitigating Action	None required					
	Anticipated Outcome	Full budget spend					
21	Environmental renewal works, paths/fences/walls/parking area's						
	Project Life Financials	5,454	656	12%	5,454	0	0%
	Current Year Financials	1,017	656	64%	1,017	0	0%
	Project Description	Environmental renewal works, paths/fences/walls/parking areas					
	Project Lifecycle	Planned End Date	31-Mar-28	Forecast End Date	31-Mar-28		
	Main Issues / Reason for Variance	No Issues, anticipated to meet full spend and targets.					
	Mitigating Action	None required					
	Anticipated Outcome	Full budget spend					
22	Asbestos management works						
	Project Life Financials	1,212	0	0%	1,212	0	0%
	Current Year Financials	226	0	0%	226	0	0%
	Project Description	This budget is to fund work associated with the management of current asbestos legislation and the Council's asbestos policy within housing stock.					
	Project Lifecycle	Planned End Date	31-Mar-28	Forecast End Date	31-Mar-28		
	Main Issues / Reason for Variance	No Issues, anticipated to meet full spend and targets.					
	Mitigating Action	None required					
	Anticipated Outcome	Full budget spend					

MONTH END DATE

30 June 2023

PERIOD

3

	Budget Details	Project Life Financials					
		Budget	Spend to Date		Forecast Spend	Variance	
		£000	£000	%	£000	£000	%
23	Multi Story Flats (including Fire Risk Assessment Works)						
	Project Life Financials	5,050	0	0%	5,050	0	0%
	Current Year Financials	1,300	0	0%	1,300	0	0%
	Project Description	High Rise Fire Safety Measures					
	Project Lifecycle	Planned End Date	31-Mar-28	Forecast End Date	31-Mar-28		
	Main Issues / Reason for Variance						
	No Issues, anticipated to meet spend and revised targets.						
	Mitigating Action						
	None required						
	Anticipated Outcome						
	Full budget spend						
24	Buy Backs						
	Project Life Financials	21,073	520	2%	21,073	0	0%
	Current Year Financials	4,435	520	12%	4,435	0	0%
	Project Description	This is a budget to undertake specific projects that will deliver housing policies/strategies, example: Ex local authority and mortgage to rent buy-back scheme					
	Project Lifecycle	Planned End Date	31-Mar-28	Forecast End Date	31-Mar-28		
	Main Issues / Reason for Variance						
	The main objective of the Buy Back Scheme is to bring former council properties that were sold through the RTB scheme, back into council use. These properties must assist the council with reducing housing need on the waiting list and where appropriate assist with external capital works. From 23/24, over 5 years, the buy back back scheme is benefiting from an additional £2m investment each year, included in this revised budget, totaling £10m over 5 years, to futher reduce the waiting list. The progress will be monitored and reported as the financial year progresses.						
	Mitigating Action						
	None required.						
	Anticipated Outcome						
	Budget spend anticipated, should criteria be met.						

MONTH END DATE

30 June 2023

PERIOD

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

25	Affordable Supply Programme					
	Project Life Financials	177,132	4,645	3%	177,132	0 0%
	Current Year Financials	85,209	4,645	5%	85,209	0 0%
	Project Description Affordable Housing Supply Programme					
	Project Lifecycle	Planned End Date	31-Mar-28	Forecast End Date	31-Mar-28	
	Main Issues / Reason for Variance					
	Progress will continue to be monitored as the year progresses. Full budget spend anticipated at this time, with site specific updates as follows:-					
	Clydebank East - 88 units to be completed by March 2025. Currently on site for remediation works and in week 24 of 116 week programme. Progressing well. Grant award still to be finalised.					
	Queens Quay Site B - 29 units completed on site in 22/23. End of defects 6 October 2023 and retention released thereafter.					
	Queens Quay Site C - 20 units to be completed on site, however no further progress due to land owner issue					
	Pappert - 26 units to be completed on site by April 2025. Planning application submitted, Building Warrant Progressing. Start date anticipated Jan 2024.					
	Bank Street - 22 units to be completed on site by May 2025. Currently awaiting appointment of design team.					
	Willox Park Phase1 - 17 units to be completed by March 2025. Design Team appointed as of 18 July 23. Moving towards planning submission.					
	Mount Pleasant - 19 units to be completed on site by March 2025. Demolition now complete and submitting for planning 28 July 2023, start date anticipated March 2024.					
	Bonhill Gap Site - 32 units to be completed on site. Awaiting appointment of consultants.					
	Mitigating Action					
	None required at this time					
	Anticipated Outcome					
	Project to complete and meet revised spend targets					

26	Salaries/central support/offices					
	Project Life Financials	13,984	0	0%	13,984	0 0%
	Current Year Financials	2,629	0	0%	2,629	0 0%
	Project Description Allocation of costs from other WDC services who support the HRA capital programme					
	Project Lifecycle	Planned End Date	31-Mar-28	Forecast End Date	31-Mar-28	
	Main Issues / Reason for Variance					
	No Issues, budget for salaries and support					
	Mitigating Action					
	None required					
	Anticipated Outcome					
	Full budget spend					

TOTAL OF GREEN PROJECTS						
	Project Life Financials	346,492	9,428	3%	346,492	0 0%
	Current Year Financials	121,242	9,428	8%	121,242	0 0%

WEST DUNBARTONSHIRE COUNCIL
HRA CAPITAL PROGRAMME
ANALYSIS OF RESOURCES

MONTH END DATE

30 June 2023

PERIOD

3

Budget Details	Project Life Financials					
	Budget	Spend to Date	Forecast Spend	Variance		
	£000	£000	%	£000	£000	%
1 New Build Grant						
Project Life Financials	(46,875)	(585)	1%	(46,875)	0	0%
Current Year Financials	(28,055)	(585)	2%	(28,055)	0	0%
Project Description	Grant to facilitate the building of new build housing					
Project Lifecycle	Planned End Date	31-Mar-28	Forecast End Date		31-Mar-28	
Main Issues / Reason for Variance						
No issues, income due to be received with no problems anticipated						
Mitigating Action						
None required						
Anticipated Outcome						
Income due to be received						
2 CFCR						
Project Life Financials	(8,646)	(432)	5%	(7,625)	1,021	-12%
Current Year Financials	(1,729)	(432)	25%	(708)	1,021	-59%
Project Description	This is capital spend which is funded by revenue budgets					
Project Lifecycle	Planned End Date	31-Mar-28	Forecast End Date		31-Mar-28	
Main Issues / Reason for Variance						
Contribution to Capital from Revenue in 23/24						
Mitigating Action						
None required						
Anticipated Outcome						
Income to Capital						
3 Prudential Borrowing						
Project Life Financials	(311,208)	(9,837)	3%	(313,778)	(2,570)	1%
Current Year Financials	(95,562)	(9,837)	10%	(98,131)	(2,570)	3%
Project Description	Prudential borrowing is long term borrowing from financial institutions that has been approved for the purposes of funding capital expenditure					
Project Lifecycle	Planned End Date	31-Mar-28	Forecast End Date		31-Mar-28	
Main Issues / Reason for Variance						
Prudential borrowing is impacted by programme delivery.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Prudential borrowing incurred as required						
4 Other Capital Income						
Project Life Financials	(96)	(12)	13%	(97)	(1)	1%
Current Year Financials	(96)	(12)	13%	(97)	(1)	1%
Project Description	Other Income to capital					
Project Lifecycle	Planned End Date	31-Mar-28	Forecast End Date		31-Mar-28	
Main Issues / Reason for Variance						
£0.096m estimated income from Glasgow Airport Authority is now expected to be received in 23/24 as project progresses						
Mitigating Action						
None available						
Anticipated Outcome						
Income will be received when due						
TOTAL RESOURCES						
Project Life Financials	(366,825)	(10,866)	3%	(368,375)	(1,550)	0%
Current Year Financials	(125,442)	(10,866)	9%	(126,992)	(1,550)	1%

WEST DUNBARTONSHIRE COUNCIL
HRA CAPITAL PROGRAMME
ANALYSIS OF AFFORDABLE HOUSING SUPPLY PROGRAMME

APPENDIX 7

MONTH END DATE

30 June 2023

PERIOD

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Site	Project Life Financials						RAG Status
	Budget	Spend to Date	Forecast Spend	Variance			
	£000	£000	£000	£000	%		
Clydebank East	37,992	3,993	37,992	-	0%	→	
Queens Quay Site B	660	-	660	-	0%	→	
Queens Quay Site C	25,175	-	25,175	-	0%	→	
Pappert	13,276	13	13,276	-	0%	→	
Clydebank Gap Sites (prev Lilac Avenue)	13,722	16	13,722	-	0%	→	
Bank Street	5,751	-	5,751	-	0%	→	
Clydebank Health Centre	11,016	585	11,016	-	0%	→	
Willox Park Phase1	6,185	34	6,185	-	0%	→	
Willox Park Phase2	7,500	-	7,500	-	0%	→	
Mount Pleasant	8,717	5	8,717	-	0%	→	
Silverton	2,590	-	2,590	-	0%	→	
Fees, Staffing Costs, contingency	8,097	-	8,097	-	0%	→	
			-				
Gap sites budget remaining	9,182	-	9,182	-	0%	→	
Bonhill Gap Site	245	-	245	-	0%	→	
			-				
Future New build sites	27,023	-	27,023		0%	→	
Total Expenditure	177,132	4,645	177,132	0		→	