

# Agenda



## Meeting of West Dunbartonshire Council

**Date:** Wednesday, 25 October 2017

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**Time:** 17:00

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**Venue:** Council Chambers,  
Clydebank Town Hall, 49 Dumbarton Road, Clydebank

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**Contact:** Christine McCaffary  
Tel: 01389 737186– [christine.mccaffary@west-dunbarton.gov.uk](mailto:christine.mccaffary@west-dunbarton.gov.uk)

Dear Member

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

Yours faithfully

**JOYCE WHITE**

Chief Executive

Distribution:-

Provost William Hendrie  
Bailie Denis Agnew  
Councillor Jim Bollan  
Councillor Jim Brown  
Councillor Gail Casey  
Councillor Karen Conaghan  
Councillor Ian Dickson  
Councillor Diane Docherty  
Councillor Jim Finn  
Councillor Daniel Lennie  
Councillor Caroline McAllister  
Councillor Douglas McAllister  
Councillor David McBride  
Councillor Jonathan McColl  
Councillor Iain McLaren  
Councillor Marie McNair  
Councillor John Millar  
Councillor John Mooney  
Councillor Lawrence O'Neill  
Councillor Sally Page  
Councillor Martin Rooney  
Councillor Brian Walker

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

Date of issue: 13 October 2017

# **WEST DUNBARTONSHIRE COUNCIL**

**WEDNESDAY, 25 OCTOBER 2017**

## **AGENDA**

### **1 APOLOGIES**

### **2 DECLARATIONS OF INTEREST**

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

### **3 MINUTES OF PREVIOUS MEETING 9 - 19**

Submit for approval as a correct record, the Minutes of meeting of West Dunbartonshire Council held on 30 August 2017.

### **4 MINUTES OF MEETINGS OF AUDIT & PERFORMANCE REVIEW COMMITTEE 21 - 27**

Submit for information and where necessary ratification, the Minutes of Meetings of the Audit & Performance Review Committee held on:-

- (a) 21 June 2017; and
- (b) 27 September 2017

### **5 EXCERPT MINUTE OF MEETING OF COMMUNICATIONS, MUSEUMS & CULTURAL DEVELOPMENT COMMITTEE 29**

With reference to the meeting of the Communications, Museums & Cultural Development Committee held on 13 September 2017, submit excerpt minute to allow Council to consider shortening the Committee name to Cultural Committee.

**Note: Suspension of Standing Orders will be required to allow consideration of this item.**

**6 OPEN FORUM**

**Edward Grant – Chalmers Street Bus Stance**

**31 - 32**

Question

I submitted an Open Forum question to Council in August 2016 and thereafter received a follow-up letter from Councillor Patrick McGlinchey (copy letter attached).

Can I now be provided with the latest information/progress on these issues?

**7 GLASGOW CITY REGION CITY DEAL – UPDATE**

**33 - 39**

Submit report by the Strategic Lead – Regeneration on the progress with the implementation of the Glasgow City Region, City Deal and Council's City Deal project.

**8 OFFICE RATIONALISATION PROJECT – ALEXANDRIA  
SOCIAL WORK OFFICE**

**41 - 58**

Submit report by the Head of Children's Health, Care and Criminal Justice Services on the process and feedback of consultation undertaken on the Office Rationalisation Project – Alexandria Social Work Office.

**9 AUDITED ANNUAL ACCOUNTS 2016/17 – ANNUAL AUDIT  
REPORT TO MEMBERS AND CONTROLLER OF AUDIT**

**59 - 260**

Submit report by the Strategic Lead – Resources presenting the Audited Annual Accounts 2016/17 – Annual Audit Report to Members and Controller of Audit.

**10 GENERAL SERVICES – BUDGETARY CONTROL REPORT  
PERIOD 6**

**To follow**

Submit report by the Strategic Lead – Resources on the progress of both the General Services revenue budget and the approved capital programme.

**11 HOUSING REVENUE ACCOUNT – BUDGETARY CONTROL  
REPORT – PERIOD 6**

**To follow**

Submit report by the Strategic Director – Regeneration, Environment & Growth providing an update on the financial performance of the HRA revenue and capital budgets.



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| <b>12</b> | <b>TREASURY MANAGEMENT MID-YEAR REPORT 2017/18</b>  | <b>261 - 274</b> |
|           | Submit report by the Strategic Lead – Resources providing Members with an update on treasury management during the first half of 2017/18.   |                  |
| <b>13</b> | <b>LONG TERM FINANCE STRATEGY UPDATE AND BUDGETARY POSITION UPDATE</b>  | <b>To follow</b> |
|           | Submit report by the Strategic Lead – Resources on the above.   |                  |
| <b>14</b> | <b>STRATEGIC PLAN 2017 - 2022</b>   | <b>To follow</b> |
|           | Submit report by the Strategic Lead – Communications, Culture and Communities presenting the Council's Strategic Plan for 2017-2022.  |                  |
| <b>15</b> | <b>CHIEF SOCIAL WORK OFFICER'S ANNUAL REPORT</b>  | <b>275 - 343</b> |
|           | Submit report presenting (i) West Dunbartonshire's Chief Social Work Officer's Annual Report for the period 1 April 2016 to 31 March 2017 and (ii) providing information requested by Council at its meeting on 28 June 2017 on the rise in child concern and child protection referrals. |                  |
| <b>16</b> | <b>REVIEW OF STANDING ORDERS</b>  | <b>345 - 421</b> |
|           | Submit report by the Strategic Director – Transformation & Public Service Reform recommending changes to the Council's Standing Orders.   |                  |
| <b>17</b> | <b>COMMITTEE TIMETABLE - JANUARY 2018 TO JUNE 2022</b>  | <b>423 - 442</b> |
|           | Submit report by the Strategic Lead – Regulatory seeking approval of a committee timetable for the period from January 2018 to June 2022.   |                  |
| <b>18</b> | <b>APPOINTMENTS TO OUTSIDE BODIES – NATIONAL ASSOCIATION OF COUNCILLORS</b>   | <b>443 - 444</b> |
|           | Submit report by the Strategic Lead – Regulatory providing information to allow Council to consider a request for nominations to the National Association of Councillors – General Management Committee.  |                  |
| <b>19</b> | <b>WINTER GRITTING PROGRAMME</b>  | <b>445 - 449</b> |
|           | Submit report by the Strategic Lead – Environment & Neighbourhood providing Council with the opportunity to review the winter gritting programme.   |                  |

## 20 NOTICES OF MOTION

### **(a) Motion by Councillor Marie McNair – Clydebank Asbestos Group**

This Council recognises the massive contribution made by the Clydebank Asbestos Group to the fight for justice for asbestos victims and their families. Council congratulates the Group for all their achievements and will continue to stand with them in their continued campaign for justice and in securing the best possible support for their members.

The unwanted legacy of our industrial heritage has placed a great burden on our community and the cowardly behaviour of the asbestos industry has criminally inflicted great misery across the world.

Council is greatly thankful to the Clydebank Asbestos Group for all that they have done and also notes the positive influence they have had on national and international policy.

Finally Council agrees to hold a civic reception in honour of the Group and their 25th Anniversary.

### **(b) Motion by Councillor David McBride – Monthly Council Meetings**

This Council is committed to promoting openness and transparency in its decision making and in the scrutiny of its performance.

Therefore, this Council believes that in order to enhance our transparency, the Council is to move to monthly Council meetings at the earliest opportunity.

Ideally, this should start in January 2018 and the Chief Executive should review the meeting arrangements with a view to the early implementation of monthly Council meetings.

The estimated annual cost of £4500 per annum should be included in budget calculations for 18/19 and beyond. Any shortfall for the remainder of 17/18 should be met from reserves.

### **(c) Motion by Councillor John Mooney – Vale of Leven Hospital**

The recent consultation carried out by Greater Glasgow & Clyde Health Board (GGCHB) makes it clear that there is a lack of awareness in West Dunbartonshire, and especially in Clydebank, about the services provided at the Vale of Leven Hospital.

GGCHB have recently confirmed that Clydebank residents can attend these services if they find them more convenient than going to Glasgow.

Therefore, this Council requests West Dunbartonshire Health & Social Care Partnership to carry out a publicity campaign to promote these services to residents. Council acknowledges that GGCHB has legal responsibility for the Vale of Leven Hospital. Council also has legal and moral responsibility for the wellbeing of its citizens. Therefore, Council agrees to underwrite the costs of this campaign to the Partnership to a maximum of £5,000, using our power of wellbeing and funded from unearmarked reserves, in the expectation that the Partnership will recoup these costs in due course from GGCHB and return the funds to Council.

**(d) Motion by Councillor Martin Rooney – Barclay Review of Non-Domestic Rates**

This Council notes the recommendations of the Barclay Review of Non-Domestic Rates.

This Council urges the Scottish Government to reject Recommendation 24 of the review, that charity relief should be reformed/restricted for a small number of recipients, as it relates to ALEOs.

Council notes that the cost of implementing this recommendation would have a detrimental effect on the Council's finances, estimated to be £760k.

**(e) Motion by Councillor Karen Conaghan – Period Poverty**

This Council recognises the struggles faced by many in our West Dunbartonshire communities as a consequence of continuing austerity and benefit reform. Council further recognises that many women face additional hardship and stigma due to so called period poverty. Council notes that sanitary protection is a necessity and not a choice and welcomes Scottish Government's announcement to provide free sanitary protection in educational establishments from August 2018.

Council accepts the need to act now to provide access to free sanitary products in our schools to help our young women and girls overcome period poverty and the embarrassment and stigma associated with this situation. Council instructs officers to bring forward a report to December Council on how we can meet provision of these products within toilets in our schools with immediate effect.

**(f) Motion by Councillor Caroline McAllister – Catalonia's Right to Self-determination**

Council recognises Catalonia's right to self-determination under Article 1 of the United Nations Charter:-

“All peoples have the right to self-determination. By virtue of that right they freely determine their political status and freely pursue their economic, social and cultural development.”

Council condemns the police brutality and disproportionate use of state force on the Catalanian people, which Council believes to be a flagrant breach of Article 10 of the European Convention on Human Rights.

Council adds its voice to the Scottish Government's in calling upon the European Council to broker a peaceful way forward upholding peoples' rights and calls upon the Spanish Government to engage in meaningful dialogue with Catalonia's democratically elected government.

#### **(g) Motion by Councillor Karen Conaghan – Dumbarton District Women's Aid**

Council recognises the invaluable contribution Dumbarton District Women's Aid has made to the lives of women, children and young people within our community. On this their 30<sup>th</sup> Anniversary Council commends the excellent work done by Women's Aid throughout West Dunbartonshire.

As a community we can only hope to eradicate the shame and scourge of domestic violence by supporting the excellent work Women's Aid do. This vital work is not only about protecting women and their children in times of crisis but also working to educate and change attitudes in West Dunbartonshire.

Council welcomes the recent announcement of 3 years worth of funding for Women's Aid by the Scottish Government. West Dunbartonshire Council reaffirms our support to Women's Aid both financially and through the re-establishment of strong partnership links through a link officer.

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## **WEST DUNBARTONSHIRE COUNCIL**

At the Meeting of West Dunbartonshire Council held in the Council Chamber, Council Offices, Garshake Road, Dumbarton on Wednesday, 30 August 2017 at 5.00 p.m.

**Present:** Provost William Hendrie, Bailie Denis Agnew and Councillors Jim Bollan, Jim Brown, Karen Conaghan, Ian Dickson, Diane Docherty, Jim Finn, Daniel Lennie, Caroline McAllister, Douglas McAllister, David McBride, Jonathan McColl, Iain McLaren, Marie McNair, John Mooney, Lawrence O'Neill, Sally Page, Martin Rooney and Brian Walker.

**Attending:** Joyce White, Chief Executive; Angela Wilson, Strategic Director – Transformation & Public Service Reform; Richard Cairns, Strategic Director – Regeneration, Environment & Growth; Beth Culshaw, Chief Officer, West Dunbartonshire Health & Social Care Partnership; Peter Hessel, Strategic Lead – Regulatory; Stephen West, Strategic Lead – Resources; Peter Barry, Strategic Lead – Housing & Employability; Malcolm Bennie, Strategic Lead – Communications, Culture & Communities; Victoria Rogers, Strategic Lead – People & Transformation; Laura Mason, Chief Education Officer; Gillian McNeilly, Finance Manager; Craig Jardine, Programme Manager and Christine McCaffary, Senior Democratic Services Officer.

**Apologies:** Apologies for absence were intimated on behalf of Councillors Gail Casey and John Millar.

**Provost William Hendrie in the Chair**

### **DECLARATIONS OF INTEREST**

Councillor Jonathan McColl declared an interest in Items 6a and 6b – Equal Pay, stating that a family member may benefit financially depending on the Council's decision and that he would leave the meeting and take no part in consideration thereof.

### **VARIATION IN THE ORDER OF BUSINESS**

Having heard the Provost, the Council agreed to vary the order of business as hereinafter minuted.

## **MINUTES OF PREVIOUS MEETING**

The Minutes of meeting of West Dunbartonshire Council held on 28 June 2017 were submitted and approved as a correct record, subject to the minute for the adjournment being corrected to show that the Provost agreed to the 10 minute recess and not Council.

## **OPEN FORUM**

Provost Hendrie advised that an open forum question had been received from Ms Susan Dick concerning a 5.5 acre greenbelt status field belonging to her that had been earmarked for relief road routes for A82.

The Provost invited Ms Dick to come forward and join the meeting, and she proceeded to read out the following question:-

This is a field in private ownership which I do not wish to sell or lose, I have owned it for over 20 yrs, I use it for my horses, one of which is buried there, wildlife and conservation projects and as an informal venue for children and special needs adults with no other access to countryside/wildlife or horses where they can come and help and learn about horses and help with the field itself. I intend to live there in future and run this place as a more formal venue for those with special needs or mental health issues. A lifetime's work has been poured into this field and it is needed by myself and my horses. Planning permission has been given for the equestrian buildings currently on site.

Just for information purposes and so as you all know what has been happening so far, I received a letter threatening compulsory purchase If I did not willingly sell my land – this was later retracted as was sent out prematurely and several different types of contractors have been on my land without my knowledge or permission, some have cut down tree branches, left spikes in the field, left tools behind and caused damage. They made it impossible for me to use my field at latter part of 2016 for safety reasons. These contractors were hired by west Dunbartonshire council.

I have attended meetings to discuss why I need my land and been promised all this would be taken into consideration and an indication everything was up for debate was stated by your representatives. I have also attended your public meeting/consultation at bowling hall in may despite attempts to dissuade me from doing so. As a result of that I handed in 363 comment sheets 1 from myself and the rest from the general public asking you to consider a re-route of your planned roads, an on line petition was also handed in containing a further 225 signatures all asking the same thing. I have also provided maps of a few alternative and possibly money saving routes using other nearby ground and I know there are many other alternative routes that could be thought of which would save all of or certainly more of my land.

The latest plans I have seen from yourselves are to put 4 roads through my land splitting it into several small and practically unusable parts. This is greenbelt land currently sown as a wildflower and wildgrasses meadow and contains a large wildlife pond, several hundred trees and a foraging area. Your plans will hinder the movement of wildlife and render the remaining land more or less unusable/unsuitable for the current uses to which it is put namely wildlife/conservation/biodiversity/pony grazing and social inclusion activities for the wider community. All of these you are promoting within your council town plans and some of these reasons have been used by yourselves to protect the fields at Duntiglennan.

**Question:-**

Have you exhausted each and every possible other route or routes which would avoid altogether or at least not fragment this continuous piece of greenbelt land into several unusable areas?

Councillor Iain McLaren provided the following response:-

I'd like to thank Mrs Dick for her contribution and question, and give her my apologies for the mistakes that were made in the past regarding the compulsory purchase order and problems with contractors.

The City Deal project is going to be discussed further in item 5 on the agenda, which Mrs Dick is welcome to stay to hear, but in answer to the question:

I am satisfied that alternatives for other routes have been properly examined and exhausted.

The proposed junction design and road route has been prepared and verified by independent experts, and is the only deliverable option that complies with the statutory requirements of Transport Scotland, SEPA, and Network Rail. The fact that this was likely to impact on other landowners was noted in a report to 26 April Council. However our consultants are considering the feedback from the public consultation in respect of which areas of land will be required for the project.

I would also like to point out that section 6.12 of the report makes reference to land that is part of the Exxon site, and has been verified as uncontaminated by external independent assessors. We believe that this may be an enhanced alternative to Mrs Dick's current field, and I'd be happy to explore this possibility with her.

As a supplementary question, Ms Dick asked if she could be advised of the other discounted alternative routes and the reasons why these had been discounted.

The Strategic Director – Regeneration, Environment & Growth advised that he would arrange for Ms Dick to be provided with this information.

The Provost thanked Ms Dick for her contribution, advising that she would receive a written response to her supplementary question within 7 days.

### **REQUEST FOR DEPUTATION – UNITE**

The Provost advised that a late request had been received to hear a deputation from Unite regarding employee relations at NuStar Terminals, Clydebank.

Following consideration, Council agreed to hear the deputation.

The Provost invited the delegation, namely Elaine Dougal, Paul McGranaghan and Jer Nash forward to join the meeting.

Mr McGranaghan thanked the Council for the opportunity of being heard. He and Ms Dougal then spoke of the difficulties some employees of NuStar were currently experiencing in connection with changes to their terms and conditions and that NuStar was refusing to meet the employees for discussions. They advised that the purpose of the deputation was to seek support from the Council.

Following questions to the delegation and further discussion by Members, Councillor Douglas McAllister, seconded by Councillor Bolla moved:-

This Council fully supports the local workers from Clydebank engaged in an industrial dispute with their employer NuStar. This Council supports the workers fight against their employers attempt to impose unwanted shift changes on employees. This Council fully supports Unite, the union's attempts to negotiate on behalf of their members. This Council is dismayed to hear of the intransigence and refusal of the company to meaningfully consult with the workers. This Council is disappointed to note that the employer has dismissed the offer of ACAS to assist; this Council understands this approach is completely unprecedented. This Council condemns the Company in their attempts to intimidate the workers by allegedly investigating them under spurious charges and creating a culture of intimidation and bullying in the workplace. West Dunbartonshire Council offers to stand in solidarity with the workers involved in this industrial dispute and offers to help the NuStar workers in any way we can in their attempts to fight against the imposition of the unfair and new working conditions.

The Council agreed to approve the above motion.

The Provost thanked the delegation for their contributions and they returned to the public gallery.



## **GLASGOW CITY REGION CITY DEAL – UPDATE**

A report was submitted by the Strategic Lead – Regeneration on the progress with the implementation of the Glasgow City Region, City Deal and Council's City Deal project.

Councillor McColl, seconded by Councillor Rooney moved that Council agree to:-

- (1) note the progress of the Glasgow City Region City Deal;
- (2) note progress with the Council's project for the Exxon site; and
- (3) note that discussions have taken place at the City Deal Cabinet concerning educational improvement and collaborative regional structures for the governance of Education. This will be the subject of a separate report to Council.

The Strategic Director – Regeneration, Environment & Growth was heard in answer to a Member's questions.

Councillor Bollan, having failed to obtain a seconder for a proposed amendment, asked that his dissent be recorded in respect of this item.

Accordingly, the Council agreed the motion.

## **COLLABORATION TO DELIVER EXCELLENCE AND EQUITY IN EDUCATION**

A report was submitted by the Strategic Director – Transformation & Public Service Reform seeking agreement of additional governance arrangements for education in the Glasgow City Region.

Councillor Conaghan, seconded by Councillor McColl moved:-

Council agrees to delegate authority to the Educational Services Committee to consider the report and its recommendations. Should the Committee agree to use the City Deal body as its vehicle for regional education collaboration then any future reports should go directly to the Educational Services Committee.

As an amendment, Councillor O'Neill, seconded by Councillor McBride moved:-

That this matter must be dealt with as part of the City Deal and by Council.

On a vote being taken 9 members voted for the amendment, and 11 for the motion which was accordingly carried.

Note:- Councillor McColl, having declared an interest earlier in the meeting, left the meeting at this point.

## EXCLUSION OF PRESS AND PUBLIC

A resolution under Section 50A(4) of the Local Government (Scotland) Act, 1973 to exclude press and public from the meeting during consideration of the following item of business was submitted for consideration.

Councillor Rooney, seconded by Councillor McBride moved that press and public not be excluded from the meeting during consideration.

Following clarification from the Strategic Lead – Regulatory, the Council agreed not to exclude press and public from the meeting.

## EQUAL PAY

A report was submitted by the Strategic Lead – People & Technology on the above.

Councillor Rooney, seconded by Councillor McBride moved:-

This Council thanks all those involved in preparing the report for consideration by Councillors today but notes that the recommendations do not match the intent of the original motion. There is a significant number of employees who believe that they lost out on second wave equal pay claims.

**First Wave Claims:** The Council settled historic equal pay claims in 2006 and 2008/9 through compensation payments. In 2009 implemented the nationally agreed job evaluation scheme and revised terms and conditions and paid a compensation to all affected employees to buy out previous terms. The particular solution was implemented by the SNP Administration and opposed by the Labour Group of Councillors and the SSP. Some individual employees refused to accept the compensation deal and instead opted to pursue their claims through the employment tribunal process. The outstanding first wave equal pay claims concluded.

**Second Wave Claims (Pay Protection Claims):** Although the SNP Councils imposition addressed historic equal pay issues, the pay preservation meant that some individuals were placed at the top of the grade while others were placed at the bottom. It would therefore take three years of incremental pay rises to achieve parity. As a result 600 employees initiated second wave equal pay claims seeking compensation for the unequal treatment between 2009 and 2012. The three years of pay inequality.

**Second Wave Claim Period:** Second wave equal pay claims had to be submitted within 5 years of the three years of pay inequality, so all claims had to be submitted by 31<sup>st</sup> March 2017 to be eligible. Any Claims received after this date would be time barred. Of the 600 claims, 400 were deemed valid and 200 were either struck out or withdrawn.

**Implications of the Motion of 28<sup>th</sup> June** The Council can look at all groups of employees with successful Employment Tribunal Claims and a settlement (the 400 identified above) and identify others in the workforce who would have been eligible for compensation had they submitted a claim.  
**This is the moral argument made at the June Council meeting.**

**Financial Implications:** The financial implications within the report suggest that the options would cost between £1m and £4m. Option 3 appears to best relate directly to second wave claims, affects 1,082 employees who did not lodge a claim and would cost circa **£1.5m.**

This Council therefore calls on the Chief Executive to develop detailed costings for this option and to explore potential payment methods, with a report to come to a future Council meeting for decision.

Councillor Bollan asked if Councillor Rooney would include as an addendum that Option 5 of the report be added to the last paragraph of his motion.

Councillor Rooney confirmed his acceptance to the addendum.

As an amendment Councillor Caroline McAllister, seconded by Councillor Dickson moved the recommendations in the report:-

That Council notes the progress and actions taken to date and agrees that no further action should be taken in respect of this matter.

Having sought external, independent legal counsel the advice given was that any proposed payments would be “irrationally generous”. There is no legal or financial duty to make payments as any historical legal obligation has been extinguished through prescription.

The Council would be making payment to a group it could not be confident has ever suffered a breach of the Equal Pay duty. In addition senior union officials have expressed concern as it cuts across the established legal process.

Following discussion and at the request of Councillor O'Neill, the Council agreed to proceed by way of a roll call vote.

On a vote being taken 11 Members, namely Provost Hendrie, Bailie Agnew and Councillors Brown, Conaghan, Dickson, Docherty, Finn, Caroline McAllister, McLaren, McNair and Page voted for the amendment and 8 Members voted for the motion, namely Councillors Bollan, Lennie, Douglas McAllister, McBride, Mooney, O'Neill, Rooney and Walker.

The amendment was accordingly carried.

## **ADJOURNMENT**

The Provost adjourned the meeting for a period of 5 minutes.

The meeting reconvened at 6.45 p.m. with all those Members noted in the sederunt present.

### **GENERAL SERVICES – BUDGETARY CONTROL REPORT PERIOD 4**

A report was submitted by the Strategic Lead – Resources on the progress of both the General Services revenue budget 2016/17 and the approved capital programme.

After discussion and having heard the Finance Manager in answer to a Member's question the Council agreed:-

- (1) to note that the revenue account currently shows a projected annual favourable variance of £0.056m (0.03% of the total budget);
- (2) to note that the capital account shows a projected annual favourable variance of £20.917m (23% of the budget) and a projected project life adverse variance of £1.629m (0.55% of project life budget);
- (3) to approve the capital virements as detailed in Appendix 9 of the report, with the exception of the virement of £0.064m from Aids & Adaptations to Replace Elderly Care Homes and Day Care for purchase of beds for Dumbarton Care Home; and
- (4) to action the spend to save proposals and the additional capital budgets required, as noted in Appendix 10 of the report.

### **HOUSING REVENUE ACCOUNT – BUDGETARY CONTROL REPORT – PERIOD 4**

A report was submitted by the Strategic Director – Regeneration, Environment & Growth providing an update on the financial performance of the HRA revenue and capital budgets.

The Council agreed:-

- (1) to note the projected favourable revenue variance of £0.220m (0.5%); and
- (2) to note the position advised in relation to the capital budget which is currently projecting an in-year favourable variance of £7.624m (24.9%), of which £6.051m (19.8%) relates to project re-phasing and an in-year underspend of £1.573m (5.1%).

## **TREASURY MANAGEMENT ANNUAL REPORT 2016/17**

A report was submitted by the Strategic Lead – Resources providing an update on treasury management during 2016/17.

The Council agreed:-

- (1) to note the treasury management stewardship information within the report;
- (2) to note the 2016/17 actual prudential indicators as advised within the report (Tables 2, 3, 4 and 5 within Appendix 1); and
- (3) that a copy of the report be remitted the Audit and Performance Review Committee to ensure further scrutiny takes place.

## **ANNUAL REPORT AND YEAR-END PERFORMANCE 2016/17**

A report was submitted by the Strategic Lead – Communications, Culture & Communities summarising the Council's progress in meeting strategic priorities and objectives and the year-end performance.

The Council agreed:-

- (1) to note the contents of the report and that the value for *planning applications (major developments) – number of weeks to decision* should read 23.4 weeks and not 30.5 as shown in Appendix 2 of the report;
- (2) to note that the annual report and suite of performance information will be published as part of annual public performance reporting by the end of September 2017; and
- (3) to thank the officers involved in the preparation of the annual report.

## **AUTOMATIC EXTERNAL DEFIBRILLATORS (AED)**

A report was submitted by Strategic Lead – People & Technology providing an update on the current provision of AEDs across West Dunbartonshire.

Councillor McNair moved:-

This Council welcomes the report on the allocation of Automatic External Defibrillators in Council establishments.

The report correctly highlights that heart disease is one of the UK's biggest killers, and Council stresses the need to respond to this in a cross party manner.

We commend the approach to this so far but need to do more to raise awareness of the importance of this issue and all the resources available.

Council therefore agrees that a public awareness campaign is launched in West Dunbartonshire and that all interested parties are involved.

As well as the location of the Council's AEDS we should also compile a list of all AEDs in others facilities across West Dunbartonshire.

Furthermore, Council agrees to explore options to promote general first aid training in our schools, community groups and the wider public.

Councillor Lennie asked if Councillor McNair would accept as an addendum to her motion that officers locate an AED in Dalmuir Community Centre and look into putting one in Council buildings where people gather.

Councillor McNair confirmed her acceptance of the addendum.

Having heard officers seek clarification of the terms of the motion, Councillor McColl confirmed that the intention of the motion and addendum was that an AED be located in Dalmuir Community Centre as soon as possible, and a report brought back to a future meeting of Council, hopefully in October, with a comprehensive list of AED locations across West Dunbartonshire, that included any that may currently be unregistered by external organisations.

The Council agreed to approve the motion.

### **CLYDEBANK COMMUNITY SPORTS HUB – UPDATE**

A report was submitted by the Strategic Lead – Environment & Neighbourhood providing an update on the progress of the delivery of the Clydebank Community Sports Hub.

After discussion and having heard the Programme Manager in further explanation of the report and in answer to Members' questions, the Council agreed:-

- (1) to note the progress of Clydebank Community Sports Hub project;
- (2) to approve additional capital funding up to a maximum of £850,000 to allow the project to proceed with the current scope of deliverables, with a clear understanding that every effort will be made to minimise costs, where possible; and
- (3) to note that the contract will be awarded to the preferred bidder, under the delegated authority noted at 3.1 of the report.

## **NOTICE OF MOTION**

### **Motion by Councillor Jonathan McColl – Universal Credit (CAB Led Strategy)**

Council notes that Universal Credit will be rolled out in August by the UK Department for Work and Pensions.

Among the numerous issues with Universal Credit, Council further notes that in an effort to reduce footfall at their diminishing Job Centre Plus public office estate, the DWP will be requiring scores of claimants to maintain their benefits online on a regular basis; many of these individuals will not have easy access to the internet.

West Dunbartonshire Citizen's Advice Bureau are keen to lead in the development of a cross agency strategy to ensure that West Dunbartonshire's statutory and 3rd sector bodies are able to work cohesively and respond effectively to the needs of our residents who will be adversely affected by these changes.

Council agrees to work with WDCAB (the lead organisation), the Independent Resource Centre, WDCVS and other appropriate bodies to develop the strategy. Officers should use the monthly members' briefings to keep members informed as the strategy develops, and reports should be brought to Council for decisions as required.

The Council approved the above motion.

The meeting closed at 7.15 p.m.





## **AUDIT & PERFORMANCE REVIEW COMMITTEE**

At a Meeting of the Audit & Performance Review Committee held in Committee Room 3, Council Offices, Garshake Road, Dumbarton on Wednesday, 21 June 2017 at 10.05 a.m.

**Present:** Councillors Jim Brown, Karen Conaghan, Jonathan McColl, John Mooney, Martin Rooney, Brian Walker and Lay Member Ms Eilidh McKerry.

**Attending:** Angela Wilson, Strategic Director – Transformation & Public Service Reform; Jim McAloon, Strategic Lead – Regeneration;; Malcolm Bennie, Strategic Lead – Communications, Culture & Communities; Colin McDougall, Audit and Risk Manager; and Craig Stewart, Committee Officer.

**Also Attending:** Ms Carol Hislop, Senior Audit Manager and Ms Zara Mahmood, Senior Auditor, Audit Scotland.

**Apologies:** Apologies for absence were intimated on behalf of Councillors Daniel Lennie and John Millar and Lay Member Stevie Doogan. Apologies were also intimated from Joyce White, Chief Executive; Stephen West, Strategic Lead – Resources; Vicki Rogers, Strategic Lead – People & Technology.

**Councillor John Mooney in the Chair**

### **WELCOME AND INTRODUCTIONS**

Prior to the meeting commencing Councillor Mooney, Chair, welcomed everyone to the first meeting of the Audit & Performance Review Committee since the May local government elections, and invited all Members and officers to introduce themselves.

### **DECLARATIONS OF INTEREST**

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

## **INTERNAL AUDIT ANNUAL REPORT TO 31 MARCH 2017**

A report was submitted by the Strategic Lead - Resources advising of the work undertaken by Internal Audit in respect of the Annual Audit Plan 2016/17 and advising of the Assurance Statement given to the Section 95 Officer (Strategic Lead - Resources) in support of the Statement of Internal Financial Control/ Governance Statement.

After discussion and having heard the Strategic Director, Audit and Risk Manager and Ms Hislop, Senior Audit Manager in further explanation and in answer to Members' questions, the Committee agreed to note the contents of the report.

## **CODE OF GOOD GOVERNANCE**

A report was submitted by the Strategic Lead - Resources advising of the outcome of the annual self-evaluation undertaken of the Council's compliance with its Code of Good Governance.

After discussion and having heard the Audit and Risk Manager and relevant officers in further explanation and in answer to Members' questions, the Committee agreed:-

- (1) to note the outcome of the recent self-evaluation process in considering how the Council currently met the agreed Code of Good Governance; and
- (2) to note the issues identified and improvement actions.

## **ACCOUNTS COMMISSION REPORT: LOCAL GOVERNMENT IN SCOTLAND – PERFORMANCE AND CHALLENGES 2017**

A report was submitted by the Strategic Lead - Resources providing, for information and consideration, a national audit report which has been received from the Accounts Commission.

After discussion and having heard the Strategic Director, Strategic Lead - Communications, Culture & Communities and Ms Hislop, Senior Audit Manager in further explanation and in answer to Members' questions, the Committee agreed:-

- (1) to note the position of the Council in terms of the report's recommendations as detailed at 4.2; and
- (2) otherwise to note the terms of the discussion that had taken place in respect of this matter.

## **AUDIT SCOTLAND REPORT: WEST DUNBARTONSHIRE COUNCIL: REVIEW OF KEY INTERNAL CONTROLS 2016/17 – JUNE 2016**

A report was submitted by the Strategic Lead - Resources providing for information a letter which has been received from our external auditors, Audit Scotland, and, in addition, information on management actions implemented following receipt of the letter.

After discussion and having heard the Strategic Director and Ms Hislop, Senior Audit Manager in further explanation and in answer to Members' questions, the Committee agreed to note the contents of the report and the agreed improvement actions.

### **AUDIT ACTION PLANS**

A report was submitted by the Strategic Lead - Resources advising of:-

- (1) recently issued Internal Audit action plans; and
- (2) progress made against action plans previously issued contained within Internal Audit and External Audit reports.

After discussion and having heard the Strategic Director, Audit and Risk Manager and relevant officers in further explanation and in answer to Members' questions, the Committee agreed to note the contents of the report.

### **CHAIR'S CLOSING REMARKS**

Councillor Mooney, Chair, advised the meeting that, following concerns the Council had raised with the Scottish Government on the issue of Phoenix companies (regarding Non Domestic Rates avoidance), a letter of reply had now been received from Derek Mackay MSP, Cabinet Secretary for Finance and the Constitution. The Committee noted the terms of the response.

The meeting closed at 11.15 a.m.



## **AUDIT & PERFORMANCE REVIEW COMMITTEE**

At a Meeting of the Audit & Performance Review Committee held in the Council Chambers, Clydebank Town Hall, Dumbarton Road, Clydebank on Wednesday, 27 September 2017 at 10.00 a.m.

**Present:** Councillors Karen Conaghan, Jonathan McColl, John Millar, John Mooney, Martin Rooney and Brian Walker.

**Attending:** Joyce White, Chief Executive; Angela Wilson, Strategic Director – Transformation & Public Service Reform; Stephen West, Strategic Lead – Resources; Malcolm Bennie, Strategic Lead – Communications, Culture & Communities; Colin McDougall, Audit and Risk Manager; Gillian McNeilly, Finance Manager and Craig Stewart, Committee Officer.

**Also Attending:** Mr Paul Craig, Senior Audit Manager and Ms Zara Mahmood, Senior Auditor, Audit Scotland.

**Apologies:** Apologies for absence were intimated on behalf of Councillors Jim Brown and Daniel Lennie and Lay Members Mr Stevie Doogan and Ms Eilidh McKerry.

**Councillor John Mooney 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 & Performance Review Committee held on 21 June 2017 were submitted and approved as a correct record.

### **TREASURY MANAGEMENT ANNUAL REPORT 2016/17**

A report was submitted by the Strategic Lead – Resources providing an update on treasury management during 2016/17.

After discussion and having heard the Strategic Lead – Resources and the Finance Manager in further explanation and in answer to a Member's questions, the Committee agreed to note the contents of the report.

### **AUDITED ANNUAL ACCOUNTS 2016/2017**

A report was submitted by the Strategic Lead – Resources submitting, for Committee approval, the audited Financial Statements for 2016/17 for both the Council and the Charitable Trusts managed by the Council; and highlighting matters of interest, as delegated by Council on 28 June 2017. A revised copy of the Audit certificate (of which there had been a minor formatting issue) and a revised copy of the Notes to the Group Accounts (two figures contained within the table were not in the correct row, and had subsequently been adjusted), were circulated to Members for their information.

After discussion and having heard the Finance Manager, Strategic Lead – Resources and the Chief Executive in further explanation of the report and in answer to Members' questions, the Committee agreed:-

- (1) to approve the audited Annual Accounts for 2016/17 for both the Council and the Charitable Trusts; and
- (2) otherwise to note the contents of the report, and thank the officers involved for their work.

### **AUDIT SCOTLAND - ANNUAL AUDIT REPORTS**

A report was submitted by the Strategic Lead – Resources advising of the findings of the Council's external auditors in relation to: (a) the audit of the Council and its Annual Accounts for 2016/17; and (b) the Financial Statements for the Charitable Trusts managed by the Council.

After discussion and having heard Mr Craig, Senior Audit Manager, Audit Scotland, the Chief Executive, Strategic Director and Finance Manager in further explanation and in answer to Members' questions, it was agreed:-

- (1) to note the findings of these audits as detailed in Audit Scotland's reports dated 27 September 2017; and
- (2) to note that these reports would also be reported to Council in October 2017.

### **AUDIT ACTION PLANS**

A report was submitted by the Strategic Lead – Resources advising of:-

- (a) recently issued Internal Audit action plans; and

- (b) the progress made against action plans previously issued and contained within Internal Audit and External Audit reports.

After discussion and having heard the Audit and Risk Manager, Chief Executive and Strategic Lead – Resources in further explanation and in answer to Members' questions, the Committee agreed:-

- (1) to note that the 'Acquisition and Disposal Policy – Clydebanks Museum and Art Gallery' should, if delegated, be submitted to the Communications, Museums & Cultural Development Committee for its interest and for noting; and
- (2) otherwise to note the contents of the report.

#### **PUBLIC INTEREST DISCLOSURE AND OTHER INTERNAL AUDIT INVESTIGATIONS 1 JANUARY TO 30 JUNE 2017**

A report was submitted by the Strategic Lead – Resources advising of public interest disclosures and other Internal Audit investigations received during the period 1 January to 30 June 2017.

After discussion and having heard the Audit and Risk Manager and the Chief Executive in further explanation and in answer to a Member's question, the Committee agreed to note the contents of the report.

The meeting closed at 11.08 a.m.





*Excerpt of Minutes of Meeting of  
Communications, Museums & Cultural Development Committee  
held on 13 September 2017*

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**OUTLINE STRATEGIC DIRECTION FOR CULTURAL COMMITTEE**

A report was submitted by the Strategic Lead – Communications, Culture and Communities seeking approval of an outline strategic direction and broad principles for the Committee.

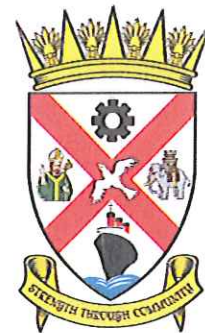
After discussion and having heard the Chair, Baillie Agnew, and the Strategic Leads and Strategic Director in further explanation of the report and in answer to Members' questions, the Committee agreed:-

- (1) to note the terms of the discussion that had taken place in respect of this matter;
- (2) to approve its outline strategic direction and broad principles;
- (3) to request that Council consider shortening the Committee name to Cultural Committee; and
- (4) otherwise to note the terms of the report.

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**West Dunbartonshire Council**  
**Councillor Patrick Gerard McGlinchey** MA (Hons)  
**Depute Leader of the Council**  
**Spokesperson for Infrastructure and Regeneration**  
 Clydebank Town Hall  
 49 Dumbarton Road  
 Clydebank G81 1UA  
 Tel: (01389) 738599  
 Mobile: 07961 713 361  
 E-mail: [patrick.mcglinchey@west-dunbarton.gov.uk](mailto:patrick.mcglinchey@west-dunbarton.gov.uk)



PMcG/MA

22 November 2016

Mr Edward Grant  
 15 Craigielea Road  
 Duntocher  
 CLYDEBANK  
 G81 6JR

Dear Mr Grant

**OPEN FORUM**  
**CHALMERS STREET BUS STANCE**

I refer to the Open Forum at which you asked whether the Council could introduce byelaws to prohibit buses sitting with their engines idling. Councils do have a general power to make byelaws although the Scottish Ministers have a supervisory function and the byelaws have to be confirmed by them. However, byelaws cannot be made if there is already legislation enacted for the same purpose.

Under Regulation 98 of the Road Vehicles (Construction and Use) Regulations 1986 the driver of a vehicle must, when the vehicle is stationary, stop the engine of the vehicle to prevent exhaust emissions. Failure to comply with that Regulation is a criminal offence.

The matter which you would like to see regulated by byelaws is therefore already regulated by legislation and so byelaws are unnecessary and could not be made.

There are, however, further points to note in relation to this matter. Under the provisions of the Road Traffic (Vehicle Emissions) (Fixed Penalty) (Scotland) Regulations 2003 the Council became an enforcing authority for contraventions of Regulation 98. Where a person authorised by the Council considers that a stationary idling offence has been committed, he may issue a Fixed Penalty Notice to the driver of the vehicle. The authorised persons within the Council are employees of the Council's Environmental Pollution Group.

The/...

pto...

The Environmental Pollution Group are aware of the allegation that buses are sitting at bus stops in Chalmers Street with their engines idling at times when they are not picking up passengers. They have not witnessed incidents of this themselves. They find that buses which are waiting but not picking up passengers wait at the turning circle at the end of Chalmers Street and not at the bus stops. However, they are continuing to monitor what is happening in the street and will, if necessary, issue Fixed Penalty Notices.

I hope that this reassures you that the Council is taking your concerns seriously and will take action where it has the power to do so.

Yours sincerely

A handwritten signature in black ink, reading "Patrick McGlinchey". The script is cursive and fluid, with the first letters of each word being capitalized and prominent.

COUNCILLOR PATRICK GERARD MCGLINCHEY  
WARD 5 – CLYDEBANK CENTRAL  
DEPUTE LEADER OF WEST DUNBARTONSHIRE COUNCIL

**WEST DUNBARTONSHIRE COUNCIL****Report by the Strategic Lead for Regeneration****Council: 25 October 2017**

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**Subject: Glasgow City Region City Deal – Update****1. Purpose**

- 1.1** To note the progress with the implementation of the Glasgow City Region, City Deal and the Council's City Deal project.

**2. Recommendations**

- 2.1** It is recommended that Council:

- i) notes the progress of the Glasgow City Region City Deal; and
- ii) notes progress with the Council's project for the Exxon site.

**3. Background**

- 3.1** The Glasgow City Region City Deal Infrastructure programme equates to £1.13bn of investment for over 20 projects over a ten year period. These projects are progressing and have reached various stages from Strategic, Outline and Full Business cases stages of approval.
- 3.2** The Outline Business Case (OBC) for the Exxon site project was approved at Council on 22 February 2017 and at the City Region Cabinet on 11 April 2017. Work continues towards development of the Final Business Case due in December 2019.

**4. Main Issues**

- 4.1** With approval granted by the City Deal Cabinet the Council will now progress the OBC as approved to a Final Business Case (FBC) due for completion in December 2019. The maximum budget available for the production of the FBC is £2.948m.
- 4.2** At the Cabinet meeting on 10 October 2017 a change to the approval process where Final Business Cases will be delegated to the Chief Executive Group was approved. The Cabinet will continue to operate strategically and approve Strategic and Outline Business Cases and have the ability to call in and review any Final Business Cases where there has been a deviation from previous Strategic or Outline Business cases.
- 4.3** The first gateway review is in December 2019. This gateway is a financial check on progress and will consider the level of actual spend incurred at the time of the gateway check compared to the initial estimates. As has been

reported previously spend so far on the infrastructure projects has been behind the original schedule and there is a risk around release of all or part of the grant funding from Scottish and UK Governments. The approach to Gateway Review 1 is contained within the draft National and Local Evaluation Frameworks and the suggested approach is outlined below.

- 4.4** The National Evaluation Framework, against which all UK City Deal Infrastructure programmes will be tested by the National Panel, and the Local Evaluation Framework for Glasgow City Region will be referred to a future Cabinet meeting with the recommendation that they approve the approach set out for Gateway Review 1.
- 4.5** The National Evaluation Framework provides a timetable for reporting milestones prior to Gateway Review 1. These are set out below:
- Baseline Report: December 2017/January 2018
  - Mid-year data review: June 2018
  - 'One-year-out' Report: December 2018
  - Mid-year data review: June 2019
  - Gateway Review Report: December 2019
- 4.6** SQW will develop the draft and final 'one year out' and Gateway Review Reports and will provide the detailed design and delivery of economic forecasting that will inform the baseline report.
- 4.7** The Local Evaluation Framework (LEF) suggests approaches that can be taken to evaluate the infrastructure projects that come into scope for Gateway Review 1. However at this stage these suggestions do not provide a final proposed approach, rather they signal the next phase of work that will test the approaches that will be included in the Local Evaluation Plan.
- 4.8** Based upon ongoing discussions with member authorities and SQW, further amendments may be made to the LEF prior to submission to Cabinet for approval. SQW have advised that the draft of the LEF is being provided to the UK Government's Cities and Local Growth Unit.

## **5. Glasgow City Region Programme Updates**

- 5.1** The following projects were approved by the City Deal Cabinet on 11 October 2017:
- i) Inverclyde Council – Inverkip - Outline Business Case (OBC). The project involves:
    - Upgrading of key transport network capacity on the A78 at four locations in and around Inverkip.
    - The provision of development of a Major Area of Change site identified within the Local Development Plan whilst also securing access and safety improvements.

- Investment in vacant and derelict land assets and land incapable of utilisation for economic purpose without infrastructure investment and support.

For the project to proceed on the site, four elements of road infrastructure require to be upgraded. City Deal funding of £3.25m was being sought will act as an enabler to site development including 650 houses and 6000m<sup>2</sup> of commercial space.

ii) Inverclyde Council – Ocean Terminal - Outline Business Case. The project involves:

- The provision of a new dedicated Cruise Liner deep water berth at Greenock provided by a floating berthing pontoon.
- Dredging both local to the proposed berth and to widen the navigation channel.
- The provision of a new international Terminal Building facility and associated shore-side infrastructure.
- Investment of £14.793m with £8.793m from City Deal supported by £6.0m from private sector

This will deliver a new Cruise Terminal Facility enabling the Glasgow Metropolitan City Region and indeed wider Scotland to realise its potential as a marquee cruise destination within northern European waters and service international cruise based tourist visiting Scotland's central belt.

## **5.2 National Evaluation Panel**

**5.2.1** SQW, the consultant leading on the development of the evaluation framework for Gateway Review 1, presented to the workshop for Chief Executives and senior officers on 30 August regarding the national and local evaluation frameworks. Discussions to put in place the legal agreement between the 11 localities and SQW is being led by Transport for Greater Manchester (TFGM). This has not yet been concluded. Until the agreement is in place and agreed with GCR, no payment can be made for the development of the evaluation. The PMO will continue to engage with TFGM to resolve the issue and this has been added to the Programme Issues Log.

## **5.3 Commission on Economic Growth**

**5.3.1** The Commission met on Tuesday 12 September 2017. On the agenda was a discussion around the proposed inclusive growth pilot which will be focussed on the Glasgow Canal North/Sighthill City Deal project and the National and Local Evaluation frameworks being developed by the National Panel.

**5.3.2** Representatives attended and contributed to the sessions that were arranged for the Chief Executives and senior officers on the 30 August 2017 in relation to the evaluation requirements for Gateway Review 1.

## **5.4 Finance Group Update**

- 5.4.1** The revised Assurance Framework is being finalised and will be brought to a future Chief Executive's meeting, along with revised Business Case guidance to meet the Governments' expectations. Revised Business Case Guidance was shared with the Economic Delivery Group and Lead Officers' Group for comment.
- 5.4.2** The PMO are in discussion with the Scottish Government to finalise the terms of the 2017/18 grant letter in relation to the Infrastructure Funds and a move to quarterly reporting; this is expected to be finalised imminently.
- 5.4.3** There is provision to meet the costs of Phase 1 from within the PMO's existing budget. However SQW have indicated that the estimated evaluation resource required for Phase 2 would be in the region of £0.200m to £0.300m for Glasgow City Region which is unbudgeted at this time. SQW advised that this would cover the analysis of project monitoring data, progress evaluation data gathering and analysis, regular liaison and reporting required prior to Gateway Review 1. Precise details on the resource requirements and the specific elements of work that they will fund are not currently known. The detail will be included within the Local Evaluation Plan document which is being developed by SQW and will be brought to a future meeting of the Finance Group when available.
- 5.4.4** Expenditure of the Council's £1.198m budget is anticipated in 2017/18 and at this stage is on target.

## **5.5 Labour Market Working Group (LMG) Update**

- 5.5.1** The City Deal ESA Support Programme (Working Matters) is designed to support customers to develop a strategy and the relevant skills to secure sustained employment and to become more resilient within the labour market. The programme commenced in August 2015 and the Council has supported 117 customers to date. Customers face significant barriers to opportunity, for example: 91 have mental health issues; 60 have a long-term illness; 40 have a disability; 64 are long-term unemployed and 45 have no qualifications.
- 5.5.2** The programme is built around a key worker model of delivery which facilitates action planning; confidence building and support activities, bespoke to individual customer needs. Support activities include stress management and mindfulness, Steps to Excellence, as well as support with Live Active programme and a range of courses with Working4U Learning.
- 5.5.3** As customers become more job-ready, they have been supported to gain industry specific certificates. A 10 week bespoke Working Matters Flexible Options programme is also nearing completion. Twelve customers are currently undertaking this course and activities include job seeking skills, employer engagement, and confidence building as well as the opportunity



to gain certificates in First Aid, Food Hygiene, Health and Safety and Personal Presentation. Of the 117 engaging customers, 95 have participated in work skills and barrier removal including permitted work and 4 have secured employment within the Social Care and Administration sectors.

- 5.5.4** We continue to work in partnership with our City Region partners to report on progress and share best practice. Our Case Managers recently attended a Case Manager event in Glasgow which enabled staff to discuss customer progress, in work support, caseloads and good news stories.

## **6. West Dunbartonshire Council City Deal Project**

- 6.1** The Council City Deal project for the Exxon site has funding of £27.897m. The project has progressed through Outline Business Case stage and work is progressing on the development of the Final Business Case for December 2019.
- 6.2** Due to delays experienced with Exxon remediation strategy progressing as planned, the Council's Environmental Impact assessment of the site which was due by December 2017 will be delayed and brought to Council in April 2018. On that basis also, it is considered that a negotiated position for the transaction between the Council and Exxon will be agreed by June 2018. Any such transaction will be brought before Council for consideration.
- 6.3** It is anticipated that Exxon will provide their site remediation strategy to the regulatory bodies for consideration during October 2017 with an approval to progress the remediation anticipated by April 2018.
- 6.4** The Exxon site project elements related to the "Environmental Impact Assessment" are progressing with a traffic modelling study around the Dunglass roundabout. This provides baseline data to inform Transport Scotland and the road design arrangements for development of the site access.
- 6.5** In terms of engagement with the 3rd Party landowners the Council has engaged extensively with all landowners related to the Exxon Development. The updated position since Council report on 30 August 2017 is as follows:
- Ms. Dick  
This party carried out a site visit to the land which has been investigated as a potential location for the relocation of Ms Dick's horses on the 15 September 2017. Officers from the Council, representatives of EXXON and Councillor Iain McLaren were also present during the site visit. Ongoing discussions are continuing with this party.

## **7. People Implications**

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

## **8. Financial Implications**

- 8.1** As at 28 September 2017 the total project Capital expenditure was £0.822m.
- 8.2** The anticipated spend on the City Deal Exxon project for the following financial years are as follows:
- 2017/18 £1.198m; and
  - 2018/19 £1.750m.

## **9. Risk Analysis**

- 9.1** There are a number of project risks associated with the development at the Exxon site contained as part of the Outline Business Case. These are being developed as the project moves towards a Final Business Case.

## **10. Equalities Impact Assessment**

- 10.1** An updated Equalities Impact Assessment will be developed as part of the Final Business Case.

## **11. Consultation**

- 11.1** Consultation with all key stakeholders is progressing as we are working towards the Full Business Case.

## **12. Strategic Assessment**

- 12.1** This report contributes to the Council's Strategic Priorities of economic growth and employability.

**Jim McAloon**  
**Strategic Lead, Regeneration**  
**Date: 11 October 2017**

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**Person to Contact:** Michael McGuinness- Manager, Economic Development. Telephone: 01389 737415  
e-mail: [michael.mcguinness@west-dunbarton.gov.uk](mailto:michael.mcguinness@west-dunbarton.gov.uk)

**Appendices:** None

**Background Papers:** Glasgow City Region City Deal – Council updates on the following dates: 30 August 2017, 28 June 2017, 26 April 2017, 22 February 2017, 21 December 2016, 26 October 2016, 31 August 2016, 29 June 2016, 27 April 2016, 24 February 2016, 16 December 2015, 25 August 2015.

**Wards Affected:** All



## **WEST DUNBARTONSHIRE COUNCIL**

### **Report by Jackie Irvine, Head of Children's Health, Care and Criminal Justice Services**

**Council: 25<sup>th</sup> October 2017**

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**Subject: Office Rationalisation Project – Alexandria Social Work Office**

#### **1. Purpose**

- 1.1** Following consideration of a report on Office Rationalisation – Alexandria Social Work Office at the 28<sup>th</sup> June 2017 Council Meeting, this report sets out the process and feedback of the consultation undertaken at Council's request. (as per the Motion agreed at that June 2017 Council Meeting).

#### **2. Recommendations**

- 2.1** The Council is recommended to:

- i) Consider the feedback from this consultation in coming to a decision about how it will seek to strengthen arrangements for delivering Under 12 social work services for children and families resident in the Dumbarton and Vale of Leven areas.
- ii) Reaffirm the original proposal from 2014 to close Church Street Office in Alexandria as part of the Office Rationalisation Programme.
- iii) Note the accommodation allocated at the Vale Centre for Health and Care (Vale Health Centre) to continue to enhance local access.

#### **3. Background**

- 3.1** At its June 2014 meeting, Council approved an Office Rationalisation Programme Business Case, which included the closure of the Council's office on Church Street in Alexandria. The Health & Social Care Partnership's Under 12's Social Work Children and Families team is currently based within that Church Street office.
- 3.2** At its 28<sup>th</sup> June 2017 meeting, Council received and considered a report that sought to assist it with its wish to revisit the previous June 2014 decision in respect of the Church Street office. That report highlighted that central to those deliberations should be an evidence-based and objective commitment to delivering a service that is of a high standard; and is effective in the tasks of supporting families, improving outcomes for children and keeping children safe.
- 3.3** At the start of that meeting, Council also agreed to hear a deputation from Ms Helen Short in connection with the above. During her deputation Ms Short advised the Council that she had gathered a petition of support asking the Council to reconsider the decision to close the Social Work Office in Alexandria,

- 3.4 Following consideration of that report and debate at that meeting, Council then approved a motion to “instruct the Chief Executive to conduct a meaningful consultation with the trade unions, staff and local service users, and report back to Council on the views and comments received”. Officers have conducted such a consultation as directed by Council, with this report setting out the process and the views and comments received.

#### 4. Main Issues

##### Current Service Overview

- 4.1 The Health & Social Care Partnership’s Children and Families service has four inter-related elements of service delivery:
- Two Under 12’s teams - currently one team in Aurora House (primarily focused on Clydebank area) and one team in Church Street (primarily focused on Dumbarton and the Vale of Leven).
  - A Youth Services team, based in Aurora House (Clydebank) that serves the whole of West Dunbartonshire and which works into Dumbarton and the Vale of Leven.
  - A Children with Disability team, based in Aurora House (Clydebank) that serves the whole of West Dunbartonshire and which works into Dumbarton and the Vale of Leven.
  - A Duty Social Work response for new referrals - staff from across all teams provide this service on a rotational basis from both Aurora House and the Church Street offices.
- 4.2 The Under 12’s social work team that is currently based within the Church Street office consists of 36 staff: one Team Leader; three Senior Social Workers; 21 Social Workers; and 11 Clerical Staff. This represents a quarter of the overall Social Work Children and Families team for West Dunbartonshire. At times of ‘crisis’ either in known or new cases it is imperative that there is a management decision in respect of the action to be taken, and this can be provided by any of the Senior Social Workers. However, it should be noted that the team based in Church Street is far smaller than the wider teams that now work from Aurora House – one consequence of which is that at peak annual leave periods supervision support and management coverage is inevitably stretched (with there frequently only being one Senior Social Worker working at the Church Street office during such times).
- 4.3 The recently published joint inspection of *Services for Children and Young People in West Dunbartonshire*<sup>1</sup> (presented to the Community Planning Partnership Management Board at its May 2017 meeting) provided positive and welcome reassurance regarding the quality of local services and supports, underpinned by a strong commitment to self-evaluation and continuous quality improvement. That report provided further impetus for local services and staff to continue to identify opportunities to strengthen arrangements, particularly in relation to specific areas identified by the inspection team. A notable example of such an area for further

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1

<http://www.careinspectorate.com/images/documents/3704/West%20Dunbartonshire%20services%20for%20children%20and%20young%20people%20joint%20inspection%20report%20Feb%202017.pdf>

strengthening identified by the inspection team was the need for arrangements that ensured more consistent practice – across staff and teams - in relation to the quality of assessments and planning for children.

- 4.4** A key factor in strengthening service quality is to ensure that social work staff - who carry out some of the most complex work within the Council area - are well supported and provided with the appropriate direction and development in making some of the most difficult decisions in the lives of children and their families. Significant Case Reviews from elsewhere in Scotland have highlighted that *effective management of workload, professional support, reflective practice, critical supervision and oversight are vital as workloads rise and working conditions become stressful*<sup>2</sup>.
- 4.5** In order to address all of these requirements, reduce risk and ensure efficiency and effectiveness, facilitating service improvement at a time of high demand bringing teams together will create greater access to management support, supervision, reflection in respect of decision making, quality assurance, and reduce isolation of practice and staff. This would also allow for greater efficiency in assigning work to staff and deciding on priorities given there would be a larger pool of staff based in one office and working across the authority as a whole.
- 4.6** Reflecting on such lessons are particularly timely for West Dunbartonshire, as there has been a consistent rise over the last two years in often complex and challenging child welfare and child protection activity across all of Children and Families social work teams. As requested by Council at its 28<sup>th</sup> June 2017 meeting, further detail on this - quantifying the exact rise in these types of referrals over this period; the reasons for the referrals; and the most likely cause for this increase – is covered within a separate report that is on the agenda for this Council meeting (specifically as part of the *Chief Social Work Officer's Annual Report*). It is noteworthy that one of the contributing factors for this increase is that, as a consequence of learning from both local cases and - more high profile - national cases, local practice has been updated as a result of increased recognition that in many cases children and families need our support earlier (and so more cases have been allocated/opened to enable this).
- 4.7** It is imperative then that organisational arrangements are in place to ensure that staff have sufficient support from their line managers to advise them about the intervention or support they should provide; and that clear and consistent management governance and oversight is in place with respect to the quality of service provision, and the need to keep children safe. Having reflected on the learning from all of the above (as per best practice), there is a clear case for strengthening the arrangements by which children and families services are delivered across West Dunbartonshire. The consultation processes were then designed and undertaken to meaningfully engage trade unions, staff and service users in an open dialogue about what would be required to deliver such strengthened arrangement for two scenarios, considering the pros and cons of each: i.e. in the event that the Council decides to maintain its premises at Church

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<sup>2</sup> Fife Child Protection Committee, Learning Summary from a Significant Case Review on Child C, Dr Jacqueline Mok, June 2017.

Street or in the event that the Council decides to close the premises at Church Street.

#### Utilising Alternative Office Accommodation

- 4.8** Should Council decide to close the Church Street office in January 2018 (as per the Office Rationalisation Programme Business Case), there would be a need to utilise office space across the whole of the area, as follows:
- The newly refurbished Bridge Street Building in Dumbarton and the new Dumbarton building when complete would greatly increase the number of staff 'touch down' spaces as well as access to bookable meeting rooms in Alexandria, as well as 2 interview and several meeting rooms within the Vale Centre for Health and Care. Recent analysis between 22 February and 22 May this year of the use of offices within the OSS showed that the highest rate of utilisation was 58.7% and the lowest rate was 17.8%. Since this study the Homeless Duty team have been relocated and therefore it is reasonable to expect demand on rooms further reduce.
  - The experiences of other staff have demonstrated that multi-agency and multi-disciplinary meetings can usefully take place within schools, early years and NHS premises; and indeed that this can enable better engagement with other colleagues (e.g. in respect of the inclusion of GP's in child protection planning processes) and also be less stigmatising for children and families.
  - The number of family contact spaces across West Dunbartonshire as a whole is being expanded, with a new room in Bridge Street (Dumbarton); an additional space in Aurora House (Clydebank); and two new spaces within the Answer Cafe in Drumry.
- 4.9** The above would be in keeping with the ever increasing move towards more agile working and mirror the single delivery base model that a number of neighbouring local authorities have already adopted.

#### Staff and Trade Union Consultation

- 4.10** Staff from the Church Street Office and Trade Union Convenors were invited to an engagement event. The event was held on Tuesday the 25<sup>th</sup> July 2017 at the Church Street office, with approximately 36 staff and Trade Union representatives attending.
- 4.11** The session was facilitated by the Council's Organisational Development and Change Team. The scene was set with a presentation; followed by a collaborative group session allowing staff time to discuss and note their thoughts; and finished with a Question and Answer session that gave trade unions and staff the opportunity to ask senior officers questions.
- 4.12** In addition, a further event was undertaken that was open to the wider Social Work Children and Families Teams (including both Under 12's teams). This session took place on the 11 August 2017. It was again facilitated by the Council's Organisational Development and Change Team; and followed the same format as the earlier session.



A complete and combined write-up from both sessions is attached to this report (Appendix 1), having already been shared in full with all of the staff and the Trade Unions involved. Key themes are that:

- Staff want to work from premises that are fit for purpose; want to be supported by colleagues and seniors; work in partnership with other professionals; and be able to deliver a responsive local service that ensure children and families are safe. Staff recognised the limitations of the current arrangements for the Church Street office in consistently achieving this.
- Staff appreciate the importance of regular support, supervision and access to managers, with the existing staff complement based at the Church Street offices providing challenges to this being achieved consistently.
- Staff recognise there is duplication in operating administration across two sites, with a need to ensure that communication is robust.
- Staff felt that local and accessible access to services is key to responding to service users.
- Staff consider that having a local presence is helpful for encouraging and building trust with service users.

**4.13** Both sessions were very constructive and thoughtful, with a shared commitment expressed by all – staff, Trade Unions and senior officers – to delivering a responsive and quality service for local people; and an acknowledgement that this was best served by strengthening the arrangements that have been in place in light of good practice and learning from other places. Some staff did express a strong preference that the Under 12's social work service should be delivered from within the Dumbarton and Vale of Leven area, but this was tempered by recognition that current arrangements to strengthened the delivery were required.

**4.14** Trade Unions have in addition prepared a statement in support of the maintenance of an Under 12's team from the Church Street office (attached here as Appendix 2). There is no objection within this statement to the closure of Church Street. It should be noted that many of the points within this statement relate more to Aurora House (from which the majority of the Social Work Children and Families teams are already based), and have separately been subject to considerable engagement with Trade Unions through a resolution process and work to address these issues has been instructed to begin in October.

#### Service User Consultation

**4.15** A public meeting was held on the 26th July in Vale of Leven Academy, to gather the views from service users and the public at large about what supports are needed from the Under 12's social work service going forward; and to consider what might be the key priorities for the service from a family member / carer perspective.

**4.16** The meeting was advertised via a direct letter to parents and carers in the area; and by posters in key local venues such as community centres, libraries, leisure facilities. The poster was also emailed to the Council's community contacts database to ensure as wide spread coverage as possible.

- 4.17** The initial session was facilitated by the Council's Communities Team, beginning with a presentation explaining the background to the service and to the consultation; before then opening up to an open dialogue to explore and gather views, with a focus on continuous improvement and ensuring safe and effective service delivery. Four core questions were posed as a stimulus for discussion:
- What does safe and effective service delivery mean to you?
  - What do you need from our services?
  - What is important to you when accessing services?
  - How do you want to feel when you access our services and support?
- 4.18** 15 local people attended what was a very lively and thought-provoking session – not least because the majority of those who came had personal experience of the children and families social work services provided from the Church Street office. However, given that turnout, senior officers decided to organise an additional public session for the 16<sup>th</sup> August 2017 that was publicised via the Council face book page, in addition to further letters being issued. That session was attended by a 15 members of the public, 5 of whom had already attended the first session. In total 25 people engaged across the two events.
- 4.19** A complete and combined write-up from both of these sessions is attached to this report (Appendix 3). It should be noted that a number of points reflected individual experiences with the current service provision from the Church Street office. Key themes were:
- In considering the question '*What does safe and effective service delivery mean to you?*' responses focused on services being person centred and child friendly; accessible; proactive; and responsive.
  - In considering the question '*What do you need from our services?*' the responses centred on good communication; accessibility; comprehensive knowledge; and strong partnership working.
  - In considering the question '*What is important to you when accessing services?*' responses revolved around strong and consistent communication; being listened to; receiving support when requested; being involved; and accessibility.
  - In considering the question the '*How do you want to feel when you access our service and support?*' responses emphasised confidence; support; and respect.
- 4.20** The session was very constructive, with an appreciation of the Council and the Health & Social Care Partnership's commitment to delivering a responsive and quality service for local people; and an acknowledgement that this was best served by strengthening the arrangements that have been in place in light of good practice and learning from other places.

## **5. People Implications**

- 5.1** Should Council decide to close the Church Street office, then those staff currently based there below Grade 7 and who would incur additional travelling in getting to work will be reimbursed for a period of two years.

- 5.2** Should Council decide to maintain the Church Street office, in order to avoid adding further pressure to an already complex and high risk service (as well as maintaining the credibility of the Council to effectively support vulnerable children and their families) it would be essential to appoint five additional Social Workers to ensure safe and consistent service delivery.

## **6. Financial and Procurement Implications**

- 6.1** As previously agreed should Council decide to close the Church Street office in January 2018 (as per the Office Rationalisation Programme Business Case), then those staff currently based there below Grade 7 and who would incur additional travelling in getting to work will be reimbursed for a period of two years. The cost of this to the HSCP will be £9,000 over the two years.
- 6.2** Should Council decide to maintain the Church Street office:
- In order to avoid adding further pressure to an already complex and high risk service (as well as maintaining the credibility of the Council to effectively support vulnerable children and their families) it would be essential to appoint five additional Social Workers. The Health & Social Care Partnership would require an additional recurrent allocation from the Council of £237,000 to enable this.
  - There would be a loss of a capital receipt to the Council of £130,000; and the Council would need to maintain on-going property running costs of £44,000. It should be noted that this would have a significant impact on the Office Rationalisation Programme's financial model.
  - A further capital consequence to the Council of remaining open would be refurbishment costs to bring the building to an acceptable standard and incorporate the benefits of a more flexible working approach (i.e. to the same standard as the refurbished Bridge Street premises). This is estimated to be in the region of £348,000. This would also require the Council's Capital Plan to be revised, with an additional cost of borrowing estimated at £19,000 per year for 20 years.
- 6.3** For further detail of the financial implications on both a recurring and non-recurring basis please see Appendix 4 as attached.

## **7. Risk Analysis**

- 7.1** As previously stated, it is imperative that organisational arrangements are in place to ensure that staff have sufficient support from their line managers to advise them about the intervention or support they should provide; and that clear and consistent management governance and oversight is in place with respect to the quality of service provision, and the need to keep children safe. Moreover, the Council has a duty to facilitate family contact for children who are looked after and accommodated - and as such is required to ensure that children and their families are supported to attend.
- 7.2** Should Council decide to maintain the Church Street office, in order to avoid adding further pressure to an already complex and high risk service (as well as

maintaining the credibility of the Council to effectively support vulnerable children and their families) it would be essential to appoint five additional Social Workers.

- 7.3** Should Council decide to close the Church Street office in January 2018 (as per the Office Rationalisation Programme Business Case), there would be a need to utilise office space across the whole of the area as per 4.8 to 4.9 above:

## **8. Equalities Impact Assessment (EIA)**

- 8.1** An equalities impact assessment was completed for the Office Rationalisation Programme Business Case.

## **9.1 Consultation**

- 9.1** See points 4.8 to 4.18 above for full detail of the outcome from consultation.

## **10. Strategic Assessment**

- 12.1** The model of service delivery deployed and resources needs to ensure that the Under 12's social work service can effectively uphold the Council's strategic priority to improve the life chances of children and young people.

Name: Jackie Irvine  
Designation: Head of Children's Health, Care and Criminal Justice Services  
Date: 2<sup>nd</sup> October 2017

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**Person to Contact:** Jackie Irvine  
Head of Children's Health, Care and Criminal Justice Services  
[Jackie.irvine@ggc.scot.nhs.uk](mailto:Jackie.irvine@ggc.scot.nhs.uk)  
01389-737709

**Appendices:** Appendix 1- Staff and Trade Union Consultation  
Appendix 2 – Trade Union Correspondence  
Appendix 3 – Public Consultation  
Appendix 4 – Financial and Procurement Implications Table

**Background Papers:** WDC Office Rationalisation Programme Business Case  
Services for Children and Young People in West  
Dunbartonshire (February 2017) - Report of a Joint Inspection  
Fife Child Protection Committee (June 2017)  
Learning Summary from a Significant Case Review on Child C.

**Wards Affected:** Dumbarton and Vale of Leven wards

**Church Street Alexandria**  
**Staff & TU Consultation Event**  
**25<sup>TH</sup> July & 11<sup>th</sup> August 2107**

**Format**

1. Introduction (Speakers, Purpose & Plan) –Alison McBride(OD&C Manager)
2. Presentation – Jackie Irvine (Chief Social Worker) & Annie Ritchie (Fieldwork Manager)
3. Collaborative Session - All
4. Question & Answer Session – Panel (Jackie Irvine & Annie Ritchie)
5. Close – Alison McBride

**Presentation**

Staff Presentation 25  
July 2017

**Collaborative Session Outputs**

<b>Question 1 – <i>What does 'safe and effective' service delivery look like?</i></b>
---

**Key Themes:**

1. Importance of support from colleagues and managers, management oversight and consultation and consistency of practice and availability of managers.
2. Good communication between workers and managers.
3. Concern about response times and accessibility and access to local space and meeting rooms.
4. Need building fit for purpose.
5. Importance of support and access to partner agencies and joint working.
6. Building strong relationships with service users.

**Key Findings Question 1:**

Staff want to work in buildings fit for purpose, want to be supported by colleagues and seniors/managers, work in partnership with other professionals and be able to deliver a responsive local service that ensure children and families are safe with time and communication being key.

<b>Question 2 – <i>How do we ensure consistent and accessible management support given current pressure and demand?</i></b>
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**Key Themes:**

1. More resources such as Social Workers.
2. Regular and consistent supervision, access to managers and response, good communication and support for staff.
3. Safe working environment.
4. Need to respond quickly.

**Key Findings Question 2:**

Staff want regular support, supervision and access to managers with bureaucracy kept to a minimum.

**Question 3 – *How do we reduce duplication?***

**Key Themes**

1. Need to simplify and clarify processes if in one location, acknowledgement of some duplication across two offices.
2. Need for consistent approach - address differing thresholds for intervention across the teams.
3. Advantages in bringing administrative team together.
4. Could reduce stress and workload.

**Key Findings:**

Staff recognise there is some duplication operating admin across two sites and ensuring communications. Although staff felt this was kept to a minimum. Staff would like these reviewed and a consistent approach agreed council wide.

**Question 4 – *How do we respond to service users across locations?***

**Key Themes:**

1. Require accessible and local places to meet families and children.
2. Concern about time wasted travelling from Clydebanks and responding to cases late in the day.
3. Currently the service responds to service users by phone therefore little difference.
4. Better relationships and networks with partner agencies is essential.
5. Using Local/satellite office bases in different localities is helpful.

**Key Findings:**

Staff feel local and accessible access to services is key to responding to service users. There are some concerns around quick response times, supporting IT, travelling across the authority and using pool cars.

**Question 5 – *How is this best delivered and can this be delivered from Church Street?***

**Key Themes:**

1. Some staff felt Church Street was suitable – with adequate space.
2. Support for the use of the Vale HC.
3. Some of the view that one office base is more effective – with locally based meeting places and local bases achievable.
4. Some of the view that operating from one end of the area was not suitable.
5. Need for accessible local office in order in maintaining relationships and having a presence.

**Key Findings:**

Staff feel adequate space needs to be available for contact and having a local presence helpful for encouraging users and building trust. There appears to be an acknowledgement that Church Street whilst having space requires updating and strong feelings that the service should be delivered from the area. Staff feel clarity around agile working and working from home would be helpful.

Whilst one staff location was seen to be effective it was recognised that adequate space needs to be available for contact locally, meeting rooms and distributing funding.

## **Q & A**

<b>No</b>	<b>Question</b>	<b>Response</b>
<b>1</b>	Under 12's team Clydebank – cases will be allocated to whoever has space – will this have an impact on their workload?	No. The ultimate goal would be to have authority wide caseloads however having all of the teams co located will allow Team Leaders and Senior Social Workers to allocate more effectively according to overall priorities as oppose to priorities within individual teams.
<b>2</b>	Do you have to take on cases from the area in which you personally live (if you don't want to, privacy, have valid reasoning)	No. At the moment we have a system whereby staff can raise issues relating to proximity of service users and this is addressed – this will continue.
<b>3</b>	Worried a lot of collaboration done over the phone (emergencies, phone may be engaged)	We would expect that there may be more telephone traffic however the systems are now smarter and will be linked to individual workers. Collaborative work – will still be local with the use of education and health buildings- this has been suggested by partners already who would welcome meetings being held in other locations which enable attendance and are often less stigmatising for families.
<b>4</b>	Where will contact take place?	A location has been secured in Bridge Street for family contact. In addition there will be two contact rooms in Aurora and we are developing the Answer Café for contact.
<b>5</b>	What safety do support workers have?	Risk assessment by Social Worker is key, however all bases will also have other staff available to support contact where there is an issue. Alarms will be in place.
<b>6</b>	Where will assessments take place?	As above however this will also be dependent on individual family circumstances – some contact can take place elsewhere (Vale HC) subject to a risk assessment and professional knowledge of the family.
<b>7</b>	How can we factor time in between travelling to contacts/visits?	This would be discussed within supervision and workload management however having all staff based together would allow duties

		and priorities to be agreed and shared across the staff group.
<b>8</b>	Working from home – not comfortable as yet – not part of regular practice	The practice in this respect is not yet entirely consistent for a number of reasons. Roll out of technology will make this much more accessible. Work at home will be agreed by line managers.
<b>9</b>	Using Bridge Street – staff refused	This has been clarified and meeting / interview rooms are available to book; there is an entrance and reception area that is accessible to our service users.
<b>10</b>	Can we use Vale Health Centre	Yes: 2 interview rooms and a clinic room, which could be used to see families, as well as meeting rooms suitable for staff meetings and professional meetings.
<b>11</b>	Assurance around service users having a local service contact point	It is likely there will be a child care presence in Bridge Street. In addition rooms in, Vale Health Centre and possibly the hospital. In a crisis, social workers will go to the service user location however an appointment system either through the Bridge Street and Vale Health Centre will be in place. Vale / Dumbarton service users will not be expected to travel to Clydebank to see their worker.



## M E M O R A N D U M



Date; 24 July 2017

Subject;

### **Re; Relocation of Children & Families Services**

The Joint Trade Unions have constructed this report in conjunction with our members and members of the community.

We believe that the proposals to relocate Children and Families service to Aurora will be detrimental to the functioning of the service. Aurora is currently unfit for the purpose of children and families services and we can see no resolution to some of the issues and these issues will only exacerbate. There are a number of issues expressed by workers as well as service users which have not been satisfactorily addressed by the chief social work officer.

We believe that the initial proposals to relocate children and families services to Bridge Street would have been more appropriate. Bridge Street is fit for purpose has enough appropriate meeting rooms and is more accessible to clients. We understand this was rejected due to no lift in the building however, current services have located disabled workers to the ground floor where this is not an issue, and there are meeting rooms in the bottom floor which would accommodate disabled clients so this should not have been an issue.

There are no objections to the closure of Church Street the objections lie with the relocation of services to Aurora. There is consensus that it is vital that services remain accessible and are located where the services can be delivered safely and enable workers to have appropriate resources available. The current proposals that a room will be available in the one stop shop is inappropriate there are only two meeting rooms and these would be shared with the rest of the authority, meeting rooms should be available at all times as well as be fit for the purpose it is being used for. One room for children and families in Bridge Street would be insufficient. There are serious concerns around confidentiality and client's rights to privacy should sensitive meetings be conducted in other areas, especially where members of the public attend. We have all experienced the sensitive nature of these meetings taking place at Aurora with everything that goes on in these meetings being heard, including parents upset with outcomes etc. clients are entitled to complete privacy.

Concerns were also expressed in relation to the A82, the only road for getting to either end of the authority. This road is often blocked for various reasons and could lead to Children or families being transported across the authority being stuck in traffic, this could also lead to delays in responding to emergency situations or put workers at risk. The chief social work officer has stated that the dept does not have an emergency response, however feedback from staff expressed concerns that they do respond to situations where a child discloses issues at school and social workers would be expected to respond to this disclosure which is often at the end of the school day and interview the child before the parents collect them.

We believe these proposals will contribute to a drop in the standards of service delivery. The proposals around holding case conferences or multi-disciplinary meetings at various different locations which are outwith the departments control would cause unnecessary stress as the department are responsible for organising and chairing these meetings and there are recommendations from various inquiries across the UK on the level of authority etc required at these meetings. There are also privacy concerns due to the sensitive and highly confidential nature of this service.

Care inspectorate recommendations include that the chair of case conferences should be a senior member of social work staff who has had no involvement in the case and with sufficient authority to challenge care planning and professional practice.

Other recommendations include interviews with children disclosing concerns must be conducted by a professional with experience in this area and must be conducted in an appropriate location which accommodates the comfort and needs of the child and is sensitive to those needs. Including confidentiality.

There are also concerns around agile working and privacy, we believe that confidentiality will be compromised where workers are answering calls or working on the computer with highly sensitive information which could be viewed by other workers not involved in this type of work.

The chief social work officer has repeatedly stated that demand for these services have doubled since last year therefore this could cause stress for the workers delivering services, stress for families engaging with services and could lead to delays in services which especially in relation to child protection could have a detrimental impact, could bring the council into disrepute or lead to a serious incident involving a child which would be unacceptable. Concerns were also expressed that West Dumbarton is one of the most deprived areas with the highest rate of domestic abuse in Scotland therefore services should be retained in the Dumbarton and Clydebank areas to ensure that services are delivered safely.

These proposals would also cause financial difficulties for clients within Dumbarton or the Vale these clients are difficult to engage with services and moving this further away will increase these difficulties.

We propose that services are either moved to Bridge Street or another location in Dumbarton/Vale, these could be accommodated in other buildings which are currently laying empty Care homes, nursery buildings however the preference would be Bridge Street. We believe Services should be retained in Alexandria/Dumbarton and Clydebank.

UNISON, UNITE & GMB

Val Jennings – UNISON – [val.jennings@west-dunbarton.gov.uk](mailto:val.jennings@west-dunbarton.gov.uk) 07803455433

Charlie McDonald – UNITE - [charlie.mcdonald1965@hotmail.co.uk](mailto:charlie.mcdonald1965@hotmail.co.uk) 07745481770

David Scott – GMB - [David.Scott@west-dunbarton.gov.uk](mailto:David.Scott@west-dunbarton.gov.uk) 07766631898

**Consultation on options for delivery of social work services – Vale of Leven**

Wednesday 26<sup>th</sup> July 2017 6pm Vale of Leven Academy and

Wednesday 16<sup>th</sup> August 7pm Vale of Leven Academy

Suggested text for report below:

**Public Consultation**

25 people attended in total across the session (with 5 parents and carers attending both sessions), and gave their views on the service in general as well as on 4 key questions. These key questions focused on:

- What does safe and effective service delivery mean to you?
- What do you need from our services?
- What is important to you when accessing services?
- How do you want to feel when you access our services and support?

A summary of the responses to each question is provided below. The majority of those in attendance at the session had personal experience of children and families social work services provided from the Church Street office and a majority were Kinship Carers. A number of general points came out during the overview presentation about individual experiences and frustrations with current service provision from Church Street.

When answering the question 'What does safe and effective service delivery mean to you?' attendees focused on services being person centred and child friendly, accessible, proactive and responsive. On the question 'what do you need from our services?' the comments centred on good communication, accessibility and comprehensive knowledge as well as strong partnership working. Respondents told us that the most important things when accessing services are strong and consistent communication, involvement and accessibility. Finally when answering the question 'how do you want to feel when you access our service and support' attendees focused on confidence, support and respect.

Question	Key Themes:
What does safe and effective service delivery mean to you?	<ol style="list-style-type: none"> <li>1. Provide a better service environment with person centred approach at all times - no matter who social worker is or what area they are from.</li> <li>2. Ensuring issues dealt with promptly so the child is not left in an unsafe environment.</li> <li>3. Proactive staffing - Good communication.</li> <li>4. Consistent thresholds for interventions across all teams.</li> <li>5. Easily accessible - Quick response.</li> </ol>
What do you need from our	<ol style="list-style-type: none"> <li>1. To be able to access services easily and quickly when needed.</li> <li>2. Make sure there are enough staff and good training.</li> <li>3. Honest and accurate communication.</li> </ol>

services?	<ol style="list-style-type: none"> <li>4. Working together.</li> <li>5. True reflection of all parties being involved and voices being heard.</li> <li>6. Consistency across all areas.</li> <li>7. Good notice (wherever possible) of locations of meetings.</li> <li>8. Local and easily accessible services - a safe environment to speak.</li> </ol>
What is important to you when accessing services?	<ol style="list-style-type: none"> <li>1. Child friendly environment.</li> <li>2. Empathy and understanding – being listened to.</li> <li>3. Accessible service - informal support and advice &amp; Support to get to meetings.</li> <li>4. Social Workers need to be up to date with their knowledge and be able to pass information on to service users.</li> <li>5. Keep our kids and families safe.</li> <li>6. Good signposting to other supports and services</li> <li>7. Good Communication -pick up messages, call back, and answer emails.</li> </ol>
How do you want to feel when you access our services and support?	<ol style="list-style-type: none"> <li>1. Welcomed and listened to not judged.</li> <li>2. Supported and supported to get right information.</li> <li>3. Respected and understood.</li> <li>4. Important and valued.</li> </ol>
GENERAL COMMENTS	<ol style="list-style-type: none"> <li>1. Concern about any additional travel for low income families.</li> <li>2. Unhappiness with the fabric and condition of the Church Street office.</li> <li>3. Frustration with variation in practice (between offices areas) and pathways.</li> <li>4. Need for more consistent communication from social work staff and inclusion on parents and carers in decision making.</li> <li>5. Perception that staff in Church Street are too isolated from their peers.</li> <li>6. A desire for services and supports to be local regardless of where staff are based but concerns about accessing a central service.</li> </ol>

## Appendix 4

### Consultation regarding future delivery of Under 12's Social Work Services for residents in the Dumbarton and Vale of Leven areas

#### 6. Financial and Procurement Implications

Church Street Remain Open	NON-RECURRING	RECURRING	COMMENTS
<b>CAPITAL</b>	<b>£</b>	<b>£</b>	
Additional Capital Borrowing	130,000		Additional borrowing required to fund Office Rationalisation Programme
Refurbishment costs to bring to acceptable level	£348,000		Based on costs to refurbish to similar standard as Bridge Street
On-going maintenance and minor works		5,000	Estimated Figure
	<b>£478,000</b>		
<b>REVENUE</b>			
Cost of additional borrowing		£19,000	Revenue consequences of additional borrowing as per adjusted financial model. Recurring for 20 years.
On-going running costs e.g. Rates, Energy		£44,000	Revenue consequences of saving not being released, will increase with inflation.
Additional Staffing – 5 qualified Social Workers		£237,000	Based on Demand Analysis – could range from 4 to 6 additional members
		<b>£300,000</b>	

## **WEST DUNBARTONSHIRE COUNCIL**

### **Report by Strategic Lead - Resources**

**Council – 25 October 2017**

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#### **Subject: Audited Annual Accounts 2016/2017**

#### **Annual Audit Report to Members and Controller of Audit**

### **1. Purpose**

**1.1** The purpose of this report is to :

- (a) submit to Council the audited Financial Statements for 2016/2017 and to highlight matters of interest;
- (b) submit to Council the audited 2016/17 Financial Statements of the Charities administered by the Council and to highlight matters of interest;
- (c) advise Council of Audit Scotland's findings in relation to the audit of the Council; and
- (d) advise Council of Audit Scotland's findings in relation to the audit of those charities.

### **2. Recommendations**

**2.1** Council is invited to:

- (a) note the contents of this report;
- (b) note that the Audit and Performance Review Committee 27 September 2017 approved the audited Annual Accounts 2016/17 of both the Council and the Charities, as delegated by Council on 28 June 2017; and
- (c) note the findings of the audits as detailed in Audit Scotland's reports dated 27 September 2017, which were also presented to the Audit and Performance Review Committee on 27 September 2017.

### **3. Background**

- 3.1** The Councils draft, unaudited annual accounts (including Group Accounts) for 2016/17 were reported to Council on 28 June 2017 and passed to the Accounts Commission before the statutory deadline on 30 June 2017.
- 3.2** The report submitted to Council identified a draft position of an unearmarked General Service reserve of £4.582m and provided Members with information as to variances for the year. The draft unearmarked position for the Housing Revenue Account reserve was £0.846m.
- 3.3** The Charitable Trusts' draft, unaudited accounts for 2016/17 were also reported to Council on 28 June 2017.

- 3.4** Council, on 28 June 2017, agreed to delegate authority to the Audit and Performance Review Committee to formally approve the audited accounts, for the Council and Charitable Trusts, on 27 September 2017. This allowed submission of the Council's audited accounts to be made to the Accounts Commission by the statutory deadline of 30 September 2017. This also allowed the Charitable Trusts' audited accounts to be submitted to Office of the Scottish Charity Regulator (OSCR) ahead of the due date in December 2017.
- 3.5** As the external auditor of the Council, it is Audit Scotland's responsibility to undertake their audit work in accordance International Standards on Auditing, the principles contained in the Code of Audit Practice issued by Audit Scotland in May 2011 and the ethical standards issued by the Auditing Practices Board and report back thereon.

#### **4. Main Issues**

- 4.1** The audit of the Annual Accounts has now been completed by the Council's external auditor (Audit Scotland) and the audited Annual Accounts for the Council (appendix 1) and the Charitable Trusts (appendix 2) are appended to this report for noting:

##### **The Council's Accounts**

- 4.2** A number of presentational and monetary adjustments were identified within the draft Annual Accounts during the course of the audit, the effect of which results in a net increase in the Council's General Fund reserve balance of £2.453m and no change on the reserves position in the Housing Revenue Account (HRA). Further detail of this is noted below:

	<b>Free £0</b>	<b>Earmarked £0</b>	<b>Total £0</b>
<b>Total General Services Reserve - draft accounts</b>	<b>4,582</b>	<b>6,083</b>	<b>10,665</b>
Revision to accrued expenditure	-111		-111
Revision to debtors / prepayments	91		91
Revision to Equal Pay Provision	501		501
Increase in free reserve	<b>481</b>		<b>481</b>
Transfer of service re-design (VER/VS) from provision to earmarked balance	0	1,972	<b>1,972</b>
<b>Total General Services Reserve - audited accounts</b>	<b>5,063</b>	<b>8,055</b>	<b>13,118</b>

- 4.3** A clean audit opinion has been given in relation to these Accounts.
- 4.4** The management commentary on pages 1 to 12 of the Annual Accounts summarises the major matters contained within the document and provides an explanation of the Council's financial position as at 31 March 2017. In particular:



#### **4.4.1 In relation to the General Fund:**

- The accounts show a General Fund balance of £13.118m as at 31 March 2017. Of this balance, £8.055m is earmarked for ring-fenced purposes, leaving an unearmarked balance of £5.063m;
- The level of unearmarked balance of £5.063m compares with that of £4.688m at 31 March 2016 and confirms that the reserve position has increased by £0.375m during the year.
- The unearmarked balance of £5.063m compares to the targeted prudential level of reserve of £4.104m which is considered necessary to safeguard assets and to protect services against financial risk; and
- In addition to the above reserves a sum of £0.750m has been set aside as a provision for future equal pay claims.

**4.4.2** In relation to the Housing Revenue Account, the accounts show an HRA balance of £6.963m as at 31 March 2017. Of this balance £6.117m is earmarked, leaving a free balance of £0.846m which is in line with the recommended prudential level of HRA reserve of £0.846m.

**4.4.3** The Council maintains statutory accounts for two trading operations under the provisions of the Local Government Scotland Act 2003: Housing Maintenance and Grounds Maintenance/Street Cleaning. These operations returned a collective surplus in the year of £3.284m and both operations have achieved a break even performance over the last three years in line with their statutory requirements.

**4.4.4** On pages 14 to 18 of the accounts is the Annual Governance Statement. This Statement provides assurance that the Council has in place a sound system of governance control. The Governance Statement identifies a number of areas where officers have identified improvements can be made.

#### **Charitable Trusts' Accounts**

**4.5** A clean audit opinion has also been given in relation to these Accounts.

**4.6** Page 8 of the Accounts details the Statement of Balances and highlights a decrease in the balances held from £0.341m to £0.324m as at 31 March 2017.

#### **West Dunbartonshire Council Audit Report**

**4.7** Audit Scotland, as the Council's external auditors, has issued a report dated 27 September 2017 which details the main issues arising from the audit of the Council and its Annual Accounts. The report appends the covering letter and the draft letter of representation (ISA 580) which the Strategic Lead - Resources was required to sign and submit to Audit Scotland following the approval of the Accounts (Appendix 3). The proposed independent auditor's report (appendix 4) is also appended to this report.

**4.8** The report identifies 6 recommendations for improvement together with management responses.

**4.9** The Audit Opinion is detailed on page 7 of the report which advises that Audit Scotland expect to issue an unqualified opinion on the Council's Annual Accounts.

**4.10** A number of presentational and monetary adjustments were identified within the draft Annual Accounts during the course of the audit, the effect of which results in a net increase in the Council's General Fund of £2.453m comprising £0.481m of free reserves and £1.972m additional earmarked funds.

**West Dunbartonshire Council Registered Charitable Trusts Audit Report**

**4.11** Audit Scotland has also issued a report dated 27 September 2017 which details the main issues arising from the audit of the financial statements of the Charities. The full report is appended to this report (Appendix 5).

**4.12** This report identifies 4 significant findings, together with management responses.

**5. People Implications**

**5.1** There are no people implications.

**6. Financial and Procurement Implications**

**6.1** Other than as described above there are no financial or procurement implications.

**7. Risk Analysis**

**7.1** No risk analysis was required.

**8. Equalities Impact Assessment (EIA)**

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

**9. Consultation**

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

**10. Strategic Assessment**

**10.1** The report is in relation to a statutory function. As such, it does not directly affect any of the strategic priorities.

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**Stephen West**  
**Strategic Lead - Resources**  
**Date: 27 September 2017**

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**Person to Contact:** Stephen West, Strategic Lead - Resources, Garshake Road,  
Dumbarton  
Telephone (01389) 737191  
E-mail: stephen.west @west-dunbarton.gov.uk

**Appendices:**

- 1: Audited Annual Accounts 2016/17 – West Dunbartonshire Council;
- 2: Audited Annual Accounts 2016/17 – Charitable Trust Funds;
- 3: West Dunbartonshire Council – Annual Audit Report – covering letter;
- 4: Audit Scotland's Annual Audit Report to West Dunbartonshire Council and Controller of Audit (Council);
- 5: Audit Scotland's Annual Audit Report to those charged with governance (Registered Charities).

**Background Papers:**

1. Draft Financial Statements for the year ended 31 March 2017
2. Report to Council of 28 June 2017: Draft Annual Accounts 2016/2017;

**Wards Affected:** All





**Annual Accounts for Year Ended  
31 March 2017**

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## Management Commentary

### Introduction

The purpose of this Management Commentary is to inform all users of these Financial Statements and help them assess how the Council has performed its duty to promote the success of the Council. It is to provide clear information about the Council's performance during the financial year 2016/17 and the financial position as at the financial year end 31 March 2017. The Management Commentary is intended to give an easy to understand guide to the most significant matters of the Council's business during the year - including progress against key performance indicators, a description of the principal risks and uncertainties facing the Council and the likely impact of the actions to mitigate these risks. In addition, it provides some detail on the Council's future plans.

### The Council

Following local government reorganisation in Scotland, under the Local Government (Scotland) Act 1994, West Dunbartonshire Council was established in 1996. It is an average sized Council in Scotland at around 98 square miles and has many strengths including significant sites of natural beauty and heritage, good transport links and close proximity to Glasgow and its airport. The area has a rich past, shaped by its world-famous shipyards along the Clyde, and boasts many attractions ranging from the iconic Dumbarton Rock and the Titan Crane, to the beauty of Loch Lomond.

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

The Council employs approximately 5,500 staff across a range of locations within the Council area, serving a population of approximately 90,000 (1.7% of the overall population in Scotland). The Council is generally accepted to suffer from economic deprivation, for example, the percentage of total population who are income deprived is 22% (Scotland 16%); the percentage of economically active people at a working age in employment is 71.2% (Scotland 72.9%); and life expectancy is 74.8 years (Scotland 77.1 years).

The Council is led by 22 councillors, elected every five years to represent the residents within the area. From 1 April 2016, the senior management structure was revised and now consists of the Chief Executive, two Strategic Directors and eight Strategic Leads, including the Section 95 Officer (Strategic Lead - Resources), with the Integrated Joint Board (referred to as Health and Social Care Partnership - HSCP) being managed at a senior level by the Chief Officer and four Heads of Service.

### The Strategic Plan

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

Following the implementation of the new management structure at the start of 2016/17 each Strategic Lead has developed service delivery plans, each highlighting priorities and objectives which are set out and designed to support the delivery of the Council's Strategic objectives. On 1 July 2015 the HSCP was formed and generated its own Strategic Plan.

The Council's Strategic Performance Scorecard (SPS) sets out, through three strategic themes and underpinning priorities, the expected performance improvements for the period of the Strategic Plan. The themes and priorities are as follows:

#### Theme 1: Social Mission

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



## Management Commentary (Cont'd)

### The Strategic Plan (Cont'd)

#### Theme 2: Organisational Capabilities

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

#### Theme 3: Legitimacy and Support

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

### Performance Reporting

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

In conjunction with this internal SPS, the Council (together with all Scottish local authorities) measures a common set of performance indicators called the Local Government Benchmarking Framework. Using the same indicators across all councils allows comparisons of performance, identification of best practice and 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/](http://www.west-dunbarton.gov.uk/council/performance-and-spending/)

### 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 2017. The Council operates two main Funds in running its services:

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

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

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

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

## Management Commentary (Cont'd)

### Overview of Core Financial Statements (Cont'd)

- **the Comprehensive Income and Expenditure Statement** shows the income and expenditure for all Council services. It is shown on page 28;
- **the Movement in Reserves Statement** shows how the Income and Expenditure Account surplus or deficit for the year reconciles to the movement on the General Fund for the year. It also highlights movement on all other reserves held on the Council's Balance Sheet (including the Housing Revenue Account). It is shown on page 29. Further information on each of the reserves held and how it may be used is also detailed within notes 33 and 34 on pages 96 and 97; and
- **Housing Revenue Account** shows the income and expenditure for Council housing services for the year. It is shown on pages 101 to 103 which also includes the statement of movement on the Housing Revenue Account Balance.

**Capital expenditure** is analysed in note 22 on page 84 which details the capital expenditure and the sources of finance that have been used to fund the capital plan investment in 2016/17.

The **Balance Sheet** on page 30 summarises the assets and liabilities of the Council. It is a statement of the resources of the Council and the means by which they have been financed. It is also a report on the Council's financial position at one particular point in time, a snapshot of its financial affairs at the close of the year expressed in accounting terms.

The **Cash Flow Statement** on page 31 shows the inflows and outflows of cash arising from transactions with third parties on both day to day revenue transactions and on capital activities. Cash is defined for the purpose of the statement as cash-in-hand and deposits repayable on demand less overdrafts repayable on demand.

**Notes to the Core Financial Statements** are provided on pages 32 to 100 which give further information and analysis relevant to each statement.

### Comprehensive Income and Expenditure Statement

This account covers the day to day operational income and expenditure for each service of the Council. The format has changed from previous years and is now reported in line with the Council's committee structure. Note 3 on page 51 details the effect of this change to the 2015/16 comparative figures within the Statement.

Income from council tax, non-domestic rates and revenue support grant was £215.184m with a net expenditure on services for the year of £215.711m (as shown on page 28 - Net Cost of Services).

Due to tight financial control over service spending, the Council was able to return an in year surplus from services of £2.407m against original budget (2015/16 £2.239m). Many of the favourable variances are due to specific management action in areas such as: control of vacancies and staff cover; general process and efficiency review; specific restructuring of service delivery; spending control; and implementation of agreed savings targets. Although, there is an element of demand led favourable variances, particularly within Early Years within Educational Services the level of favourable variance has been partially offset due to some areas of overspend. A favourable variance also resulted from the release of funding from the Council's Equal Pay Provision.

The Council's in-year collection of council tax increased from 94.45% in 2015/16 to 95.21% in 2016/17. Uncollected council tax is pursued for collection after the end of the financial year.

After taking account of the decrease in general earmarked balances since 31 March 2016 (£0.432m); the commitment to future budgets (£2.032m) and funds held in reserves for future trawl costs (VER/VS) (£1.972m), then the overall surplus for the year of £1.915m. This is added to the brought forward balance from the previous year (£11.203m), resulting in an accumulated surplus at 31 March 2017 of £13.118m (as shown on page 29). This includes an earmarked amount of £8.055m leaving £5.063m available for future use.

## Management Commentary (Cont'd)

### Comprehensive Income and Expenditure Statement (Cont'd)

This un-earmarked balance compares with that of £4.688m as at 31 March 2016 and shows that the un-earmarked reserve position has increased by £0.375m during the year. The Council's Prudential Reserves Policy is to retain a prudential reserve of 2% of net expenditure (excluding requisitions to Valuation, SPT, etc.) in order to safeguard assets and services against financial risk. The current target prudential reserves level for the General Fund is £4.104m and the position at financial year end exceeds this level of reserve by £0.959m.

The General Fund's budgetary performance for the year is summarised in the following table. The table also highlights how the in-year surplus affects the overall reserves balance held for future use.

	Budget £000	Spend Against Budget £000	Variance £000	£000
Total General Services Reserves Held as at 31/3/16				(11,203)
Total Expenditure	214,913	212,675	(2,238)	
Total Income	(214,913)	(215,082)	(169)	
Net Budgetary Control Position			(2,407)	
Net commitment to future budgets			2,032	
Additional reserve earmarked for VER/VS			(1,972)	
Net budgeted movement in earmarked balances			432	
Movement in Reserves from 1/04/16 to 31/03/17				(1,915)
<b>Total General Services Reserves Held as at 31/3/17</b>				<b>(13,118)</b>
Net increase in the Movement in Reserves before transfer to Statutory Reserves				(1,696)
Transfers to Statutory Reserves				(219)
<b>Net movement in Movement in Reserves Statement</b>				<b>(1,915)</b>

### Housing Revenue Account

By law the Council has to maintain a separate account for the running and management of its housing stock. The number of units owned by the Council at 31 March 2017 was 10,580 (2015/16 10,748) as a result of right to buy sales and planned demolition programme, offset by the new build houses, as detailed in the table below.

Opening house numbers	<b>10,748</b>
Right to buy /disposals	(97)
Demolitions	(75)
Buy back	4
Closing house numbers	<b>10,580</b>

Following the impact of earmarked balances, the account shows an overall surplus for the year of £0.746m (see page 101). In line with the prudential reserves policy (2% of expenditure), the target reserves level for the Housing Revenue Account for 2016/17 is £0.846m. Taking account of the in-year surplus (£0.746m) the brought forward balance from the previous year £6.217m and taking account of earmarked amounts (£6.117m) the balance available to the HRA for future use is £0.846m.

The Housing Revenue Account's budgetary performance for the year is summarised in the following table. The table also highlights how the in-year surplus affects the overall reserves balance held for future use.

## Management Commentary (Cont'd)

### Housing Revenue Account (Cont'd)

	Budget £000	Spend Against Budget £000	Variance £000	£000
Total HRA Reserves Held as at 31/3/16				(6,217)
Earmarked Balances as at 31/3/16				5,362
Unearmarked balance as at 31/3/16				(855)
Total Expenditure	42,777	41,661	(1,116)	
Total Income	(42,777)	(42,425)	352	
Net Budgetary Control Position			(764)	
Net transfer to earmarked balances			773	
<b>Movement in Reserves from 1/04/16 to 31/03/17</b>				<b>9</b>
<b>Unearmarked Balances held as at 31/3/17</b>				<b>(846)</b>
<b>Earmarked Balances held as at 31/3/17</b>				<b>(6,117)</b>
<b>Total HRA Reserves Held as at 31/3/17</b>				<b>(6,963)</b>

### Reserves

As at 31 March 2017, the usable reserves currently held by the Council are noted below, with further information on the future use of such reserves detailed within notes 32 and 33 on pages 95 and 96.

	General Services £000	HRA £000	Total £000
Unearmarked Reserve	5,063	846	5,909
Earmarked Reserve	8,055	6,117	14,172
<b>Total Revenue Reserve</b>	<b>13,118</b>	<b>6,963</b>	<b>20,081</b>
Capital Receipts Reserve	0	0	0
Capital Grants Unapplied	466	0	466
Capital Reserve	3,633	0	3,633
Other Reserves	499	0	499
<b>Total Usable Reserves</b>	<b>17,716</b>	<b>6,963</b>	<b>24,679</b>
Prudential Target	4,104	846	

### Provisions

The Council has one provision held on its Balance Sheet, with a total value of £0.750m (see Note 31 on page 94). The Council holds funds for future equal pay claims.

### Cash Flow Statement

The Council's cash flow statement shows an increase of cash and cash equivalents of £1.743m during 2016/17 (see page 31) mainly as a result of borrowing for capital spend on non-current assets.

## **Management Commentary (Cont'd)**

### **Trading Operations**

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

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

These two operations returned a total collective surplus of £3.284m. Both operations have achieved a break even performance over the last three years, consistent with their statutory requirements. Further details are provided in note 9 on pages 61 to 62.

### **Balance Sheet**

The Balance Sheet shows that during 2016/17, the net assets have decreased by £64.403m (from £199.428m to £135.025m). The main movement is due to the increase in the pension liability of £87.186m which is explained further below. There has also been movement within non current assets and borrowing, in line with the spend and funding agreed within the capital plan.

### **Pension Assets and Liabilities**

The balance sheet shown on page 30 shows an assessed pension fund liability of £240.926m based on a snapshot valuation of the fund at 31 March 2017. Further information on the pension fund is provided in note 15 on pages 67 to 73. The valuation states that assets held at the valuation date were sufficient to cover 75.63% of accrued liabilities (79.71% in 2015/16).

The pension scheme liability has increased by £87.186m as advised by the appointed actuaries, and this is mainly as a result of the movement in the discount rate. The appointed actuaries remain of the view that the asset holdings of Strathclyde Pension Scheme and the contributions from employees and employers together with planned recent increases in employers' contributions provide sufficient security and future income to meet future pension liabilities.

### **Non-Current Assets**

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

The overarching Strategic Asset Management Plan was refreshed during 2016/17 and underlying individual plans have either been refreshed in 2016/17 or will be during 2017/18.

The Council requires to assess the value of assets held based on current market conditions and, while in the current year particular assets have increased in value by £28.151m. At the same time, impairment and downward revaluations have reduced the value of other assets held by the Council by £1.646m, with a net impact of £26.505m. 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 Treasury Strategy for 2016/17 was agreed by the Council on 24 February 2016. The Council raised new long term loans of £20.000m (2015/16 £25.620m) and short term loans of £124.709m (2015/16 £69.500m) and repaid naturally maturing debt of £87.144m (2015/16 £63.029m). The total outstanding long term debt (excluding PPP debt) as at 31 March 2017 was £228.095m (2015/16 £241.009m) including £117.252m (2015/16 £137.665m) for the Council's housing stock. The total outstanding short term debt was £155.400m (2015/16 £85.067m), including £79.883m (2015/16 £48.591m) for the housing stock. The interest and expenses rate charged by the Council's loans fund was 3.62% (4.28% in 2015/16).

## Management Commentary (Cont'd)

### Borrowing (Cont'd)

The 10 year capital plan and the Council's Treasury Management Strategy 2016/17 were agreed by Council on 24 February 2016 and updated on 22 February 2017. These agreed plans highlight the projected capital spend and it's required resourcing. Also detailed is the impact on the Council's ongoing revenue finance and borrowing levels which the Council has committed to, through its Capital Plans. The Council's revenue budget is agreed following the consideration and approval of the Capital Plan.

### Capital Finance

The Council is able to regulate its own capital spending limits within the framework recommended by the Chartered Institute of Public Finance and Accountancy and endorsed by the Scottish Government. The necessary treasury indicators and safeguards have been approved by Council and have resulted in increases to both the General Services and Housing capital programmes for 2016/17 and beyond. Details of the capital expenditure and financing are shown in note 22 on page 84. Total gross capital expenditure amounted to £88.667m.

The main capital projects progressed during 2016/17 were:

#### General Services

Building upgrades  
ICT modernisation  
Replacement of elderly care homes  
Community capital fund  
Roads infrastructure works  
Clydebank leisure centre  
Clydebank crematorium works  
Office rationalisation  
New build school projects  
Street lighting  
Regeneration/Local economic development  
Queens Quay  
Children and young persons/ early years  
Vehicle replacement

#### HRA

New build council houses  
Demolitions  
Void housing upgrades  
EESH compliance work  
Heating improvements  
Building external component renewals  
Doors/window component renewals  
Environmental improvement works

During 2016/17, the Council had anticipated capital expenditure of £137.766m with an actual in year spend of £88.667m. The unspent amount (£49.099m) includes overspends, underspends and slippage, as noted within the table below. The total slippage on planned spend was £50.888m – 36.7% of the overall capital programme which is summarised in the following table:

	Original Budget £000	Actual Spend £000	Overspend £000	Underspend £000	Slippage £000
<b>Service</b>					
Corporate Services	2,567	1,418	0	(29)	(1,120)
Education	26,351	19,870	739	0	(7,220)
Infrastructure, Regeneration and Development	65,543	35,155	157	(418)	(30,127)
Housing and Communities	604	58	0	0	(546)
Miscellaneous Services	2,522	2,696	184	(10)	0
Health and Social Care Partnership	9,934	9,458	0	0	(476)
<b>General Services</b>	<b>107,521</b>	<b>68,655</b>	<b>1,080</b>	<b>(457)</b>	<b>(39,489)</b>
HRA	30,245	20,012	2,333	(1,167)	(11,399)
<b>Total</b>	<b>137,766</b>	<b>88,667</b>	<b>3,413</b>	<b>(1,624)</b>	<b>(50,888)</b>

## Management Commentary (Cont'd)

### Capital Finance (Cont'd)

The majority of the slippage has occurred within a small number of larger capital projects and is mainly due to the timing of starting individual projects, for various reasons, not all within Council control, and these projects have now fallen into capital budgets for 2017/18 and those with more significant slippage include:

#### General Services

Vehicle Replacement	Later date for procurement of vehicles.
Clydebank Community Sports Hub	Project was delayed pending confirmation of external funding.
Office Rationalisation	Delayed following the discovery and removal of an oil storage tank on the site.
Queens Quay Regeneration	Delays resulting from complex design solutions.
New Build School Projects	Delays due to discovery of asbestos and weather.
Levensgrove Park	Delay due to issuing of the Pre-Qualification Questionnaire and in the issuing of the Invitation To Tender.
Posties Park Sports Hub	External approval process has resulted in the delay to programme.

#### HRA

Regeneration/demolition of surplus stock	Delays due to both tenant relocations and unforeseen disposal of materials during pre-demolition clearances.
Non-traditional Improvement works	Delay due to finalisation of scope of works and obtaining owner agreement.
EESH compliance work	Building services experienced problems in recruitment to support this project.

### Public Private Partnership and other Long Term Liabilities

The Council entered into a public private partnership for the provision of three new community learning centres and a primary school. The agreement provides 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 details of the agreement is provided within note 24 on pages 84 to 85.

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 is due to be handed over for use by the Council during 2017/18.

### Events after the Balance Sheet date

Events since the Balance Sheet date (31 March 2017) until the date of signing the audited Statement of Accounts (27 September 2017) have been taken into consideration (Note 8 on page 61).

### 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 109 to 118 consolidate the Council's Financial Statements, the Common Good and Trust Funds and six other entities (including two subsidiaries – West Dunbartonshire Leisure Trust and Clydebank Property Company). The effect of combining these entities on the Group Balances Sheet is to increase reserves and net assets by £14.901m creating an overall net asset of £149.926m. This includes the combined pension liability of these organisations similar to that of the Council. However, as there is no reason to suggest the future funding to these organisations will not continue, the accounts have been prepared on a going concern basis.

## **Management Commentary (Cont'd)**

### **The Financial Outlook and the Annual Budget process**

During the course of the year, the Council faced a number of significant financial pressures resulting from reducing central government funding, inflationary and service demand increases and the ongoing impact of the economic position and welfare reform. The latest projections for public sector expenditure from the Treasury, as well as various financial institutions, outline a scenario where resources are anticipated to continue to decline in real terms over the next five years. At the same time demand for services is expected to continue to increase driven by demographic change and policy pressures. The Scottish Government settlement for 2017/18 was a one year settlement and reduced funding to the Council due to Scottish Government reducing general funding levels to Councils.

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

The Council refreshed the Long Term Financial Strategy in October 2016 and in setting the Council budget for 2017/18 in February 2017. Following the setting of the budget in February 2017, the projections have identified current expected gaps of £7.885m in 2018/19 and a further £3.512m for 2019/20. The strategy will be reviewed by Council later by October 2017 and in setting the budget for 2018/19.

At Council in February 2017, the Council also updated the General Fund and HRA capital plans and set the HRA budget for 2017/18. The capital plans approved included funding for a number of projects over the next three years and the revenue impact of these investments will be built into future revenue plans.

### **Management of Risk**

The main financial risks identified by the Council over the medium and long term are highlighted within the Council's Long Term Financial Strategy and includes:

- the unknown position from the national government on funding for future years particularly given the projected decline in Council population and the likelihood of continued austerity measures;
- the impact on the welfare reform agenda (introducing changes to the welfare benefits systems);
- changing demands and needs for Council services (particularly in relation older people);
- Council also plans major investment in a number of significant capital projects which will change the way in which some services are delivered and are partially funded through projected revenue savings – there is a risk that expected savings are not as expected.

Risks are identified with actions to minimize and/or mitigate those risks (where possible) through the Council's performance monitoring system (covalent), which is reported to Members on a regular basis. The Scottish Government changed Council Tax rules for higher banded houses from 2017/18 and there is potential for further reform of local government funding and organisation over the next few years.

### **Ongoing and Future Events**

In recognition of the projected ongoing financial position, the Council continues to identify service redesign and business transformation options and these will be reported to appropriate Committees during 2017/18. Significant cost reductions have been generated through planned actions to generate savings and more efficient ways of working. A number of major projects have been underway during 2017/18 as follows:



## **Management Commentary (Cont'd)**

### **Ongoing and Future Events (cont'd)**

- Glasgow City Region City Deal – the Council, together with a number of other Scottish local authorities, is participating in the Glasgow Region City Deal. The City Deal consists of a number of significant capital projects across the area together with employability projects – in order to generate economic regeneration and additional jobs. The project within the City Deal specific to the Council is an infrastructure project at the Exxon site at Bowling to regenerate that site and to create a relief road along the A82 at Milton. The project development is progressing with the outline business case approved during 2016/17 and the final business case due for consideration by 2019;
- Development of Queens Quay and District Heating – the Council in partnership with the private sector are funding the redevelopment of Queens Quay in Clydebank – bringing a significant former industrial site back into use. This project will be home to a new Council-run care home for older people; a new medical centre run by the Greater Glasgow Health Board; around 1,000 new homes; and some commercial provision. This longer term project should support the economic development of Clydebank and is expected to generate net in-migration to West Dunbartonshire. In 2016/17 Council and the Scottish Government approved the development of an innovative district heating system on this site to provide heat to all of the existing and new provision along the waterfront and beyond; and
- Strategic Programmes – In setting the budgets for 2015/16 and 2016/17 Council approved a range of projects to generate efficiencies. Some of these are capital funded projects where funding has been approved by Council. Significant projects include: Office Rationalisation; Care Home reprovision; shared services; new Clydebank leisure Centre, amongst others. Senior management monitors progress on agreed efficiency projects through the Change Board and budgetary control reports provide updates on progress to Members. Where appropriate, business cases will be developed, and where required reports will come to future Council and Committees for consideration.

### **Remuneration Report**

This report presents information on the remuneration of senior elected members and senior officers within the Council (pages 19 to 26).

### **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.

## Management Commentary (Cont'd)

### Financial Performance Indicators (Cont'd)

2015/16			2016/17
	<b>Housing Performance</b>		
£0.105m	Total rent owed by tenants leaving their tenancies with arrears	Demonstrates the Council's effectiveness in collecting local housing rents	£0.063m
£430.10	Average rent owed by tenants leaving their tenancies with arrears	Demonstrates the Council's effectiveness in collecting local housing rents	£312.67
10.37%	Percentage of current tenants owing more than 13 weeks rent, excluding those owing less than £250	Demonstrates the Council's effectiveness in collecting local housing rents	10.33%
1,038	number of current tenants owing more than 13 weeks rent, excluding those owing less than £250	Demonstrates the Council's effectiveness in collecting local housing rents	1,025
8.59%	Current / former / total tenant arrears as a percentage of net rent due in year	Demonstrates the Council's effectiveness in collecting local housing rents	7.87%
£3.261m	Amount of current/ former/ total tenant rent arrears	Demonstrates the Council's effectiveness in collecting local housing rents	£3.056m
100%	Value of free reserves expressed as a percentage of the prudential reserve target	Demonstrates how much free reserves the HRA has, in comparison to the agreed minimum	100%
2.00%	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%
(£0.034m)	Movement in the free reserve balance	Demonstrates variances contributing to the overall free reserve position	(£0.016m)
96.51%	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)	98.16%

2015/16			2016/17
	<b>General Services Performance</b>		
£10.26	Cost of collecting council tax (per dwelling)	Demonstrates the Council's effectiveness in collecting local taxation	£10.25
13.91%	Council tax as a percentage of overall funding	Demonstrates the amount of budget raised through council tax	14.68%
94.45%	In-year council tax collection rate	Demonstrates the Council's effectiveness in collecting local taxation	95.21%
£30.133m	Amount of income due from council tax for the year that was received	Demonstrates the Council's effectiveness in collecting local taxation	£30.653m
111%	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	123%
2.19%	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)	2.36%
(£1.043m)	Movement in the free reserve balance	Demonstrates variances contributing to the overall free reserve position	£0.375m
100.31%	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)	99.83%

2015/16			2016/17
	<b>Prudence And Affordability – Capital</b>		
4.77%	Ratio of financing costs to net revenue stream – General Services	Demonstrates how much of the General Fund revenue budget is used to support previous capital investment	5.06%
33.67%	Ratio of financing costs to net revenue stream – HRA	Demonstrates how much of the HRA revenue budget is used to support previous capital investment	31.52%
£53.98	Impact of prudential borrowing on council tax – General Services	Illustrates the impact of new borrowing during the last financial year on council tax	£68.96
£1.59	Impact of prudential borrowing on housing rents – HRA	Illustrates the impact of new borrowing during the last financial year on housing rents	£0.68
£412.449m	Capital Financing Requirement	The amount of planned capital expenditure not yet funded	£464.275m
£321.958m	External Debt Levels	The amount of external debt held by the Council. Increases due to funding of the capital programme	£379.523m

## **Management Commentary (Cont'd)**

### **Conclusion**

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

### **Acknowledgement**

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

Councillor Jonathan McColl  
Leader of the Council  
Date: 27 September 2017

Joyce White  
Chief Executive  
Date: 27 September 2017

Stephen West  
Strategic Lead - Resources  
Date: 27 September 2017

## **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 Strategic Lead – Resources (formerly known as the Head of Finance and Resources);
- to manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets;
- to ensure the Annual Accounts are prepared in accordance with legislation (The Local Authority Accounts (Scotland) Regulations 2014) 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 approved for signature by the Council at its meeting on 27 September 2017.

Signed on behalf of West Dunbartonshire Council

Councillor Jonathan McColl  
Leader of the Council  
Date: 27 September 2017

### **The Strategic Lead - Resources Responsibilities:**

The Strategic Lead - 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 Strategic Lead - 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 Strategic Lead - Resources has also:

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

I certify that the 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 2017.

Stephen West  
Strategic Lead - Resources  
Date: 27 September 2017

## **Annual Governance Statement**

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

### **Scope of Responsibility**

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

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

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

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

The concept underpinning the revised Framework is that it assists local government in taking responsibility for developing and shaping an informed approach to governance, aimed at achieving the highest standards in a measured and proportionate way. This Framework is intended to assist authorities individually in reviewing and accounting for their own unique approach. The overall aim is to ensure that:

- Resources are directed in accordance with agreed policy and according to priorities;
- There is sound and inclusive decision making; and
- There is clear accountability for the use of those resources in order to achieve desired outcomes for service users and communities.

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 of the Statement on the System of Internal Financial Control.

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

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

### **The Purpose of the Governance Framework**

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

### **The Governance Framework**

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

## **Annual Governance Statement (Cont'd)**

### **The Governance Framework (cont'd)**

- the overarching strategic vision and objectives of the Council are detailed in the Strategic Plan 2012/17, which sets out the key priorities of the Council;
- West Dunbartonshire Council Financial Statements for the Year Ended 31 March 2017;
- the Council operates within an established procedural framework which incorporates a scheme of delegation, standing orders and financial regulations. The Council facilitates policy and decision making through the agreed Committee structure;
- services are able to demonstrate how their own activities link to the Council's vision and priorities through their plans. Performance management and monitoring of service delivery is reported through service committees regularly. The CMT monitors performance information regularly. The Council regularly publishes information about its performance;
- the Council has adopted a Code of Conduct and associated employment policies for its employees. Elected members adhere to the nationally prescribed Code of Conduct for Members in a localised format. In addition, the Council has in place a protocol on member/ officer relations and in inter-party protocol;
- the Council's approach to risk management is set out in the risk management framework. A strategic risk register is in place and an update report on this is regularly submitted to the Audit and Performance Review Committee;
- comprehensive arrangements are in place to ensure members and officers are supported by appropriate training and development; and
- a governance framework has been in place at West Dunbartonshire Council for the year ended 31 March 2017 and up to the date of approval of the Financial Statements.

### **Review of Effectiveness**

The Council has a responsibility for ensuring the continuing effectiveness of its governance framework and its system of internal financial control. The Council's revised 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 was undertaken by a group of senior officers and the outcome of this assessment was reported to the Audit & Performance Review Committee on 21 June 2017.

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

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

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

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

## **Annual Governance Statement (Cont'd)**

### **Review of Effectiveness (cont'd)**

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

- Review and merge the Council's Audit and Fraud policies to ensure an effective joined-up approach;
- Implement Commodity Strategies for procurement activity;
- Enhance performance monitoring and scrutiny across the Council;
- Improve procurement processes and monitoring of contracts across the Council;
- Roll out the Procurement Request Form and Procurement Awareness Toolkit across the Council;
- Continue to ensure Public Service Network compliance and monitor ICT security;
- Further developments of ICT infrastructure to ensure consistent stability;
- Ensure appropriate governance arrangements are in place for successful delivery of the Pupil Equity Fund; and
- Further embed a culture of strong safety conscious management.

In addition to the above the following important developments have been commenced:

- Implementation of the approved workforce planning process; and
- A recent initiative for staff development has been the introduction across the Council of "Be the Best Conversations" which has replaced the previous PDP process for employees.

All of the above areas for improvement have been included within improvement plans to be lead and managed by appropriate Strategic Leads which have been approved by relevant Service Committees in June 2017.

As stated above a self-evaluation review of the Council's revised Code of Good Governance has identified that current practice within the Council is mainly compliant although there are some areas for improvement including the following main themes and the report to Audit and Performance Review Committee provides more detail on these, see link:

<http://wdccmis.westdunbarton.gov.uk/cm5/Meetings/tabid/73/ctl/ViewMeetingPublic/mid/410/Meeting/8010/Committee/527/Default.aspx>

- Communications;
- Strategic / Service Planning;
- Workforce planning;
- Benchmarking and Continuous Improvement;
- Community Planning and Engagement;
- Sustainability;
- Options Appraisal Process; and
- Records Management Policy.

## **Annual Governance Statement (Cont'd)**

### **Review of Effectiveness (Cont'd)**

#### **Health and Social Care Integration**

The Council, as the funder of the Social Care services within the West Dunbartonshire Health and Social Care Partnership (WDIJB) has an interest in the governance arrangements within the HSCP. Internal Audit arrangements for the WDIJB 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 IJB's governance arrangements. The Council's Chief Internal Auditor is also the IJB's Chief Internal Auditor. Through this role Internal Audit has recently carried out a review of the WDIJB's Governance, Performance & Financial Management arrangements. This review confirmed that the systems examined are generally working effectively. The WDIJB is currently making arrangements to consider its own compliance with the revised Code of Governance. Due to the Council's role as social care service provider Internal Audit process outcomes on such services are reported to both the Council's Audit and Performance Reporting Committee as well as that of the WDIJB. The Chief Social Worker provides Council with an annual report on the performance of the IJB.

The financial arrangements for the Council's funding to the WDIJB are aligned and budget processes run parallel to ensure that appropriate budgets for the WDIJB are aligned with Council policy and budgeting approaches, particularly in relation to ensuring any efficiency targets for the WDIJB funding from the Council are planned for and appropriate efficiencies are approved by the WDIJB. On an ongoing basis Council continues to receive budgetary control information in relation to WDIJB services funded by the Council.

#### **External Inspection of the Council**

The Council welcomes the approach taken by external inspection agencies, through the Local Area Network to develop a comprehensive annual Local Scrutiny Plan (LSP) which is proportionate and based upon risks identified. The 2016/17 LSP identified a number of areas of risk which the Council has been working on over the last year. A recently published update to the LSP, covering 2017/18, was reported to Council on 28 June 2017 and notes that the Council continues to demonstrate a strong commitment to best value and has strong leadership, a clear vision and a focus on continuous improvement. The LAN did not identify any specific areas from the risk assessment where specific scrutiny was required, other than scrutiny that was nationally directed or part of a planned programme of work. The LAN members followed up on some areas that were identified in the 2016/17 LSP for ongoing oversight and monitoring which are detailed below:

- Housing & Homelessness – whilst there is evidence of positive progress in Housing, the pace of change needs to continue to sustain and build on improvements already achieved;
- Staff Absence levels – requires ongoing oversight and monitoring; and
- Financial sustainability – The LAN recognises that the Council has managed its finances proactively however, as there is still uncertainty in the wider economic climate the financial position will continue to be kept under review and reported in the 2016/17 Annual Audit.

Delivery of Education is no longer an area which requires ongoing oversight and monitoring by the LAN. The following new risk was identified by the LAN requiring ongoing oversight and monitoring:

- Shared Services - delivering services with partners has been identified by the Council as an area where savings could be realised over the next three years. However identifying further opportunities for shared services has not progressed as quickly as initially expected and therefore the savings targets have not been achieved.

Strategic Leads have identified, through their service planning processes, actions to deliver on these four areas and the strategic / high level elements of these have been brought together in an action plan which will be separately monitored with quarterly progress reports to the Audit & Performance Review Committee. We are satisfied that these steps address the need for improvements and we will monitor their implementation and operation as part of our next annual review.



## **Annual Governance Statement (Cont'd)**

### **Review of Effectiveness (Cont'd)**

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

### **Financial Considerations**

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

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

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

To deliver these responsibilities the Chief Financial Officer:

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

The Council considers that it complies with the above Statement.

### **Assurance**

Subject to the above, and on the basis of the assurances provided, we consider the governance and internal control environment operating during 2016/17 to provide reasonable and objective assurance that any significant risks impacting on the achievement of our principle objectives will be identified and actions taken to avoid or mitigate their impact. Systems are in place to continually review and improve the governance and internal control environment with plans in place to address improvement areas.

**Jonathan McColl**  
**Leader of the Council**

**Date: 27 September 2017**

**Joyce White**  
**Chief Executive**

**Date: 27 September 2017**

**Stephen West**  
**Strategic Lead - Resources**

**Date: 27 September 2017**

## Remuneration Report

### Introduction

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

### Remuneration - Councillors

The remuneration of Councillors is regulated by the Local Governance (Scotland) Act 2004 (Remuneration) Amendment Regulations 2016 (SSI No. 2016/6). 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 2016/17 the salary for the Leader of West Dunbartonshire Council was £33,789. The Regulations also state that the maximum yearly amount that may be paid to the Provost (£25,341) is 75% of the total yearly amount payable to the Leader of the Council.

The Regulations also state the remuneration that may be paid to Senior Councillors and the total number of Senior Councillors the Council may have. The maximum yearly amount that may be paid to a Senior Councillor (£25,341) is 75% of the total yearly amount payable to the Leader of the Council. For 2016/17 the total yearly amount payable by the Council for remuneration of all of its Senior Councillors shall not exceed £211,180. The Council is able to exercise local flexibility in the determination of the precise number of Senior Councillors and their salary within these maximum limits. The Council policy is to pay Senior Councillors a salary of £21,118.

During 2016/17, the Council agreed the appointment of a Council Leader, Provost and 10 Senior Councillors and the remuneration paid to the 10 Senior Councillors totalled £211,180 (£209,090 in 2015/16). 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 2017 are shown in Table 5 on page 25.

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

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

The regulations also set out the amounts a Councillor may be paid for being a convener or vice-convener of a Joint Board. For 2016/17 the remuneration for the post of Convener of the Valuation Joint Board is £21,118 (£20,909 in 2015/16).

## Remuneration Report (Cont'd)

### a) Table 1: Remuneration of Senior Councillors

		Year ended 31 March 2017				2015/16
Name	Position	Salary, Fees & Allowances	Taxable Expenses	Non-cash Expenses, Benefits-in kind	Total Remuneration	Total Remuneration
		£	£	£	£	£
Martin Rooney	Leader of Council Convener of Recruitment & Individual Performance; Community Alliance Committee	33,789	0	0	33,789	33,454
Douglas McAllister	Provost (Civic Head)	25,341	0	0	25,341	25,090
John Millar	Depute Provost	21,118	0	0	21,118	20,909
Patrick McGlinchey	Depute Leader Convener Infrastructure Regeneration & Economic Dev Community; Joint Consultative Forum	21,118	0	0	21,118	20,909
Gail Casey	Convener of Community Health Care Partnership; Argyll, Bute & Dunbartonshire Criminal Justice; Integrated Joint Board (HSCP)	21,127	0	0	21,127	20,844
Lawrence O'Neill	Convener of Licensing Committee; Planning Committee	21,118	0	0	21,118	20,909
Kathleen Ryall	Convener of Corporate Services Committee	21,127	0	0	21,127	20,844
Thomas Rainey	Convener of Appeals Committee	21,118	0	0	21,118	20,909
John Mooney	Convener of the Licensing Board	21,118	0	0	21,118	20,909
Michelle McGinty	Convener of Education Services Committee; Education, Grievance & Disciplinary Committee	21,118	0	0	21,118	20,909
David McBride	Convener of Housing and Communities Committee; Tendering Committee	21,118	0	0	21,118	20,909
Jonathan McColl	Leader of Opposition Convener of Audit & Performance Review Committee	21,118	0	0	21,118	20,909
James Brown	Convener of Valuation Joint Board	21,118	0	0	21,118	20,909

**Note:**

1. The term *Senior Councillor* means a Leader of the Council, the Civic Head or a Senior Councillor, all as defined by regulation 2 of the Local Governance (Scotland) Act 2004 (Remuneration) Regulations 2007(3).

## Remuneration Report (Cont'd)

### b) Remuneration paid to Councillors

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

2015/16 £000	2016/17 £000
439,282 Salaries	443,500
23,922 Expenses	22,125
<b>463,204 Total</b>	<b>465,625</b>

**Note:**

- The annual return of Councillors' salaries and expenses for 2016/2017 is available for any member of the public to view at all Council libraries and public offices during normal working hours and is also available on the Council's website at [www.west-dunbarton.gov.uk](http://www.west-dunbarton.gov.uk).

### c) Remuneration of Senior Employees

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

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

**Table 2: Remuneration of Senior Employees**

Name	Position at 31/03/17	Salary, Fees and Allowances 2016/17 £	Total Remuneration 2015/16 £
Joyce White	Chief Executive	132,526	124,615
Angela Wilson	Strategic Director of Transformation and Public Sector Reform	105,889	104,451
Richard Cairns	Strategic Director of Regeneration, Environment and Growth	105,889	104,451
Terence Lanagan	Executive Director of Educational Services (until 31/1/16)	0	113,260
*Keith Redpath	Chief Officer - Health and Social Care Partnership	53,717 (full time equivalent £107,435)	51,536 (full time equivalent £103,072)
Jackie Irvine	Strategic Lead - Children's Health, Care & Criminal Justice	85,731	84,618
Stephen West	Strategic Lead - Resources	85,731	84,197

## Remuneration Report (Cont'd)

### c) Remuneration of Senior Employees (Cont'd)

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

#### Notes

1. The term *senior employee* means any local authority employee:
  - who has responsibility for the management of the local authority to the extent that the person has the power to direct or control the major activities of the authority (including activities involving the expenditure of money), during the year to which the Report relates, whether solely or collectively with other persons;
  - who holds a post that is politically restricted by reason of section 2(1) (a), (b) or (c) of Local Government and Housing Act 1989 (4); or
  - whose annual remuneration, including any remuneration from a local authority subsidiary body, is £150,000 or more.
2. The figure for gross salary, fees and allowances shown for the Chief Executive for the year ended 31 March 2017 would include any amounts received as the Returning Officer for West Dunbartonshire in elections. For the year to 31 March 2017 there were two elections: For the Scottish Parliament Election and the EU Referendum during 2016/17, amounts included are £10,374 (2015/16 equivalent £4,122).
3. The Local Government (Discretionary Payments and Injury Benefits)(Scotland) Regulations 1998 make provision for authorities to make discretionary payments to local government employees to pay compensation for premature retirement. There were no discretionary payments made to senior employees during the year.

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

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

**Table 3: Remuneration of Employees**

Remuneration Bands	Number of Employees	
	2016/17	2015/16
£50,000 - £54,999	41	51
£55,000 - £59,999	33	32
£60,000 - £64,999	18	12
£65,000 - £69,999	1	3
£70,000 - £74,999	1	3
£75,000 - £79,999	1	7
£80,000 - £84,999	9	3
£85,000 - £89,999	1	1
£100,000 - £104,999	1	2
£105,000 - £109,999	1	0
£110,000 - £114,999	0	1
£120,000 - £125,999	0	1
£130,000 - £134,999	1	0
<b>Total</b>	<b>108</b>	<b>116</b>

## Remuneration Report (Cont'd)

### Pension Benefits

Pension benefits for Councillors and most local government employees are provided through the Local Government Pension Scheme (LGPS). Councillors' pension benefits are based on career average pay. The Councillor's pay for each year or part year ending 31 March (other than the pay in the final year commencing 1 April) is increased by the increase in the cost of living, as measured by the appropriate index (or indices) between the end of that year and the last day of the month in which their membership of the scheme ends. The total of the revalued pay is then divided by the period of membership to calculate the career average pay. This is the value used to calculate the pension benefits. The pension entitlements for the year to 31 March 2017 are shown in Table 5 on page 25. The table details the pension entitlement and contributions made by West Dunbartonshire Council in respect of all senior Councillors and senior officers of the Council who have opted to join the LGPS.

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

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

**Table 4: Contribution Rates**

	Contribution rate 2016/17	Contribution rate 2015/16
<b>The tiers and members contribution rates for 2016/17 whole time pay:</b>		
<b><u>Local Government employees</u></b>		
On earnings up to and including £20,500 (£20,500)	5.50%	5.50%
On earnings above £20,500 (£20,500) and up to £25,000 (£25,000)	7.25%	7.25%
On earnings above £ 25,000 (£25,000) and up to £34,400 (£34,400)	8.50%	8.50%
On earnings above £34,400 (£34,400) and up to £45,800 (£45,800)	9.50%	9.50%
On earnings above £45,800 (£45,800)	12.00%	12.00%
<b>The tiers and members contribution rates for 2016/17 actual pay:</b>		
<b><u>Teachers</u></b>		
On earnings up to and including £25,999	7.20%	7.20%
On earnings above £ 25,999 and up to £34,999	8.70%	8.70%
On earnings above £ 34,999 and up to £41,499	9.70%	9.70%
On earnings above £41,499 and up to £54,999	10.40%	10.40%
On earnings above £54,999 and up to £74,999	11.50%	11.50%
On earnings above £74,999	11.90%	11.90%

## **Remuneration Report (Cont'd)**

### **Pension Benefits (Cont'd)**

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

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

The pension entitlements for the year to 31 March 2017 for Senior Councillors are shown in table 5, together with the contribution made by West Dunbartonshire Council to each Senior Councillor's pension during the year:

## Remuneration Report (Cont'd)

### Pension Benefits (Cont'd)

**e) Table 5: Pension Benefits of Senior Councillors and Senior Employees**

		In-year pension contributions		Accrued pension benefits	
		For year to 31 March 2017	For year to 31 March 2016	As at 31 March 2017	As at 31 March 2016
Name	Position at 31/03/17				
<b>Senior Councillors</b>		£	£	£	£
Martin Rooney	Leader of Council Convener of Recruitment & Individual Performance Committee Convener of Community Alliance Committee	6,521	6,457	7,072	6,096
Gail Casey	Convener of Community Health Care Partnership Integrated Joint Board (SCP) Convener of Argyll, Bute & Dunbartonshire Criminal Justice	4,062	4,023	4,969	4,428
Kathleen Ryall	Convener of Corporate Services Committee	4,062	4,023	1,901	1,435
John Mooney	Convener of Licensing Board	4,076	4,035	1,912	1,446
Michelle McGinty	Convener of Education Services Committee Education, Grievance & Disciplinary Committee	4,076	4,035	1,912	1,446
David McBride	Convener of Housing & Communities Committee Convener of Tendering Committee	4,076	4,035	4,846	4,269
Jonathan McColl	Leader of Opposition Convener of Audit & Performance Review Committee	4,076	4,035	4,788	4,260
Lawrence O'Neill	Convener of Licensing Committee Convener of Planning Committee	4,076	4,035	1,223	776
<b>Senior Employees</b>					
Joyce White	Chief Executive	25,035	23,893	24,546	21,905
Angela Wilson	Strategic Director of Transformation & Public Sector Reform	20,361	20,159	138,064	134,546
Richard Cairns	Strategic Director of Regeneration, Environment & Growth	20,361	20,159	56,082	53,376
Terence Lanagan	Executive Director of Educational Services (until 31/1/16)	0	14,616	0	205,911
Keith Redpath	Chief Officer - Health & Social Care Partnership	0	0	0	0
Jackie Irvine	Strategic Lead - Children's Healthcare & Criminal Justice	16,485	16,331	50,850	48,632
Stephen West	Strategic Lead - Resources	16,485	16,331	109,750	106,983

The senior councillors omitted from the table above are not members of the Local Government Pension Scheme.



## Remuneration Report (Cont'd)

### Pension Benefits (Cont'd)

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

#### f) Table 6: Exit Packages

Banding	Number of departures		Total cost	
	2016/17	2015/16	2016/17	2015/16
			£	£
£0 - £20,000	23	72	178,817	302,962
£20,001 - £40,000	9	7	245,043	188,836
£40,001 - £60,000	5	5	242,978	251,629
£60,001 - £80,000	0	2	0	139,959
£80,001 - £100,000	5	1	446,209	91,579
£100,001 - £150,000	4	2	452,451	239,142
£150,001 - £600,000	0	5	0	904,349
<b>Total</b>	<b>46</b>	<b>94</b>	<b>1,565,498</b>	<b>2,118,456</b>

\*Please note there were no compulsory packages in this or the previous financial year.

The total cost of £1.565m for 2016/17 in Table 6 above includes £1.296m for exit packages that have been agreed, accrued for and charged to West Dunbartonshire Council's Comprehensive Income and Expenditure Statement.

Jonathan McCol  
Leader of the Council  
Date: 27 September 2017

Joyce White  
Chief Executive  
Date: 27 September 2017

## **Core Financial Statements**

The financial statements comprise the following primary statements:

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

### **Comprehensive Income and Expenditure Statement**

This statement shows the accounting cost, for 2016/17, of providing services in accordance with generally accepted accounting practices, rather than the amount to be funded from taxation. The Council raises taxation to cover expenditure in accordance with regulations; this may be different from the accounting cost. The taxation position is shown in the movement in reserves statement.

### **Movement in Reserves Statement**

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

### **Balance Sheet**

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

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

### **Cash Flow Statement**

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

## Comprehensive Income and Expenditure Statement

2015/16 Gross Expenditure £000	2015/16 Gross Income £000	2015/16 Net Expenditure £000	Note		2016/17 Gross Expenditure £000	2016/17 Gross Income £000	2016/17 Net Expenditure £000
75,018	52,572	22,446		<b>Service</b>	72,733	50,477	22,256
96,223	4,769	91,454		Corporate Services	99,331	5,445	93,886
69,881	26,710	43,171		Educational Services	57,481	24,519	32,962
				Infrastructure, Regeneration and Economic Development			
9,025	6,227	2,798		Housing and Communities	7,457	5,188	2,269
37,451	40,118	(2,667)		Housing Revenue Account	37,780	40,625	(2,845)
8,401	5,792	2,609		Miscellaneous Services	4,829	6,423	(1,594)
136,765	72,314	64,451		Health and Social Care Partnership	153,377	87,221	66,156
2,586	0	2,586		Requisitions	2,621	0	2,621
<b>435,350</b>	<b>208,502</b>	<b>226,848</b>		<b>Net Cost of Service (1)</b>	<b>435,609</b>	<b>219,898</b>	<b>215,711</b>
		861		(Gain) / loss on Disposal of Fixed Assets			(1,146)
		<b>861</b>		<b>Other Operating Expenditure (2)</b>			<b>(1,146)</b>
		(30,714)		Council Tax			(31,592)
		(84,053)	12	Non-Domestic Rates			(82,793)
		(106,095)	12	Revenue Support Grant			(100,799)
		(15,738)	12	Recognised Capital Income (Grants, Contributions & Donations)			(8,229)
		<b>(236,600)</b>		<b>Taxation and Non-specific Grant Income (3)</b>			<b>(223,413)</b>
		(203)	29	Interest Earned			(177)
		18,909	29	External Interest Payable / Similar Charges			18,437
		836		(Gain)/Loss early settlement of borrowing			846
		(2,721)	9	Surplus on Trading Undertakings not included in net cost of services			(3,284)
		7,059	15	Pension Interest Cost/Expected Return on Pension Assets			5,462
		<b>23,880</b>		<b>Finance/Investment Income and Expenditure (4)</b>			<b>21,284</b>
		<b>14,989</b>		<b>(Surplus)/Deficit on Provision of Services (5) = (1)+(2)+(3)+(4)</b>			<b>12,436</b>
		2,180		(Surplus)/Deficit arising from revaluation of property, plant and equipment			(24,382)
		(863)		(Surplus)/Deficit on revaluation of available for sale assets			(691)
		(77,852)	15	Actuarial (gains)/losses on pension fund assets and liabilities			77,040
		<b>(76,535)</b>		<b>Other Comprehensive (Income) and Expenditure (6)</b>			<b>51,967</b>
		<b>(61,546)</b>		<b>Total Comprehensive (Income) and Expenditure (5) + (6)</b>			<b>64,403</b>

## Movement in Reserves Statement

	Note	Usable Reserves							Total Unusable Reserves £000	Total Reserves £000
		General Fund balance £000	HRA Balance £000	Capital Receipts Reserve £000	Capital Grants Unapplied Account £000	Capital Reserve £000	Other Reserves £000	Total Usable Reserves £000		
<b>2016/17</b>										
Opening Balance at 1 April 2016		(11,203)	(6,217)	0	(484)	(3,824)	(527)	(22,255)	(177,173)	(199,428)
<b>Movement in reserve 2016/17</b>										
(Surplus) or deficit on provision of services		11,028	1,408	0	0	0	0	12,436	51,967	64,403
Other Comprehensive Expenditure and Income	7	(12,724)	(2,154)	0	18	0	0	(14,860)	14,860	0
<b>Net (Increase)/Decrease before Transfers to Other Statutory Reserves</b>		<b>(1,696)</b>	<b>(746)</b>	<b>0</b>	<b>18</b>	<b>0</b>	<b>0</b>	<b>(2,424)</b>	<b>66,827</b>	<b>64,403</b>
Transfers to/from other statutory reserves		(219)	0	0	0	191	28	0	0	0
<b>Closing Balance at 31 March 2017</b>		<b>(13,118)</b>	<b>(6,963)</b>	<b>0</b>	<b>(466)</b>	<b>(3,633)</b>	<b>(499)</b>	<b>(24,679)</b>	<b>(110,346)</b>	<b>(135,025)</b>
<b>2015/16</b>										
Opening Balance at 1 April 2015		(9,623)	(4,570)	0	(421)	(4,012)	(433)	(19,059)	(118,823)	(137,882)
<b>Movement in reserve 2015/16</b>										
(Surplus) or deficit on provision of services		12,876	2,113	0	0	0	0	14,989	(76,535)	(61,546)
Adjustments between accounting basis and funding basis under regulations	7	(14,362)	(3,760)	0	(63)	0	0	(18,185)	18,185	0
<b>Net (Increase)/Decrease before Transfers to Other Statutory Reserves</b>		<b>(1,486)</b>	<b>(1,647)</b>	<b>0</b>	<b>(63)</b>	<b>0</b>	<b>0</b>	<b>(3,196)</b>	<b>(58,350)</b>	<b>(61,546)</b>
Transfers to/from other statutory reserves		(94)	0	0	0	188	(94)	0	0	0
<b>Closing Balance at 31 March 2016</b>		<b>(11,203)</b>	<b>(6,217)</b>	<b>0</b>	<b>(484)</b>	<b>(3,824)</b>	<b>(527)</b>	<b>(22,255)</b>	<b>(177,173)</b>	<b>(199,428)</b>

## Balance Sheet

2015/16			2016/17
£000	Notes		£000
760,302	18	Property, Plant and Equipment	825,771
45	19	Intangible Assets	29
58		Long Term Debtors	44
1,406	21	Heritage Assets	1,406
501		Long Term Investments	501
<b>762,312</b>		<b>Long Term Assets</b>	<b>827,751</b>
653	20	Asset Held for Sale	7,345
922	25	Inventories	1,146
35,413	26	Short Term Debtors	36,056
12,357	28	Cash and Cash Equivalents	12,030
<b>49,345</b>		<b>Current Assets</b>	<b>56,577</b>
(4,643)	31	Provisions	(750)
(36,642)	30	Short Term Creditors	(36,317)
(86,724)		Short Term Borrowing	(157,557)
(4,788)	28	Cash and Cash Equivalents	(2,718)
<b>(132,797)</b>		<b>Current Liabilities</b>	<b>(197,342)</b>
<b>678,860</b>		<b>Net Assets</b>	<b>686,986</b>
(325,649)		Long Term Borrowing	(310,255)
(153,740)	15	Net Pensions Liability	(240,926)
(43)	12	Capital Grants Receipts in Advance	(780)
<b>(479,432)</b>		<b>Long Term Liabilities</b>	<b>(551,961)</b>
<b>199,428</b>		<b>Total Assets Less Liabilities</b>	<b>135,025</b>
		<b>Represented by:</b>	
22,255	MIR	Usable Reserves	24,679
177,173	MIR	Unusable Reserves	110,346
<b>199,428</b>		<b>Total Reserves</b>	<b>135,025</b>

The unaudited Financial Statements were issued on 28 June 2017 and the audited Financial Statements were authorised for issue on 27 September 2017.

Stephen West  
Strategic Lead - Resources  
West Dunbartonshire Council  
Date: 27 September 2017

## Cash Flow Statement

2015/16 £000	Notes		2016/17 £000
		<b>Operating Activities</b>	
14,989		Net deficit on the provision of services	12,436
(48,460)	27	Adjustments to net surplus or deficit on the provision of services for non-cash movements	(37,480)
15,759	27	Adjustments for items included in the net surplus or deficit on the provision of services that are investing and financial activities	8,141
<u>(17,712)</u>	27	<b>Net cash inflow from Operating Activities</b>	<u>(16,903)</u>
48,774	27	Investing Activities	70,598
(30,296)	27	Financing Activities	(55,438)
<u>766</u>			<u>(1,743)</u>
8,335	28	Cash and cash equivalents at the beginning of the reporting period	7,569
7,569	28	Cash and cash equivalents at the end of the reporting period	9,312
<u>766</u>	28	<b>Movement – Increase in Cash</b>	<u>(1,743)</u>

## Notes to the Financial Statements

### Note 1 - Accounting Policies

#### 1. General Principles

The Financial Statements summarises the Council's transactions for the 2016/17 financial year and its position at the year end of 31 March 2017. The Council is required to prepare an Annual Statement of Accounts by the Local Authority Accounts (Scotland) Regulations 1985. Section 12 of the Local Government in Scotland Act 2003 requires they be prepared in accordance with proper accounting practices. These practices primarily comprise the Code of Practice on Local Authority Accounting in the United Kingdom 2016/17 ("the code") and the Service Reporting Code of Practice 2016/17, 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; and
- where income and expenditure have been recognised but cash has not been received or paid, a debtor or creditor for the relevant amount is recorded in the Balance Sheet. Where there is evidence that debts are unlikely to be settled, the balance of debtors is written down and charged to revenue for the income that might not be collected.

## **Notes to the Financial Statements (Cont'd)**

### **Note 1 - Accounting Policies (Cont'd)**

#### **3. Cash and Cash Equivalents**

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

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

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

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

#### **4. Changes in Accounting policies, Estimates and Errors**

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

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

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

#### **5. Charges to Revenue for Property, Plant and Equipment**

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

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

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



## **Notes to the Financial Statements (Cont'd)**

### **Note 1 - Accounting Policies (Cont'd)**

#### **6. Intangible assets**

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

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

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

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

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

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

#### **7. Property, Plant and Equipment**

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

##### Recognition

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

## Notes to the Financial Statements (Cont'd)

### Note 1 - Accounting Policies (Cont'd)

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

##### Measurement

Initially measured at cost, comprising of:

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

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

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

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

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

## Notes to the Financial Statements (Cont'd)

### Note 1 - Accounting Policies (Cont'd)

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

Assets included in the Balance Sheet at fair value are re-valued regularly to ensure their carrying amount is not materially different from the fair value at the year end, as a minimum every 5 years. The programme of revaluation for 2016/17 and planned each of the following four years is as follows:

- 2016/17 Crematorium/Cemeteries/operational offices/depots/stores/car parks/non HRA residential properties / HRA dwellings;
- 2017/18 All Council non-operational properties;
- 2018/19 Schools/school houses/ social work homes/adult training centres/ community education centres/early education centres;
- 2019/20 Halls/ Public conveniences/ libraries/ outdoor centres/ golf course/ pavilions/ sports centres/ swimming pools/ travellers site/ car parks; and
- 2020/21 Any properties not previously re-valued / general re-appraisal/ HRA Housing Stock Valuation.

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

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

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

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

#### Impairment

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

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

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

## **Notes to the Financial Statements (Cont'd)**

### **Note 1 - Accounting Policies (Cont'd)**

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

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

##### Disposals

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

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

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

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

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

##### Depreciation

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

## Notes to the Financial Statements (Cont'd)

### Note 1 - Accounting Policies (Cont'd)

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

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

• Council dwellings	40 years	straight line
• Other buildings*	20-60 years	straight line
• Infrastructure	20 years	straight line
• Vehicles, plant, equipment	5-10 years	straight line
• Intangibles	5-10 years	straight line

\* Including components such as structure, mechanical and electrical, etc.

Where an item of property, plant and equipment assets has major components whose cost is significant in relation to the total cost of the item, the components are depreciated separately.

Revaluation gains are also depreciated, with an amount equal to the difference between current depreciation charged on assets and the depreciation that would be chargeable based upon historic cost being transferred each year from the Revaluation Reserve to the Capital Adjustment Account.

#### 8. Assets Held for Sale

Assets held for sale are those where the carrying amount will be recovered principally through a sale transaction rather than through continued use. Before an asset can be classified as held for sale, the following conditions must be met:

- the asset must be available for immediate sale in its present condition;
- the sale must be highly probable and an active programme to locate a buyer and complete the plan must have been initiated;
- the asset must be actively marketed for sale at a price that is reasonable in relation to its current fair value; and
- the sale should be expected to qualify for recognition as a completed sale within one year of the date of classification.

The assets are measured at fair value, based on the amount at which the asset could be exchanged between knowledgeable parties at arm's length, less costs to sell at the initial classification and at the end of each reporting date. Assets are not depreciated. Revaluation gains shall be recognised for any initial or subsequent increase in fair value less costs to sell but not in excess of the cumulative impairment loss or revaluation loss that have been recognised in the Surplus of Deficit on the Provision of Services. Impairment losses (or revaluation losses) will be recognised for any subsequent decrease to fair value less costs to sell following reclassification in the Surplus or Deficit on the Provision of Service even where there is a balance on the assets Revaluation Reserve.

#### 9. Heritage assets

Heritage assets are tangible and intangible assets with historic, artistic, scientific, technological, geographical or environmental qualities that are held and maintained primarily for their contribution to knowledge and culture.

## **Notes to the Financial Statements (Cont'd)**

### **Note 1 - Accounting Policies (Cont'd)**

#### **9. Heritage assets (Cont'd)**

The authority holds heritage assets of six main types:

- Models of Ships;
- Works of Art;
- Silver and Commemorative Ware;
- Civic Regalia (Robes and Chains);
- Sewing Machine Collections; and
- Listed Buildings and Scheduled Ancient Monuments.

The models of ships, works of art, silver and commemorative ware, civic robes and sewing machine collections are the responsibility of Libraries and Museums and accounts for approximately 90% of the overall collection with the remaining 10% being recorded and accessioned into the collection on a regular basis in line with museum accreditation. These works are held at the following locations:

- Collections Store, Poplar Road
- Collections Store, Stanford Street
- Council Offices, Garshake Road; and
- Clydebank Town Hall.

Ships models, works of art and silver and commemorative ware are included in the balance sheet based on the last formal valuations by Bonhams, Sotheby's and Phillips respectively. Further formal valuations will be commissioned where it is considered that there could potentially be a material change in the value of the assets held and where the value of the asset is estimated to be in excess of £10,000.

Civic chains relates to the chains of office held at Council Headquarters at Garshake Road, Dumbarton and worn by office bearers (such as the Provost and Deputy Provost) at ceremonial and civic events.

Listed buildings and scheduled ancient monuments are the responsibility of Housing, Environmental and Economic Development. These assets include memorial structures and buildings as well as statues and fountains.

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

The carrying amounts are reviewed where there is evidence of impairment e.g. where an item has suffered physical deterioration or breakage or where doubts arise as to its authenticity. Any impairment is recognised and measured in accordance with the Council's general policies on impairment.

No depreciation shall be chargeable on any heritage asset, in view of the indeterminate life and residual value.

## **Notes to the Financial Statements (Cont'd)**

### **Note 1 - Accounting Policies (Cont'd)**

#### **9. Heritage assets (Cont'd)**

The proceeds from any disposal of heritage assets are accounted for in accordance with the Council's general provisions relating to the disposal of property, plant and equipment. Disposal proceeds are disclosed separately in the notes to the financial statements and are accounted for in accordance with statutory accounting requirements relating to capital expenditure and capital receipts.

##### **Models of Ships**

The models included within this collection include MV Rangitane, MV Essex and HMS Vanguard. Assets are reported in the balance sheet based on the last formal valuation by Bonhams.

##### **Works of Art**

There are 470 paintings within the works of art collection. The paintings are reported in the balance sheet based on the last formal valuation by Sotheby's and Bonhams. Where a lower and upper valuation has been provided the mid valuation has been used

Acquisitions are made by purchase or donation. Purchased assets are initially recognised at cost and donations are recognised at valuation where that value is estimated to be greater than the threshold of £10,000 as specified above.

##### **Silver and Commemorative Ware**

The items included within this collection are reported in the balance sheet based on the last formal valuation by Phillips.

##### **Civic Regalia**

Civic regalia predominately relates to the collection of provost robes and chains of office. The robes are not recognised on the balance sheet as they are considered to have no significant value. However the chains are reported in the balance sheet at insurance value. It would be relatively rare for the authority to purchase, or dispose of, items of civic regalia.

##### **Sewing Machine Collection**

There are 809 sewing machines (of various models) included within the sewing machine collection. These collections are not recognised on the balance sheet as cost information is not readily available. Nearly all the items are believed to have an immaterial value.

##### **Listed Buildings and Scheduled Ancient Monuments**

The authority holds and maintains listed buildings and ancient monuments of historic significance, many of which are tributes to the war dead. These assets are not recognised on the balance sheet as it is considered that there is a lack of available, comparable market values to establish a 'fair value'.

It is unlikely that the authority would procure such assets but is more likely to refurbish or enhance existing structures. In this respect, the cost of those works will be capitalised at cost.

## **Notes to the Financial Statements (Cont'd)**

### **Note 1 - Accounting Policies (Cont'd)**

#### **10. Construction Contract (Work in Progress)**

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

#### **11. Employee Benefits**

##### **Benefits payable during employment**

Short term employee benefits (i.e. fall due within 12 months of the year-end), such as wages and salaries, paid leave, paid sick leave, bonuses and non monetary benefits for current employees are recognised as an expense in the year in which the employees render service to the Council. An accrual is made against the services in the Surplus or Deficit on the Provision of Service for the costs of holiday entitlement and other forms of leave earned by the employee but not taken before the year end and which employees can carry forward into the next financial year. Any accrual made is required under statute to be reversed out of the General Fund balance by a credit to the Statutory Mitigation Account in the Movement in Reserves Statement.

##### **Termination Benefits**

Termination benefits are amounts payable as a result of a decision made by the Council to terminate an officer's employment before the normal retirement date or an officer's decision to accept a voluntary termination package in exchange for those benefits. Termination benefits do not provide the Council with future economic benefits and consequently they are recognised on an accruals basis immediately in the Surplus or Deficit on the Provision of Services line in the Comprehensive Income and Expenditure Account when the authority is demonstrably committed to provision of the termination benefits.

Where termination benefits involve the enhancement of pensions, they are treated as pension costs for the purpose of the statutory transfer between the Pension Reserve and the General Fund of the amount by which the pension costs calculated in accordance with the Code are different from the contributions due under the pension scheme regulations. In the Movement in Reserves Statement appropriations are required to and from the Pension Reserve to remove notional debits and credits for termination benefits related to pensions enhancements and replace them with the cost of the cash paid, including any amounts due and not paid at the year end.

##### **Post Employment Benefits**

Employees of the Council are members of two separate pension schemes:

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

Both schemes provide defined benefits to members earned as employees of the Council. However, the arrangements for the Teachers' scheme mean that liabilities for these benefits cannot be identified to the Council. The scheme is therefore accounted for as if it were a defined contribution scheme – no liability for future payments of benefits is recognised in the Balance Sheet, and the Education Service line in the Comprehensive Income and Expenditure Account Statement is charged with the employer's contributions payable to the Teachers' Pension Scheme in the year.



## **Notes to the Financial Statements (Cont'd)**

### **Note 1 - Accounting Policies (Cont'd)**

#### **11. Employee Benefits (Cont'd)**

##### **Post Employment Benefits (Cont'd)**

The Local Government scheme is accounted for as a defined benefits scheme:

- the liabilities of the pension fund attributable to the Council are included within the Balance Sheet on an actuarial basis using the projected unit method (i.e. an assessment of the future payments that will be made in relation to retirement benefits earned to date by employees, based upon assumptions about mortality rates, employee turnover rates, projection of earnings for current employees, etc.;
- liabilities are discounted to their value at current prices using a discount rate based upon the indicative return rate on long dated high quality corporate bonds; and
- the assets of the local government pension fund attributable to the Council are included in the Balance Sheet at bid value and are split into quoted prices in active markets and prices not quoted in active markets. They are now shown in the notes in more detail split by:-
  - equity securities;
  - debt securities;
  - private equity;
  - real estate;
  - investment funds; and
  - derivatives cash.
- the change in the net pensions liability is analysed into seven components:
  - Current service cost – the increase in liabilities as result of years of service earned this year – allocated in the Comprehensive Income and Expenditure Statement to the services for which the employee worked;
  - Past service cost – the increase in liabilities arising from current year decisions whose effect relates to years of service earned in earlier years – debited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement;
  - Net interest expense – the expected increase in the present value of liabilities during the year as they move one year closer to being paid less the fair value of plan assets – debited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement;
  - Gains/losses on settlements and curtailments – the result of actions to relieve the Council of liabilities or events that reduce the expected future service or accrual of benefits of employees – debited/credited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement;

## **Notes to the Financial Statements (Cont'd)**

### **Note 1 - Accounting Policies (Cont'd)**

#### **11. Employee Benefits (Cont'd)**

##### **Post Employment Benefits (Cont'd)**

- Actuarial gains and losses – changes in the net pensions liability that arise because events have not coincided with assumptions made at the last actuarial valuation or because the actuaries have updated their assumptions – debited to the Pensions Reserve; and
- Contributions paid to the local government pension fund – cash paid as employer's contributions to the pension fund in settlement of liabilities is not accounted for as an expense.

In relation to retirement benefits, statutory provisions require the General Fund to be charged with the amount payable by the Council to the pension fund or directly to pensioners in the year, not the amount calculated in accordance to the relevant accounting standards. In the Movement in Reserves Statement this means that there are appropriations to and from the Pension Reserve to remove any notional debits and credits for retirement benefits and replace them with the cash paid or payable at the year end, to the pension fund and pensioners. The negative balance that arises on the Pension Reserve measures the beneficial impact on the General Fund of being required to account for retirement benefits on the basis of cash flows rather than as benefits earned by employees.

##### **Discretionary Benefits**

The Council has restricted powers to make discretionary awards of retirement benefits in the event of early retirements. Any liabilities estimated to arise as a result of an award to any member of staff (including teachers) arising from the use of these discretionary powers are accrued in the year of the decision to make the award and accounted for using the same policies as are applied to the local government pension scheme

#### **12. Events after the reporting period**

Events after the reporting period are those events (both favourable and unfavourable) that occur between the end of the reporting period and the date when the Financial Statements are authorised for issue. Two types have been identified:

- those that provide evidence of conditions that existed at the end of the reporting period – the Financial Statements is adjusted to reflect this; and
- those that are indicative of conditions that arose after the reporting period – the Financial Statements are not adjusted to reflect this. However, if the event is material, a disclosure is made within the notes of the nature and financial effect.

#### **13. Exceptional items**

When items of income and expenditure are material, their nature and amount is disclosed separately, either within the Comprehensive Income and Expenditure Statement or in the notes to the accounts, depending on how significant the items are to the understanding of the Council's financial performance.

## **Notes to the Financial Statements (Cont'd)**

### **Note 1 - Accounting Policies (Cont'd)**

#### **14. Financial liabilities**

Financial liabilities are recognised on the Balance Sheet when the Council becomes party to the contractual provisions of a financial instrument and initially measured at fair value and carried at their amortised cost. Annual charges to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement for interest payable are based upon the carrying amount of the liability, multiplied by the effective rate of interest for the instrument. The effective interest rate is the rate that exactly discounts estimated future cash payments over the life of the instrument to the amount at which it was originally recognised.

For most of the borrowing that the Council has this means that the amount presented in the Balance Sheet is the outstanding principal repayable (plus accrued interest). Interest charged to the Comprehensive Income and Expenditure Statement is the amount payable for the year according to the loan agreement.

Gains and losses on the repurchase or early settlement of borrowing are credited or debited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement in the year of repurchase/settlement. However, where repurchase has taken place as part of a restructuring of the loan portfolio that involves the modification or exchange of existing instruments, the premium or discount is respectively deducted from or added to the amortised cost of the new or modified loan and the write-down to the Comprehensive Income and Expenditure Statement is spread over the life of the loan by an adjustment to the effective interest rate.

Where premiums and discounts have been charged to the Comprehensive Income and Expenditure Statement regulations allow the impact on the General Fund balance to be spread over future years. Premiums and discounts that were on the balance sheet as at 31 March 2007 are written off in accordance with the schedules in place at that time, however premiums and discounts that are incurred as a result of transactions that have taken place since 1 April 2007 are written off in accordance with regulations as follows:

##### **Modified Loans**

- both old and new premiums and discounts are amortised over the life of the new loan using the effective interest rate as noted above.

##### **Unmodified Loans**

- new premiums and discounts are written off over the life of the new loan (if fixed) or over a maximum of 20 years (if variable or with an option to vary);
- old premiums are written off over a maximum of 20 years; and
- old discounts are written off over a maximum of 5 years.

##### **Straight Repayment**

- both old and new premiums and discounts are written off over a maximum of 5 years.

#### **15. Financial Assets**

The reconciliation of amounts is charged to the Comprehensive Income and Expenditure Statement to the net charge required against the General Fund balance is managed by a transfer to or from the Financial Instruments Adjustment Account in the Movement in Reserves Statement.

## **Notes to the Financial Statements (Cont'd)**

### **Note 1 - Accounting Policies (Cont'd)**

#### **15. Financial Assets (Cont'd)**

Financial assets are classified into two types:

- loans and receivables – assets that have fixed or determinable payments but are not quoted in an active market; and
- available-for-sale assets – assets that have a quoted market price and/or do not have fixed or determinable payments

#### **Loans and receivables**

Loans and receivables are recognised on the Balance Sheet when the Council becomes party to the contractual provisions of a financial instrument and initially measured at fair value.

They are then measured at their amortised cost. Annual credits to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement for interest receivable are based on the carrying amount of the asset multiplied by the effective rate of interest for the instrument. For most other the loans that the Council has made, this means that the amount presented in the Balance Sheet is the outstanding principal receivable (plus accrued interest) and interest credited to the Comprehensive Income and Expenditure Statement is the amount receivable for the year in the loan agreement.

Where soft loans are made and are material, a loss is recorded in the Comprehensive Income and Expenditure Statement (debited to the appropriate service line) for the present value of the interest that will be foregone over the life of the loan, resulting in a lower amortised cost than the outstanding principal. Interest is credited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement at a marginally higher effective rate of interest than the rate receivable from the community groups, with the difference increasing the amortised cost of the loan in the Balance Sheet. Statutory provisions require that the impact of soft loans on the General Fund balance is the interest receivable for the financial year – the reconciliation of amounts debited or credited to the Comprehensive Income and Expenditure Statement to the net gain required against the General Fund balance is managed by a transfer to or from the Financial Instruments Adjustment Account in the Movement in Reserves Statement.

Where assets are identified as impaired because of a likelihood arising from a past event that payments due under the contract will not be made, the asset is written down and a charge made to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement. The impairment loss is measured as the difference between the carrying amount and the present value of the revised future cash flows discounted at the asset's original effective interest rate.

Any gains or losses that arise on the de-recognition of an asset are credited/debited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement.

## **Notes to the Financial Statements (Cont'd)**

### **Note 1 - Accounting Policies (Cont'd)**

#### **15. Financial Assets (Cont'd)**

##### **Instruments entered into since 1 April 2006**

Any financial guarantees the Council has committed to since 1 April 2006 have been recognised at fair value and assessed for probability of the guarantee being called and the likely amount payable under the guarantee. Any material provision for this has been recognised in the Financial Statements to the extent that provisions might be required or a contingent liability note is needed.

#### **16. Fair Value Measurement**

The Council measures some of its non-financial assets and some of its financial instruments at fair value at each reporting date. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement assumes that the transaction to sell the asset takes place either:

- In the principal market for the asset or liability; or
- In the absence of a principal market, in the most advantageous market for the asset

The Council measures the fair value of an asset or liability using the assumptions that market participants would use when pricing the asset, assuming that market participants act in their economic best interest.

When measuring fair value of a non-financial asset, the Council takes into account a market participant's ability to generate economic benefit by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The authority uses valuation techniques that are appropriate in the circumstances and for which sufficient data is available, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

Inputs to the valuation techniques in respect of assets for which fair value is measured or disclosed in the Council's financial statements are categorised within the fair value hierarchy as follows:

- Level 1 – quoted prices (unadjusted) in active markets for identical assets or liabilities that the authority can access at the measurement date;
- Level 2 – inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly; and
- Level 3 – unobservable inputs for the asset or liability.

#### **17. Government grants and contributions**

Whether paid on account, by instalments or arrears, government grants and third party contributions and donations are recognised as due by the Council when there is reasonable assurance that:

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

## Notes to the Financial Statements (Cont'd)

### Note 1 - Accounting Policies (Cont'd)

#### 17. Government grants and contributions (Cont'd)

Amounts recognised as due to the Council are not credited to the Comprehensive Income and Expenditure Account until conditions attached to the grant or contribution have been satisfied. Conditions are stipulations that specify that the future economic benefits or service potential embodied in the asset acquired using the grant or contribution are required to be consumed by the recipient as specified for future economic benefit or service potential must be returned to the transferor.

Monies advanced as grants and contributions for which conditions have not been satisfied are carried in the Balance Sheet as creditors. When conditions are satisfied, the grant or contribution is credited to the relevant service line (attributable revenue grants/contributions) or Taxation and Non Specific Grant Income (non ringfenced revenue grants and all capital grants) in the Comprehensive Income and Expenditure Statement.

Where capital grants are credited to the Comprehensive Income and Expenditure Statement, they are reversed out of the General Fund balance in the Movement in Reserves Statement. Where the grant has not yet been used to finance capital expenditure, it is posted to the Capital Grants Unapplied Account. Where it has been applied, it is posted to the Capital Adjustment Account. Amounts in the Capital Grants Unapplied Account are transferred to the Capital Adjustment Account once they have been applied.

#### 18. Inventories

Inventories are included in the Balance Sheet at the lower of cost and current replacement cost where they are held for distribution at no charge or for a nominal charge; or consumption in the production process of goods to be distributed at no charge or for a nominal charge.

#### 19. Leases

Leases are classified as finance leases where the terms transfer substantially all the risks and rewards incidental to ownership from the lessor to the lessee. All other leases are classified as operational. Where the lease covers both land and buildings, the elements are considered separately for classification.

##### **Council as Lessee**

##### Finance Leases

Assets held under finance lease are recognised in the Balance Sheet at the start of the lease at its fair value at the lease's inception, or, if lower the present value of the minimum lease payments. The asset recognised is matched by a liability for the obligation to pay. Initial direct costs to the Council are added to the carrying amount of the asset. Premiums paid on entry into a lease are applied to writing down the lease liability. Contingent rents are charged to revenue in the years they incur. Lease payments are apportioned between:

- a charge for the acquisition of the interest in the asset – applied to write down the lease liability; and
- a finance charge (debited to the Financing and Investment income and Expenditure line in Comprehensive Income and Expenditure Statement).

The Council is not required to raise council tax to cover depreciation/ revaluation or impairment losses arising on leased assets. Assets recognised under the finance lease are accounted for using the policies applied generally to Council owned assets, subject to depreciation being charged over the lease term if this is shorter than the asset's estimated useful life.

## Notes to the Financial Statements (Cont'd)

### Note 1 - Accounting Policies (Cont'd)

#### 19. Leases (Cont'd)

##### Operating Leases

Rentals paid under operating leases are charged to the Comprehensive Income and Expenditure Statement as an expense. Charges are made on a straight line basis over the life of the lease, even if it does not match the pattern of payment.

##### **Council as Lessor**

##### Finance Leases

When the Council grants a finance lease over an asset, the asset is written out of the Balance Sheet as a disposal. At the start of the lease the carrying amount of the asset is written off to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement as part of the gain/loss on disposal. A gain, representing the Council's net investment in the lease is credited to the same line in the Comprehensive Income and Expenditure Statement, matched by a lease asset in the Balance Sheet. Lease rentals receivable are apportioned between:

- a receipt for the acquisition of the interest in the asset – applied to write down the lease asset (together with any premiums received); and
- finance income (credited to the Financing and Investment income and Expenditure line in Comprehensive Income and Expenditure Statement).

The gain credited to the Comprehensive Income and Expenditure Statement on disposal is not permitted by statute to increase the General Fund balance and will be required to be treated as a capital receipt. Where a premium has been received, this is posted out of the General Fund Balance to the Capital Receipts Reserve in the Movement in Reserves Statement. Where the amounts due in relation to the lease asset is to be settled by the payment of rentals in future financial years, this is posted out of the General Fund Balance to the Deferred Capital Receipts Reserve in the Movement in Reserves Statement. When the future rentals are paid, the element of the charge for the acquisition of the interest in the asset is used to write down the lease asset. At this point, the deferred capital receipts are transferred to the Capital Receipts Reserve.

The written off value of the disposals is not a charge against council tax, as the cost of fixed assets is fully provided for under separate arrangements for capital financing. Amounts are appropriated to the Capital Adjustment Account from the General Fund balance in the Movement in Reserves Statement.

##### Operating Leases

Where the Council grants an operating lease over an asset, the asset is retained in the Balance Sheet. Rental income is credited to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement. Credits are made on a straight line basis over the life of the lease, even if it doesn't match the pattern of payment.

#### 20. Overhead and support services

The costs of overheads and support services are charged to non General Fund services that benefit from the supply in accordance with the costing principles of the CIPFA Service Reporting Code of Practice 2016/17. 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.

## **Notes to the Financial Statements (Cont'd)**

### **Note 1 - Accounting Policies (Cont'd)**

#### **20. Overhead and support services (Cont'd)**

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

#### **21. Public private partnership (PPP) and similar contracts**

PPP and similar contracts are agreements to receive services, where the responsibility for making available the property, plant and equipment needed to provide the services passes to the private contractor. As the Council is deemed to control the services that are provided under the PPP scheme and as ownership of the property, plant and equipment will pass to the Council at the end of the contract for no additional charge, the Council carries the asset on its Balance Sheet.

The amounts payable to the PPP operators each year is analysed into five elements:

- fair value of the services received during the year;
- finance cost – an interest charge on the outstanding Balance Sheet liability;
- contingent rent – increases in the amount to be paid for the property arising during contract;
- payment towards the liability – applied to write down the Balance Sheet liability towards the PPP contractor; and
- lifecycle replacement costs – proportion of the amounts payable posted to the Balance Sheet as a prepayment and then recognised as additions to property, plant and equipment when the relevant work is carried out.

#### **22. Provisions, contingent liabilities and contingent assets**

##### **Provisions**

Provisions are made where an event has taken place that gives the Council a legal obligation, either legal or constructive, as a result of a past event that results in a probable outflow of resources embodying economic benefits or service potential being required to settle the obligation, and a reliable estimate can be made of the amount of that obligation.

Provisions are charged as an expense to the appropriate service line in the Comprehensive Income and Expenditure Statement in the year the Council becomes aware of the obligation and measured at the best estimate at the Balance Sheet date, taking account of relevant risks and uncertainties.

When the effect of the time value of money is material, the amount of the provision recognised is the present value of the expenditures expected to be required to settle the obligation.

When payments are eventually made they are charged to the provision carried in the Balance Sheet. Estimated settlements are reviewed at the end of each financial year. Where it becomes less probable that a transfer of economic benefits is now required; the provision is reversed and credited back to the relevant service.

Where some or all of the payment required to settle the provision is expected to be recovered from a third party, this is recognised as income for the relevant service if it is almost certain that reimbursement will be received if the authority settles the obligation.



## **Notes to the Financial Statements (Cont'd)**

### **Note 1 - Accounting Policies (Cont'd)**

#### **22. Provisions, contingent liabilities and contingent assets (Cont'd)**

##### **Contingent assets and liabilities**

A contingent asset arises where an event has taken place that gives the Council a possible asset whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the Council. Contingent assets are not recognised in the Balance Sheet but disclosed in a note to the accounts where it is probable that there will be an inflow of economic benefits.

A contingent liability arises where an event has taken place that gives the Council a possible obligation whose existence will only be confirmed by the occurrence or otherwise of uncertain future events, not wholly within the control of the Council. Contingent liabilities also arise in circumstances where a provision would otherwise be made but either it is not probable that an outflow of resources will be required or the amount of the obligation cannot be measured reliably.

Contingent liabilities are not recognised in the Balance Sheet but are disclosed as a note to the accounts, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

#### **23. Reserves**

Reserves are created by appropriating amounts from the General Fund balance in the Movement in Reserves Statement. When expenditure is financed from a reserve, it is charged to the appropriate service to score against the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement. The reserve is then appropriated back into the General Fund balance in the Movement in Reserve Statement so that there is no net effect on council tax.

Certain reserves are kept to manage the accounting processes for non-current assets, financial instruments and retirement benefits and that do not represent usable resources for the Council.

#### **24. Revenue expenditure funded from Capital under statute (deferred charges)**

Expenditure incurred that may be capitalised under statutory provisions but does not result in the creation of a non-current asset has been charged as expenditure to the relevant service in the Comprehensive Income and Expenditure Statement.

#### **25. VAT**

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

## Notes to the Financial Statements (Cont'd)

### Note 1 - Accounting Policies (Cont'd)

#### 26. Carbon Reduction Commitment Scheme

The Council is required to participate in the Carbon Reduction Commitment (CRC) Energy Efficiency Scheme. This scheme is currently in phase 2 which started on 1 April 2014. The Council is required to purchase and surrender allowances, currently retrospectively, on the basis of emissions (i.e. Carbon dioxide is produced, as energy is used). As carbon dioxide is emitted, a liability and an expense are recognised. The liability will be discharged by surrendering allowances. The liability is measured at the best estimate of the expenditure required to meet the liability which is normally at the current market price for the number of allowances required at the reporting date. The cost to the Council is recognised and reported in the costs of the Council's services.

#### 27. Interest in Companies and Other Entities

The Council has material interests in companies and other entities that have the nature of associates/ subsidiaries and require it to prepare group accounts. In the Council's own single entity accounts, the interests of one company is recorded as an investment in the Balance Sheet, as the Council has shares and full ownership of the Clydebank Property Company (purchased during 2014/15). No other interests are recorded in the Council's single entity accounts of any of other organisation.

### Note 2 – Accounting Standards that have been issued but have not yet been adopted

For 2017/18, the Code requires the disclosure of information relating to the expected impact of an accounting change that will be required by a new standard that has been issued but not yet adopted. This applies to the adoption of the following new or amended standards within the 2017/18 Code:

- Amendment to the reporting of pension fund scheme transaction costs; and
- Amendment to the reporting of investment concentration.

It is not anticipated that the above changes will have a material impact on the information provided in the financial statements.

The Code requires implementation of these from 1 April 2017 and therefore there is no impact on the 2016/17 Statement of Accounts.

### Note 3 – Prior Year Adjustment

There has been a prior year adjustment for the detail held in the Net Cost of Service within the Comprehensive Income and Expenditure Statement due to a change within the Code. The service cost information is now reported on a similar basis to the Council's budgetary reporting structure, rather than the as prescribed by the Code.

The net expenditure shown within the Net Cost of Services remains the same, however the gross expenditure and income position has changed.

The effects of the restatement on the financial statements are as follows (only those lines that have changed are shown):

## Notes to the Financial Statements (Cont'd)

### Note 3 – Prior Year Adjustment (Cont'd)

	As previously Stated £000	Prior Year Adjustment £000	Restated £000
<b>Comprehensive Income and Expenditure - Gross Expenditure</b>			
Central Services	9,165	(9,165)	0
Cultural and Related Services	16,829	(16,829)	0
Educational Services	105,277	(105,277)	0
Environmental Services	17,471	(17,471)	0
Housing Services	50,995	(50,995)	0
Planning and Development Services	10,273	(10,273)	0
Roads and Transport Services	14,575	(14,575)	0
Social Work - Provision of Services	89,173	(89,173)	0
Social Work - Contribution to IJB	45,319	(45,319)	0
Corporate and Democratic Core	3,701	(3,701)	0
Non distributed costs	3,289	(3,289)	0
Corporate Services	0	75,018	75,018
Education	0	96,223	96,223
Infrastructure, Regeneration and Economic Development	0	69,881	69,881
Housing and Communities	0	9,025	9,025
Miscellaneous Services	0	8,401	8,401
Health and Social Care Partnership	0	136,765	136,765
Requisitions	0	2,586	2,586
<b>Net Cost of Service</b>	<b>403,518</b>	<b>31,832</b>	<b>435,350</b>
<b>Comprehensive Income and Expenditure - Gross Income</b>			
Central Services	1,448	(1,448)	0
Cultural and Related Services	881	(881)	0
Educational Services	4,111	(4,111)	0
Environmental Services	4,591	(4,591)	0
Housing Services	47,951	(47,951)	0
Planning and Development Services	7,195	(7,195)	0
Roads and Transport Services	5,439	(5,439)	0
Social Work - Provision of Services	64,716	(64,716)	0
Corporate and Democratic Core	220	(220)	0
Corporate Services	0	52,572	52,572
Education	0	4,769	4,769
Infrastructure, Regeneration and Economic Development	0	26,710	26,710
Housing and Communities	0	6,227	6,227
Miscellaneous Services	0	5,792	5,792
Health and Social Care Partnership	0	72,314	72,314
<b>Net Cost of Service</b>	<b>176,670</b>	<b>31,832</b>	<b>208,502</b>

## Notes to the Financial Statements (Cont'd)

### Note 3 – Prior Year Adjustment (Cont'd)

	As previously Stated £000	Prior Year Adjustment £000	Restated £000
<b>Comprehensive Income and Expenditure - Net Expenditure</b>			
Central Services	7,717	(7,717)	0
Cultural and Related Services	15,948	(15,948)	0
Educational Services	101,166	(101,166)	0
Environmental Services	12,880	(12,880)	0
Housing Services	3,044	(3,044)	0
Planning and Development Services	3,078	(3,078)	0
Roads and Transport Services	9,136	(9,136)	0
Social Work - Provision of Services	24,457	(24,457)	0
Social Work - Contribution to IJB	45,319	(45,319)	0
Corporate and Democratic Core	3,481	(3,481)	0
Non distributed costs	3,289	(3,289)	0
Corporate Services	0	22,446	22,446
Education	0	91,454	91,454
Infrastructure, Regeneration and Economic Development	0	43,171	43,171
Housing and Communities	0	2,798	2,798
Miscellaneous Services	0	2,609	2,609
Health and Social Care Partnership	0	64,451	64,451
Requisitions	0	2,586	2,586

### Note 4 – Critical Judgement in Applying Accounting Policies

The preparation of the consolidated financial statements requires management to make judgements, estimates and assumptions that affect the application of policies set out in Note 1. Where a critical judgement has been made, this is referred to in the relevant note to the core financial statements; however a summary of those with the most significant effect are detailed below:

**Holiday Entitlement** - Unused holiday entitlement earned at 31 March 2017 but not taken at that date has been quantified on the basis of a sample of all non term time staff. The sample is proportionate to the number of staff within each grade. The calculation in respect of unused annual leave for term time employees is based upon entitlement earned at the year end and no estimation was required for these staff.

**Public Private Partnership (PPP)** - The Council has entered into a PPP for the provision of educational buildings, their maintenance and related facilities. The Council controls the services provided under the scheme and ownership of the schools will pass to the Council at the end of the contract for no additional charge. The assets used to provide services at the schools are recognised on the Council's Balance Sheet.

**Public Sector Funding** – There is a high degree of uncertainty about future levels of funding for local government. However, the Council has determined that this uncertainty is not yet sufficient to provide an indication that the assets held might be impaired as a result of a need to close facilities and reduce levels of service provision.

## Notes to the Financial Statements (Cont'd)

### Note 5 – Assumptions Made About the Future and Other Major Sources of Estimation Uncertainty

The Financial Statements contain estimated figures that are based on assumptions made by the Council about the future or that are otherwise uncertain. Estimates are made taking into account historical experience, current trends and other relevant factors. However, because balances cannot be determined with certainty, actual results could be materially different from the assumptions and estimates. The items in the authority's balance sheet as at 31 March 2017, for which there is a significant risk of material adjustment in the forthcoming financial year are as follows:

Item	Uncertainty	Potential effect
Property Plant and Equipment	Assets are depreciated over useful lives that are dependent on assumptions about the level of repairs and maintenance that will incur in relation to those assets. The current economic climate makes it uncertain that the Council will be able to sustain its current level of spending on maintenance, bringing into doubt the useful lives assigned to assets.	If the useful lives of assets are reduced, depreciation will increase and the carrying amount of assets will fall. It is estimated that the annual depreciation charge for buildings would increase by £0.304m for every year that useful lives had to be reduced.
Provision – equal pay	The Council has set aside a provision of £0.750m for the settlement of claims arising from the Equal Pay Initiative, based upon the number of claims received and an average settlement amount. It is not certain that all valid claims have been received by the Council or that precedents set elsewhere on settlement values will be applicable.	An increase over the forthcoming year of 10% in either the total number of claims or the estimated average settlement would have an effect of adding £0.075m to the provision needed.
Pension liability	Estimation of the net liability to pay pensions depends on a number of complex judgements relating to the discount rates used, the rate at which salaries are projected to increase by, changes to retirement ages, mortality rates and expected returns on pension assets held. A firm of consulting actuaries is engaged to provide the Council with expert advice about the assumptions applied.	The effect on the net liability can be measured. However, the assumptions interact in complex ways. During 2016/17 the appointed actuaries advised that the net liability had increased by £87.186m as a result of estimates being updated and an update to the assumptions.
Arrears and bad debts	As at 31 March 2017, the Council had a balance of various debtors (including council tax, sundry debtors, housing rents) of £36.056m with a sliding scale of bad debt provision written against this, depending on the age of the debt.	If collection rates were to deteriorate, the provision for bad debts would require to be reviewed to consider the appropriate level of provision. However, based upon prior experience, the bad debt provision is considered adequate.

## Notes to the Financial Statements (Cont'd)

### Note 5 – Assumptions Made About the Future and Other Major Sources of Estimation Uncertainty (Cont'd)

Item	Uncertainty	Potential effect
Fair Value Measurements	<p>When the fair value of financial assets and financial liabilities cannot be measured based on quoted prices in active markets (i.e. Level 1 inputs), their fair value is measured using valuation techniques (e.g. quoted prices for similar assets or liabilities in active markets or the discounted cash flow (DCF) model).</p> <p>Where possible, the inputs to these valuation techniques are based on observable data, but where this is not possible judgement is required in establishing fair values. These judgements typically include considerations such as uncertainty and risk. However, changes in the assumptions used could affect the fair value of the Council's assets and liabilities.</p> <p>Where Level 1 inputs are not available, the Council utilises relevant experts to identify the most appropriate valuation techniques (for example for surplus assets and non-current assets held for sale, the Council's estates valuer and for financial instruments the Council's treasury advisors). Information about the valuation techniques and inputs used in determining the fair value of the Council's assets and liabilities is disclosed in notes 18, 20 and 29.</p>	<p>The authority uses the discounted cash flow (DCF) model to measure the fair value of financial instruments. Surplus assets and non-current assets held for sale have been based on the market value approach. Market conditions are such that similar properties are marketed, purchased and sold actively.</p> <p>The significant observable inputs used include current market conditions and recent sales prices and other relevant information for similar assets in the West Dunbartonshire area together with evidence across the wider West of Scotland for surplus assets and non-current assets held for sale and discount rates for financial instruments.</p> <p>Significant changes in any of these would result in significantly lower or higher fair value measurement for financial instruments as detailed in note 29. Significant changes to the key inputs for non-financial assets would have a significant impact on the value of the properties. However as the properties are valued annually and form a small proportion in relation to the value of the Council's overall portfolio the impact of any changes would be limited.</p>

## Notes to the Financial Statements (Cont'd)

### Note 6 - Material Items of Income and Expense

Where items are not disclosed on the face of the Comprehensive Income and Expenditure Statement, the Code requires a disclosure of the nature and amount of material items. Material items of expenditure charged to services in the year are shown in the table below:

Item	Nature	£000
Unitary Charge Payment	Public Private Partnership agreement for the provision of 3 secondary schools and one primary school	11,300
Insurances	Insurance premiums for all policies	2,235
Landfill Tax	A tax paid on the disposal of waste. It is payable to Her Majesty's Revenue and Customs (HMRC)	1,912
Housing Benefit paid	Benefit paid to support customers on low incomes with housing rent costs	45,419
Housing Benefit received	Benefit received to support customers on low incomes with housing rent costs	(43,407)
Care Homes	Cost of providing care home services by external providers	8,183
NHS Resource Transfer	Income received from NHS to support care in the community.	(8,819)
Supplementation	Residential Accommodation for adults and children with disabilities	11,546
Supplementation – supporting people	Support to allow clients to stay in their own homes	4,409
Day Support	Support to access day activities and assist with practical and life skill support	1,101
Home Care & Physical Disabilities External Suppliers	Support to allow clients to stay in their own homes	1,496

## Notes to the Financial Statements (Cont'd)

### Note 7 – 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 29. It is identified under the headings Usable and Unusable Reserves. Further detail of the reserves identified under the classification of usable is given in note 33 on page 96 and unusable is given in note 34 on page 97.

2016/17

	General Fund Balance £000	HRA Balance £000	Capital Receipts Reserve £000	Capital Grants Unapplied Account £000	Capital Reserve £000	Other Reserves £000	Total Usable Reserves £000
<b>Usable Reserves</b>							
<b>Adjustments to the Revenue Resources</b>							
Pension Costs (transferred to (or from) the Pensions Reserve)	9,948	198	0	0	0	0	10,146
Financial Instruments (transferred to the Financial Instruments Adjustment Account)	(8)	(9)	0	0	0	0	(17)
Holiday Pay (transferred to the Accumulated Absences Reserve)	657	(1)	0	0	0	0	656
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)	11,025	13,082	0	70	0	0	24,177
	<b>21,622</b>	<b>13,270</b>	<b>0</b>	<b>70</b>	<b>0</b>	<b>0</b>	<b>34,962</b>
<b>Adjustments between Capital and Revenue Resources</b>							
Transfer of non-current asset sale proceeds from revenue to the Capital Receipts Reserve	(1,497)	351	1,146	0	0	0	0
Statutory provision for the repayment of debt (transfer to/from the Capital Adjustment Account)	(6,865)	(6,093)	0	0	0	0	(12,958)
Capital expenditure financed from revenue balances (transfer to the Capital Adjustment Account)	(536)	(5,374)	0	0	0	0	(5,910)
	<b>(8,898)</b>	<b>(11,116)</b>	<b>1,146</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(18,868)</b>
<b>Adjustments to the Capital Resources</b>							
Disposal of non-current asset sale proceeds	0	0	4,305	0	0	0	4,305
Use of the Capital Receipts Reserve to finance capital expenditure	0	0	(5,451)	0	0	0	(5,451)
Application of capital grants to finance capital expenditure	0	0	0	(88)	0	0	(88)
	<b>0</b>	<b>0</b>	<b>(1,146)</b>	<b>(88)</b>	<b>0</b>	<b>0</b>	<b>(1,234)</b>
<b>Total Adjustments</b>	<b>12,724</b>	<b>2,154</b>	<b>0</b>	<b>(18)</b>	<b>0</b>	<b>0</b>	<b>14,860</b>



## Notes to the Financial Statements (Cont'd)

### Note 7 – Adjustments between funding accounting basis and funding basis under regulations (cont'd)

2016/17

	Capital Adjustment Account £000	Revaluation Reserve £000	Pension Reserve £000	Employee Statutory Adjustment Account £000	FIAA £000	Total Unusable Reserves £000
<b>Unusable Reserves</b>						
<b>Adjustments to the Revenue Resources</b>						
Pension Costs (transferred to (or from) the Pensions Reserve)	0	0	(10,146)	0	0	(10,146)
Financial Instruments (transferred to the Financial Instruments Adjustment Account)	0	0	0	0	17	17
Holiday Pay (transferred to the Accumulated Absences Reserve)	0	0	0	(656)	0	(656)
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)	(24,177)	0	0	0	0	(24,177)
	<b>(24,177)</b>	<b>0</b>	<b>(10,146)</b>	<b>(656)</b>	<b>17</b>	<b>(34,962)</b>
<b>Adjustments between Capital and Revenue Resources</b>						
Statutory provision for the repayment of debt (transfer from the Capital Adjustment Account)	12,958	0	0	0	0	12,958
Capital expenditure financed from revenue balances (transfer to the Capital Adjustment Account)	5,910	0	0	0	0	5,910
	<b>18,868</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,868</b>
<b>Adjustments to the Capital Resources</b>						
Disposal of non-current asset sale proceeds	(4,305)	0	0	0	0	(4,305)
Depreciation adjustment between Capital Adjustment Account and Revaluation Reserve	9,421	(9,421)	0	0	0	0
Write out Revaluation Reserve of Disposals	466	(466)	0	0	0	0
Use of the Capital Receipts Reserve to finance capital expenditure	5,451	0	0	0	0	5,451
Application of capital grants to finance capital expenditure	88	0	0	0	0	88
	<b>11,121</b>	<b>(9,887)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,234</b>
<b>Total Adjustments</b>	<b>5,812</b>	<b>(9,887)</b>	<b>(10,146)</b>	<b>(656)</b>	<b>17</b>	<b>(14,860)</b>

## Notes to the Financial Statements (Cont'd)

### Note 7 – Adjustments between funding accounting basis and funding basis under regulations (cont'd)

2015/16

	General Fund Balance £000	HRA Balance £000	Capital Receipts Reserve £000	Capital Grants Unapplied Account £000	Capital Reserve £000	Other Reserves £000	Total Usable Reserves £000
<b>Usable Reserves</b>							
<b>Adjustments to the Revenue Resources</b>							
Pension Costs (transferred to (or from) the Pensions Reserve)	14,534	379	0	0	0	0	<b>14,913</b>
Financial Instruments (transferred to the Financial Instruments Adjustment Account)	(9)	(12)	0	0	0	0	<b>(21)</b>
Holiday Pay (transferred to the Accumulated Absences Reserve)	(815)	(19)	0	0	0	0	<b>(834)</b>
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)	7,126	11,439	0	173	0	0	<b>18,738</b>
	<b>20,836</b>	<b>11,787</b>	<b>0</b>	<b>173</b>	<b>0</b>	<b>0</b>	<b>32,796</b>
<b>Adjustments between Capital and Revenue Resources</b>							
Transfer of non-current asset sale proceeds from revenue to the Capital Receipts Reserve	831	30	(861)	0	0	0	<b>0</b>
Statutory provision for the repayment of debt (transfer from the Capital Adjustment Account)	(6,758)	(5,623)	0	0	0	0	<b>(12,381)</b>
Capital expenditure financed from revenue balances (transfer to the Capital Adjustment Account)	(547)	(2,434)	0	0	0	0	<b>(2,981)</b>
	<b>(6,474)</b>	<b>(8,027)</b>	<b>(861)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(15,362)</b>
<b>Adjustments to the Capital Resources</b>							
Disposal of non-current asset sale proceeds	0	0	3,675	0	0	0	<b>3,675</b>
Use of the Capital Receipts Reserve to finance capital expenditure	0	0	(2,814)	0	0	0	<b>(2,814)</b>
Application of capital grants to finance capital expenditure	0	0	0	(110)	0	0	<b>(110)</b>
	<b>0</b>	<b>0</b>	<b>861</b>	<b>(110)</b>	<b>0</b>	<b>0</b>	<b>751</b>
<b>Total Adjustments</b>	<b>14,362</b>	<b>3,760</b>	<b>0</b>	<b>63</b>	<b>0</b>	<b>0</b>	<b>18,185</b>

## Notes to the Financial Statements (Cont'd)

### Note 7 – Adjustments between funding accounting basis and funding basis under regulations (cont'd)

2015/16

	Capital Adjustment Account £000	Revaluation Reserve £000	Pension Reserve £000	Employee Statutory Adjustment Account £000	FIAA £000	Total Unusable Reserves £000
<b>Unusable Reserves</b>						
<b>Adjustments to the Revenue Resources</b>						
Pension Costs (transferred to (or from) the Pensions Reserve)	0	0	(14,913)	0	0	(14,913)
Financial Instruments (transferred to the Financial Instruments Adjustment Account)	0	0	0	0	21	21
Holiday Pay (transferred to the Accumulated Absences Reserve)	0	0	0	834	0	834
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)	(18,738)	0	0	0	0	(18,738)
	<b>(18,738)</b>	<b>0</b>	<b>(14,913)</b>	<b>834</b>	<b>21</b>	<b>(32,796)</b>
<b>Adjustments between Capital and Revenue Resources</b>						
Statutory provision for the repayment of debt (transfer from the Capital Adjustment Account)	12,381	0	0	0	0	12,381
Capital expenditure financed from revenue balances (transfer to the Capital Adjustment Account)	2,981	0	0	0	0	2,981
	<b>15,362</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,362</b>
<b>Adjustments to the Capital Resources</b>						
Disposal of non-current asset sale proceeds	(3,675)	0	0	0	0	(3,675)
Depreciation adjustment between Capital Adjustment Account and Revaluation Reserve	7,632	(7,632)	0	0	0	0
Write out Revaluation Reserve of Disposals	317	(317)	0	0	0	0
Use of the Capital Receipts Reserve to finance capital expenditure	2,814	0	0	0	0	2,814
Application of capital grants to finance capital expenditure	110	0	0	0	0	110
	<b>7,198</b>	<b>(7,949)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(751)</b>
<b>Total Adjustments</b>	<b>3,822</b>	<b>(7,949)</b>	<b>(14,913)</b>	<b>834</b>	<b>21</b>	<b>(18,185)</b>

## Notes to the Financial Statements (Cont'd)

### Note 8 – Events After the Balance Sheet Date

The draft Financial Statements were authorised for issue by the Strategic Lead - Resources on 28 June 2017. Events taking place after this date are not reflected in the financial statements or notes. Where events taking place before this date provide information about conditions existing as at 31 March 2017, the figures in the financial statements and notes have been adjusted in all material respects to reflect the impact of this information.

### Note 9 – Trading Operations

The Local Government Scotland Act 2003 repealed the legislation governing compulsory competitive tendering. The Act introduced a requirement for statutory trading accounts to be maintained for "significant trading operations". A service is deemed to be a significant trading account where the service is provided in a competitive environment, it is charged on a basis other than straightforward recharge of cost and the service is deemed to be significant.

The Council has established two trading units where the service manager is required to operate in a commercial environment and balance their budget by generating income from other parts of the Council or other organisations. Details of those units are detailed below and these figures include an interest charge for the assets as noted within the accounting policies. It is the duty of a local Council to conduct each of its significant trading operations so that, taking every year with the two previous years, total revenue is not less than expenditure. The analysis for 2014/15 to 2016/17 is as follows:

The Council operates a **Housing Property Maintenance Trading Service** which delivers an economic, efficient and effective housing repairs service to its customers.

	2014/15	2015/16	2016/17	Cumulative
	£000	£000	£000	£000
Turnover	17,923	18,551	20,156	56,630
Expenditure	17,387	17,880	19,023	54,290
<b>Surplus</b>	<b>536</b>	<b>671</b>	<b>1,133</b>	<b>2,340</b>

The Council operates a **Grounds Maintenance/Street Cleaning Trading Service** which aims to make a positive impact on the health and wellbeing of residents and visitors to the area through cleaner and well maintained Council areas.

	2014/15	2015/16	2016/17	Cumulative
	£000	£000	£000	£000
Turnover	9,606	9,959	9,856	29,421
Expenditure	7,953	7,909	7,705	23,567
<b>Surplus</b>	<b>1,653</b>	<b>2,050</b>	<b>2,151</b>	<b>5,854</b>
<b>Surplus as noted in Comprehensive Income and Expenditure Statement</b>	<b>2,189</b>	<b>2,721</b>	<b>3,284</b>	<b>8,194</b>

Through annual review and evaluation, the Council operates two trading services, namely grounds maintenance/street cleaning and housing property maintenance. The above table confirms that both trading accounts which have been statutory for more than three years, have met the break even target.

## Notes to the Financial Statements (Cont'd)

### Note 9 – Trading Operations (Cont'd)

The Trading Operations require to budget for estimated ISA19 pension expenditure. In 2016/17 the actual ISA19 pension charge resulted in an increase to expenditure within the services, creating a reduced surplus. This adjustment does not bring cash into or take cash from the trading operation, but is a technical adjustment required for accounting regulations. Trading operations are incorporated into the Comprehensive Income and Expenditure Statement.

### Note 10 – Related Parties

The Council is required to disclose material transactions with related parties – bodies or individuals that have the potential to control or influence the Council or to be controlled or influenced by the Council. Disclosure of these transactions allows readers to assess the extent to which the Council might have been constrained in its ability to operate independently or might have secured the ability to limit another party's ability to bargain freely with the Council.

#### Central and Scottish Government

The Council received £183.592m (2015/16 £190.148m) of revenue government grants and £6.641m (2015/16 £11.613m) of capital grants from the Scottish Government (with £0.495m due to the Council at the year end); £44.039m (2015/16 £46.506m) from the Department of Works and Pensions (with £0.233m owed by the Council at the year end); and other grants of £2.968m (2015/16 £2.405m) as shown in Note 12 Grant Income (with £0.089m due to the Council at the year end).

#### Strathclyde Pension Fund

The Council is an admitted body to the local government pension scheme and has made payments as shown in Note 15 Defined Benefit Pension Schemes. The balance owed to the pension fund at the year end was £2.155m.

#### Joint Boards

The Council is a member of the Joint Boards for Valuation and Strathclyde Partnership for Transport and the Council's contributions are disclosed within the Group Accounts. The Council is also a member of the West Dunbartonshire Health and Social Care Partnership and provided funding in year of £61.535m (£45.319m 2015/16, part year).

#### Voluntary Sector

The following voluntary organisations received over £0.050m in grant funding from West Dunbartonshire Council during 2016/17:

	£000
West Dunbartonshire Citizens Advice Bureau	369
Independent Resource Centre	110
Y-Sort It Youth Information Project	191
The Environment Trust	171
Dumbarton Women's Aid	75
Clydebank Women's Aid	75

The Council has no shareholdings or investments in any of these organisations. There were no outstanding balances at the year end.

#### Key Management Personnel

Within the Council's Management Team, the Chief Officer of the HSCP is employed by the NHS Board. Details of remuneration are included within the Council's Remuneration Statement.

## Notes to the Financial Statements (Cont'd)

### Note 10 – Related Parties (Cont'd)

#### Elected Members

Members of the Council have direct control over the Council's financial and operating policies. The total of members' allowances paid in 2016/17 is shown in the remuneration statement on pages 19 to 26. 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 2017, the Council has not had any material transactions for anybody in which Members have an interest.

#### Senior Officers

Senior Officers require to declare an interest if he or she believes that there may be a perception that their decision making may be influenced in any way by a personal interest. Should this situation arise, the senior officer does not take part in any discussion or decision in relation to that interest. There are no significant related party transactions with senior officers of the Council.

### Note 11 – Agency Services

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

2015/16 Net Payment/ (receipt) £000	Organisation	Description	2016/17 Receipts £000	2016/17 Payment £000	(Debtor)/ Creditor at 31.03.17 £000
13,168	Scottish Water	Water and sewerage charges collected by Council and paid over	0	13,563	263
(77,214)	Scottish Government	Non Domestic Rates	80,253	0	(3,795)

## Notes to the Financial Statements (Cont'd)

### Note 12 – 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 2016/17.

31 March 2016		31 March 2017
£000		£000
190,148	Revenue Support Grant/ Non-Domestic Rates	183,592
642	Strathclyde Passenger Transport	110
9,466	General Services Capital Grant	3,683
137	Cycle/Walk/Safer Streets grant	98
66	Sustrans	55
1,582	Scottish Futures Trust	62
2	Sands Contribution to Dumbarton Cemetery	0
1,645	Energy Works	0
33	Mortgage to rent	0
64	Levensgrove	(7)
150	Keil School Planning	0
0	Clydebank A814	8
655	Owner Occupier contributions/ roofing contributions	0
220	City Deal	397
150	Communities Fund	0
22	Balloch Charette	0
25	SFA	0
0	War Memorial Trust	16
0	Dumbarton Castle Walkway	11
0	Glasgow Airpath Flightpath Fund	3
71	Heritage Lottery	125
0	Scottish Water	25
250	Sports Scotland	0
200	New House Build	2,463
6	Information and Computer Technology Modernisation Fund	20
9	Electric Vehicle Charging Grant	0
0	Balloch Library Upgrade	38
0	New Dumbarton Office	250
17	Turnberry Homes	0
30	John Muir Trail	2
0	Overton Estate Restoration	156
614	Vale of Leven Workshops	0
0	Balloch School Campus	592
0	West Thompson St Playpark	24
(353)	Civic Heart	0
35	Insurance Receipts	98
<b>205,886</b>		<b>191,821</b>

## Notes to the Financial Statements (Cont'd)

### Note 12 – Grant Income (Cont'd)

The Council credited the following grants to Services within the Comprehensive Income and Expenditure Statement in 2016/17.

31 March 2016 £000	31 March 2017 £000
9 Food for thought	12
3 Food standards	3
25 Education Maintenance Allowance Admin	25
416 Education Maintenance Allowance	365
0 English for Speakers of Other Languages	12
22 School Milk	15
368 Private Sector Housing	364
0 STEM	135
0 Scottish Government - Transition Planning and Supp	86
44 Self directed support	0
17 Autism HSCP	0
61 Smarter Choices Smarter Places - Sustainability	35
47 Violence against woman	53
50 Waste Grant Debtors	0
33 Gaelic	47
90 Access to Education	0
6 Learning and Teaching	14
779 Scottish Attainment	1,674
0 Scottish Government - Innovation Fund	23
0 School Improvement Partnership grant	8
0 Numeracy Hub Champions Grant	5
72 Whole Systems Approach	0
86 Opportunities for all	0
5 Autism – Education	0
6 Town Centre	0
51 Business Gateway	75
25 Scottish Futures Trust	0
188 Youth Employment Grant	13
2 Vehicle Emission testing	4
<b>2,405</b>	<b>2,968</b>

The Council has received a number of grants that have yet to be recognised as income as they have conditions attached to them that will require the monies or property to be returned to the giver. The balances at the year end are as follows:

31 March 2016 £000	31 March 2017 £000
7 Turnberry Homes	7
3 Glasgow Airpath Flightpath Fund	0
33 Wheatley Group - Balloch Library Upgrade	0
0 New Build Haldane	395
0 New Build Second Avenue	38
0 HEEPS	340
<b>43</b>	<b>780</b>



## Notes to the Financial Statements (Cont'd)

### Note 13 – Operating Leases

#### Council as Lessee

#### Finance Leases

The Council does not have any assets or liabilities under a finance lease.

#### Operating Leases

The Council occupies a number of properties by way of an operating lease. The future minimum lease payment due under non-cancellable leases in future years are:

31 March 2016	31 March 2017
£000	£000
706 Not later than one year	713
2,750 Later than one year and not later than five years	2,790
4,569 Later than five years	4,151
8,025	7,654

The expenditure charged to the appropriate service lines in the Comprehensive Income and Expenditure Statement during the year in relation to these leases was £0.697m (2015/16 - £0.600m).

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

31 March 2016	31 March 2017
£000	£000
60 Not later than one year	65
175 Later than one year and not later than five years	134
0 Later than five years	0
235	199

The expenditure charged to the appropriate service lines in the Comprehensive Income and Expenditure Statement during the year in relation to these leases was £0.064m (2015/16 - £0.058m).

The Council has acquired a number of photocopiers and vending machines by entering into operating leases. The future minimum lease payment due under non-cancellable leases in future years are:

31 March 2016	31 March 2017
£000	£000
214 Not later than one year	150
393 Later than one year and not later than five years	334
338 Later than five years	271
945	755

The expenditure charged to the appropriate service lines in the Comprehensive Income and Expenditure Statement during the year in relation to these leases was £0.194m (2015/16 - £0.213m).

## Notes to the Financial Statements (Cont'd)

### Note 13 – Operating Leases (Cont'd)

#### Council as Lessor

##### Finance Leases

The Council has not entered into any finance leases.

##### Operating Leases

The Council leases out property under operating leases for the following purposes:

- For the provision of community services, such as sports facilities, tourism services and community centres; and
- For economic development purposes to provide suitable affordable accommodation for local businesses.

The future minimum lease payment due under non-cancellable leases in future years are:

31 March 2016	31 March 2017
£000	£000
3,747 Not later than one year	3,803
10,029 Later than one year and not later than five years	12,092
143,638 Later than five years	141,537
157,414	157,432

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 2016/17 £2.696m contingent rents were receivable by the Council (2015/16 £2.743m).

### Note 14 – Termination Benefits

The Council terminated the contracts of a number of employees in 2016/17, incurring liabilities of £1.296m (£1.785m in 2015/16). These terminations were made as part of the redesign of services within the Council under voluntary severance and early retirement. There will be ongoing annual costs incurred by the Council for those staff leaving under early retirement due to ongoing pension costs

### Note 15 – 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 2016/17 was 19.3%, and 2017/18 is set at 19.3%. In 2016/17, the Council paid an employer's contribution of £17.278m (2015/16 £16.358m).

## Notes to the Financial Statements (Cont'd)

### Note 15 – Defined Benefit Pension Schemes (Cont'd)

**The Teachers' Pension Scheme (Scottish Teachers' Superannuation Scheme (STSS))** which is a defined benefit scheme administered by the Scottish Public Pension Agency. The scheme is technically a multi-employer defined benefit scheme and consequently the Council is not able to identify its share of the underlying financial position and performance of the scheme with sufficient reliability for accounting purposes. For the purpose of this Statement of accounts, it is accounted for on the same basis as a defined contribution scheme.

The employer pays a set contribution rate of 17.2% which is effective from 1 September 2015, prior to this it was 14.9%. This is charged directly to the revenue account for the Education service. The amount paid over in respect of employer's contribution was £6.236m (2015/16 £5.887m) in respect of expenditure for teachers added years, £0.032m payments were made (2015/16 £0.032m).

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 2016/17, the Council's own contribution equates to 1.62%.

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 2016/17 the capitalised costs that would have arisen from the early retiral of West Dunbartonshire Council employees and from predecessor authorities were as follows:

	£000
2016/2017	8,367
In earlier years	54,794
<b>Total</b>	<b><u>63,161</u></b>

The Council fully complies with the International Accounting Standard (IAS 19) concerning the disclosure of information on the pension. IAS 19 states that although the pension benefits will not be paid until the employee retires, the Council has a commitment to make these payments and must disclose the cost of this in its accounts at the time employees earn their full entitlement.

The Council therefore recognises the cost of the pension commitment within the Comprehensive Income and Expenditure Account when the employees earn their pension entitlement rather than when the benefits are paid as pensions. However, the cost to the taxpayer is calculated on the basis of pension contributions paid in the year, the cost of retirement benefits under IAS19 is reversed out, to ensure there is no impact on the overall cost to be funded by council tax and government grants.

## Notes to the Financial Statements (Cont'd)

### Note 15 – Defined Benefit Pension Schemes (Cont'd)

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

2015/16 £000	2016/17 £000
<b>Net cost of services</b>	
26,016 Current service cost	22,986
1,177 Past service cost	2,039
<b>27,193</b>	<b>25,025</b>
<b>Financing and investment Income and Expenditure</b>	
7,059 Net interest expense	5,462
<b>34,252</b>	<b>30,487</b>
<b>Total post employment benefit charged to the Surplus or Deficit on the provision of Services</b>	
3,533 Expected return on assets	(119,376)
(72,050) Actuarial gains and losses arising from changes in financial assumptions	194,636
(9,335) Actuarial gains and losses arising from experience assumptions	1,780
<b>(43,600)</b>	<b>107,527</b>
<b>Total post employment benefit charged to the comprehensive income and expenditure statement</b>	
<b>Movement in Reserves Statement</b>	
(34,252) Reversal of net charges made to surplus of deficit for post employment benefits	(30,487)
<b>Actual amount charged against the General Fund balance in the year</b>	
19,339 Employer contributions payable to Scheme	20,341

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

2015/16 £000	2016/17 £000
603,802 Fair value of plan assets	747,597
(702,748) Present value of defined benefit obligations	(925,362)
<b>(98,946)</b>	<b>(177,765)</b>
<b>Net assets in the Strathclyde Pension Fund</b>	
<b>Present Value of Unfunded Liabilities</b>	
(23,643) LGPS Unfunded	(28,355)
(22,770) Teachers' pensions	(26,324)
(8,381) Pre Local Government Reorganisation	(8,482)
<b>(153,740)</b>	<b>(240,926)</b>
<b>Net pension asset/(liability)</b>	

## Notes to the Financial Statements (Cont'd)

### Note 15 – Defined Benefit Pension Schemes (Cont'd)

The liabilities show the underlying commitments that the Council has in the long run to pay post-employment (retirement) benefits. The total liability of £240.926m has a substantial impact on the net worth of the Council as recorded in the Balance Sheet, resulting in an overall balance of £147.218m. However, the statutory arrangements for funding the deficit, means the financial position of the Council remains healthy.

The deficit on the local government scheme will be made good by increased contributions over the remaining working life of employees (i.e. before payments fall due) as assessed by the scheme actuary. Finance is only required to be raised to cover discretionary benefits when the pensions are actually paid.

The scheme assets have increased by £143.795m. This is due to asset returns being more favourable than anticipated.

The estimated liabilities have increased by £230.981m due to financial assumptions as at 31 March 2017 being less favourable than they were at 31 March 2016, mainly due to the discount rate falling to 2.6% (2015/16 3.5%).

#### 1) Pension Assets and Liabilities

Liabilities have been valued on an actuarial basis using the projected unit method which assesses the future liabilities of the fund discounted to their present value. The liabilities have been assessed by Hymans Robertson, an independent firm of actuaries, contracted by Glasgow City Council to provide all IAS19 calculations on behalf of the Councils within the Strathclyde Pension Fund. The funded obligation is noted below:

	%	Years
Active Members	65.3%	23.3
Deferred Members	7.8%	23
Pensioner Members	20.6%	12.7
Pre-Local Government Re-organisation Members	6.3%	10
	<b>100%</b>	<b>18.5</b>

#### 2) Pension Assets and Liabilities

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

2015/16 £000	2016/17 £000
804,438 Opening balance	757,542
26,016 Current service cost	22,986
25,879 Interest cost	26,651
4,839 Contributions by Members	4,995
(72,050) Actuarial gains/losses – change in financial assumptions	194,636
(9,335) Actuarial gains/losses – other experience	1,780
1,177 Past service costs/(gains)	2,039
(2,981) Estimated unfunded benefits paid	(3,063)
(20,441) Estimated benefits paid	(19,043)
<b>757,542 Closing Balance as at 31 March</b>	<b>988,523</b>

## Notes to the Financial Statements (Cont'd)

### Note 15 – Defined Benefit Pension Schemes (Cont'd)

#### 2) Pension Assets and Liabilities (Cont'd)

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

2015/16 £000	2016/17 £000
587,759 Opening balance	603,802
(3,533) Expected return on assets	119,376
18,820 Interest Income	21,189
4,839 Contributions by Members	4,995
16,358 Contributions by employer	17,278
2,981 Contributions in respect of unfunded benefits	3,063
(2,981) Estimated unfunded benefits paid	(3,063)
(20,441) Estimated benefit paid	(19,043)
<b>603,802 Closing Balance as at 31 March</b>	<b>747,597</b>

WDC Share of the pension fund asset at 31 March 2017 comprised :

2015/16			Asset Category	2016/17		
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
219,674	476	220,150	Equity Securities	274,339	142	274,481
0	1	1	Debt Securities	0	7	7
0	58,733	58,733	Private Equity	0	61,638	61,638
0	64,865	64,865	Real Estate	0	90,174	90,174
5,459	233,642	239,101	Investment funds and unit trusts	8,681	284,295	292,976
146	0	146	Derivatives	63	100	163
20,162	644	20,806	Cash and Cash Equivalent	26,916	1,242	28,158
245,441	358,361	603,802	Totals	309,999	437,598	747,597

#### 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 75.63% (2015/16 79.71%) of accrued liabilities at that date.

## Notes to the Financial Statements (Cont'd)

### Note 15 – Defined Benefit Pension Schemes (Cont'd)

#### 2) Pension Assets and Liabilities (Cont'd)

#### Asset and Liability Matching Strategy (ALM) (Cont'd)

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

31/03/2016	31/03/2017
<b>Long term expected return on assets</b>	
2.20% Pension increase rate	2.40%
4.20% Salary Increase rate	4.40%
3.50% Discount rate	2.60%
<u>Mortality</u>	
Based on these assumptions, the average future life expectancies at the age of 65 are:	
22.1 Current pensioners –Men	22.1
23.6 Current pensioners -Women	23.6
24.8 Future pensioners –Men	24.8
26.2 Future pensioners -Women	26.2

The above excludes any Net Pension liability that the Council may have to contribute to in respect of the Joint Boards of Passenger Transport and Valuation. These costs are shown within each Joint Board's Balance Sheet and the Council may be required to make an increased constituent contribution in the years when the liability fails to be met.

The local government pension scheme's assets consist of the following categories. As at 31 March 2017 assets are now held at bid value and the historic figures are at mid-market value.

The principal risks to the Council of the scheme are the longevity assumptions, statutory changes to the scheme, structural changes to the scheme (i.e. large-scale withdrawals from the scheme), changes to inflation, bond yields and the performance of the equity investments held by the scheme. These are mitigated to a certain extent by the statutory requirements to charge to the General Fund and Housing Revenue Account the amounts required by statute as described in the accounting policies note.

#### 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 2017 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:

## Notes to the Financial Statements (Cont'd)

### Note 15 – Defined Benefit Pension Schemes (Cont'd)

#### 2) Pension Assets and Liabilities (Cont'd)

	Approximate % increase to Employer Liability	Approximate monetary Amount £000
Member life expectancy ( 1 year increase)	0%	0
Rate for discounting fund liabilities (0.5% decrease )	11%	106,136
Rate of pension increase (0.5% increase)	7%	66,388
Rate of increase in salaries (0.5% increase)	4%	36,502

The total contribution expected to be made to the Local Government pension scheme for 2017/18 is £16.132m.

### Note 16 – External Audit Costs

In 2016/17 the Council incurred the following fees relating to external audit in respect of external audit services undertaken in accordance with the Code of Audit Practice:

2015/16 £000	2016/17 £000
277,024 Fees payable 2016/17	256,710

### Note 17 – 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); and
- 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 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:



## Notes to the Financial Statements (Cont'd)

### Note 17 – Expenditure and Funding Analysis (Cont'd)

2015/16 £000		2016/17 £000
	<b>Expenditure</b>	
161,435	Employee benefits expenses	160,969
227,616	Other service expenses	238,677
2,950	Support service recharges	3,179
34,303	Depreciation, amortisation, impairment	32,302
26,804	Interest payments	24,745
2,586	Precepts and levies	2,554
861	Gain on the disposal of assets	(1,146)
<b>456,555</b>	<b>Total Expenditure</b>	<b>461,280</b>
	<b>Income</b>	
(202,042)	Fees, charges and other service income	(218,454)
(2,924)	Interest and investment income	(3,467)
(114,767)	Income from council tax and non-domestic rates	(114,385)
(121,833)	Government grants and contributions	(112,538)
<b>(441,566)</b>	<b>Total Income</b>	<b>(448,844)</b>
<b>14,989</b>	<b>(Surplus) / Deficit on the Provision of Services</b>	<b>12,436</b>

## Notes to the Financial Statements (Cont'd)

### Note 17 – Expenditure and Funding Analysis (Cont'd)

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

#### 2016/17

	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
Corporate Services	19,558	2,698	22,256
Education	82,642	11,244	93,886
Infrastructure, Regeneration and Economic Development	29,132	3,830	32,962
Housing and Communities	1,621	648	2,269
Housing Revenue Account	(18,617)	15,772	(2,845)
Miscellaneous Services	(3,687)	2,093	(1,594)
Health and Social Care Partnership	61,515	4,641	66,156
Requisitions	2,621	0	2,621
<b>Net Cost of Services</b>	<b>174,785</b>	<b>40,926</b>	<b>215,711</b>
Other Income and Expenditure	(177,446)	(25,829)	(203,275)
<b>(Surplus) or Deficit on Provision of Service</b>	<b>(2,661)</b>	<b>15,097</b>	<b>12,436</b>
Opening General Fund and HRA Balance as at 31 March 2016	(17,420)		
<b>Closing General Fund and HRA Balance as at 31 March 2017</b>	<b>(20,081)</b>		

## Notes to the Financial Statements (Cont'd)

### Note 17 – Expenditure and Funding Analysis (Cont'd)

#### 2015/16

	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
Corporate Services	19,301	3,145	22,446
Education	83,085	8,369	91,454
Infrastructure, Regeneration and Economic Development	27,255	13,116	40,371
Housing and Communities	1,729	1,069	2,798
Housing Revenue Account	(17,001)	14,334	(2,667)
Miscellaneous Services	4,695	714	5,409
Health and Social Care Partnership	60,482	3,969	64,451
Requisitions	2,586	0	2,586
<b>Net Cost of Services</b>	<b>182,132</b>	<b>44,716</b>	<b>226,848</b>
Other Income and Expenditure	(185,359)	(26,500)	(211,859)
<b>(Surplus) or Deficit</b>	<b>(3,227)</b>	<b>18,216</b>	<b>14,989</b>
Opening General Fund and HRA Balance as at 31 March 2015	(14,193)		
<b>Closing General Fund and HRA Balance as at 31 March 2016</b>	<b>(17,420)</b>		

## Notes to the Financial Statements (Cont'd)

### Note 17 – Expenditure and Funding Analysis (Cont'd)

This analysis details the adjustments within the Expenditure and Funding Analysis by type of adjustment.

#### 2016/17

	Adjustments for Capital Purposes £000	Net Change for the Pension Adjustment £000	Other Differences £000	Total £000
Corporate Services	1,689	1,009	0	<b>2,698</b>
Education	9,616	1,792	(164)	<b>11,244</b>
Infrastructure, Regeneration and Economic Development	2,504	1,326	0	<b>3,830</b>
Housing and Communities	79	569	0	<b>648</b>
Housing Revenue Account	15,571	202	(1)	<b>15,772</b>
Miscellaneous Services	3	2,200	(110)	<b>2,093</b>
Health and Social Care Partnership	2,841	1,800	0	<b>4,641</b>
Requisitions	0	0	0	<b>0</b>
<b>Net Cost of Services</b>	<b>32,303</b>	<b>8,898</b>	<b>(275)</b>	<b>40,926</b>

## Notes to the Financial Statements (Cont'd)

### Note 17 – Expenditure and Funding Analysis (Cont'd)

#### 2015/16

	Adjustments for Capital Purposes £000	Net Change for the Pension Adjustment £000	Other differences £000	Total £000
Corporate Services	1,513	1,632	0	3,145
Education	7,038	1,639	(308)	8,369
Infrastructure, Regeneration and Economic Development	10,729	2,387	0	13,116
Housing and Communities	96	973	0	1,069
Housing Revenue Account	13,973	379	(18)	14,334
Miscellaneous Services	15	1,207	(508)	714
Health and Social Care Partnership	939	3,030	0	3,969
Requisitions	0	0	0	0
<b>Net Cost of Services</b>	<b>34,303</b>	<b>11,247</b>	<b>(834)</b>	<b>44,716</b>

## Notes to the Financial Statements (Cont'd)

### Note 18 – Property, Plant and Equipment

#### 1) Movements in 2016/17

	Council dwellings £000	Other Land & buildings £000	Industrial Units £000	Vehicles & Plant £000	Infrastructure £000	Community £000	Surplus Assets £000	Assets Under Construction £000	Property Plant & Equipment £000
<b>Cost/Valuation at 1 April 2016</b>	<b>450,362</b>	<b>359,611</b>	<b>48,653</b>	<b>47,642</b>	<b>97,947</b>	<b>1,563</b>	<b>9,112</b>	<b>36,829</b>	<b>1,051,719</b>
Additions	16,639	38,865	35	2,732	4,905	31	1,898	19,265	84,370
Revaluations:									
- To Revaluation Reserve	(59,555)	3,641	286	0	0	2	(33)	0	(55,658)
- To Net cost of Service	0	(525)	(16)	0	0	(1)	2,469	(22)	1,906
Disposals	(3,911)	0	(241)	0	0	0	0	0	(4,152)
Assets reclassified to/from Held for Sale	0	(593)	0	0	0	0	(2,845)	0	(3,438)
Other Movements	0	26,484	52	0	0	745	179	(27,401)	59
<b>As at 31 March 2017</b>	<b>403,535</b>	<b>427,482</b>	<b>48,770</b>	<b>50,374</b>	<b>102,852</b>	<b>2,340</b>	<b>10,780</b>	<b>28,671</b>	<b>1,074,804</b>
<b>Depreciation/Impairment at 1 April 2016</b>	<b>(79,171)</b>	<b>(139,539)</b>	<b>(3,313)</b>	<b>(34,543)</b>	<b>(34,499)</b>	<b>0</b>	<b>(303)</b>	<b>(49)</b>	<b>(291,417)</b>
Depreciation charge	(15,524)	(10,513)	(415)	(3,404)	(4,848)	0	0	0	(34,704)
Depreciation:									
- To Revaluation Reserve	60,729	1,394	0	0	0	0	(4)	0	62,119
Impairments:									
- To Revaluation Reserve	17,813	0	0	0	0	0	0	0	17,813
- To Net Cost of Service	0	(1,274)	0	0	0	(1,566)	(4)	0	(2,844)
<b>As At 31 March 2017</b>	<b>(16,153)</b>	<b>(149,932)</b>	<b>(3,728)</b>	<b>(37,947)</b>	<b>(39,347)</b>	<b>(1,566)</b>	<b>(311)</b>	<b>(49)</b>	<b>(249,033)</b>
<b>Net Book Value at 31 March 2016</b>	<b>371,191</b>	<b>220,072</b>	<b>45,340</b>	<b>13,099</b>	<b>63,448</b>	<b>1,563</b>	<b>8,809</b>	<b>36,780</b>	<b>760,302</b>
<b>Net Book Value at 31 March 2017</b>	<b>387,382</b>	<b>277,551</b>	<b>45,042</b>	<b>12,427</b>	<b>63,505</b>	<b>774</b>	<b>10,469</b>	<b>28,622</b>	<b>825,771</b>

## Notes to the Financial Statements (Cont'd)

### Note 18 – Property, Plant and Equipment (Cont'd)

#### 2) Movements in 2015/16

	Council dwellings £000	Other Land & buildings £000	Industrial Units £000	Vehicles & Plant £000	Infrastructure £000	Community £000	Surplus Assets £000	Assets Under Construction £000	Property Plant & Equipment £000
<b>Cost/Valuation at 1 April 2015</b>	<b>496,345</b>	<b>354,762</b>	<b>48,318</b>	<b>45,498</b>	<b>87,542</b>	<b>65</b>	<b>6,827</b>	<b>14,731</b>	<b>1,054,088</b>
Additions	20,890	6,389	1,886	2,144	8,602	398	142	28,011	68,462
Revaluations:									
- To Revaluation Reserve	(2,662)	(701)	79	0	0	6	381	1,066	(1,831)
- To Net cost of Service	0	(15)	(1,620)	0	0	0	374	(317)	(1,578)
Disposals	(2,147)	(319)	0	0	0	(6)	0	0	(2,472)
Assets reclassified to/from Held for Sale	0	0	0	0	0	0	573	0	573
Other Movements	2,974	(505)	(10)	0	1,803	1,100	815	(6,662)	(485)
<b>As at 31 March 2016</b>	<b>515,400</b>	<b>359,611</b>	<b>48,653</b>	<b>47,642</b>	<b>97,947</b>	<b>1,563</b>	<b>9,112</b>	<b>36,829</b>	<b>1,116,757</b>
<b>Depreciation/Impairment at 1 April 2015</b>	<b>(129,974)</b>	<b>(129,787)</b>	<b>(2,894)</b>	<b>(30,856)</b>	<b>(30,164)</b>	<b>0</b>	<b>(276)</b>	<b>(49)</b>	<b>(324,000)</b>
Depreciation charge	(13,924)	(9,541)	(416)	(3,687)	(4,335)	0	(4)	0	(31,907)
Depreciation:									
- To Revaluation Reserve	0	300	20	0	0	0	0	0	320
Impairments:									
- To Revaluation Reserve	(311)	264	0	0	0	0	(23)	0	(70)
- To Net Cost of Service	0	(775)	(23)	0	0	0	0	0	(798)
<b>As At 31 March 2016</b>	<b>(144,209)</b>	<b>(139,539)</b>	<b>(3,313)</b>	<b>(34,543)</b>	<b>(34,499)</b>	<b>0</b>	<b>(303)</b>	<b>(49)</b>	<b>(356,455)</b>
<b>Net Book Value at 31 March 2015</b>	<b>366,371</b>	<b>224,975</b>	<b>45,424</b>	<b>14,642</b>	<b>57,378</b>	<b>65</b>	<b>6,551</b>	<b>14,682</b>	<b>730,088</b>
<b>Net Book Value at 31 March 2016</b>	<b>371,191</b>	<b>220,072</b>	<b>45,340</b>	<b>13,099</b>	<b>63,448</b>	<b>1,563</b>	<b>8,809</b>	<b>36,780</b>	<b>760,302</b>

## Notes to the Financial Statements (Cont'd)

### Note 18 – Property, Plant and Equipment (Cont'd)

#### 3) Capital Commitments

As at 31 March 2017, the Council has commitments on capital contracts for the construction or enhancement of property, plant and equipment for non housing and housing projects in 2016/17 budgeted to cost £25.931m (2015/16 £48.588m) and £1.519m (2015/16 £1.771m) respectively. The main commitments are:

<b>General Services</b>	<b>£000</b>
Our Lady and St. Patrick's High School - new build	450
Bellsmyre co-location project	670
Kilpatrick High School – new build	217
Integrated Housing Management System	812
Balloch campus project	10,931
Office Rationalisation - New Dumbarton Office	9,052
Office Rationalisation - Bridge Street	315
Office Rationalisation - Data Centre	171
ICT Modernisation and Infrastructure	181
UCT Security and DR	100
Building Upgrade Works	1,170
Schools Regeneration works	811
Replacement of Elderly Care Homes and Day Care Centres	539
Energy Efficient Street Lighting Apparatus	185
Local Economic Development - Dumbarton TC and Waterfront	133
Local Economic Development - Mitchell Way	22
Local Economic Development - Clydebank Town Centre	123
Local Economic Development - Vale Workshops	49
<b>HRA</b>	
New Council House Build Programme	900
Demolitions	252
CCTV	60
Energy Efficiency	307

#### 4) Revaluations

The Council carries out a rolling programme that ensures that all property, plant and equipment required to be measured at fair value is re-valued at least every five years. All valuations were carried out internally. Valuations of land and buildings were carried out in accordance with the methodologies and bases for estimation set out in the professional standards of the Royal Institution of Chartered Surveyors.



## Notes to the Financial Statements (Cont'd)

### Note 18 – Property, Plant and Equipment (Cont'd)

#### 5) PPP Assets Included in Property, Plant and Equipment

2015/16 £000		2016/17 £000
	<b>Cost or Valuation</b>	
87,563	At 1 April 2016	87,563
	<u>Revaluations</u>	
0	To Revaluation Reserve	0
0	Additions	0
<b>87,563</b>	<b>At 31 March 2017</b>	<b>87,563</b>
	<b>Accumulated Depreciation and Impairment</b>	
(8,092)	At 1 April 2016	(11,683)
(3,591)	Depreciation Charge	(3,591)
	<u>Depreciation written out</u>	
0	To revaluation reserve	0
0	Impairment losses/(reversals) recognised	0
<b>(11,683)</b>	<b>At 31 March 2017</b>	<b>(15,274)</b>
<b>79,471</b>	<b>Opening Net Book value</b>	<b>75,880</b>
<b>75,880</b>	<b>Closing Net Book value</b>	<b>72,289</b>

- 6) The Council measures its surplus assets at fair value at each reporting date (the Council does not hold investment properties). The fair value of surplus assets have been based on the market value approach using current market conditions and recent sales prices and other relevant information for similar assets in the West Dunbartonshire area together with evidence across the wider West of Scotland. Market conditions are such that similar properties are marketed, purchased and sold actively and the level of observable inputs are sufficient, leading to the properties being categorised at Level 2 in the fair value hierarchy.

There were no transfers between Levels 1 and 2 during the year and there have been no changes in the valuation techniques used during the year for surplus assets

### Note 19 – Intangible Assets

The Council accounts for its software as intangible assets, to the extent that the software is not an integral part of a particular IT system and accounted for as part of the hardware item of property, plant and equipment. The intangible assets include purchased licences.

Where appropriate, the carrying amount of intangible assets is amortised on a straight line basis. The amortisation of £0.016m charged to revenue in 2016/17 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 balances during the year is as follows:

## Notes to the Financial Statements (Cont'd)

### Note 19 – Intangible Assets (cont'd)

2015/16 £000		2016/17 £000
	<b>Balance at 1 April 2016:</b>	
346	Gross carrying amount	346
(293)	Accumulated amortisation	(301)
<u>53</u>	<b>Net carrying amount at start of year</b>	<u>45</u>
(8)	Amortisation for period	(16)
<u>45</u>	<b>Net carrying amount at 31 March 2017</b>	<u>29</u>
	<b>Comprising:</b>	
346	Gross Carrying amounts	346
(301)	Accumulated amortisation	(317)
<u>45</u>		<u>29</u>

### Note 20 – Assets Held for Sale

2015/16 £000		2016/17 £000
<b>2,541</b>	<b>Balance at 1 April 2016</b>	<b>653</b>
0	Assets newly classified as held for sale	0
15	Property, Plant and Equipment	3,488
(390)	Revaluation Losses	0
263	Revaluation Gains	3,407
	Assets declassified as held for sale*:-	
(1,776)	Property, Plant and Equipment	(203)
<u>653</u>	<b>As at 31 March 2017</b>	<u>7,345</u>

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

The Council measures its non-current assets held for sale at fair value at each reporting date. The fair value of non-current assets held for sale have been based on the market value approach using current market conditions and recent sales prices and other relevant information for similar assets in the West Dunbartonshire area together with evidence across the wider West of Scotland. Market conditions are such that similar properties are marketed, purchased and sold actively and the level of observable inputs are sufficient, leading to the properties being categorised at Level 2 in the fair value hierarchy.

There were no transfers between Levels 1 and 2 during the year and there have been no changes in the valuation techniques used during the year for non-current assets held for sale.

### Note 21 - Heritage Assets

2015/16 £000		2016/17 £000
<b>1,370</b>	<b>Balance at 1 April 2016</b>	<b>1,406</b>
36	Additions	0
<u>1,406</u>	<b>Balance at 31 March 2017</b>	<u>1,406</u>

## Notes to the Financial Statements (Cont'd)

### Note 22 – 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-16		31-Mar-17
£000		£000
<b>377,806</b>	<b>Opening Capital Financing Requirement</b>	<b>412,449</b>
	<b>Capital Investment</b>	
68,511	Property, Plant and Equipment	84,370
<b>68,511</b>		<b>84,370</b>
	<b>Less Sources of Finance</b>	
2,814	Receipts from sale of assets	5,451
15,675	Government Grants and other Contributions	8,213
2,981	Revenue Contributions	5,910
12,398	Loan Fund Principal Repayments	12,970
<b>33,868</b>		<b>32,544</b>
<b>412,449</b>	<b>Closing Capital Financing Requirement</b>	<b>464,275</b>
0	Increase in Underlying Need to Borrow (Supported)	0
34,643	Increase in Underlying Need to Borrow (Unsupported)	51,826
<b>34,643</b>	<b>Movement in Capital Financing Requirement</b>	<b>51,826</b>

### Note 23 – Impairment Losses

During 2016/17, the Council has recognised impairment losses of £2.844m (2015/16 £3.704m) relating to non value adding enhancement of various assets. These impairment losses have been charged as appropriate within the Comprehensive Income and Expenditure Statement and the Revaluation Reserve.

### Note 24 – Private Finance Initiatives and Similar Contracts

#### Schools PPP Scheme

2016/17 was the eighth year of a thirty year public private partnership for provision of three secondary schools and one primary school in Clydebank and Alexandria.

The Council has rights to use the schools for core educational purposes between the hours of 7am and 6pm during term time and 8.30am and 4pm during holiday periods. In addition school facilities are available on request for Community/Other Educational Use at specified times outwith the above. The contract specifies minimum standards for the services to be provided by the contractor, with deductions from the fee payable being made if facilities are unavailable or performance is below the minimum standards.

The partnership agreement was for the design, build, finance and operation of the schools which means that the contractor took on the obligation to construct the schools and maintain them in a minimum acceptable condition and to procure and maintain the plant and equipment need to operate the schools. When the agreement ends, after thirty years, unrestricted use and operation of the buildings will be handed back to the Council at nil cost.

## Notes to the Financial Statements (Cont'd)

### Note 24 – Private Finance Initiatives and Similar Contracts (Cont'd)

The Termination rights are in line with the market norms reflected in the Scottish Standard Schools Contract, as approved by the Scottish Government, prior to financial close.

#### Property, Plant and Equipment

The school buildings are recognised on the Council's balance sheet within property, plant and equipment balance. Movements in their value over the year are detailed in the analysis of the movement on the Property, Plant and Equipment balance in note 18.

#### Payments

The Council makes an agreed payment each year (which is increased each year by inflation) with deductions from the fee payable being made if the contractor fails to meet availability and performance standards in any year but is otherwise fixed. Payments remaining to be made under the PPP contract at 31 March 2017 (excluding any estimation of inflation and availability/performance deductions) are as follows:

	<b>Repayment of Liability £000</b>	<b>Interest Charges £000</b>	<b>Operating Costs £000</b>	<b>Lifecycle Replacement £000</b>	<b>Total Unitary Payment £000</b>
Less than 1 year	2,156	6,291	2,363	560	<b>11,370</b>
2-5 years	9,924	23,501	10,098	2,757	<b>46,280</b>
6-10 years	15,664	24,760	14,099	5,126	<b>59,649</b>
11-15 years	17,784	18,303	15,951	9,612	<b>61,650</b>
16-20 years	25,011	10,593	18,048	9,908	<b>63,560</b>
21-25 years	13,777	1,512	9,116	5,119	<b>29,524</b>
26-30 years	0	0	0	0	<b>0</b>
<b>PPP Contractual Liability as at 31.03.17</b>	<b>84,316</b>	<b>84,960</b>	<b>69,675</b>	<b>33,082</b>	<b>272,033</b>

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:

<b>2015/16 £000</b>	<b>2016/17 £000</b>
88,091 Opening Balance	86,296
(1,795) Repayments	(1,980)
<b>86,296</b> Closing Balance	<b>84,316</b>

### Note 25 – Inventories

<b>Consumable Stores 2015/16 £000</b>	<b>WIP 2015/16 £000</b>	<b>Total 2015/16 £000</b>		<b>Consumable Stores 2016/17 £000</b>	<b>WIP 2016/17 £000</b>	<b>Total 2016/17 £000</b>
824	113	937	<b>Balance outstanding at 01/04/16</b>	866	56	922
149	0	149	Purchases	45	0	45
(107)	(57)	(164)	Recognised as an expense in the year	(45)	224	179
<b>866</b>	<b>56</b>	<b>922</b>	<b>Balance outstanding at 31/03/17</b>	<b>866</b>	<b>280</b>	<b>1,146</b>

## Notes to the Financial Statements (Cont'd)

### Note 26 – Debtors

2015/16 £000	2015/16 £000		2016/17 £000	2016/17 £000
		<b>Central government bodies</b>		
0		Grant Income	23	
4,001		VAT Recoverable	4,636	
<u>2,232</u>	6,233	Other Debtors	<u>3,881</u>	8,540
	44	Other local authorities		674
	36	NHS Bodies		17
	433	Public Corporations and trading funds		305
		<b>Other Entities and individuals</b>		
10,031		Arrears of local taxation	10,890	
<u>18,636</u>	<u>28,667</u>	Other Debtors	<u>15,630</u>	<u>26,520</u>
	<b>35,413</b>			<b>36,056</b>

### Note 27 – Net Cash Outflows from Operating, Financing and Investing Activities

2015/16 £000	2016/17 £000
<b>14,989</b>	<b>12,436</b>
<b>Net deficit on the Provision of Services</b>	
<b>Adjustments to net deficit on the provision of services for non-cash movements</b>	
(34,303) Depreciation, amortisation and impairment	(32,301)
(861) Net gain on fixed assets	1,146
(14,913) Movement in pension liabilities	(10,146)
(15) Movement in inventories	224
2,383 Movement in debtors	1,756
(727) Movement in creditors and provisions	2,438
(24) Other non-cash movements	(597)
<u>(48,460)</u>	<u>(37,480)</u>
<b>Adjustments for items included in the net surplus/deficit on the provision of services that are investing and financing activities</b>	
21 Financing movements	17
15,738 Investing movements	8,124
<u>15,759</u>	<u>8,141</u>
<b>(17,712) Net cash flow from Operating Activities</b>	<b>(16,903)</b>
69,727 Purchase of property, plant and equipment and intangible assets	86,112
(2,814) Proceeds from sale of property, plant and equipment and intangible assets	(5,451)
(18,139) Other receipts from investing activities	(10,063)
<u>48,774</u>	<u>70,598</u>
<b>Net cash outflows from investing activities</b>	<b>70,598</b>
(95,120) Cash receipts of short-term and long-term borrowing	(144,709)
1,795 Repayment of PPP liabilities	1,980
63,029 Repayment of short-term and long-term borrowing	87,291
<u>(30,296)</u>	<u>(55,438)</u>
<b>Net cash inflows from financing activities</b>	<b>(55,438)</b>

## Notes to the Financial Statements (Cont'd)

### Note 28 – Net Cash and Cash Equivalents

<b>Cash and Cash Equivalents</b>	<b>31-Mar-16</b>	<b>Movement</b>	<b>31-Mar-17</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>
Bank Current Account	(838)	944	106
Short term deposits with UK banks	8,407	799	9,206
<b>Total Cash and Cash equivalents</b>	<b>7,569</b>	<b>1,743</b>	<b>9,312</b>

### Note 29 – 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”:

	<b>Long-term</b>		<b>Current</b>	
	<b>31-Mar-16</b>	<b>31-Mar-17</b>	<b>31-Mar-16</b>	<b>31-Mar-17</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
<b>Debtors</b>				
Loans and receivables	58	45	37,739	37,196
<b>Borrowing</b>				
Financial liabilities at amortised cost	241,009	228,095	89,855	158,119
<b>Other long term liabilities</b>				
PPP and finance leases	84,640	82,160	1,657	2,156
<b>Creditors</b>				
Financial liabilities at contract amount	0	0	36,642	36,317

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 2016/17:

- 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 2016/17;
- breaches of long term loan agreements resulting in the liability being classed as current; or
- offsetting of financial assets and liabilities where a legally enforceable right exists and intent to settle is on net basis.

## Notes to the Financial Statements (Cont'd)

### Note 29 – Financial Instruments (Cont'd)

#### 1) Types of Financial Instrument

The Council has considered the Code requirements for accounting for financial instruments and the following disclosures are consistent with the Code:

- current liabilities are recognised as such even if refinanced post balance sheet or original term greater than twelve months; and
- if the Council has the discretion (contractually) and expects to roll forward current liabilities for over twelve months, then the obligation can be treated as long term.

#### 2) Fair Value of Assets and Liabilities carried at Amortised Cost

Financial assets (represented by lending and receivables) and financial liabilities (represented by borrowings) and are carried in the Balance Sheet at amortised cost. Fair values have been calculated with reference to the following:

##### Financial Liabilities

- PWLB Loans (Level 2) - For loans from the PWLB premature repayment rates from the PWLB in force on 31 March 2017 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 1.41% 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 0.32% 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-16		31-Mar-17	
Carrying Amount	Fair Value	Carrying Amount	Fair Value
£000	£000	£000	£000
<b>Debtors</b>			
37,797	37,797	37,241	37,241
	Loans and Receivables		

## Notes to the Financial Statements (Cont'd)

### Note 29 – Financial Instruments (Cont'd)

#### 2) Fair Value of Assets and Liabilities carried at Amortised Cost (cont'd)

The fair value is equal to the carrying amount because all loans and receivables are either short term or at a fixed interest rate or a variable rate linked to base rate without significant transaction costs. The Council does not hold any equity investments in an unquoted market and, therefore, this type of investment is excluded from the above table.

31-Mar-16		31-Mar-17	
Carrying Amount £000	Fair Value £000	Carrying Amount £000	Fair Value £000
<b>Borrowing</b>			
330,864	443,633	386,214	532,346
<b>Other Long Term Liabilities</b>			
86,297	121,939	84,316	156,101
<b>Creditors</b>			
36,642	36,642	36,317	36,317

The fair value is higher than the carrying amount because the Council's portfolio of loans includes a number of fixed rate loans where the interest rate payable is higher than the rates available for similar loans at the balance sheet date. The commitment to pay interest above current market rates increases the amount that the Council would have to pay if the lender requested or agreed to early repayment of the loans.

The increase in the fair value as at 31 March 2017 compared to 2016 is due to the volatility in the market which has affected the shape of the yield with downward pressure on rates which has had an effect on the cost of prematurely repaying debt.

#### 3) Gains and Losses on Financial Instruments

The gains and losses recognised in the Comprehensive Income and Expenditure Account in relation to financial instruments are made up as follows:

	31-Mar-16			31-Mar-17		
	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)	202	0	202	177	0	177
Interest payable and similar charges						
Interest/expense*	0	(19,750)	(19,750)	0	(19,283)	(19,283)
Loss on de-recognition	0	(50)	(50)	0	(17)	(17)
<b>Net (Gain)/loss in year</b>	<b>0</b>	<b>(19,800)</b>	<b>(19,800)</b>	<b>0</b>	<b>(19,300)</b>	<b>(19,300)</b>

\* Interest/Expense has been calculated on an EIR basis where appropriate for market instruments

There has been no gain/loss on either of the following classes of financial instruments, as the Council does not own them:

- available for sale financial assets; and
- financial assets or liabilities at a fair value through profit and loss.



## Notes to the Financial Statements (Cont'd)

### Note 29 – Financial Instruments (Cont'd)

#### 4) Nature and Extent of Risks arising from Financial Instruments

The Council's management of treasury risks actively works to minimise the Council's exposure to the unpredictability of financial markets and implementing restrictions to minimise these risks. The procedures for risk management are set out through a legal framework in the Local Government (Scotland) Act 2003 and the associated regulations. During 2016/17 these required the Council to comply with the CIPFA Prudential Code, the CIPFA Treasury Management in the Public Services Code of Practice and the Local Government Investments (Scotland) Regulations 2010. Overall these procedures require the Council to manage risk in the following ways:

- (i) by formally adopting the requirements of the Code of Practice;
- (ii) by the adoption of a Treasury Policy Statement and treasury management clauses within its financial regulations/standing orders;
- (iii) by approving annually in advance prudential and treasury indicators for the following three years in limiting:
  - The Council's overall borrowing;
  - Its maximum and minimum exposures to fixed and variable rates;
  - Its maximum and minimum exposures regarding the maturity structure of debt; and
  - Its maximum annual exposure to investments maturing beyond a year.
- (iv) by approving an investment strategy for the forthcoming year setting out its criteria for both investing and selecting investment.

These are required to be reported and approved prior to the start of the year to which they relate. These items are reported with the annual treasury management strategy which outlines the detailed approach to managing risk in relation to the Council's financial instrument exposure. Actual performance is reported to Members to assess the effectiveness of controls established.

The 2016/17 annual Treasury Management Strategy which incorporates the prudential indicators was approved by Council on 24 February 2016 and is available on the Council website. The key issues within the strategy were:

- the authorised limit for 2016/17 was set at £609.300m. This is the maximum limit of external borrowing;
- the operational boundary was expected to be £558.525m This is the expected level of debt during the year;
- the maximum amounts of fixed and variable interest rate exposure were set at 100% and 50% based on the Council's net debt; and
- the maximum exposures to the maturity structure of debt is detailed with refinancing and maturity risk.

The Council has fully adopted all required CIPFA Codes and statutory regulation currently in force, and maintains written principles for overall risk management, as well as written policies and procedures covering specific areas such as credit risk, liquidity risk, refinancing/maturity risk and market risk.

## Notes to the Financial Statements (Cont'd)

### Note 29 – Financial Instruments (Cont'd)

#### 4) Nature and Extent of Risks arising from Financial Instruments (Cont'd)

##### Credit Risk

Credit risk arises from the short-term lending of surplus funds to banks, building societies and other local authorities as well as credit exposures to the Council's customers. It is the policy of the Council to place deposits only with a limited number of pre approved UK banks and building societies whose credit rating is independently assessed as sufficiently secure by the Council's treasury advisers and to restrict lending to a prudent maximum amount for each institution.

The Council's maximum exposure to credit risk in relation to investments in banks and building societies of £11.256m 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 2017 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 31.03.17	Historical experience of non-payment adjusted for market conditions at 31.03.17	Estimated maximum exposure to default and uncollectibility
	£000	%	£000
Customers and other income	26,792	8.18	1,581

The Council does not hold any of the following in relation to financial assets:

- collateral as security in case of default of investment; or
- financial assets that would otherwise be past due or impaired but have been renegotiated.

The Council does not generally allow credit for customers, such that £8.588m is past its due date for payment. The past due amount can be analysed by age as follows:

	£000
Less than three months	1,477
Three to six months	268
Six months to one year	1,787
More than one year	5,056
	<u>8,588</u>

Provisions are made in accordance with Code Guidance, whereby a judgement is made regarding the probability of collection for each category of debt. This judgement is based upon the past experience of collecting each category of debt to calculate the appropriate percentage of each debt that may not be eventually recovered.

## **Notes to the Financial Statements (Cont'd)**

### **Note 29 – Financial Instruments (Cont'd)**

#### **4) Nature and Extent of Risks arising from Financial Instruments (Cont'd)**

##### **Credit Risk (Cont'd)**

No financial assets have been individually determined to be impaired and no collateral is held on past due or impaired financial assets, therefore the Council has not obtained financial or non financial assets during the financial year by taking possession of any collateral or calling on other credit enhancements.

##### **Liquidity risk**

The Council manages its liquidity position through the risk management procedures noted above (i.e. the setting and approval of prudential indicators and the approval of the treasury and investment strategy reports), as well as through a comprehensive cash flow forecast management system, as required by the CIPFA Code of Practice. This seeks to ensure that cash is available when it is needed.

The Council has ready access to borrowing from the Money Markets to cover any day to day cash flow need if required. The Council is required to provide a balanced budget through the Local Government Finance Act 1992, which ensures that sufficient funds are raised to cover annual expenditure. There is, therefore, no significant risk that the Council will be unable to raise finance to meet its commitments under financial instruments.

##### **Refinancing and Maturity Risk**

The Council maintains a significant debt portfolio and whilst the cash flow procedures above are considered against the refinancing risk procedures, longer term risk to the Council relates to managing the exposure to replacing financial instruments as they mature. This risk relates to the maturing of longer term financial liabilities.

The approved treasury indicator limits for the maturity structure of debt are the key parameters used to address this risk and the central treasury team address the operational risks within the approved parameters. This includes:

- monitoring the maturity profile of financial liabilities and amending the profile as appropriate through either new borrowing or the rescheduling of the existing debt; and
- monitoring the maturity profile of investments to ensure that sufficient liquidity is available for the Council's day to day cash flow needs.

The Council has safeguards in place to ensure that a significant proportion of its borrowing does not mature for repayment at any one time in the future to reduce the financial impact of re-borrowing at a time of unfavourable interest rates. No more than 50% of borrowings are due to mature within any financial year or within any rolling five-year period.

## Notes to the Financial Statements (Cont'd)

### Note 29 – Financial Instruments (Cont'd)

#### 4) Nature and Extent of Risks arising from Financial Instruments (Cont'd)

##### Refinancing and Maturity Risk (Cont'd)

The maturity analysis of financial liabilities is as follows:

	<b>Creditors</b>	<b>PPP</b>	<b>Borrowing</b>	<b>Total</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
Less than one year	36,317	2,156	158,119	196,592
Between one and two years	0	1,946	33,060	35,006
Between two and five years	0	7,978	24,923	32,901
More than five years	0	72,236	170,112	242,348
	<b>36,317</b>	<b>84,316</b>	<b>386,214</b>	<b>506,847</b>

##### Market risk

Changes in market interest rates influence the interest payable on borrowings and on interest receivable on surplus funds invested. For example, a rise in interest rates would mean an increase in the interest charges on borrowing at variable rates and an increased cost to the taxpayer. An increase in interest rates would also mean an increase in the income received on lending at variable rates and a reduction in cost for the taxpayer.

Changes in market rates also affect the notional “fair value” of lending and borrowing. For example, a rise in interest rates would reduce the fair value of both lending and borrowing at fixed rates. Changes in the fair value of lending and borrowing do not impact upon the taxpayer and are confined to prescribed presentational aspects in the Accounts.

The Council has a variety of strategies for managing the uncertainty of future interest rates and the financial impact on the Council:

- it is the policy of the Council to limit its exposure to variable rate borrowing to a maximum of 50% of what it borrows;
- during periods of falling rates and where it is economically advantageous to do so, the Council will consider the repayment and restructuring of fixed interest rate debt;
- the Council takes advice from its specialist treasury advisers and actively monitors changes in interest rates to inform decisions on the lending of surplus funds, new borrowings and restructurings of existing borrowings; and
- any potential for a financial impact on the Council is also significantly limited by the Scottish Government’s grant distribution mechanism that automatically adjusts for changes in interest rates in the government grant support the Council receives for “loan charges”.

The interest rate profile of the Council’s borrowing is as follows:

	<b>£000</b>	<b>%</b>
Fixed Interest Debt	383,386	99.3%
Variable Interest Debt	2,828	0.7%
	<b>386,214</b>	

## Notes to the Financial Statements (Cont'd)

### Note 29 – Financial Instruments (Cont'd)

#### 4) Nature and Extent of Risks arising from Financial Instruments (Cont'd)

##### Market risk (Cont'd)

To illustrate the impact of changes in interest rates upon the Council, the following table shows the financial effect if rates had been 1% higher at 31 March 2017, with all other variables held constant:

	£000
<b>Impact on tax payers and rent payers</b>	
Increase on interest payable on variable debt borrowings	5
Increase in interest receivable on variable rate investments	(229)
Increase in government grant receivable for 'loan charges'	(53)
Impact on Income and Expenditure Account	<u>(277)</u>
Share of overall impact due credited to the HRA	<u>(146)</u>
<b>Other accounting presentational changes</b>	
Decrease in fair value of fixed rate investments:	0
Decrease in fair value of fixed rate debt borrowings (disclosure confined to notes to the core financial statements)	(91,347)

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 30 – Creditors

2015/16		2016/17
£000		£000
5,049	Central government bodies	6,147
8,889	Other local authorities	11,150
158	NHS Bodies	293
145	Public Corporations and trading funds	384
22,401	Other Entities and individuals	<u>18,343</u>
<u>36,642</u>		<u>36,317</u>

### Note 31 – Provisions

	Equal Pay £000
<b>Opening Provision</b>	2,243
Released	(1,401)
Used in year	<u>(92)</u>
<b>Closing Position</b>	<u>750</u>

## Notes to the Financial Statements (Cont'd)

### Note 31 – Provisions (Cont'd)

**Equal pay claims and single status payments**– The Council has implemented a Single Status pay structure. This provision is held for possible future equal pay claims through outstanding tribunal cases and revised gradings from the new pay structure.

### Note 32 – Reserves and Earmarked Balances

The Council holds reserves on the Balance Sheet in respect of General Fund and HRA brought forward surpluses:

- (1) The General Fund balance stands at £13.118m on 31 March 2017, of which £8.055m is earmarked for ringfenced purposes, leaving an unearmarked balance of £5.063m.

The main earmarked income held for future specific purposes:

	<b>£000</b>
Welfare Reform	101
Community Loans Fund	101
Private Sector Housing Grants	300
Voluntary Early Retirement / Voluntary Severance	1,972
Budget Setting 2016/17 - 2017/18	2,201
Transformational projects	1,411
Education Development	110
Developing Young Workforce/Youth Employment	215
Clydebank Property Company	227
GIRFEC	168
Business Gateway	492
Jobs Growth	300
Other Committed Spend	457
	<b>8,055</b>

- (2) The HRA balance is currently £6.963m as at 31 March 2017, of which £6.117m is earmarked for ring fenced purposes, leaving an unearmarked balance of £0.846m.

The earmarked balance held for future specific purposes is:-

	<b>£000</b>
Regeneration of the stock	5,617
Welfare Reform	500
	<b>6,117</b>

## Notes to the Financial Statements (Cont'd)

### Note 33 – Usable Reserves

Usable reserves are those reserves the Council is able to apply to fund expenditure or reduce taxation and comprise of both capital and revenue reserves. Movement in the revenue reserves during the year are outlined in the Movement in Reserves Statement, however, a summary is shown below:

31-Mar-16		31-Mar-17
£000		£000
11,203	General Services	13,118
6,217	Housing Revenue Account	6,963
0	Capital Receipts Reserve	0
484	Capital Grants Unapplied	466
3,824	Capital Reserve	3,633
527	Other Reserves	499
22,255	<b>Total Usable Reserves</b>	<b>24,679</b>

#### General Fund Revenue Reserve

The General Fund is held for services provided by the Council through Revenue Support Grant funded through the Scottish Government and Council Tax. It excludes the Housing Revenue Account. This reserve holds funds not yet spent.

#### Housing Revenue Account Revenue Reserve

The Council is required by the Local Government and Housing Act (Scotland) 1987 to keep a Housing Revenue Account (HRA) which records all revenue expenditure and income relating to the provision of council dwellings and related services. This reserve holds funds not yet spent.

#### Capital Receipts Reserves

Capital receipts from asset sales are retained within this Reserve and used to fund planned capital expenditure.

#### Capital Grant Unapplied Reserve

Grants and other contributions given to the Council are retained within this Reserve until all conditions agreed by the grant provider are satisfied.

#### Capital Items Replacement Fund (Other)

This reserve holds funds which are retained and used for the renewal or repair of school non-current assets.

#### Capital Reserve

This reserve holds funds which are retained for the funding of the Public Private Partnership (PPP) unitary charge on a specific annual phased amount.

## Notes to the Financial Statements (Cont'd)

### Note 34 – Unusable Reserves

Unusable reserves are those reserves that the Council is not able to utilise to provide services and comprise of:-

<b>31-Mar-16</b>		<b>31-Mar-17</b>
<b>£000</b>		<b>£000</b>
227,034	Capital Adjustment Account	232,656
122,980	Revaluation Reserve	137,666
(153,740)	Pension Reserve	(240,926)
(3,002)	Employee Statutory Adjustment Account	(3,658)
	Financial Instruments Adjustment	
(16,099)	Account	(15,392)
<b>177,173</b>	<b>Total Unusable Reserves</b>	<b>110,346</b>

#### 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.

<b>2015/2016</b>		<b>2016/2017</b>
<b>£000</b>		<b>£000</b>
223,691	Opening Balance	227,034
(24,284)	Depreciation	(25,473)
(5,101)	Impairment	(7,640)
2,229	Deficit/Surplus on Revaluations	10,041
323	Write off Revaluation Reserve Balance re Disposals	466
(3,675)	Disposal of Fixed Assets	(4,305)
15,675	Government Grants Applied	8,214
2,981	Capital Financed by Current Revenue	5,910
12,381	Long Term Debt Payment	12,958
2,814	Capital Receipts Applied	5,451
<b>227,034</b>	<b>Closing Balance</b>	<b>232,656</b>



## Notes to the Financial Statements (Cont'd)

### Note 34 – Unusable Reserves (Cont'd)

#### Revaluation Reserve

The revaluation reserve contains the gains made by the Council arising from increases in the value of its property, plant and equipment (and intangible assets). The balance is reduced when assets with accumulated gains are:

- re valued downwards or impaired and the gains are lost;
- used in the provision of services and the gains are consumed through depreciation; or
- disposed of and the gains are realised.

The reserve contains only revaluation gains accumulated since 1 April 2007, the date that the reserve was created. Accumulated gains arising before that date are consolidated into the balance on the capital adjustment account.

2015/2016 £000		2016/2017 £000
132,632	Opening Balance	122,980
2,306	Unrealised Gains on Revaluation of Assets	126,849
(4,003)	Impairments and Losses on Revaluation of Assets	(102,276)
	Write off Revaluation Reserve Balance re	
(323)	Disposals	(466)
(7,632)	Depreciation due to Revaluation of Assets	(9,421)
<u>122,980</u>	<b>Closing Balance</b>	<u>137,666</u>

#### Pension Reserve

The pension reserve absorbs the timing differences arising from the different arrangements for accounting for post employment benefits and for funding benefits in accordance with statutory provisions. The Council accounts for post employment benefits in the comprehensive income and expenditure as the benefits are earned by employees accruing years of service, updating the liabilities recognised to reflect inflation, changing assumptions and investment returns on any resources set aside to meet the costs. However statutory arrangements requires benefits earned to be financed as the Council makes employer's contributions to pension funds or eventually pays any pension for which it is directly responsible. The debit balance on the pensions reserve therefore shows a substantial shortfall in the benefits earned by past and current employees and the resources the Council has set aside to meet them. The statutory arrangements will ensure that funding will have been set aside by the time the benefits come to be paid.

2015/2016 £000		2016/2017 £000
(216,679)	Opening Balance	(153,740)
77,852	Actuarial (Loss)/Gain	(77,040)
19,339	Employer Contributions	20,341
(34,252)	Reversal of IAS19 Entries	(30,487)
<u>(153,740)</u>	<b>Closing Balance</b>	<u>(240,926)</u>

## Notes to the Financial Statements (Cont'd)

### Note 34 – Unusable Reserves (Cont'd)

#### Employee Statutory Adjustment Account

The Employee Statutory Adjustment Account absorbs the differences that would otherwise arise on the general fund balance from accruing for compensated absences earned but not taken in the year, e.g. annual leave entitlement carried forward at 31 March. Statutory arrangements require that the impact on the general fund balance is neutralised by transfers to or from this account.

2015/2016 £000		2016/2017 £000
(3,836)	Opening Balance	(3,002)
834	Staff Accrual Movement	(656)
<u>(3,002)</u>	<b>Closing Balance</b>	<u>(3,658)</u>

#### Financial Instruments Adjustment Account

The financial instruments adjustment account absorbs the timing difference arising from the different arrangements for accounting for income and expenses relating to certain financial instruments and for bearing losses or benefiting from gains per statutory provisions. The Council uses the account to manage premiums paid on the early redemption of loans. Premiums are debited to the comprehensive income and expenditure statement when they are incurred, but reversed out of the general fund balance to the account in the movement in reserves statement. Over time, the expense is posted back to the general fund balance in accordance with statutory arrangements for spreading the burden on council tax. In the Council's case, this period is the unexpired term that was outstanding on the loans when they were redeemed. As a result, the balance on the account as at 31 March 2017 will be charged to the General Fund over the next forty-four years.

2015/2016 £000		2016/2017 £000
(16,985)	Opening Balance	(16,099)
836	Annual Write off of Premiums and Discounts	846
0	New Premiums and Discounts	(122)
50	Annual EIR Adjustment to Stepped Interest Instruments	(17)
<u>(16,099)</u>	<b>Closing Balance</b>	<u>(15,392)</u>

### Note 35 – Contingent Assets or Liabilities

The Council has a potential contingent liability relating to the risk that groups of workers not currently included in the equal pay provision may be successful in claiming compensation under the terms of the equal pay legislation.

The Council has a potential contingent liability relating to paid holiday entitlement. UK employers are bound by employment law in relation to what constitutes the definition of paid holiday entitlement. Case law has clarified that all pay elements intrinsically linked to the performance of a contract of employment should be included in the calculation of holiday pay, including 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.

## **Notes to the Financial Statements (Cont'd)**

### **Note 35 – Contingent Assets or Liabilities (Cont'd)**

The Council is not aware of any other contingent assets or liabilities which may be outstanding.

### **Note 36 – Financial Guarantee**

In terms of West Dunbartonshire Leisure Trust's admission to the Strathclyde Pension Scheme, the Council has guaranteed to accept liability for any unfunded pension costs should they cease to exist, withdraw from the Scheme or become unable to meet any unfunded liability. The Council has not quantified the possible liability.

## Movement on the Housing Revenue Account Statement

This statement shows the movement in the year on the housing revenue account reserve. The surplus or (deficit) on the housing revenue account income and expenditure statement is reconciled to the surplus or deficit for the year on the housing revenue account balance, calculated in accordance with the Housing (Scotland) Act 1987.

Re-stated 2015/16 £000		2016/17 £000
(4,570)	<b>Balance on the Housing Revenue Account at the End of the Previous Year</b>	(6,217)
2,113	<b>Total Comprehensive Income and Expenditure</b>	1,412
	<b>Adjustments to the revenue resource</b>	
(379)	Pension Scheme Adjustments	(198)
12	Financial Instruments Adjustment	9
19	Holiday Pay Adjustment	(3)
(11,439)	Reversal of entries included in the Surplus/Deficit on the Provision of Services in relation to capital expenditure	(13,082)
<u>(11,787)</u>		<u>(13,274)</u>
	<b>Adjustments between Revenue and Capital Resources</b>	
(30)	Net gain or loss on sale of non-current assets	(351)
5,623	Statutory Repayment of Debt (Loans Fund Advances)	6,093
2,434	CFCR	5,374
<u>8,027</u>		<u>11,116</u>
<u>(3,760)</u>	<b>Total Statutory Adjustments 2016/17</b>	<u>(2,158)</u>
	0 Transfers to/from Other Statutory Reserves	0
<u>(1,647)</u>	<b>(Increase)/Decrease in Year</b>	<u>(746)</u>
<u>(6,217)</u>	<b>Balance on the Housing Revenue Account at the end of the Current Year</b>	<u>(6,963)</u>

## 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.

<b>2015/16</b>		<b>2016/17</b>
<b>£000</b>		<b>£000</b>
	<b>Income</b>	
(37,713)	Dwelling Rents (net of voids)	(38,794)
(280)	Other Rents	(277)
(2,125)	Other Income	(1,554)
<b>(40,118)</b>		<b>(40,625)</b>
	<b>Expenditure</b>	
12,386	Repairs and Maintenance	11,836
8,995	Supervision and Management	9,025
13,973	Depreciation and Impairment	15,571
1,113	Bad/Doubtful Debts	999
984	Other Expenditure	349
<b>37,451</b>		<b>37,780</b>
	<b>Net Cost of Service as Included in the Council Comprehensive Income and Expenditure Statement</b>	
<b>(2,667)</b>		<b>(2,845)</b>
	<b>HRA Share of the Operating Income and Expenditure Included in the Comprehensive Income and Expenditure Statement</b>	
(2,534)	Recognised Capital Income (Grants, Contributions and Donations)	(2,489)
30	Gain or Loss on the Sale of HRA Non Current Assets	351
6,914	Interest Payable and Similar Charges	6,053
463	Amortisation of Premiums and Discounts	435
(93)	HRA Interest and Investment Income	(93)
<b>4,780</b>		<b>4,257</b>
<b>2,113</b>	<b>(Surplus)/Deficit for the year on HRA Services</b>	<b>1,412</b>

## 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 10,580 dwellings during 2016/17 (10,748 in 2015/16). The following shows an analysis of these dwellings by type.

Number at 31.03.16	2015/16 Average weekly rent £	Type of Dwelling	Number at 31.03.17	2016/17 Average weekly rent £
2,736	69.01	Two-apartment	2,731	71.78
4,922	71.08	Three-apartment	4,856	73.93
2,758	75.40	Four-apartment	2,677	78.52
325	80.38	Five-apartment	309	83.86
2	83.46	Six-apartment	2	86.80
1	76.01	Seven-apartment	1	79.05
3	77.56	Eight-apartment	2	86.80
1	83.46	Nine-apartment	2	86.80
<b>10,748</b>		<b>Total</b>	<b>10,580</b>	

### Note 2 – Dwelling Rents

This is the total rental income less voids chargeable for the year of £0.848m (£1.293m in 2015/16). It excludes irrecoverables and bad debts. Average rents were £74.85 per week in 2016/17 (£70.51 per week in 2015/16).

### 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 2016/17 were £0.076m (£0.080m in 2015/16).

### Note 4 - Rent arrears

As at 31 March 2017, total rent arrears amounted to £3.056m (£3.261m 31 March 2016). This is 7.85% of the total value of rents due at 31 March 2017. It should be noted that the total arrears do not all relate to 2016/17 and the year on year movement in value of arrears is a reduction of £0.205m.

### Note 5 - Provision for Bad Debts

In the financial year 2016/17, the rental bad debt provision has been decreased by £0.149m (£0.077m decrease of 2015/16). The provision to cover loss of rental income stands at £2.026m as at 31 March 2017 – equivalent of 66.31% (66.73% 2015/16) of the total value of rents due at that date.

## Council Tax Account

### Council Taxpayers: £31.592m (2015/16 £30.714m)

The Council Tax Income Account (Scotland) shows the gross income raised from council taxes levied and deductions made under Statute. 2016/17 represents the fourth year of operation of the Council Tax Reduction Scheme in Scotland. The Council Tax Reduction Scheme represents a new discount introduced across Scotland following the abolition of Council Tax Benefits as part of the UK government's welfare reform programme. The resultant total net income within the Council Tax Account is transferred to the Comprehensive Income and Expenditure Statement.

2015/16 £000		2016/17 £000
46,613	Gross council tax	46,669
	Less:	
(8,907)	Council Tax Reduction Scheme Discount*	(8,658)
(5,685)	Other discounts and reductions	(5,675)
(867)	Provision for bad and doubtful debts	(830)
(440)	Adjustments for prior years	86
<b>30,714</b>	<b>Transfer to General Fund</b>	<b>31,592</b>

#### 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	24	12	0	21	5	5/9	17
Band A	7,919	483	45	4,546	109	6,290	3,658	2/3	6,068
Band B	16,898	547	(17)	7,698	184	14,318	5,886	7/9	14,653
Band C	7,493	180	(5)	2,776	62	6,583	1,826	8/9	7,099
Band D	5,859	96	17	1,756	33	5,325	650	1	5,805
Band E	4,448	38	(44)	898	25	4,129	213	1 2/9	5,219
Band F	1,651	11	(9)	217	13	1,570	47	1 4/9	2,316
Band G	781	3	(10)	91	8	741	19	1 2/3	1,260
Band H	65	1	(1)	3	9	58	0	2	116
<b>Total</b>									<b>42,553</b>
<b>Provision for bad debt</b>									<b>(714)</b>
<b>Council Tax Base</b>									<b>41,839</b>

#### The nature and actual amount of each charge fixed

##### Gross Charges

Dwellings fall within a valuation band between 'A' to 'H' which is determined by the Assessor. The council tax charge is calculated using the council tax base i.e. band D equivalents. This charge is then decreased/increased dependent on the band. The band D charge for 2016/17 was £1,163.

	2015/16 £ per year	2016/17 £ per year
775 Band A		775
905 Band B		905
1,034 Band C		1,034
1,163 Band D		1,163
1,421 Band E		1,421
1,680 Band F		1,680
1,938 Band G		1,938
2,326 Band H		2,326

##### Discounts, Reliefs and Exemptions

A council tax bill is reduced by 25% where a property has only one occupant or 50% where the property is empty. For council tax purposes certain students are not regarded as occupants. Certain properties may also qualify for relief if the property has been adapted for a disabled person. Properties undergoing major renovation or held pending demolition may be awarded exemption from council tax.

\*Council Tax Benefit has been replaced by Revenue Support Grant received from the Scottish Government. The result of which has been to reduce the Council Tax Income due by use of a Council Tax Discount Mechanism.

## Non Domestic Rates Account

### Non-Domestic Rates Income £82.793m (2015/16 £84.053m)

The Non Domestic Rate Account (Scotland) is an agent's statement that reflects the statutory obligation for billing authorities to maintain a separate Non Domestic Rates account. The statement shows the gross income from the rates and deductions made under Statute. The net income is paid to the Scottish Government as a contribution to the national non-domestic rate pool.

Non-Domestic Rates are pooled for Scotland as a whole and redistributed to authorities on a basis which reflects population. West Dunbartonshire Council received £82.793m (2015/16 £84.053m) from the national pool. West Dunbartonshire Council's allocation from the pool now reflects the Council's duty to collect Scottish Gas utilities on behalf of all Scottish Councils. The Council's Revenue Support Grant has been adjusted to compensate for this change. In 2012/13 the Scottish Government introduced Business Rates Incentivisation Scheme (BRIS), to incentivise Councils to grow their potential business rates tax base and as a result increase rates income, a proportion of which is to be retained by Councils. Following a review of the original BRIS by a joint Scottish Government/COSLA Review Group the original scheme was suspended and a revised scheme was introduced in 2014/15. The amount of revised BRIS local targets will be linked only to the buoyancy element of the total estimated NDRI for any one year. This ensures that each Council will have the ability to influence their own local tax base. Local targets for 2016/17 were 0.9% and indications suggest the Council is not due any additional income for the year. Local provisional targets for 2017/18 are 1.7%.

The amount deemed to be collected locally was £80.674m (2015/16 £76.871m). The sum actually collected locally and contributed to the pool was £79.258m (2015/16 £76.215m), made up as follows:

2015/16 £000		2016/17 £000
84,959	Gross rates levied	87,880
	<u>Less:</u>	
(7,601)	Reliefs and other deductions	(7,397)
(850)	Provision for bad and doubtful debts	(879)
76,508	Net non-domestic rate income	79,604
(293)	Adjustments for prior years	(346)
76,215	Total Non Domestic Rate Income (before retention)	79,258
0	Non Domestic Rate Income Retained by the Council (BRIS)	0
<b>76,215</b>	<b>Contribution to National Non Domestic Rate Pool</b>	<b>79,258</b>
84,053	Distribution from National Non Domestic Rate Pool	82,793
<b>(7,838)</b>	<b>Net contribution to/(from) National Non Domestic Rate Pool</b>	<b>(3,535)</b>
<b>84,053</b>	<b>Net Non Domestic Rate Income to Comprehensive Income &amp; Expenditure Statement</b>	<b>82,793</b>

The non-domestic rates pool operates on a cash accounting basis and as such the non-domestic rate income account within West Dunbartonshire Council is calculated on a similar basis.

Analysis of rateable Values:	£	An explanation of the nature and amount of each rate fixed
Rateable value at 1/4/16	172,530,915	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)	203,065	
Rateable value at 31/3/17	172,733,980	The national non-domestic rate poundage set by the First Minister for Scotland for 2016/17 was £0.484.
Less: partially exempt	754,550	
Less: wholly exempt	4,335,500	
<b>Net rateable value at 31/3/17</b>	<b>167,643,930</b>	



## 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 2017. The fund does not represent assets of the Council and has not been included within the Balance Sheet on page 30.

### Income and Expenditure Account

2015/16		2016/17
£000	Expenditure	£000
144	Payments to Other Bodies	141
51	Denny Tank	50
25	General Expenditure	22
<b>220</b>		<b>213</b>
	<b>Income</b>	
277	Rent – Sites and Offices	283
157	Gain on Investments	0
1	Other Income	1
<b>435</b>		<b>284</b>
<b>(215)</b>	<b>Net (surplus)/deficit for year</b>	<b>(71)</b>
58	In Year Usable Gain	71
157	In Year Un-usable Gain	0
<b>215</b>		<b>71</b>
215	Balance brought forward	273
58	In Year Usable Gain	71
<b>273</b>	<b>Balance carried forward</b>	<b>344</b>

### Balance Sheet as at 31 March 2017

2015/16		Note	2016/17
£000	Fixed Assets		£000
2,909	Investment properties	1	3,187
	<b>Current Assets</b>		
298	Investments – West Dunbartonshire Council		344
0	Debtors	2	3
	<b>Current Liabilities</b>		
(25)	Creditors falling due within one year	3	(3)
<b>3,182</b>	<b>Total assets</b>		<b>3,531</b>
	<b>Funds</b>		
2,909	Capital Adjustment Account		3,187
273	General Fund		344
<b>3,182</b>			<b>3,531</b>

### Note 1 Tangible fixed assets and depreciation

All assets valued over £6,000 are capitalised and valued at market value. Depreciation is charged on assets other than Investment assets on a straight line basis over their estimated life. The Fund only holds investment assets.

## Common Good Fund (Cont'd)

### Note 2 Analysis of Sundry Debtors

2015/16 £000		2016/17 £000
0	Prepaid grant	3
<u>0</u>		<u>3</u>

### Note 3 Analysis of Sundry Creditors

2015/16 £000		2016/17 £000
18	Grant	0
7	Prepayment of rent	3
<u>25</u>		<u>3</u>

## Sundry Trust Funds

The Council acts as sole or custodian trustee for a number of trust funds, which may be used for various purposes depending on the terms of the Trust. In all cases, the funds do not represent assets of the Council and they have not been included within the Balance Sheet on page 29. 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 Strategic Lead - Resources.

### Receipts and Payments Account

2015/16			2016/17		
Receipts	Payments	Surplus/ (Deficit)	Receipts	Payments	Surplus/ (Deficit)
£000	£000	£000	£000	£000	£000
1	0	1	0	0	0
		<b>Dunbartonshire Educational Trust Scheme 1962</b>			
		Endowments amalgamated to form trust			
0	0	0 <b>McAuley Prize for Mathematics</b>	0	0	0
		Provide prizes for those studying maths & computing			
1	0	1 <b>Alexander Cameron Bequest</b>	1	0	1
		To encourage and support one-off community activities in Clydebank			
0	0	0 <b>Dr A K Glen Fund</b>	0	0	0
		Provide outings for Pensioners resident in Dumbarton			
0	0	0 <b>War Memorial Dumbarton</b>	0	15	(15)
		For upkeep of war memorials			
0	0	0 <b>Halkett Memorial Trust</b>	0	3	(3)
		For young writers competition and painting competition			
0	0	0 <b>Vale of Leven Fund</b>	0	0	0
		For the people of the Vale of Leven			
0	0	0 <b>UIE Award</b>	0	0	0
		For students studying apprenticeships or training in industry			
<b>2</b>	<b>0</b>	<b>2 Total</b>	<b>1</b>	<b>18</b>	<b>(17)</b>

### Statement of Balances as at 31 March 2017

	Restated Balance as at 1/4/16 £000	Surplus/ (deficit) for year £000	Balance as at 31/3/17 £000
<b>Bank and Cash</b>			
Dunbartonshire Educational Trust Scheme 1962	86	0	86
McAuley Prize for Mathematics	21	0	21
Alexander Cameron Bequest	155	1	156
Dr A K Glen Fund	26	0	26
War Memorial Dumbarton	15	(15)	0
Halkett Memorial Trust	3	(3)	0
Vale of Leven Fund	8	0	8
UIE Award	24	0	24
<b>Total</b>	<b>338</b>	<b>(17)</b>	<b>321</b>
<b>Investments</b>			
Dunbartonshire Educational Trust Scheme 1962	3	0	3
<b>Total</b>	<b>3</b>	<b>0</b>	<b>3</b>
<b>Overall Total</b>	<b>341</b>	<b>(17)</b>	<b>324</b>

The Trust Funds hold no liabilities.

## **Group Accounts**

### **Introduction**

The Code of Practice on Local Council Accounting in the United Kingdom (the Code) requires local authorities to consider their interests in all types of entities. This includes other local authorities or similar bodies defined in section 106 of the Local Government (Scotland) Act 1973, including statutory bodies such as Valuation and Concessionary Travel Joint Boards. Authorities are required to prepare a full set of group accounts in addition to their own Council's accounts where they have a material interest in such entities. West Dunbartonshire 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 six other entities:

Dunbartonshire and Argyll & Bute Valuation Joint Board (VJB);  
West Dunbartonshire Health and Social Care Partnership (HSCP);  
Strathclyde Partnership for Transport (SPT);  
Strathclyde Concessionary Travel Joint Board (SCT);  
West Dunbartonshire Leisure Trust (WDLT); and  
Clydebank Property Company (CPC).

In addition to these entities, the Dumbarton Common Good and Sundry Trust Funds have also been consolidated.

The accounting period for all entities is 31 March 2017.

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 venturers have rights to the net assets of the arrangement.

Under accounting standards, this 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 and the CPC 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.

For four of the six entities, the Council has a share in a net asset. The negative balance on the VJB and the Leisure Trust arise from the inclusion of liabilities related to defined benefit pension schemes as required by IAS19 and FRS102.

## **Group Accounts (Cont'd)**

### **Basis of Combination and Going Concern (Cont'd)**

The effects of inclusion of these entities and the Common Good and Trust Funds on the Group Balance Sheet is to increase reserves and Net Assets by £14.901m – representing the Council's share of net assets in these entities.

The Code requires Council to prepare financial statements on a going concern basis. A transfer within public services does not negate the presumption that these bodies are still a going concern.

Thus all entities consider it appropriate that their Financial Statements should follow the 'going concern' basis of accounting. Statutory arrangements with the constituent local authorities for the deficit of the Valuation Joint Boards means that the financial position of the Board is assured.

Whilst the Balance Sheet of some entities show negative total assets, this relates primarily to defined benefit scheme pension liabilities in these entities. The financial statements of all individual group entities have been prepared on a going concern basis and, as such, the group accounts have also been prepared on this basis.

### **Group Accounting Policies: Disclosure of differences with main Statement of Accounting Policies**

The financial statements in the Group Accounts are prepared in accordance with the accounting policies set out in Note 1 on pages 32 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 weighted average cost. The difference in valuation methods does not have a material impact on the results of the group given the levels of stock held within the organisations; and
  - Pensions – West Dunbartonshire Leisure Trust complies with the Financial Reporting Standard FRS102 concerning the disclosure of information on pensions. 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.

## Group Accounts (Cont'd)

### Group Comprehensive Income and Expenditure Statement

Restated 2015/16 Gross Expenditure £000	Restated 2015/16 Gross Income £000	Restated 2015/16 Net Expenditure £000		2016/17 Gross Expenditure £000	2016/17 Gross Income £000	2016/17 Net Expenditure £000
			<b>Service</b>			
75,009	52,460	22,549	Corporate Services	72,732	50,353	22,379
95,830	4,760	91,070	Educational Services	97,960	5,437	92,523
65,701	26,411	39,290	Infrastructure, Regeneration and Economic Development	54,179	23,939	30,240
9,025	6,227	2,798	Housing and Communities	7,457	5,188	2,269
37,451	40,118	(2,667)	Housing Revenue Account	37,780	40,625	(2,845)
8,401	5,792	2,609	Miscellaneous Services	4,829	6,423	(1,594)
136,742	72,314	64,428	Health and Social Care Partnership	149,690	83,549	66,141
2,586	0	2,586	Requisitions	2,621	0	2,621
6,617	2,708	3,909	Subsidiaries	6,428	2,597	3,831
<b>437,362</b>	<b>210,790</b>	<b>226,572</b>	<b>Net Cost of Service (1)</b>	<b>433,676</b>	<b>218,111</b>	<b>215,565</b>
			861 (Gain) / loss on Disposal of Fixed Assets			(1,146)
			<b>861 Other Operating Expenditure (2)</b>			<b>(1,146)</b>
			(30,714) Council Tax			(31,592)
			(84,053) Non-Domestic Rates			(82,793)
			(106,095) Revenue Support Grant			(100,799)
			(15,738) Recognised Capital Income (Grants, Contributions & Donations)			(8,229)
			<b>(236,600) Taxation and Non-specific Grant Income (3)</b>			<b>(223,413)</b>
			(203) Interest Earned			(177)
			18,909 External Interest Payable / Similar Charges			18,437
			836 (Gain)/Loss early settlement of borrowing			846
			(2,721) Surplus on Trading Undertakings not included in net cost of services			(3,284)
			7,625 Pension Interest Cost/Expected Return on Pension Assets			5,984
			<b>24,446 Finance/Investment Income and Expenditure (4)</b>			<b>21,806</b>
			<b>15,279 (Surplus)/Deficit on Provision of Services</b>			<b>12,812</b>
			<b>(5) = (1)+(2)+(3)+(4)</b>			
			(1,671) Share of other Comprehensive Income and Expenditure of Associates and Joint Ventures			(1,589)
			2,091 (Surplus)/Deficit arising from revaluation of property, plant and equipment			(24,382)
			(863) (Surplus)/Deficit on revaluation of available for sale assets			(691)
			(80,453) Actuarial (gains)/losses on pension fund assets and liabilities			79,726
			<b>(80,896) Other Comprehensive (Income) and Expenditure (6)</b>			<b>53,064</b>
			<b>(65,617) Total Comprehensive (Income) and Expenditure (5)+(6)</b>			<b>65,876</b>

## Group Accounts (Cont'd)

### Group Movement in Reserves Statement

	Usable Reserves			Unusable Reserves			
	WDC Usable Reserves £000	Group Usable Reserves £000	Total Usable Reserves £000	WDC Unusable Reserves £000	Group Unusable Reserves £000	Total Unusable Reserves £000	Total Reserves £000
<b>2016/17</b>							
<b>Opening Balance at 1 April 2016</b>	(22,255)	(6,222)	(28,477)	(177,173)	(10,152)	(187,325)	(215,802)
<b>Movement in reserve 2016/17</b>							
(Surplus) or deficit on provision of services	12,436	376	12,812	51,967	5,234	57,201	70,013
Other Comprehensive Expenditure and Income	(14,860)	(2,510)	(17,370)	14,860	(1,627)	13,233	(4,137)
<b>Net Increase/(Decrease) before Transfers to Other Statutory Reserves</b>	<b>(2,424)</b>	<b>(2,134)</b>	<b>(4,558)</b>	<b>66,827</b>	<b>3,607</b>	<b>70,434</b>	<b>65,876</b>
Transfers to/from other statutory reserves	0	0	0	0	0	0	0
<b>Closing Balance at 31 March 2017</b>	<b>(24,679)</b>	<b>(8,356)</b>	<b>(33,035)</b>	<b>(110,346)</b>	<b>(6,545)</b>	<b>(116,891)</b>	<b>(149,926)</b>
<b>2015/16 Restated</b>							
<b>Opening Balance at 1 April 2015</b>	(19,059)	(5,407)	(24,466)	(118,823)	(6,896)	(125,719)	(150,185)
<b>Movement in reserve 2015/16</b>							
(Surplus) or deficit on provision of services	14,989	290	15,279	(76,535)	257	(76,278)	(60,999)
Other Comprehensive Expenditure and Income	(18,185)	(1,105)	(19,290)	18,185	(3,513)	14,672	(4,618)
<b>Net Increase/(Decrease) before Transfers to Other Statutory Reserves</b>	<b>(3,196)</b>	<b>(815)</b>	<b>(4,011)</b>	<b>(58,350)</b>	<b>(3,256)</b>	<b>(61,606)</b>	<b>(65,617)</b>
Transfers to/from other statutory reserves	0	0	0	0	0	0	0
<b>Closing Balance at 31 March 2016</b>	<b>(22,255)</b>	<b>(6,222)</b>	<b>(28,477)</b>	<b>(177,173)</b>	<b>(10,152)</b>	<b>(187,325)</b>	<b>(215,802)</b>

## Group Accounts (Cont'd)

### Group Balance Sheet

Restated 2015/16 £000		2016/17 £000
768,691	Property, Plant and Equipment	833,933
45	Intangible Assets	29
8,708	Investment in associates	11,095
58	Long Term Debtors	44
501	Long term Investments	501
1,406	Heritage Assets	1,406
<b>779,409</b>	<b>Total Long Term Assets</b>	<b>847,008</b>
653	Asset Held for Sale	7,345
933	Inventories	1,158
35,009	Short Term Debtors	37,643
15,031	Cash and Cash Equivalents	14,925
<b>51,626</b>	<b>Current Assets</b>	<b>61,071</b>
(4,643)	Provisions	(750)
(4,788)	Cash and Cash Equivalents	(2,718)
(37,779)	Short Term Creditors	(39,277)
(86,724)	Short Term Borrowing	(157,557)
<b>(133,934)</b>	<b>Current Liabilities</b>	<b>(200,302)</b>
<b>697,101</b>	<b>Total Assets less Current Liabilities</b>	<b>707,777</b>
(744)	Liabilities in Associates	(1,644)
(325,649)	Long Term Borrowing	(310,254)
(710)	Provision for Liability	(627)
(154,151)	Net Pensions Liability	(244,546)
(43)	Capital Grants Receipts in Advance (conditions)	(780)
<b>(481,297)</b>	<b>Long Term Liabilities</b>	<b>(557,851)</b>
<b>215,804</b>	<b>Total Assets Less Liabilities</b>	<b>149,926</b>
	<b>Represented by:</b>	
28,479	Usable Reserves	33,035
187,325	Unusable Reserves	116,891
<b>215,804</b>	<b>Total Reserves</b>	<b>149,926</b>

The closing position for 2015/16 has been restated due to changes in FRS102 resulting in a reduction in reserves of £0.715m.

The unaudited Financial Statements were issued on 28 June 2017 and the audited Financial Statements were authorised for issue on 27 September 2017.

Stephen West  
Strategic Lead - Resources  
West Dunbartonshire Council  
27 September 2017



## **Group Accounts (Cont'd)**

### **Group Cashflow Statement**

There is no impact of the incorporation of the associates within the group cash flow statement, therefore, no cash flow statement is noted within the Group Accounts. The cash flow of the group is equal to the cash flow of the Council, as shown on page 31.

## Group Accounts (Cont'd)

### Notes to the Group Accounts

#### Note 1 - Details of combining entities

The notes required for the Financial Statements of West Dunbartonshire Council are disclosed separately in the preceding pages. For Strathclyde Partnership for Transport and Concessionary Travel Scheme, although the Council holds less than 20% voting rights, it has a significant influence on the bodies. The organisations have voting allocations over 11 other local councils, with no one council holding majority shares, which ensures that all 12 councils can influence decisions. The following notes provide material additional amounts and details in relation to the other combining entities.

**Strathclyde Partnership for Transport** is the statutory body responsible for formulating the public transport policy on behalf of the 12 local authorities in the West of Scotland. In 2016/17, the Council contributed £1.642m (2015/16 £1.642m) or 4.39% (2015/16 4.39%) of the Board's estimated running costs and its share of the year end net asset of £8.240m (2015/16 £7.865m) is included in the Group Balance Sheet. Copies of its accounts may be obtained from the Treasurer to the Strathclyde Partnership for Transport, Consort House, West George Street, Glasgow G2 1HN.

**Strathclyde Concessionary Travel Scheme Joint Board** oversees the operation of the concessionary fares scheme for public transport on behalf of the 12 local authorities in the West of Scotland. The costs of the scheme are funded through requisitions from the 12 councils and by the Scottish Executive via a 'section 70' grant. In 2016/17, the Council contributed £0.178m (2015/16 £0.178m) 4.19% (2015/16 4.19%) of the Board's estimated running costs and its share of the year end net asset of £0.071m (2015/16 £0.070m) is included in the Group Balance Sheet. Copies of its accounts may be obtained from the Treasurer to the Strathclyde Partnership for Transport, Consort House, West George Street, Glasgow G2 1HN.

**Dunbartonshire and Argyll and Bute Valuation Joint Board** was formed in 1996 at local government re-organisation by an Act of Parliament. The Board maintains the electoral, council tax and non-domestic rates registers for the three councils of West Dunbartonshire, East Dunbartonshire and Argyll and Bute. The Board's running costs are met by the three authorities, with surpluses and deficits on the Board's operations also shared between the councils. In 2016/17, the Council contributed £0.708m (2015/16 £0.718m) or 26.95% (2015/16 26.95%) of the Board's estimated running costs and its share of the year end net liability of £1.643m (2015/16 £0.775m) is included in the Group Balance Sheet. Copies of its accounts may be obtained from the Treasurer to the Valuation Joint Board, Garshake Road, Dumbarton G82 3PU.

**The West Dunbartonshire Health & Social Care Partnership** - the Public Bodies (Joint Working) Act (Scotland) 2014 sets out the arrangements for the integration of health and social care across the country. The Scottish Government approved the Integration Scheme for West Dunbartonshire which details the 'body corporate' arrangement by which NHS Greater Glasgow & Clyde Health Board and West Dunbartonshire Council agreed to formally delegate health and social care services for adults and children (including criminal justice, social work services) to a third body, which is described in the Act as an Integration Joint Board. The Integration Joint Board for West Dunbartonshire is known as the West Dunbartonshire Health & Social Care Partnership Board (HSCP Board) and started operations on 1 July 2015. The Board's running costs are met by the two bodies mentioned above, with surpluses and deficits on the Boards operations also shared between them. In 2016/17, the Council contributed £61.515m towards estimated running costs and its share of the year end net asset of £2.784m is included in the Group Balance Sheet. Copies of its accounts may be obtained from the Chief Financial Officer to the Integrated Joint Board, Garshake Road, Dumbarton G82 3PU.

## Group Accounts (Cont'd)

### Notes to the Group Accounts (Cont'd)

#### Note 1 - Details of combining entities (Cont'd)

**West Dunbartonshire Leisure Trust** was formed in December 2011 and started trading on 5 April 2012. The Trust is a charitable company registered in Scotland and provides leisure facilities within the West Dunbartonshire area to the general public and operates sports centres, leisure centres, swimming pools, halls and community education centres owned by the Council. The Trust is paid a management fee by the Council for the provision of these services. The Trust's net liabilities at 31 March 2017 was £1.888m (2015/16 £1.115m net asset) and its surplus for the year was £0.205m (2015/16 £0.268m surplus). 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 2017 was £3.482m and its deficit for the year was £0.289m (2015/16 £0.078m surplus). The accounts of the Company are published separately and can be obtained from the Company's Headquarters, Titan Enterprise, 1 Aurora Avenue, Queen's Quay, Clydebank G81 1BF which is also the Company's principal place of business.

**The Council's share of its associates and joint ventures are as follows:**

	<b>Strathclyde Partnership for Transport £000</b>	<b>Strathclyde Concessionary and Travel Scheme Joint Board £000</b>	<b>Dunbartonshires and Argyll and Bute Valuation Joint Board £000</b>	<b>West Dunbartonshire Health &amp; Social Care £000</b>	<b>Total £000</b>
<b><u>2016/17</u></b>					
Surplus/ (Deficit) on					
Operating Activities	925	(1)	125	1,978	<b>3,027</b>
Non Current Assets	8,239	0	179	0	<b>8,418</b>
Current Assets	4,181	114	160	2,784	<b>7,239</b>
Non Current Liabilities	(2,262)	0	(1,955)	0	<b>(4,217)</b>
Current Liabilities	(1,918)	(43)	(27)	0	<b>(1,988)</b>
<b><u>2015/16</u></b>					
Surplus/ (Deficit) on					
Operating Activities	461	(1)	(112)	806	<b>1,154</b>
Non Current Assets	6,736	0	203	0	<b>6,939</b>
Current Assets	4,637	90	196	806	<b>5,729</b>
Non Current Liabilities	(1,703)	0	(1,142)	0	<b>(2,845)</b>
Current Liabilities	(1,809)	(20)	(32)	0	<b>(1,861)</b>

## Group Accounts (Cont'd)

### Notes to the Group Accounts (Cont'd)

#### Note 1 - Details of combining entities (Cont'd)

The Council's subsidiaries year end results are as follows:

	West Dunbartonshire Leisure Trust £000	Clydebank Property Company £000	Total £000
<b><u>2016/17</u></b>			
Surplus/ (Deficit) on Operating Activities	205	59	<b>264</b>
Non Current Assets	130	4,177	<b>4,307</b>
Current Assets	3,097	472	<b>3,569</b>
Non Current Liabilities	(3,620)	(627)	<b>(4,247)</b>
Current Liabilities	(1,495)	(540)	<b>(2,035)</b>
<b><u>2015/16</u></b>			
Surplus/ (Deficit) on Operating Activities	268	78	<b>346</b>
Non Current Assets	195	4,669	<b>4,864</b>
Current Assets	2,800	245	<b>3,045</b>
Non Current Liabilities	(411)	(710)	<b>(1,121)</b>
Current Liabilities	(1,469)	(432)	<b>(1,901)</b>

**Dumbarton Common Good and Trust Funds** are held in Trust by West Dunbartonshire Council. Although the Council does not contribute to these funds financially, they have been included within the Council's Group through materiality by nature. Net income in 2016/17 was £0.071m (2015/16 £0.058m) for the Common Good and net decrease in funds of £0.017m (2015/16 £0.002m increase) for the Trust Funds. Copies of the accounts may be obtained from West Dunbartonshire Council, Garshake Road, Dumbarton G82 3PU.

#### Note 2 – Non-Material Interest in Other Entities

The Council has an interest in a number of other organisations. The Council's share of their net assets or liabilities is not material to the fair understanding of the financial position and transactions of the Council. Accordingly, the Group Accounts do not include these organisations. Under Accounting Regulations, the Council is required to disclose the business nature of each organisation.

**Scotland Excel** is a joint committee established through Section 57 of the Local Government (Scotland) Act 1973. The main purpose of the committee includes co-ordination of collaborative buying initiatives, representation of interests in public sector contracts, and the development and operation of a centre of procurement expertise for Local Government in Scotland.

## Group Accounts (Cont'd)

### Notes to the Group Accounts (Cont'd)

#### Note 2 – Non-Material Interest in Other Entities (Cont'd)

**Clydebank Municipal Bank** is a company limited by shares set up based upon the Companies Act 1908 and 1913. It acts as banker for a number of private individuals/organisations. The Council provides services to the bank and funds any annual losses incurred. The bank's year end is 5 April. The principal business of the Municipal Bank is to accept deposits from private account holders and to invest funds with West Dunbartonshire Council. The chairman and directors of the bank are Elected Members of the Council. As per the bank's unaudited financial statements at 31 March 2017, 2,451 accounts were held with the bank (2015/16 2,443), with a total amount on deposit of £1.127m (2015/16 £0.925m), with £0.661m being invested with the Council (2015/16 £0.511m). Interest paid by the Council to the bank in the year was £0.020m (2015/16 £0.018m).

**Hub West of Scotland** is a public private Joint Venture development organisation established in 2012. They work with the public sector partners to plan, design, build, and fund and maintain buildings in the most efficient and effective manner delivering better value for money and ultimately improving public services. Hub West of Scotland comprises: Hub West Territory Participants, Scottish Futures Trust and The Wellspring Partnership.

**West of Scotland Loans Fund** is a consortium of 12 local authorities incorporated as a company limited by guarantee in June 1996. In this respect, each member local Council provides a level of loan finance for companies in their area and this is augmented by European Regional Development Funding (ERDF).

#### Note 3 – Financial Impact of Consolidation

The effect of inclusion of the entities on the Group Balance Sheet is to increase reserves and net assets by £14.901m (2015/16 £16.378m) respectively representing the Council's share of the realisable surpluses/deficits in these organisations. This leaves the group account with an overall net asset of £149.926m (2015/16 £215.802m).

#### 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:

2015/16 £000	2016/17 £000
7,865 Passenger Transport Authority	8,240
70 Concessionary Travel Board	71
(775) Valuation Joint Board	(1,643)
806 West Dunbartonshire Health & Social Care	2,784
1,115 West Dunbartonshire Leisure Trust	(1,888)
3,772 Clydebank Property Company	3,482
3,525 Common Good and Trust Funds	3,855
<b>16,378 Total</b>	<b>14,901</b>

## **Glossary of Terms**

While much of the terminology used in this report is self explanatory, the following additional definitions and interpretation of the terms used are provided for assistance. The Glossary of Terms does not comprise part of the audited financial statements.

### **1. Employee Costs**

This includes salaries, wages, overtime, bonus, enhancements, pensions, employer's national insurance, travelling and subsistence expenses and other staff allowances.

### **2. Property Costs**

This includes rent and rates, property insurance, repair and maintenance of property, upkeep of grounds, heating and lighting, furnishings and fittings.

### **3. Supplies and Services**

This includes food, materials, books, uniforms and protective clothing, the purchase and maintenance of equipment and tools and various services carried out by external contractors.

### **4. Transport and Plant Costs**

This includes the costs of operating vehicles and plant such as fuel, repairs and maintenance, tyres, licences, insurance and procurement of transport for school children.

### **5. Administration Costs**

This includes printing and stationery, advertising, postages, telephone costs and central support services allocations for administration.

### **6. Payments to Other Bodies**

This includes grants to individuals and organisations, bursaries and payments to other local authorities, health boards, organisations and agencies providing services complementing or supplementing the Council's work.

### **7. Other Expenditure**

This heading covers items of expenditure which cannot be accommodated in any of the above categories.

### **8. Loan Charges**

This represents the annual costs of financing the sums borrowed by the Council to finance its capital repayment of loans, finance leasing charges, interest charges and debt management expenses.

### **9. Specific Government Grants**

This includes grants received from Central Government in respect of a specific purpose or service, usually calculated as a predetermined percentage of the expenditure actually incurred e.g. National Priority Action Fund, Benefits Administration.

## **Glossary of Terms (Cont'd)**

**10. General Income**

This includes the charges to persons and bodies for the direct use of the Council's services.

**11. Capital Expenditure**

This is expenditure incurred in creating, acquiring or improving assets where the expenditure is normally financed by borrowing over a period of years, finance leases, or utilising the income from the sale of existing assets.

**12. Capital Financed from Current Revenue**

This is expenditure incurred in creating, acquiring or improving assets where that expenditure is charged directly to the revenue account.

**13. Deferred Asset**

The deferred asset represents the net value of the premium paid/discounts received by the Council on the early repayment of external long term loans.

**14. Useable Capital Receipts Reserve**

The Useable Capital Receipts Reserve represents the capital receipts available to finance capital expenditure in future years, after setting aside the statutory amounts for the repayment of external loans.

**15. Pension Interest Cost**

The expected increase during the period in the present value of the scheme liabilities because the benefits are one year closer to settlement.

**16. Expected Return of Pension Assets**

The average rate of return expected over the remaining life of the related obligation on the actual assets held.

**17. CIPFA**

Chartered Institute of Public Finance and Accountancy

**18. LASAAC**

Local Council (Scotland) Accounts Advisory Committee

**19. Budget**

The original revenue budget as set by Members at an appropriate Council meeting.

## **Glossary of Terms (Cont'd)**

### **20. Precepts**

Annual payments made to other government bodies for public services given in the local area (e.g. Police, Transport).

### **21. Intangible Assets**

Expenditure on assets such as software licences that do not have physical substance but are identifiable and controlled by the Council.

### **22. Corporate and Demographic Core**

This includes costs relating to policy making and other councillor based activities. Also includes costs relating to the general running of the Council.

### **23. Non Distributing Costs**

These costs represent costs which cannot be easily allocated to services and under Service Reporting Code of Practice are excluded from total cost relating to service activity.

### **24. Revaluation Reserve**

This fund is a store of gains on the revaluations of fixed assets. It is a reserve held for technical accounting purposes and is not available for distribution.

### **25. Capital Adjustment Account**

This fund is a store of capital resources set aside to meet past expenditure. It is an account held for technical accounting purposes and is not available for distribution.

### **26. Financial Instrument Adjustment Account**

This account is used to balance for differences in statutory requirements and proper accounting practices for borrowing and lending. It is an account held for technical accounting purposes and is not available for distribution.

### **29. Associate Body**

An entity other than a subsidiary or a joint venture in which the Council has an interest and over who's operating and financial policies the Council is able to exercise significant influence.

### **30. Entity**

A body that is delivering a service or carrying on a business. It should have a separate legal personality and is legally obliged to prepare its own financial statements.

### **31. Statutory Additions**

Additional charges levied for late payment of council tax and non domestic rates.



## **Glossary of Terms (Cont'd)**

**32. Capital Items Replacement Fund**

Reserve earmarked for specific purposes within Education.

**33. Available for Sale Reserve**

Assets that have a quoted market price and/or do not have fixed or determinable payments.

**34. Current Service Costs (Pension)**

This relates to the real cost of benefit entitlement earned by employees.

**35. Past Service Costs/Gains (Pension)**

This relates to posts/gains from years prior to the current year and arise from decisions made in year. In 2016/17 this relates to the capitalised cost of early retirements on efficiency grounds.

**36. Curtailments (Pension)**

Used to reduce the number of expected years of future service for employees. In 2016/17 this relates to the capitalised cost of early retirements on efficiency grounds.

**37. Interest Cost (Pensions)**

The amount needed to unwind the discount applied in calculating current service cost.

**38. Expected Return on Assets (Pensions)**

A measure of the return on the investment assets held by the scheme for the year.

**39. Public Private Partnership (PPP)/Public Finance Initiative (PFI)**

A contract between the Council and a private organisation for the provision of new Educational buildings maintenance and related facilities.

**40. Available for Sale Assets**

These assets are in relation to Financial Instruments and include:

- Equity investments; and
- Other investments traded in an active market.

**41. Heritage Assets**

An asset with historical, artistic, scientific, technological, geophysical or environmental qualities which is held for its contribution to knowledge and culture.

**42. PPE**

Property, Plant and Equipment.

## **Glossary of Terms (Cont'd)**

**43. CAA**

Capital Adjustment Account.

**44. IAS19**

International Accounting Standard 19 (employee benefits).

**45. FRS17**

Financial Reporting Standard 17 (retirement benefits).

**46. SHQS**

Scottish Housing Quality Standards

## **Independent auditor's report to the members of West Dunbartonshire Council and the Accounts Commission**

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

### **Report on the audit of the financial statements**

#### **Opinion on financial statements**

I certify that I have audited the financial statements in the annual accounts of West Dunbartonshire Council and its group for the year ended 31 March 2017 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the group and council-only Comprehensive Income and Expenditure Statements, Movement in Reserves Statements, Balance Sheets, and Cash-Flow Statements, the council-only Movement on the Housing Revenue Account Statement, the Housing Revenue Account Income and Expenditure Statement, the Council Tax Account, the Non-domestic Rates Account and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2016/17 (the 2016/17 Code).

In my opinion the accompanying financial statements:

- give a true and fair view in accordance with applicable law and the 2016/17 Code of the state of affairs of the council and its group as at 31 March 2017 and of the deficit on the provision of services of the council and its group for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2016/17 Code; and
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

#### **Basis of opinion**

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

#### **Responsibilities of the Strategic Lead - Resources for the financial statements**

As explained more fully in the Statement of Responsibilities, the Strategic Lead - Resources is responsible for the preparation of financial statements that give a true and fair view in accordance with the financial reporting framework, and for such internal control as the Strategic Lead - Resources determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

My responsibility is to audit and express an opinion on the financial statements in accordance with applicable legal requirements and ISAs (UK&I) as required by the Code of Audit Practice approved by the Accounts Commission. Those standards require me to comply with the Financial Reporting Council's Ethical Standards for Auditors. An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the circumstances of the council and its group and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Strategic Lead - Resources and the overall presentation of the financial statements.

My objectives are to achieve reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK&I) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

### **Other information in the annual accounts**

The Strategic Lead - Resources is responsible for the other information in the annual accounts. The other information comprises the information other than the financial statements and my auditor's report thereon. My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon except on matters prescribed by the Accounts Commission to the extent explicitly stated later in this report.

In connection with my audit of the financial statements in accordance with ISAs (UK&I), my responsibility is to read all the financial and non-financial information in the annual accounts to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my report.

### **Report on other requirements**

#### **Opinions on other prescribed matters**

I am required by the Accounts Commission to express an opinion on the following matters.

In my opinion, the auditable part of the Remuneration Report has been properly prepared in accordance with The Local Authority Accounts (Scotland) Regulations 2014.

In my opinion, based on the work undertaken in the course of the audit

- the information given in the Management Commentary for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with statutory guidance issued under the Local Government in Scotland Act 2003; and

- the information given in the Annual Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Delivering Good Governance in Local Government: Framework (2016).

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

I am required by the Accounts Commission to report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements and the auditable part of the Remuneration Report are not in agreement with the accounting records; or
- I have not received all the information and explanations I require for my audit; or
- there has been a failure to achieve a prescribed financial objective.

I have nothing to report in respect of these matters.

Fiona Mitchell-Knight FCA  
Assistant Director  
Audit Scotland  
4th Floor, South Suite  
8 Nelson Mandela Place  
Glasgow  
G2 1BT

September 2017

## DR A K GLEN & WEST DUNBARTONSHIRE TRUST FUNDS ANNUAL REPORT AND FINANCIAL STATEMENTS

### Trustees' Annual Report

#### Introduction

The Trustees present the annual report together with the Financial Statements and the Auditor's Report for the year ended 31 March 2017.

#### Administration Information

West Dunbartonshire Council is sole Trustee for all Trust Funds with the exception of Dunbartonshire Educational Trust Scheme 1962 and McAuley Prize for Mathematics. The table below identifies the Trustees pre and post-election. The pre-election trustees were in place as at the year end (31<sup>st</sup> March 2017). However, during the audit of the Financial Statements, following a Local Government election there were changes to the Trustees. The post-election column identifies the current trustees.

Trust Funds	Charity Number	Pre-Election Trustees	Post-Election Trustees	Local Authority	Contact Address
Alexander Cameron Bequest	SC025070	Provost Douglas McAllister  Councillor John Mooney  Councillor Lawrence O'Neill  Councillor Gail Casey	Bailie Denis Agnew  Councillor Jim Brown  Councillor Gail Casey  Councillor Diane Docherty  Councillor Jim Finn  Provost William Hendrie  Councillor Daniel Lennie  Councillor Douglas McAllister  Councillor Marie McNair  Councillor John Mooney  Councillor Lawrence O'Neill	West Dunbartonshire Council	West Dunbartonshire Council, Council Offices, Garshake Road, Dumbarton, G82 3PU
Dr AK Glen	SC018701	Councillor George Black  Councillor David McBride  Councillor Tommy Rainey  Councillor Ian Murray	Councillor Karen Conaghan  Councillor David McBride  Councillor Ian McLaren  Councillor Brian Walker	West Dunbartonshire Council	West Dunbartonshire Council, Council Offices, Garshake Road, Dumbarton, G82 3PU

**DR A K GLEN & WEST DUNBARTONSHIRE TRUST FUNDS**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**

Trust Funds	Charity Number	Pre-Election Trustees	Post Election Trustees	Local Authority	Contact Address
Halkett Memorial Trust	SC025070	Councillor George Black  Councillor Gail Casey  Councillor Jim Finn  Councillor David McBride  Councillor Jonathan McColl  Councillor Patrick McGlinchey  Councillor John Mooney  Councillor Lawrence O'Neill  Councillor Tommy Rainey  Councillor Gail Robertson  Councillor Martin Rooney  Councillor Kath Ryall	Councillor Jim Brown  Councillor Ian Dickson  Councillor Diane Docherty  Councillor Jim Finn  Councillor Daniel Lennie  Councillor Caroline McAllister  Councillor David McBride  Councillor Jonathon McColl  Councillor Iain McLaren  Councillor John Mooney  Councillor Martin Rooney	West Dunbartonshire Council	West Dunbartonshire Council, Council Offices, Garshake Road, Dumbarton, G82 3PU
UIE Award	SC025070	Councillor George Black  Councillor Gail Casey  Councillor Jim Finn  Councillor David McBride  Councillor Jonathan McColl  Councillor Patrick McGlinchey  Councillor John Mooney  Councillor Lawrence O'Neill  Councillor Tommy Rainey  Councillor Gail Robertson  Councillor Martin Rooney  Councillor Kath Ryall	Councillor Jim Brown  Councillor Ian Dickson  Councillor Diane Docherty  Councillor Jim Finn  Councillor Daniel Lennie  Councillor Caroline McAllister  Councillor David McBride  Councillor Jonathon McColl  Councillor Iain McLaren  Councillor John Mooney  Councillor Martin Rooney	West Dunbartonshire Council	West Dunbartonshire Council, Council Offices, Garshake Road, Dumbarton, G82 3PU

**DR A K GLEN & WEST DUNBARTONSHIRE TRUST FUNDS**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**

Trust Funds	Charity Number	Pre-Election Trustees	Post Election Trustees	Local Authority	Contact Address
War Memorial Dumbarton	SC025070	Councillor George Black	Councillor Karen Conaghan	West Dunbartonshire Council	West Dunbartonshire Council, Council Offices, Garshake Road, Dumbarton, G82 3PU
		Councillor David McBride	Councillor David McBride		
		Councillor Tommy Rainey	Councillor Iain McLaren		
		Councillor Ian Murray	Councillor Brian Walker		
Vale of Leven Fund	SC025070	Councillor Jonathan McColl	Councillor Jonathon McColl	West Dunbartonshire Council	West Dunbartonshire Council, Council Offices, Garshake Road, Dumbarton, G82 3PU
		Councillor Martin Rooney	Councillor Sally Page		
		Councillor Hazel Sorrell	Councillor Martin Rooney		
		Councillor James Bollan	Councillor James Bollan		
		Councillor Michelle McGinty	Councillor Ian Dickson		
		Councillor John Millar	Councillor Caroline McAllister		
		Councillor Gail Robertson	Councillor John Millar		
Dunbartonshire Education Trust Scheme 1962	SC025070	Provost Douglas McAllistair	Councillor Karen Conaghan	West Dunbartonshire Council	West Dunbartonshire Council, Council Offices, Garshake Road, Dumbarton, G82 3PU
McAuley Prize for Mathematics	SC025070	Councillor John Mooney	Councillor John Mooney	West Dunbartonshire Council	
		Councillor Michelle McGinty			
		Councillor David Kinniburgh	Councillor Graham Archibald	Argyll & Bute Council	
		Councillor Henry	Councillor John Jamieson	East Dunbartonshire Council	
		Councillor Gotts		East Dunbartonshire Council	
		Councillor Jamieson		East Dunbartonshire Council	
		Councillor Barry McCulloch	Councillor Gillian Fannan	North Lanarkshire Council	
		Councillor Jean Jones	Councillor Thomas Johnston	North Lanarkshire Council	



## **DR A K GLEN & WEST DUNBARTONSHIRE TRUST FUNDS ANNUAL REPORT AND FINANCIAL STATEMENTS**

### **Trustees' Annual Report (continued)**

#### **Objectives and Activities**

The activities of each of the Trusts are detailed below:

##### **SC018701 – Dr AK Glen**

- This fund is for the benefit of the people of Dumbarton, to assist and relieve those in need by reason of age.

##### **SC025070 – West Dunbartonshire Trusts**

- Dunbartonshire Educational Trust Scheme 1962- awards educational prizes and bursaries;
- McAuley Prize for Mathematics - provides prizes for those studying maths and computing;
- Alexander Cameron Bequest - for the benefit of the people of Clydebank to assist those in need by reason of age, ill health, disability, financial hardship or other disadvantage;
- War Memorial Dumbarton - for the upkeep of war memorials;
- Halkett Memorial Trust - for the advancement of art by supporting painting activities and competitions within primary schools in the area;
- Vale of Leven Fund - for the benefit of the people of the Vale of Leven to assist those in need by reason of age, ill health, disability, financial hardship or other disadvantage; and
- UIE Award - for students studying apprenticeships or training in industry.

Following approval of revised governance arrangements by West Dunbartonshire Council in December 2015 and August 2016, the Office of the Scottish Charity Regulator (OSCR) agreed to approve the changes detailed below.

All trusts have now been advertised on West Dunbartonshire Council's website and details have been passed to West Dunbartonshire Community and Volunteering Service (WDCVS) to publicise them.

##### **Alexander Cameron Bequest**

It was agreed that officers should publicise the availability of the Alexander Cameron Bequest and seek to disburse available funds arising from investment income attained.

##### **War Memorial Dumbarton**

It was agreed that the funds should be disbursed in full. As a result of this, prior to the 31 March 2017, the full value of the Trust was disbursed to renovate the War Memorial in Levensgrove Park as part of the Council's wider plan to rejuvenate the park. This has resulted in the funds being disbursed in full and steps have been taken to wind up the Trust.

##### **Halkett Memorial Trust**

It was agreed that the funds should be disbursed in full. As a result, prior to 31 March 2017, the full value of the Trust was disbursed by providing the funds held to the Council's Educational Service to provide prizes for art competitions within and amongst primary schools located within the West Dunbartonshire area. This has resulted in the funds being disbursed in full and steps have been taken to wind up the Trust.

##### **Vale of Leven Fund**

It was agreed that the funds should be disbursed in full. The publicising of the availability of the Trust has been undertaken during 2016/17. This could provide support to appropriate voluntary organisations within the Vale of Leven area which undertake activity aligned to the Trust's purpose. The funds have not yet been disbursed in full.

##### **Dr A K Glen Fund**

It was agreed to publicise the availability of the Trust during 2016/17 and seek to disburse available funds arising from investment income attained.

#### **Structure and Governance**

Dr AK Glen and West Dunbartonshire Trust Funds are registered with the Office of the Scottish Charity Regulator (OSCR).

The governance arrangements are under the control of West Dunbartonshire Council (the Council), which appoints Trustees as required. Trustees are elected members of West Dunbartonshire Council with the exception of the Dunbartonshire Education Trust Scheme 1962 and McAuley Prize for Mathematics.

The Trustees of both the Dunbartonshire Educational Trust and the McAuley Prize for Mathematics are elected members from West Dunbartonshire Council, Argyll & Bute Council, East Dunbartonshire Council and North Lanarkshire Council.

## **DR A K GLEN & WEST DUNBARTONSHIRE TRUST FUNDS ANNUAL REPORT AND FINANCIAL STATEMENTS**

### **Trustees' Annual Report (continued)**

#### **Structure and Governance (continued)**

It was agreed at Council on 31 August 2016 that the Trust Funds would be delegated to sub-committees as follows:

<b>Trust</b>	<b>Delegation</b>
Alexander Cross Cameron Bequest	Alexander Cross Cameron Committee
War Memorial Dumbarton	Dumbarton Trust Sub-Committee
Halkett Memorial Trust	Comprising members from Corporate Services Committee
Vale of Leven Fund	Vale of Leven Sub-Committee
Dr A K Glen Fund	Dumbarton Trust Sub-Committee

The Trustees have overall responsibility for ensuring that there are appropriate systems of control, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Trust and enable them to ensure that the financial statements comply with Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurances that:

- The Trusts are operating efficiently and effectively;
- Assets are safeguarded against unauthorised use and disposition;
- Proper records are maintained and financial information used by the charities is reliable; and
- 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 West Dunbartonshire Council itself and, as such, much of this is delegated to the Council's Strategic Lead - 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 Finance Service within West Dunbartonshire Council.

The appointed external auditors are Audit Scotland. The Council has agreed to meet the cost of this audit and not pass this on to the Trusts. This is to provide additional financial support to the Trusts, ensuring that core funds are not eroded, and objectives can continue to be achieved.

The Trustees only meet as and when required during the year, and will ensure that the required accounting arrangements are adhered to.

#### **Management of Funds and Investment Policy**

Decisions regarding the management of the Dr AK Glen & West Dunbartonshire Trusts are made by the Trustees. Trustees rely on the expertise of Council staff to manage the investments to ensure the maximum return at the least risk to the Trusts. In this way, the income stream for the future benefit of the Trusts is protected.

Funds available are invested each year with interest earned. Investments are made both internally and externally, with the majority invested in the Council's Loans Fund and externally managed by West Dunbartonshire Council.

#### **Performance**

Income for Dr AK Glen & West Dunbartonshire Trusts comes from investment returns. The average interest rate for any internal investments with the Council's loans fund was 0.37%.

In 2015, 2 1/2% Consolidated Stock and 3 1/2% Conversion Stock were redeemed by HM Treasury which reduced the level of investment held. These were previously valued at £4,473 but the expected proceeds are £2,587. As yet the funds have not been received.

## **DR A K GLEN & WEST DUNBARTONSHIRE TRUST FUNDS ANNUAL REPORT AND FINANCIAL STATEMENTS**

### **Trustees' Annual Report (continued)**

Dunbartonshire Educational Trust Scheme 1962 receives income from external investment i.e. 3% Clydeport and 4% Clydeport Consolidated Stock. These investments are managed by West Dunbartonshire Council and achieved investment income of £12.

In 2016/17 the following grants were awarded:

- £15,532 from War Memorial Dumbarton to West Dunbartonshire Council to renovate the War Memorial in Levensgrove Park as part of the Council's wider plan to rejuvenate the park.
- £2,653 from Halkett Memorial Trust to West Dunbartonshire Council to provide prizes for art competitions within and amongst primary schools located within the West Dunbartonshire area.

### **Financial Review**

The total sum available to the Trusts is £324,031.

On 8<sup>th</sup> 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 has remained the same as the previous year.

The Trusts held cash and bank balances at 31 March 2016 of £321,226.

Reserves are held by the Council on behalf of the Trusts and revenue income, generated from capital that has not been disbursed at 31 March every year, is invested in line with the investment policy outlined above.

### **Declaration**

This report was signed on behalf of the Trustees on 27<sup>th</sup> September 2017 by:

Councillor Jonathon McColl  
West Dunbartonshire Council  
27 September 2017

**DR A K GLEN & WEST DUNBARTONSHIRE TRUST FUNDS**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**Statement of Receipts & Payments Account for the Year Ended 31 March 2017**

<b>Receipts</b>	<b>Payment</b>	<b>Surplus/ (Deficit)</b>		<b>Receipts</b>	<b>Payment</b>	<b>Surplus/ (Deficit)</b>
<b>2015/16</b>	<b>2015/16</b>	<b>2015/16</b>		<b>2016/17</b>	<b>2016/17</b>	<b>2016/17</b>
<b>£</b>	<b>£</b>	<b>£</b>		<b>£</b>	<b>£</b>	<b>£</b>
1,162	0	1,162	Dunbartonshire Educational Trust Scheme 1962	330	0	330
90	0	90	McAuley Prize for Mathematics	80	0	80
659	0	659	Alexander Cameron Bequest	570	0	570
63	0	63	War Memorial Dumbarton	55	15,352	(15,297)
11	0	11	Halkett Memorial Trust	9	2,653	(2,644)
51	0	51	Vale of Leven Fund	44	0	44
100	0	100	UIE Award	86	0	86
107	0	107	Dr AK Glen	93	0	93
<b>2,243</b>	<b>0</b>	<b>2,243</b>	<b>Total</b>	<b>1,267</b>	<b>18,005</b>	<b>(16,738)</b>

**DR A K GLEN & WEST DUNBARTONSHIRE TRUST FUNDS**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**Statement of Balances as at 31 March 2017**

Opening Balance	Surplus/ (Deficit)	Restated	Closing Balance	Note	Cash and Bank	Opening Balance	Surplus/( Deficit) for year	Closing Balance
2015/16	2015/16	2015/16	2015/16			2016/17	2016/17	2016/17
£	£	£	£			£	£	£
84,584	1,162	0	85,746		Dunbartonshire Educational Trust Scheme 1962	85,746	330	86,076
21,286	90	0	21,376		McAuley Prize for Mathematics	21,376	80	21,456
153,735	659	0	154,394		Alexander Cameron Bequest	154,394	570	154,964
15,234	63	0	15,297		War Memorial Dunbarton	15,297	(15,297)	0
2,633	11	0	2,644		Halkett Memorial Trust	2,644	(2,644)	0
8,274	51	0	8,325		Vale of Leven Fund	8,325	44	8,369
24,072	100	0	24,172		UIE Award	24,172	86	24,258
25,903	107	0	26,010		Dr AK Glen	26,010	93	26,103
<b>335,721</b>	<b>2,243</b>	<b>0</b>	<b>337,964</b>		<b>Total Cash and Bank</b>	<b>337,964</b>	<b>(16,738)</b>	<b>321,226</b>
					<b>Investment</b>			
4,798	(107)	(1,886)	2,805	5	Dunbartonshire Educational Trust Scheme 1962	2,805	0	2,805
<b>4,798</b>	<b>(107)</b>	<b>(1,886)</b>	<b>2,805</b>		<b>Total Investment</b>	<b>2,805</b>	<b>0</b>	<b>2,805</b>
<b>340,519</b>	<b>2,136</b>	<b>(1,886)</b>	<b>340,769</b>		<b>Overall Total</b>	<b>340,769</b>	<b>(16,738)</b>	<b>324,031</b>

The restatement in 2015/16 relates to an investment in Dunbartonshire Educational Trust Scheme 1962 which was redeemed in 2015/16 but the proceeds of redemption have not yet been received. The previously stated market value of £4,473 has been written down to the expected redemption proceeds of £2,587

All funds are unrestricted which means they may be used for any purpose relevant to the Trust Fund.

The unaudited Financial Statements were issued on 28<sup>th</sup> June 2017 and the audited accounts were authorised for issue on 27<sup>th</sup> September 2017.

Signed on behalf of the Trustees by:-

Councillor Jonathon McColl  
West Dunbartonshire Council  
27 September 2017

# DR A K GLEN & WEST DUNBARTONSHIRE TRUST FUNDS

## ANNUAL REPORT AND FINANCIAL STATEMENTS

### Notes to the Financial Statements

#### Note 1 - Basis of Accounting

The Financial Statements have been prepared 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 2016/17;
- The Trusts received interest of £1,267 from the Council at 31 March 2017, and all transactions incoming and outgoing are made via the Council's bank accounts; and
- The Council has not charged the charity any fees for legal, financial or administrative services provided during the year.

#### Note 3 – Grants

In 2016/17 the following grants were awarded:

- £15,532 from War Memorial Dumbarton to West Dunbartonshire Council to renovate the War Memorial in Levensgrove Park as part of the Council's wider plan to rejuvenate the park.
- £2,653 from Halkett Memorial Trust to West Dunbartonshire Council to provide prizes for art competitions within and amongst primary schools located within the West Dunbartonshire area.

#### Note 4 – Cash and Bank Balances

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

#### Note 5 – Investment

The investment valuation of £218 (shown in the table below) is the market value as at 31 March 2016, as valued by West Dunbartonshire Council. There has been notification that the stocks have been delisted in July 2016. There has been no further update on this and therefore the assumption is that the market price remains the same. In addition to stock held, there are funds held in investments for redeemed stocks where funds have not yet been received by the Trusts. This had a market value of £4,473 in 2015/6 when they were redeemed. The expected redemption amount receivable is £2,587. Proceeds from the stock redeemed has not yet been received and therefore as the statement of balances is on a cash basis the amount receivable is still included in the investment balance.

<b>Purchase Price as at 31 March 2016</b>	<b>Market Price as at 31 March 2016</b>	<b>Investment</b>	<b>Purchase Price as at 31 March 2017</b>	<b>Market Price as at 31 March 2017</b>
<b>£</b>	<b>£</b>		<b>£</b>	<b>£</b>
289	199	4% Clydeport Authority	289	199
35	19	3% Clydeport Authority	35	19
<b>324</b>	<b>218</b>	<b>TOTAL</b>	<b>324</b>	<b>218</b>

#### Note 6 – Audit Fee

The audit fee for the year of £2,100 was absorbed by West Dunbartonshire Council.

## **Independent auditor's report to the trustees of DR A K Glen & West Dunbartonshire Trust Funds and the Accounts Commission**

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

### **Report on the audit of the financial statements**

#### **Opinion on financial statements**

I certify that I have audited the financial statements in the statement of accounts of DR A K Glen & West Dunbartonshire Trust Funds for the year ended 31 March 2017 under Part VII of the Local Government (Scotland) Act 1973 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. The financial statements comprise the Statement of Receipts and Payments Account and the Statement of Balances and notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and a receipts and payments basis.

In my opinion the accompanying financial statements:

- properly present the receipts and payments of the charities for the year ended 31 March 2017 and its statement of balances at that date; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005, and regulations 9(1), (2) and (3) of The Charities Accounts (Scotland) Regulations 2006.

#### **Basis of opinion**

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

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

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

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

My responsibility is to audit and express an opinion on the financial statements in accordance with applicable legal requirements and ISAs (UK&I) as required by the Code of Audit Practice approved by the Accounts Commission. Those standards require me to comply with the Financial Reporting Council's Ethical Standards for Auditors. An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the circumstances of the charities and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements.

My objectives are to achieve reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK&I) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

In connection with my audit of the financial statements in accordance with ISAs (UK&I), my responsibility is to read all the financial and non-financial information in the statement of accounts to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my report.

### **Report on other requirements**

#### **Opinion on other prescribed matter**

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

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

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

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

I have nothing to report in respect of these matters.

Paul Craig CA  
Audit Scotland  
4th Floor  
8 Nelson Mandela Place  
Glasgow  
G2 1BT  
27 September 2017

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



West Dunbartonshire Council  
Garshake Road  
Dumbarton  
G82 3PU

27 September 2017

## West Dunbartonshire Council 2016/17 Annual Audit Report

1. International Standard on Auditing (UK and Ireland) 260 (ISA 260) requires auditors to report specific matters arising from the audit of the financial statements to those charged with governance of a body in sufficient time to enable appropriate action. We are drawing to your attention matters for your consideration before the financial statements are approved and certified. We also present for your consideration our proposed annual report on the 2016/17 audit which identifies significant findings from the financial statements audit. The section headed "Significant findings from the audit in accordance with ISA260" in the attached annual audit report sets out the issues identified. This report will be issued in final form after the financial statements have been certified
2. Our work on the financial statements is now substantially complete. Subject to the satisfactory conclusion of any outstanding matters and receipt of a revised set of financial statements for final review, we anticipate being able to issue an unqualified auditor's report on 27 September 2017 (the proposed report is attached at Appendix A). There are no anticipated modifications to the audit report.
3. In presenting this report to Audit and Performance Review Committee we seek confirmation from those charged with governance of any instances of any actual, suspected or alleged fraud; any subsequent events that have occurred since the date of the financial statements; or material non-compliance with laws and regulations affecting the entity that should be brought to our attention.
4. We are required to report to those charged with governance all unadjusted misstatements which we have identified during the course of our audit, other than those of a trivial nature and request that these misstatements be corrected. We have no unadjusted misstatements to bring to your attention.
5. As part of the completion of our audit we seek written assurances from the Strategic Lead - Resources on aspects of the financial statements and judgements and estimates made. A draft letter of representation under ISA580 is attached at [Appendix B](#). This should be signed and returned by the Strategic Lead - Resources with the signed financial statements prior to the independent auditor's opinion being certified.

## **APPENDIX A: Proposed Independent Auditor's Report**

### **Independent auditor's report to the members of West Dunbartonshire Council and the Accounts Commission**

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

### **Report on the audit of the financial statements**

#### **Opinion on financial statements**

I certify that I have audited the financial statements in the annual accounts of West Dunbartonshire Council and its group for the year ended 31 March 2017 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the group and council-only Comprehensive Income and Expenditure Statements, Movement in Reserves Statements, Balance Sheets, and Cash-Flow Statements, the council-only Movement on the Housing Revenue Account Statement, the Housing Revenue Account Income and Expenditure Statement, the Council Tax Account, the Non-domestic Rates Account and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2016/17 (the 2016/17 Code).

In my opinion the accompanying financial statements:

- give a true and fair view in accordance with applicable law and the 2016/17 Code of the state of affairs of the council and its group as at 31 March 2017 and of the deficit on the provision of services of the council and its group for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2016/17 Code; and
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

#### **Basis of opinion**

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

#### **Responsibilities of the Strategic Lead - Resources for the financial statements**

As explained more fully in the Statement of Responsibilities, the Strategic Lead - Resources is responsible for the preparation of financial statements that give a true and fair view in accordance with the financial reporting framework, and for such internal control as the Strategic Lead - Resources determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

My responsibility is to audit and express an opinion on the financial statements in accordance with applicable legal requirements and ISAs (UK&I) as required by the Code of Audit Practice approved by the Accounts Commission. Those standards require me to comply with the Financial Reporting Council's Ethical Standards for Auditors. An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the circumstances of the council and its group and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Strategic Lead - Resources and the overall presentation of the financial statements.

My objectives are to achieve reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK&I) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

## **Other information in the annual accounts**

The Strategic Lead - Resources is responsible for the other information in the annual accounts. The other information comprises the information other than the financial statements and my auditor's report thereon. My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon except on matters prescribed by the Accounts Commission to the extent explicitly stated later in this report.

In connection with my audit of the financial statements in accordance with ISAs (UK&I), my responsibility is to read all the financial and non-financial information in the annual accounts to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my report.

## **Report on other requirements**

### **Opinions on other prescribed matters**

I am required by the Accounts Commission to express an opinion on the following matters.

In my opinion, the auditable part of the Remuneration Report has been properly prepared in accordance with The Local Authority Accounts (Scotland) Regulations 2014.

In my opinion, based on the work undertaken in the course of the audit

- the information given in the Management Commentary for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with statutory guidance issued under the Local Government in Scotland Act 2003; and
- the information given in the Annual Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Delivering Good Governance in Local Government: Framework (2016).

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

I am required by the Accounts Commission to report to you if, in my opinion:

- adequate accounting records have not been kept; or

- the financial statements and the auditable part of the Remuneration Report are not in agreement with the accounting records; or
- I have not received all the information and explanations I require for my audit; or
- there has been a failure to achieve a prescribed financial objective.

I have nothing to report in respect of these matters.

Fiona Mitchell-Knight FCA  
Assistant Director  
Audit Scotland  
4th Floor, South Suite  
8 Nelson Mandela Place  
Glasgow  
G2 1BT

September 2017

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

Fiona Mitchell-Knight, Assistant Director  
Audit Scotland  
4th Floor  
8 Nelson Mandela Place  
Glasgow  
G2 1BT

Dear Fiona

### **West Dunbartonshire Council Annual Accounts 2016/17**

1. This representation letter is provided in connection with your audit of the financial statements of West Dunbartonshire Council for the year ended 31 March 2017 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the financial position of West Dunbartonshire Council, as at 31 March 2017 and its expenditure for the year then ended.
2. I confirm to the best of my knowledge and belief, and having made appropriate enquiries of the Audit and Performance Review Committee, the following representations given to you in connection with your audit of West Dunbartonshire Council for the year ended 31 March 2017.

### **General**

3. I acknowledge my responsibility and that of West Dunbartonshire Council for the financial statements. All the accounting records requested have been made available to you for the purposes of your audit. All material agreements and transactions undertaken by West Dunbartonshire Council have been properly reflected in the financial statements. All other records and information have been made available to you, including minutes of all management and other meetings.
4. The information given in the Management Commentary to the financial statements, including the Remuneration Report, presents a balanced picture of West Dunbartonshire Council and is consistent with the financial statements.
5. I confirm that the effects of uncorrected misstatements are immaterial, individually and in aggregate, to the financial statements as a whole. I am not aware of any uncorrected misstatements other than those identified in the auditor's report to those charged with governance (ISA260).

### **Regularity of Financial Transactions**

6. The financial transactions of West Dunbartonshire Council are in accordance with the relevant legislation and regulations governing its activities and expenditure and income were incurred or applied in accordance with applicable enactments and guidance issued by the Scottish Ministers.

### **Financial Reporting Framework**

7. The financial statements have been prepared in accordance with the Code of Practice on Local Authority Accounting in the UK 2016/17, and in accordance with the requirements of the Local

Government (Scotland) Act 1973, the Local Authority Accounts (Scotland) Regulations 2014 and the Local Government in Scotland Act 2003, including all relevant presentational and disclosure requirements.

8. Disclosure has been made in the financial statements of all matters necessary for them to show a true and fair view of the transactions and state of affairs of West Dunbartonshire Council and its group for the year ended 31 March 2017.

### **Accounting Policies & Estimates**

9. All material accounting policies adopted are as shown in the Accounting Policies included in the financial statements. The continuing appropriateness of these policies has been reviewed since the introduction of IAS 8 and on a regular basis thereafter, and takes account of the requirements set out in the Code of Practice on Local Authority Accounting in the UK 2016/17.
10. The significant assumptions used in making accounting estimates are reasonable and properly reflected in the financial statements. There are no changes in estimation techniques which should be disclosed due to their having a material impact on the accounting disclosures.

### **Going Concern**

11. I have assessed the council's ability to carry on as a going concern and have disclosed, in the financial statements, any material uncertainties that have arisen as a result.

### **Related Party Transactions**

12. All transactions with related parties have been disclosed in the financial statements. I have made available to you all the relevant information concerning such transactions, and I am not aware of any other matters that require disclosure in order to comply with the requirements of IAS24, as interpreted by the Code of Practice on Local Authority Accounting in the UK 2016/17.

### **Events Subsequent to the Date of the Balance Sheet**

13. There have been no material events since the date of the Balance Sheet which necessitate revision of the figures in the financial statements or notes thereto including contingent assets and liabilities.
14. Since the date of the Balance Sheet no events or transactions have occurred which, though properly excluded from the financial statements, are of such importance that they should be brought to your notice.

### **Corporate Governance**

15. I acknowledge as Strategic Lead - Resources my responsibility for the corporate governance arrangements. I confirm that I have disclosed to the auditor all deficiencies in internal control of which I am aware.
16. The corporate governance arrangements have been reviewed and the disclosures I have made are in accordance with the Code of Practice on Local Authority Accounting in the UK 2016/17. There have been no changes in the corporate governance arrangements or issues identified, since the 31 March 2017, which require disclosure.

## **Fraud**

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

## **Assets**

18. The assets shown in the Balance Sheet at 31 March 2017 were owned by West Dunbartonshire Council, other than assets which have been purchased under finance leases. Assets are free from any lien, encumbrance or charge except as disclosed in the financial statements.

## **Liabilities**

19. All liabilities have been provided for in the financial records, including the liabilities for all purchases to which title has passed prior to 31 March 2017.

## **Carrying Value of Assets and Liabilities**

20. The assets and liabilities have been recognised, measured, presented and disclosed in accordance with the Code of Practice on Local Authority Accounting in the UK 2016/17. There are no plans or intentions that are likely to affect the carrying value of classification of the assets and liabilities within the financial statements.

## **Provisions**

21. Provisions have been made in the financial statements for all material liabilities which have resulted or may be expected to result, by legal action or otherwise, from events which had occurred by 31 March 2017 and of which West Dunbartonshire Council could reasonably be expected to be aware. The amount recognised as a provision is the best estimate of the expenditure likely to be required to settle the present obligation at 31 March 2017.

## **Integration Joint Boards**

22. West Dunbartonshire Integration Joint Board has been consolidated within the West Dunbartonshire financial statements for 2016/17 in accordance with IAS 27 Consolidated and Separate Financial Statements and the Code of Practice on Local Authority Accounting in the UK 2016/17. The Integration Joint Board figures used in the consolidation process were based on the unaudited accounts for West Dunbartonshire Integration Joint Board. We do not anticipate any material changes to the unaudited figures used in the consolidation.

Yours sincerely

Strategic Lead - Resources





# West Dunbartonshire Council

2016/17 Annual Audit Report

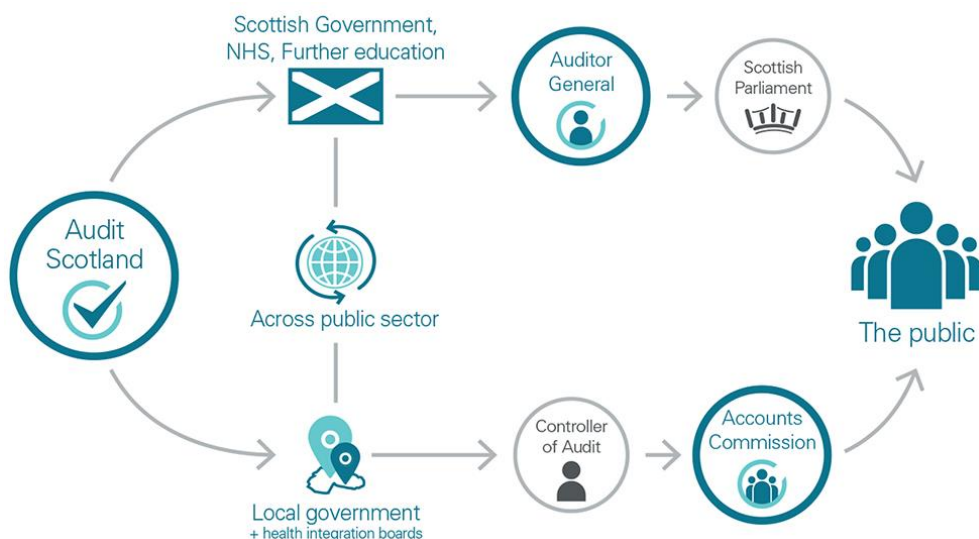


To Members of the West Dunbartonshire Council and the Controller of Audit  
27 September 2017

## Who we are

The Auditor General, the Accounts Commission and Audit Scotland work together to deliver public audit in Scotland:

- The Auditor General is an independent crown appointment, made on the recommendation of the Scottish Parliament, to audit the Scottish Government, NHS and other bodies and report to Parliament on their financial health and performance.
- The Accounts Commission is an independent public body appointed by Scottish ministers to hold local government to account. The Controller of Audit is an independent post established by statute, with powers to report directly to the Commission on the audit of local government.
- Audit Scotland is governed by a board, consisting of the Auditor General, the chair of the Accounts Commission, a non-executive board chair, and two non-executive members appointed by the Scottish Commission for Public Audit, a commission of the Scottish Parliament.



## About us

Our vision is to be a world-class audit organisation that improves the use of public money.

Through our work for the Auditor General and the Accounts Commission, we provide independent assurance to the people of Scotland that public money is spent properly and provides value. We aim to achieve this by:

- carrying out relevant and timely audits of the way the public sector manages and spends money
- reporting our findings and conclusions in public
- identifying risks, making clear and relevant recommendations.

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# Key messages

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## Audit of the 2016/17 annual accounts

- 1 The financial statements of West Dunbartonshire Council give a true and fair view of the state of its affairs and of its net expenditure for the year.
- 2 Our audit opinions are all unqualified. These cover the financial statements, management commentary, remuneration report and the annual governance statement.
- 3 Unqualified opinions have been issued for all the trusts administered by the Council.

## Financial management

- 4 Financial management is effective with a budget process focussed on the Council's priorities. The Council has a good track record of delivering services within budgets over the last three years.
- 5 The key financial controls operated effectively in the year.

## Financial sustainability

- 6 The Council's financial position is sustainable but challenging in the foreseeable future
- 7 The Council's approach to financial planning is helping it to prepare for the challenges it will face, but savings of £11 million are still to be identified over the period to 2019/20.

## Governance and transparency

- 8 There are effective governance arrangements in place which support its stewardship of resources and scrutiny of performance.
- 9 The Council is open and transparent in the way it conducts its business.

## Value for money

- 10 The latest performance data reported nationally is mixed, with 23% of the council's indicators in the top quartile (2014/15: 22%) and 35% in the bottom quartile (2014/15: 25%). The council has reported improvements in performance in 2016/17.
- 11 As part of the five year national programme, a Best Value audit of the Council will be reported in June 2018.

# Introduction

1. This report is a summary of the findings arising from the 2016/17 audit of West Dunbartonshire Council.
2. The scope of the audit was set out in our Annual Audit Plan presented to the March 2017 meeting of the Audit Committee. This report presents:
  - findings from the audit of the 2016/17 financial statements
  - our review of the four dimensions that frame the wider scope of public sector audit requirements as shown in [Exhibit 1](#).

## Exhibit 1 Audit dimensions



Source: Code of Audit Practice 2016

3. The main elements of our audit work in 2016/17 were:
  - an interim audit of the Council's main financial systems and governance arrangements
  - audit work covering the Council's arrangements for securing Best Value relating to financial management and financial sustainability
  - an audit of the Council's 2016/17 annual report and accounts including the issue of an independent auditor's report setting out our opinions.
4. West Dunbartonshire Council is responsible for preparing the annual report and accounts that show a true and fair view in accordance with the Local Authority Accounts (Scotland) Regulations 2014. It is also responsible for establishing

effective governance arrangements and ensuring financial management is effective.

- 5.** Our responsibilities as independent auditor are established by the Local Government in Scotland Act 1973 and the [Code of Audit Practice 2016](#) guided by the auditing profession's ethical guidance.
- 6.** As public sector auditors, we provide an independent auditor's report on the annual report and accounts. We also review and report on the arrangements within West Dunbartonshire Council to manage its performance and use of resources. Additionally, we report on the Council's best value arrangements. In doing this, we aim to support improvement and accountability.
- 7.** Further details of the respective responsibilities of management and the auditor can be found in the [Code of Audit Practice 2016](#).
- 8.** This report raises matters from the audit of the annual report and accounts, together with identified risks and control weaknesses. Communicating risks and weaknesses does not absolve management from its responsibility to address the issues we raise, and to maintain adequate systems of control.
- 9.** Our annual audit report contains an action plan at [Appendix 1 \(page 30\)](#). It sets out specific recommendations, responsible officers and dates for implementation.
- 10.** As part of the requirement to provide fair and full disclosure of matters relating to our independence, we can confirm that we have not undertaken non-audit related services. The 2016/17 audit fee for the audit was set out in our Annual Audit Plan and as we did not carry out any work additional to our planned audit activity, the fee remains unchanged.
- 11.** This report is addressed to both the Council and the Controller of Audit and will be published on Audit Scotland's website [www.audit-scotland.gov.uk](http://www.audit-scotland.gov.uk).
- 12.** We would like to thank all management and staff who have been involved in our work for their co-operational and assistance during the audit.

# Part 1

## Audit of 2016/17 annual report and accounts



### Main judgements

**The financial statements of West Dunbartonshire Council give a true and fair view of the state of its affairs and of its net expenditure for the year.**

**Unqualified audit opinions on the Council's annual report and accounts.**

**Unqualified audit opinions on the trusts administered by the Council.**

### Unqualified audit opinions

**13.** The annual report and accounts for the year ended 31 March 2017 were approved by the Audit Committee on 27 September 2017. We reported, within our independent auditor's report:

- an unqualified opinion on the financial statements
- unqualified opinions on the management commentary, remuneration report and annual governance statement.

**14.** Additionally, we have nothing to report in respect of those matters which we are required by the Accounts Commission to report by exception.

### Audit of charitable trusts administered by West Dunbartonshire Council

**15.** Due to the interaction of the Local Government in Scotland Act 1973 with the charities legislation, a full and separate audit and auditor's report is required for each registered charity where members of West Dunbartonshire Council are sole trustees, irrespective of the size of the charity. This relates to Dr A K Glen & West Dunbartonshire Charitable Trusts, a registered charity which incorporates seven trust funds.

**16.** Our duties as auditors of the charitable trusts administered by the Council are to:

- express an opinion on whether the charities' financial statements properly present the charitable trusts' financial position and are properly prepared in accordance with charities legislation
- read the trustees' annual report and express an opinion as to whether it is consistent with the financial statements
- report on other matters by exception to the trustees and to the Office of the Scottish Charity Regulator.

The Council's annual report and accounts are the principal means of accounting for the stewardship of its resources and its performance in the use of its resources.

17. We received the trusts' accounts in line with the agreed timetable and after completing our audit we issued an unqualified audit opinion on the 2016/17 financial statements of the relevant charities registered by the Council.

### Submission of the Council's annual report and accounts for audit

18. We received the unaudited annual report and accounts on 20 June 2017 which was in advance of the audit timetable set out in our 2016/17 Annual Audit Plan. The Council's group accounts include the financial results of West Dunbartonshire Integration Joint Board within its area.

19. Working papers were provided within the agreed timetable. While they were of a reasonable standard, we are working with the Council on areas of improvement for next year.

### Risk of material misstatement

20. [Appendix 2](#) provides a description of those assessed risks of material misstatement that were identified during the planning process which had the greatest effect on the overall audit strategy, the allocation of resources to the audit and directing the efforts of the audit team. Also, included within the appendix are wider audit dimension risks, how we addressed these and conclusions.

### Materiality

21. Materiality defines the maximum error that we are prepared to accept and still conclude that our audit objective has been achieved (i.e. true and fair view). The assessment of what is material is a matter of professional judgement. It involves considering both the amount and nature of the misstatement.

22. Our initial assessment of materiality for the annual report and accounts was undertaken during the planning phase of the audit and is summarised in [Exhibit 2](#). Specifically with regard to the financial statements, we assess the materiality of uncorrected misstatements, both individually and collectively.

23. On receipt of the annual report and accounts we reviewed our original materiality calculations. Minor changes were made to the materiality levels we reported in our annual audit plan as reported in [Exhibit 2](#). This had no impact on our audit approach.

## Exhibit 2

### Materiality values

Materiality level	As stated in our annual audit plan	Amount finally determined
<b>Overall materiality</b> – This is the calculated figure we use in assessing the overall impact of audit adjustments on the financial statements. It was set at 1% of gross expenditure for the year ended 31 March 2017.	£4.035 million	£4.335million
<b>Performance materiality</b> – This acts as a trigger point. If the aggregate of errors identified during the financial statements audit exceeds performance materiality, this would indicate that further audit procedures should be considered. Using our professional judgement we have calculated performance materiality at 50% of overall materiality.	£2.018 million	£2.167 million



Materiality level	As stated in our annual audit plan	Amount finally determined
<b>Reporting threshold (i.e., clearly trivial)</b> – We are required to report to those charged with governance on all unadjusted misstatements in excess of the reporting threshold amount. This has been calculated at 1% of overall materiality.	£0.040 million	£0.040 million

Source: Audit Scotland Annual Audit Plan 2016/17

## How we evaluate misstatements

**24.** During the audit a number of errors were identified, both by ourselves and by officers, which exceeded our reporting threshold (£0.040 million). Following discussions with officers, all of these errors have been amended in the audited financial statements.

**25.** The net effect of these small value adjustments is to reduce the net cost of services recorded in the comprehensive income and expenditure account by £2.453 million. This, increases the general fund balance reported in the movement in reserves fund from £10.665 million to £13.118 million

**26.** The most significant errors identified in the audit are included in [Exhibit 3](#). This includes items that do not impact the general fund balance reported in the unaudited accounts relating to the duplication of council dwelling assets, the understatement of common good fund land assets, and the understatement of the liability for untaken annual leave. The errors have now been corrected in the updated accounts. The impact of this is a £0.931 million increase in the deficit on provision of services reported in the comprehensive income and expenditure account. However these changes have no impact on the general fund balance as they are mitigated in the movement in reserves statement in accordance with statutory adjustments prescribed in the 2016/17 local government accounting code (the “Code”).

**27.** It is our responsibility to request that all errors are corrected although the final decision on this lies with those charged with governance taking into account advice from senior officers and materiality.

## Significant findings

**28.** International Standard on Auditing 260 (UK & Ireland) requires us to communicate to you significant findings from the audit. These are summarised in [Exhibit 3](#) (where a finding has resulted in a recommendation to management, a cross reference to the Action Plan in [Appendix 1](#) has been included).

## Exhibit 3

### Significant findings from the audit of West Dunbartonshire Council

Issue	Resolution
<b>1. Valuation of non-current assets</b> Council dwellings recorded in the unaudited financial statements were overstated by £13.7 million. This was due to inclusion of elements of council dwellings reported in the asset register not	The audited accounts have been updated to reflect this. <a href="#">Action plan (appendix 1, point 1)</a>

Issue	Resolution
<p>being eliminated following the 5 yearly revaluation in 2016/17. The financial statements have been adjusted to eliminate this duplication.</p> <p>Whilst our testing in other categories of non current assets did not identify any other duplication, there is a risk that other categories of non current assets recorded in the asset register could have an element of duplication.</p>	
<p><b>2. Untaken annual leave accrual</b></p> <p>Our review of the untaken annual leave accrual identified errors within the calculations. The net effect resulted in a £0.931 million increase to the 2016/17 untaken annual leave accrual. Whilst they were of a different nature, the previous external auditor identified errors in the annual leave accrual in previous years.</p>	<p>The audited accounts have been updated to reflect this.</p> <p><a href="#">Action plan (appendix 1, point 2)</a></p>
<p><b>3. Common Good Fund</b></p> <p>The audit identified two areas of land, with a book value of £0.278 million, which are owned by the Common Good Fund but were omitted from the asset register and the unaudited accounts.</p>	<p>The audited accounts have been updated to reflect this.</p> <p><a href="#">Action plan (appendix 1, point 3)</a></p>
<p><b>4 International Accounting Standard (IAS19) pension liability</b></p> <p>The pension liability represents the difference between the expected future payments to be made to former employees of the council and their spouse in the form of pension payments and the underlying value of pension fund assets to meet this cost. The calculation of the liability is assessed by professional actuaries each year and is an estimated figure.</p> <p>There has been an increase in the 'net liability arising from defined benefit obligation' of £87.186 million to £240.926 million at 31 March 2017. This is due to a reduction in the net discount rate increasing the assessed value of liabilities, as a higher value is placed on benefits paid in the future. Although the liability will continue to vary, this information is necessary for the council to ensure the pension fund remains affordable and adequately funded.</p>	<p>The triennial valuations of the pension fund carried out by Strathclyde Pension Fund assures that the pension fund remains adequately funded. The financial statements have been prepared on the basis of these assumptions.</p>
<p><b>5. Equal pay</b></p> <p>The council continues to review its equal pay claims and are currently seeking to settle claims outwith the formal employment tribunal process, with offers having been paid to 393 individuals. Following a review of settlements by the council, the provision in the unaudited accounts was reduced by £0.501 million to £0.750 million.</p>	<p>The audited accounts have been updated to reflect this. The Council considers the remaining provision of £0.750 million is sufficient to meet all known equal pay claims against the Council.</p>
<p><b>6. Termination pay accrual</b></p> <p>The unaudited financial statements included a</p>	<p>It has been agreed with officers that these costs will be taken out of provisions. Instead, an earmarked balance from the general fund will be identified to</p>

Issue	Resolution
<p>provision for termination costs of £1.972 million. Supporting working papers were provided showing how the figure was calculated, however following discussion with officers it was apparent that the calculation did not demonstrate whether a constructive obligation to meet these costs existed at the year end.</p> <p>This is due to the nature of future savings currently planned where the specific impact on employees is not yet known at this time. This means that this sum doesn't meet the requirements of accounting standards to be treated as a provision.</p>	<p>continue to reflect a prudent approach to planning for the future impacts of required future savings.</p> <p><a href="#">Action plan (appendix 1, point 4)</a></p>

## Going concern

**29.** The financial statements of the Council, its group and the associated charitable trusts have been prepared on the going concern basis.

## Management commentary, annual governance statement and remuneration report

**30.** The [Code of Audit Practice 2016](#) requires councils to prepare and publish, along with their financial statements, an annual governance statement, management commentary and a remuneration report that are consistent with the disclosures made in the financial statements. The management commentary should be fair, balanced and understandable and also clearly address the longer-term financial sustainability of the body.

**31.** Based on our knowledge and work performed, we concluded that the management commentary, annual governance statement and remuneration report are consistent with the financial statements.

## Other findings

**32.** Our audit identified a number of presentational and disclosure issues which were discussed with management. These were adjusted and reflected in the audited annual report and accounts.

## Objections and Whole of Government Accounts

**33.** The Local Authority Accounts (Scotland) Regulations 2014 require a local authority to publish a public notice on its website that includes details of the period for inspecting and objecting to the accounts. This must remain on the website throughout the inspection period. The Council complied with the regulations. No objections were submitted on the accounts.

**34.** The Council submitted a consolidation pack for the whole of government accounts audit on 27 July 2017. This was in accordance with the prescribed timescales for submission.

# Part 2

## Financial management



### Main judgements

**Financial management is effective with a budget setting process focused on the Council's priorities.**

**The Council has a good track record of delivering services within its budgets and over the last three years has consistently contained its expenditure within annual budgets. However, there was significant capital programme slippage in 2016/17 which continued a trend over recent years.**

**The Council has effective internal controls in place within the main financial systems. We did not identify any significant internal control weaknesses.**

**The Council has high borrowing levels relative to other Scottish Councils. Good management of the loan debt enabled interest charges to reduce in 2016/17 despite increases in borrowing during the year.**

### Financial performance in 2016/17

**35.** The *Local Government in Scotland: Financial overview 2015/16* (November 2016) highlighted that the need for budgets and forecasts to reflect actual spending becomes increasingly important for Councils with decreasing (or low levels) of usable reserves to rely on.

**36.** In February 2016, the Council approved a budget of £214.913 million for 2016/17. During the year there were revisions to the budget which adjusted this to £214.136 million. We noted that the Council's budget and savings plan is aligned to the Council priorities. This is consistent with good practice.

**37.** The Council has a good track record in delivering services within budget over recent years. Members are regularly informed of the year end outturn and the reasons for any significant movements from the previous reporting period. The £2.407 million underspend against budget was in line with the provisional out-turn submitted to the Scottish Government.

**38.** The Council's spending has remained in line with its overall budget. The most significant variance was an £0.874 million underspend in Education, Learning and Attainment.

**39.** Within the Council detailed scrutiny of financial performance is performed at service committees, and at meetings of the Council. From our review of the budget reports and attendance at Council meetings we concluded that they provided an overall picture of the budget position at service level. Also, the reports forecast out-turn position for the year and include good narrative explanations for significant variances against budget.

**Financial management is about financial capacity, sound budgetary processes and whether the control environment and internal controls are operating effectively.**

## Housing Revenue Account

**40.** The Council is required by legislation to maintain a separate housing revenue account and to ensure that rents are set to at least cover the costs of its social housing provision. Rent levels are therefore a direct consequence of the budget set for the year.

**41.** The HRA recorded a surplus of £0.746 million in 2016/17 (2015/16: £1.647 million surplus), resulting in a closing HRA balance of £6.963 million. A large element of this balance (£6.117 million) is earmarked for regeneration of the housing stock. The remaining balance of £0.846 million is available for general use by the HRA and is in line with the reserves policy of 2% of expenditure.

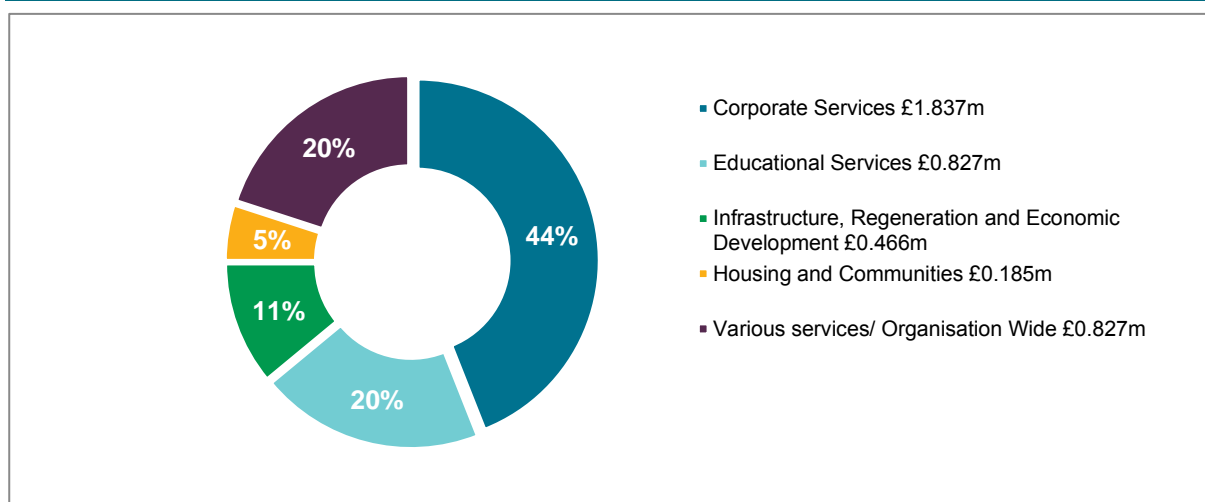
## Efficiency savings

**42.** With reduced funding from government and increased demand for services, efficiency savings are an important means of bridging the gap between funding received and spending commitments.

**43.** The Council and service committees routinely receive budget monitoring reports including savings plans which have been risk assessed. The planned savings for 2016/17 was £4.9 million. [Exhibit 4](#) demonstrates that the Council achieved actual savings of £4.1 million (84% of this total) in 2016/17. The shortfall was mainly due to delays in realising efficiencies planned through shared services.

### Exhibit 4

Efficiency savings 2016/17 by service



Source: Outturn reports: West Dunbartonshire Council 2016/17

## Borrowing in 2016/17

**44.** The Council's outstanding loans at 31st March 2017 were £383.496 million, an increase of £57.419 million on the previous year. The increase in borrowing was required to help finance the council's significant capital programme in 2016/17.

**45.** Interest payable and similar charges on borrowing, excluding PPP fell by £0.291 million in 2016/17 to £12.621 million. This was achieved through prioritising temporary borrowing at lower interest rates as naturally maturing debt of £87.144 million was repaid during the year. This resulted in the average interest on loans

held at the year end reducing from 3.64% at 31 March 2016 to 2.99% at 31 March 2017.

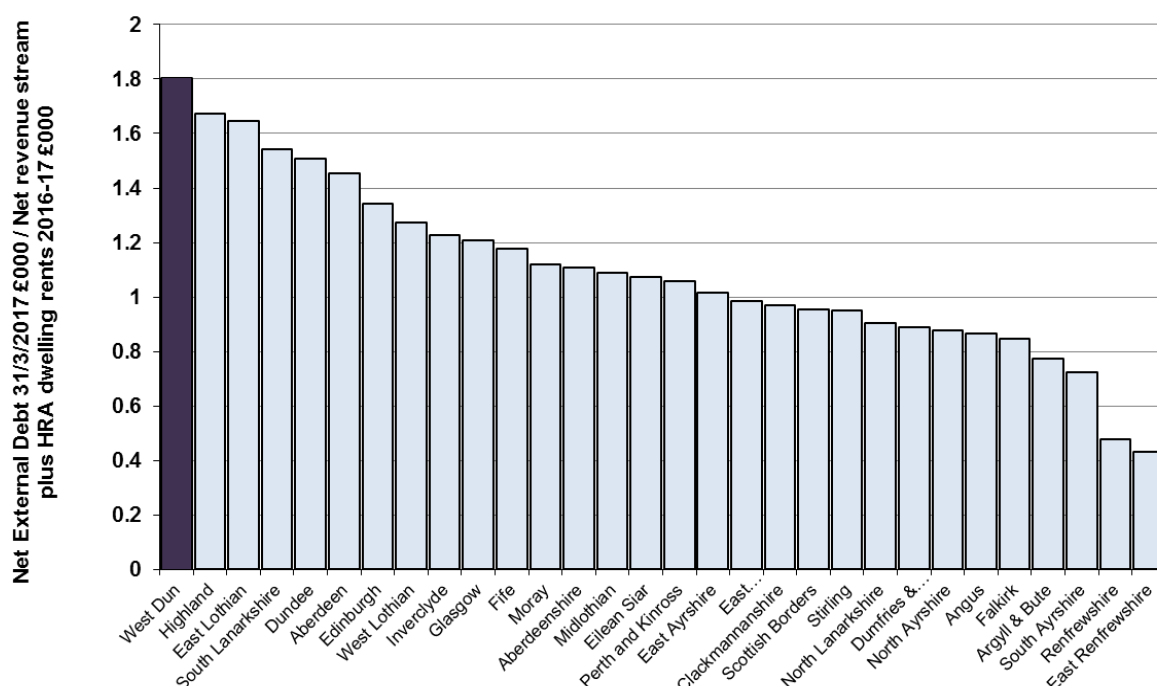
**46.** The Council entered into a PPP contract for three new community learning centres in 2009/10 and a primary school in 2011/12, with the contract running up to 2038/39. Over the remaining life of this contract, the council expects to pay £272.033 million in unitary charges covering service costs, interest payments and repayment of debt. This is built in to long term financial plans to ensure that the unitary charges are affordable over the life of the contracts. The council receives Scottish Government revenue support funding of £7.257 million annually to support its PPP commitments, which amounts to £159.654 million over the remainder of the contract.

**47.** The capital balance outstanding on PPP contracts at 31 March 2017 was £84.316 million, a reduction of £1.980 million from the previous year. The interest charge reduced slightly from £6.833 million in 2015/16 to £6.662 million in 2016/17. This is equivalent to a rate of 7.7% of the PPP finance lease liability at the beginning of the financial year.

**48.** Total external debt was within the authorised limit and operational boundary set within the council's treasury management strategy. [Exhibit 5](#) shows that the Council's net borrowing, as a proportion of net revenue stream including dwelling rents, continues to be amongst the highest in Scotland. It is recognised that the Council's borrowing figure includes debt associated with both the HRA and the Council's Public Private Partnership (PPP) assets which not all Scottish local authorities will have.

## Exhibit 5

Net Borrowing (including PPP capital balance but offset by cash or cash investments held) as a proportion of net revenue stream (i.e. council tax income, NDR income, RSG) plus income from housing rents



Source: Audit Scotland database July 2017 – unaudited 2016/17 accounts (excluding Orkney and Shetland)

**49.** The presentation of local government accounts mean that it is not always possible to show the General Fund and HRA debt separately against the rest of Scotland. This is an important distinction, as the cost of servicing HRA debt will affect council house rents, whereas the cost of servicing General Fund debt will need to be met from the net revenue stream (i.e. general revenue grants, NDR and council tax) that are typically used to fund services.

**50.** An analysis of the debt outstanding for the Council shows: the General Fund debt to annual net revenue stream at a factor of 1.26; and the HRA debt as a proportion of HRA income at 4.85. The Council considers the affordability of capital investment each year as part of the integrated budget setting process and considers affordability of debt in terms of the proportion of the annual revenue which is used for loan charges. This is projected long term into the future to identify peaks and allow elected members to make informed decisions as to affordability into the long term. The HRA position is significantly higher than the General Fund position, however much of this debt is recent borrowing to fund the attainment of the Scottish Housing Quality Standard and the Council has a 30 year strategic plan for the HRA which is tested each year to ensure the planned capital investment does not breach affordability rules set by the Council.

**51.** The Council need to balance the delivery of their capital programme to ensure it can service the medium to long term debt incurred to finance it. We note that the Council's treasury strategy and capital plan consider the affordability in relation to the capital plan over the next 10 years and beyond.

### **LOBO debt included within borrowing**

**52.** In response to correspondence received at a national level Audit Scotland are reporting, within each council's annual audit report, the extent to which the Council has Lender Option Borrower Option (LOBO) loans. A LOBO loan is typically a long term loan where the interest rate is initially fixed but the lender has the option to propose or impose on pre-determined future dates, a new fixed interest rate. The borrower has the option to either pay the revised interest rate or to repay the loan.

**53.** Eleven LOBOs were taken out by the Council between April 2000 and September 2014, with one of these being repaid early in 2016.

**54.** Seven of these loans, with a value of £52.400 million relate to: five pre-existing loans that were re-negotiated with Barclays between 2005 and 2006 at the best rates available at the time (rather than repay these and incur premiums); one for £5 million was a pre-existing loan held with another financial institution that was purchased by Barclays and terms were re-negotiated in 2006; with the final loan for £8 million being a new loan taken out in 2008. In five of these loans there has been just one step in interest rates since inception, one loan has had two steps, while the new loan taken out in 2008 had no steps included in the terms of the loan. In all cases interest has been paid at a fixed interest rate for a number of years and will continue to do so until the loans are terminated.

**55.** In June 2016 Barclays advised the Council that they were waiving their right to either increase the interest rates on these loans or call in the loan early, thus the Barclays loans are no longer classed as LOBO loans and are now fixed rate loans at their current rates with their stated maturities.

**56.** The loan that was repaid early in 2016 incurred a premium of £0.121 million but this is more than offset by the actual savings of £0.647 million that will accrue to the Council over the period of the replacement loan.

**57.** The total value of the Council's market loans with financial institutions is £87.600 million and comprise the seven Barclays loans with a combined value of £65.400 million and the remaining three LOBOs which have a value of £22.200 million and were taken out in 2000, 2003, and 2014 respectively.



**58.** . We are satisfied that the use of LOBOs was undertaken in line with the council's treasury management policy, which is reviewed and approved annually by councillors and that the potential for debt restructuring is kept under regular review.

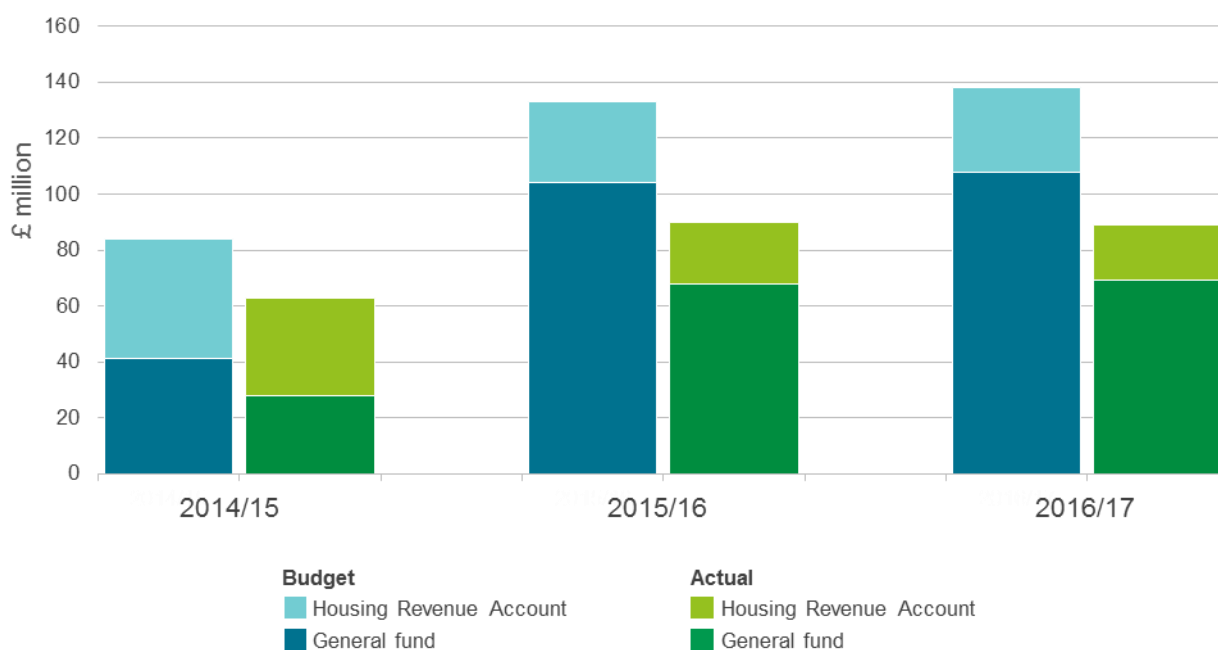
### Capital programme 2016/17

**59.** Total capital expenditure in 2016/17 was £88.667 million, of which £68.655 million related to general services and £20.012 million related to the housing revenue account. The scale of the programme has increased substantially since 2014/15 which makes its management more challenging.

**60.** There was slippage in 2016/17 of £50.888 million (36.9% of budget). This continues a trend of significant slippage in the council's capital programme as outlined in [Exhibit 6](#). This consisted of general fund capital slippage of 36.7% and HRA capital fund slippage of 37.7%.

## Exhibit 6

### Capital expenditure compared to budget (General Fund and HRA)



Source: West Dunbartonshire Council annual accounts 2014/15 to 2016/17

**61.** The slippage arose due to a variety of circumstances, the most significant of which are noted below:

- Queens Quay regeneration (£8.2 million) – delays due to complex design solutions and regulatory services required further information and clarification on the remediation strategy. The delay in approving the remediation strategy resulted in the road construction consent also being delayed.
- New Balloch campus (£3.6 million) – surveys identified the presence of asbestos on the site, resulting in a remediation strategy needing to be developed and further approval by the Council's Planning & Environmental Health departments.



- Levensgrove park (£3.3 million) – this project is mainly financed from external funding and could not start until the funding was confirmed. Funding has subsequently been confirmed and work will commence in 2017/18.
- Council office rationalisation (£2.8 million) – remediation works were required to the new Dumbarton office arising from the discovery of a significant gas storage tank on site.
- New build social housing programme 2016/17 (HRA: £2.9 million) – the tender resulted in higher than anticipated costs, resulting in a delay until additional grant income was secured. Work subsequently commenced on site and is due to be completed in September 2018.

**62.** Much of the slippage is due to circumstances that were outwith the control of the council and all delayed projects have been carried forward into 2017/18 capital budgets. This is also likely to be due to the significant amount of capital expenditure profiled into 2016/17. We are satisfied that there was frequent reporting of the capital programme progress to members which highlighted the capital programme slippage. However, slippage may also be indicative of poor project management or problems with the profiling of capital expenditure. There is a risk that continued slippage could impact service delivery in the future.

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## Recommendation 5

**The council should review its capital plans and improve the control of capital projects and, if necessary, re-profile the budget to reflect current plans.**

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## Equal Pay

**63.** In September 2017, the Accounts Commission published its findings from an audit of equal pay across local government.

**64.** The audit found that councils underestimated the challenges involved in implementing the Single Status Agreement (SSA), and some of the approaches taken by councils did not always prioritise pay equality and were later found to be discriminatory. West Dunbartonshire Council implemented single status in March 2009 and reports that between 2004/05 and 2015/16 it has spent £19.8 million compensating workers who had been unfairly paid and settling equal pay claims.

**65.** Almost 27,000 equal pay claims across Scotland remain live and the council still had 441 live claims lodged with the employment tribunal at March 2017. Workers could potentially still make new claims against councils. The national report highlighted that all councils need to be confident that they have fair and transparent pay arrangements and take necessary action, such as regular equal pay audits, to deliver pay equality in line with their public sector equality duty.

**66.** West Dunbartonshire Council continues to process the existing equal pay claims and the level of provision required to settle them has reduced since the unaudited accounts were presented following detailed consideration, and claimants' representatives withdrawing from acting. The Council are currently seeking to settle claims outwith the formal employment tribunal process, with offers having been made to 393 individuals. The Council consider that the revised provision of £0.750 million incorporated in the financial statements is sufficient to settle all lodged equal pay tribunal claims.

## Financial capacity within the Council

**67.** The Section 95 officer is the Strategic Lead – Resources. He is a member of the corporate management team and has direct access to the chief executive and Council members. We concluded that the Section 95 officer has appropriate status within the Council.

**68.** Following a restructuring exercise in August 2016, the finance team decreased in size by 6.9 FTE, although four of these related to long term vacancies. While the Council considers there are sufficient numbers of qualified staff, the Council will continue to review the knowledge and experience of all staff as part of its approach to workforce planning.

**69.** With the recent Council elections there have been a number of new members elected. It is important that they receive adequate training on how the council works and how it is financed if they are to exercise their scrutiny responsibilities effectively. We reviewed the induction training and materials provided to new members and concluded that it was fit for purpose.

## Internal controls

**70.** As part of our audit we identify and inspect the key internal controls in those accounting systems which we regard as significant for the production of the financial statements. Our objective is to gain assurance that the Council has systems of recording and processing transactions which provide a sound basis for the preparation of the financial statements.

**71.** Our findings were included in our interim audit report that was presented to the Audit & Performance Review Committee in June 2017. We concluded that the key controls were operating effectively. No significant control weaknesses were identified which could affect the Council's ability to record, process, summarise and report financial and other relevant data so as to result in a material misstatement in the financial statements.

**72.** The Governance Statement notes that the council's revised Code of Good Governance was approved by the Audit & Performance Review Committee on 8 March 2017. An assessment of the Council's compliance with the Code of Good Governance was reported to the Audit & Performance Review Committee on 21 June 2017.

## Prevention and detection of fraud

**73.** We have responsibility for reviewing the arrangements put in place by management for the prevention and detection of fraud. We reviewed the Council's arrangements including policies and codes of conduct for staff and elected members, whistleblowing, fraud prevention and fraud response plan.

**74.** Based on the evidence reviewed by us, we concluded that the Council has satisfactory arrangements in place for the prevention and detection of fraud.

## National Fraud Initiative

**75.** The National Fraud Initiative (NFI) in Scotland is a counter-fraud exercise co-ordinated by Audit Scotland. It uses computerised techniques to compare information about individuals held by different public bodies, and on different financial systems, to identify 'matches' that might suggest the existence of fraud or error.

**76.** The latest position on NFI investigations by the Council is summarised in [Exhibit 7](#).

**Exhibit 7**  
National Fraud Initiative

**Total number of matches**



**6427**

**Number recommended for investigation**



**1155**

**Completed/closed investigations**



**817**

Source: NFI website

**77.** The Council engaged positively in the NFI exercise and has reviewed data matches timeously. To date, the 2016/17 NFI exercise has identified 17 fraud or errors with estimated savings of £0.035 million. We concluded that the Council has satisfactory arrangements in place for investigating and reporting data matches identified by the National Fraud Initiative.

# Part 3

## Financial sustainability



### Main judgements

**The Council's new administration is working on proposals for its strategic priorities which will be reflected in the 2018/19 budget.**

**The Council's financial position is sustainable but challenging in the foreseeable future. It recognises that plans to use £2 million of its general fund to balance the 2017/18 budget are not sustainable in the long term.**

**The Council's approach to financial planning is helping it to prepare for the challenges it will face, but savings of £11 million are still to be identified over the period to 2019/20.**

### Setting strategic priorities

**78.** Following the local government elections in May the administration of the Council changed. The new administration is currently working with officers towards agreeing the Council's new strategic priorities. The priorities will be reflected in a new Strategic Plan and the 2018/19 budget, to be set next February. The Council sees working with local partners as key to delivering services in the future. This is discussed further in section 5 of this report.

**79.** The revised strategic priorities and how effectively these are reflected in the Council's plans and performance monitoring will be reviewed as part of next year's audit.

### Financial planning

**80.** Although councillors only approve the budget for a single year, this is supported by indicative future spending plans (covering a three year rolling period) that forecast the impact of relevant pressures on the Council.

**81.** The council has a robust approach to medium term financial planning. The council has developed a medium-term financial strategy which is reviewed each year. The current financial strategy (approved in October 2016) covers the period to March 2020. While this does not cover the longer term period, it provides a clear link to the rolling three year budget, and provides information on projected revenue and capital balances together with cost driver data and anticipated levels of spending. The strategy also discloses the council's approach to scenario planning and the impact of the various scenarios on projected budget gaps. It is important that long-term financial strategies (typically covering five to ten years) are in place which link spending to the Council's strategies. We note that the Council's treasury strategy and capital strategy consider affordability in relation to the capital plan over the next 10 years and beyond.

Financial sustainability looks forward to the medium and longer term to consider whether the body is planning effectively to continue to deliver its services or the way in which they should be delivered.

## Recommendation 6

**The council should develop a financial strategy that covers the long term period that links spending to the Council's strategies.**

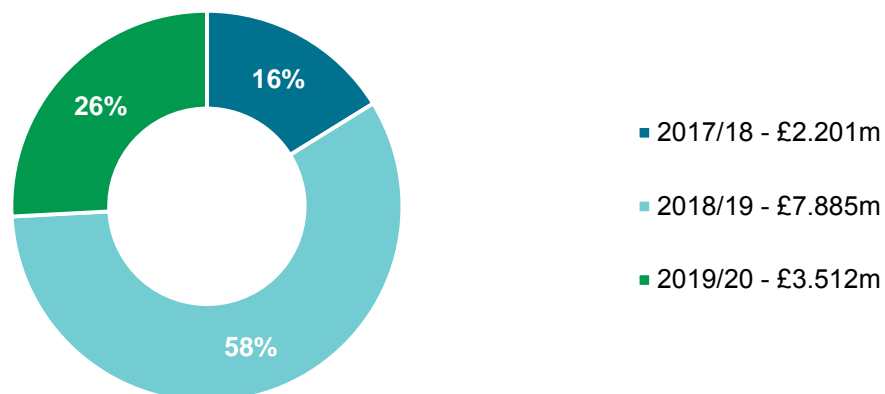
### Funding position

**82.** The Council is facing a number of challenges in maintaining a sustainable financial position in future. These include rising demand for services, increasing costs of services and reductions in central government funding.

**83.** A break even budget for 2017/18 based on spending of £212 million was approved by the Council in February 2017. The cumulative budget gap over the three year period to 2019/20 is £11.397 million as outlined in [Exhibit 8](#) below. The funding gap for 2018/19 reported below incorporates the funding gap of £2.201 million for 2017/18 which is being financed from reserves. The council recognises that the use of reserves to fund services is not sustainable over the longer term.

### Exhibit 8

Funding gap 2017/18 – 2019/20



Source: West Dunbartonshire Council 2017/18 budget – February 2017

**84.** The funding gap incorporates existing savings requirements approved over previous years which are embedded within annual budgets. As outlined in paragraph 43, the Council delivered most of its efficiency savings target in 2016/17. However, there is a risk to future service delivery if the Council does not address the projected funding gap. This will continue to be addressed in the Council's medium term financial planning and long term financial strategy.

### Reserves

**85.** One of the key measures of the financial health of a local authority is the level of reserves held. The Council's usable reserves increased from £22.255 million in 2015/16 to £24.679 million in 2016/17 as shown in [Exhibit 9](#). The increase was primarily due to the £1.696 million surplus generated by the general fund during the year together with the surplus of £0.746 million generated by the HRA.

## Exhibit 9

### Usable reserves

Reserve	31 March 2016 £' million	31 March 2017 £' million
General fund	£11.203	£13.118
Housing revenue account reserve	£6.217	£6.963
Capital grants unapplied account	£0.484	£0.466
Capital reserve	£3.824	£3.633
Other reserve	£0.527	£0.499
<b>Total usable reserves</b>	<b>£22.225</b>	<b>£24.679</b>

Source: West Dunbartonshire Council 2016/17 Annual Accounts

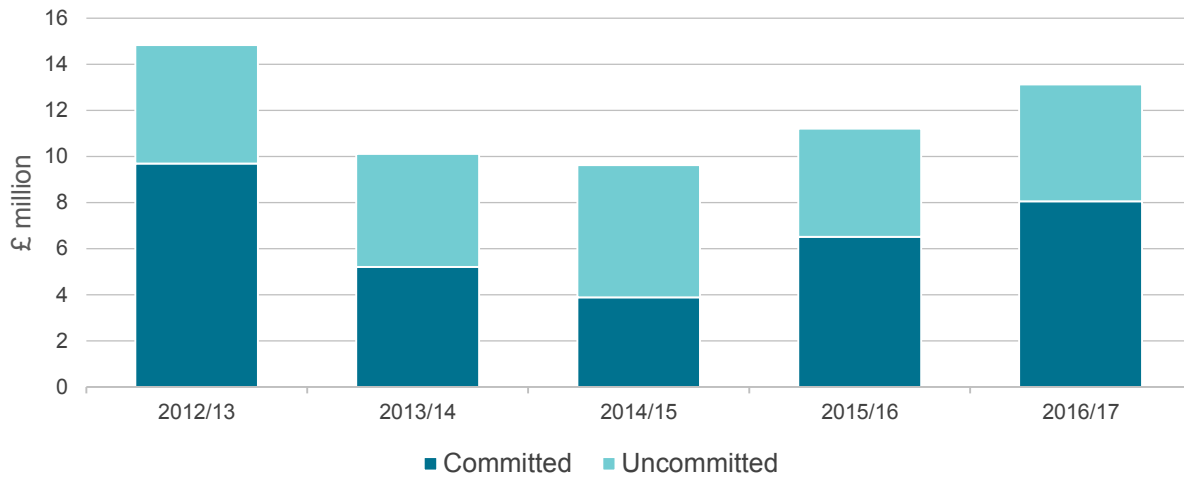
**86.** The general fund balance is the largest usable reserve and accounts for £13.118 million (53%) of usable reserves. This reserve has no restrictions on its use. Its main purpose is to provide a contingency fund to meet unexpected expenditure and as a working balance to help cushion the impact of uneven cash flows.

**87.** The Council reviews the level of its uncommitted reserves when setting the budget each year. The Council's approved reserves strategy specifies that there should be a prudential reserve of 2% of net expenditure (net of requisitions) to safeguard assets and services against financial risk. This equates to £4.1 million for 2016/17. At 31 March 2017 the council's uncommitted general fund balance level was £5.063 million. The committed element of the general fund balance at 31 March 2017 is £8.055 million.

**88.** [Exhibit 10](#) provides an analysis of the general fund reserve over the last five years split between committed and uncommitted reserves. This shows that the general fund balance has shown small increases over the last few years. As previously noted, committed balances include £2.2 million to be used to help fund budgeted expenditure in 2017/18 and £1.972 million is being held to fund future termination costs.

## Exhibit 10

### Analysis of general fund over last five years

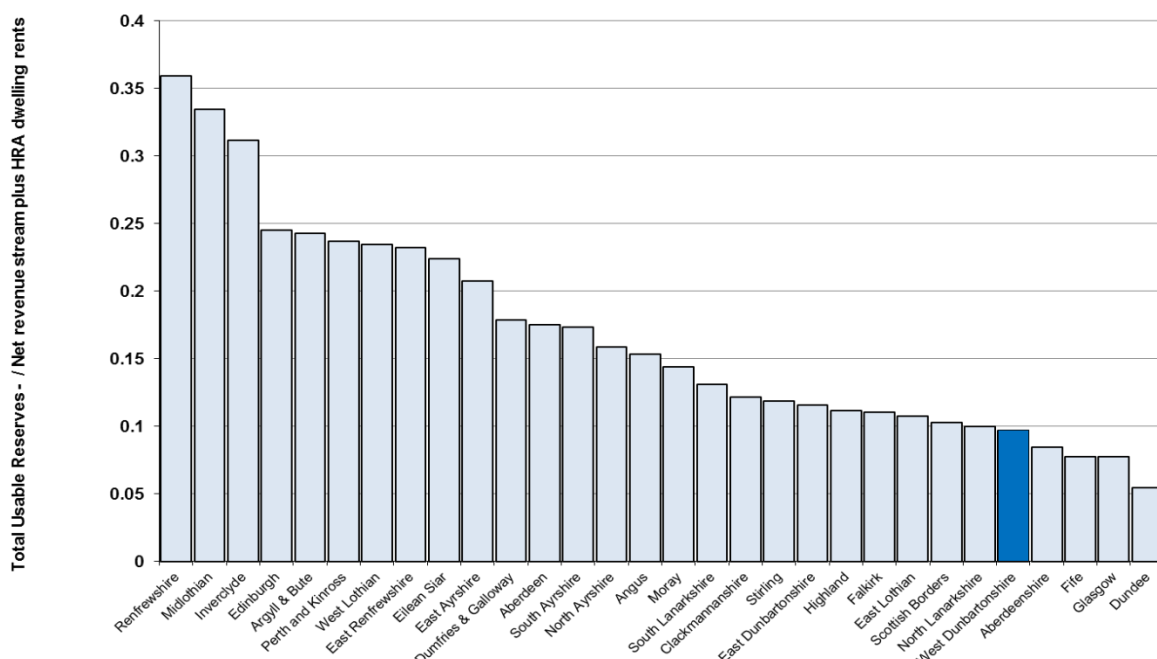


Source: West Dunbartonshire annual accounts – 2012/13 to 2016/17

**89.** Despite the in year increase, [Exhibit 11](#) highlights that the Council's usable reserves (as a proportion of net revenue stream plus housing rents income) is in the lowest quartile in Scotland. The Council, like all local authorities, faces ongoing financial pressures. Ensuring there are sufficient reserves is important to protect the Council against the financial impact of unforeseen events or reductions in future funding. The Council will continue to consider reserves and plans for their usage as part of the annual budget setting process.

## Exhibit 11

### Usable reserves as a proportion of net revenue stream including dwelling rents



Source: Audit Scotland database July 2017 (excluding Orkney and Shetland) – unaudited accounts, WDC based on audited figures

# Part 4

## Governance and transparency



### Main Judgements

**The Council has effective governance arrangements in place which support its stewardship of resources and scrutiny of performance.**

**The Council is open and transparent in the way that it conducts its business, with the public able to attend meetings of the Council and its committees.**

### Governance arrangements

**90.** Members and management of the Council are responsible for establishing arrangements to ensure that its business is conducted in accordance with the law and proper standards, that public money is safeguarded and for monitoring the adequacy and effectiveness of these arrangements. We concluded that the council has effective overarching and supporting governance arrangements which provide an appropriate framework for organisational decision-making.

**91.** The council's corporate governance framework is centred on the full council, supported by five standing committees and appropriate sub-committees. Council and committee meetings are well attended by elected members and papers are subjected to a good level of scrutiny.

**92.** The Audit and Performance Review Committee oversees the development of the council's best value and continuous improvement activity as well as the performance management activity of the council. The committee is well attended by elected and lay members and appropriate council officers are in attendance.

### Internal audit

**93.** Internal audit provides senior management and elected members with independent assurance on the Council's overall risk management, internal control and corporate governance processes.

**94.** We carried out a review of the adequacy of the internal audit function and concluded that it operates in accordance with the Public Sector Internal Audit Standards (PSIAS) and has sound documentation standards and reporting procedures in place.

**95.** To avoid duplication of effort, we place reliance on the work of internal audit wherever possible. In 2016/17 we placed formal reliance on internal audit's work in the following areas: Accounts Receivables, Payroll and Cash and Bank. Also, we considered internal audit report findings as part of our wider dimension work.

Governance and transparency is concerned with the effectiveness of scrutiny and governance arrangements, leadership and decision making and transparent reporting of financial and performance information.



## Transparency

**96.** Citizens should be able to hold the council to account for the services provided. Transparency means that citizens have access to understandable, relevant and timely information about how the council is taking decisions and how it is using its resources.

**97.** There is evidence from a number of sources which demonstrates the Council's commitment to transparency. Members of the public can attend meetings of the full Council and other committees. Minutes of these committee meetings and supporting papers are readily available on the Council's website.

**98.** The Council's website allows the public to access a wide range of information including the register of members' interests, current consultations and surveys and how to make a complaint.

**99.** Arrangements should be put in place to ensure that all senior officer interests are documented on an annual basis to help demonstrate that there are no conflicts of interests. We note that internal audit is currently carrying out audit work to ensure that this is addressed.

**100.** The Council publishes its annual accounts on its website. These include a management commentary which provides details of performance against budget, information on the use of reserves and risks and uncertainties facing the Council.

**101.** Overall, we concluded that the Council conducts its business in an open and transparent manner.

## Integration of health and social care

**102.** The West Dunbartonshire Health & Social Care Partnership Board (hereafter referred to as the West Dunbartonshire Integration Joint Board) has been operational since 1 July 2015 and 2016/17 is therefore the second year that financial statements have been prepared for the Board.

**103.** The West Dunbartonshire Integration Joint Board (IJB) is provided in partnership with NHS Greater Glasgow & Clyde. The financial transactions of the WDIJB have been consolidated into the Council's group accounts.

**104.** The Council has good arrangements in place to identify all financial transactions that relate to the IJB. There are also proper arrangements in place to agree the council's share of the IJB budget and to provide officers with appropriate financial information to enable West Dunbartonshire IJB to monitor its financial budget.

**105.** The Council have notified the IJB of its funding for 2017/18, which incorporates the IJBs share of the council's efficiency requirements. This has been agreed with the IJB and was approved at its meeting in March 2017.

**106.** The IJB approved its second Strategic Plan, covering a three year period 2016-2019 in August 2016. The Strategic Plan sets out the Board's commissioning priorities for the medium term period with a commitment to the delivery of effective clinical and care governance and Best Value.

**107.** It is still too early for the council or its partners to demonstrate any significant examples of new ways of working that promote integration or the impact or improvements to services. Audit Scotland, as part of a series of reports, will be reporting on integration authorities' progress after the first year of IJBs being established. This is due in spring 2018. We plan to use this to assess progress once the work on this report has been completed.

## Local scrutiny plan

**108.** The 2017/18 Local Scrutiny Plan (LSP) prepared by the Local Area Network (LAN) of scrutiny partners for the Council was submitted to West Dunbartonshire Council in June 2017.

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

## Equalities

**110.** The Equality Act 2010 introduced a public sector general duty that encourages public bodies to mainstream equality, that is, ensure it is part of their core work. The Act requires that by no later than 30 April 2015 and every two years thereafter, public bodies must publish a report on the progress made to achieve the quality of outcomes it has set.

**111.** The Council approved their Equalities Mainstreaming and Outcomes Report 2017-2021 in April 2017.

**112.** The report contain details confirming the extent of progress achieved in delivering equality outcomes and a revised set of equality outcomes for delivery over the next four years.

**113.** We reviewed the current equalities reports and concluded the board has met its statutory duty to:

- publish information on progress made in mainstreaming equality within the council
- report on progress made towards achieving equality outcomes published in 2013
- publish annual employee information and details of the progress made in gathering and using information to better meet the duty
- publish updated gender pay gap information.

**114.** We concluded, on the basis of evidence reviewed, that the Council is proactive in ensuring that equality is mainstreamed. Equality outcomes for the next four years have been determined and the Council will be reporting progress in 2019.

# Part 5

## Value for money



### Main judgements

As part of the five year national programme, a Best Value audit of the Council will be reported in June 2018.

The Council has effective arrangements for reporting on its performance. The latest performance data reported nationally is mixed, with 23% of the council's indicators in the top quartile (2014/15: 22%) and 35% in the bottom quartile (2014/15: 25%). The Council's Annual Report and Year End Performance 2016/17 document shows improvements in performance since 2015/16.

### Best Value

**115.** The Accounts Commission agreed the overall framework for a new approach to auditing Best Value in June 2016. Best Value will be assessed over the five year audit appointment, as part of the annual audit work. In addition a Best Value Assurance Report (BVAR) for each council will be considered by the Accounts Commission at least once in this five year period. Audit work will be starting in October 2017 for the Council's BVAR report, scheduled to be discussed by the Accounts Commission in June 2018. The scope of the work will be discussed with senior officers soon.

**116.** The Best Value audit work carried out this year focussed on the Council's arrangements for demonstrating Best Value in financial and service planning, financial governance and resource management. The findings of this work are reported earlier in this report. The effectiveness of the Council's Best Value arrangements in other areas will be assessed as part of the planned BVAR next year.

### Shared services

**117.** The Accounts Commission and Auditor General have highlighted the benefits to the people who use council services, communities and public sector organisations of working well together. Audit Scotland's recent report, Local government in Scotland: Performances and Challenges 2017, however, identified limited evidence of councils collaborating or sharing services.

**118.** The Council has established a Change Board which is responsible for the delivery of the "Delivering for the Future" strategy, the council's capital plan and any other strategic change projects as determined by the board. The board consists of the Strategic Leadership Group and is chaired by a Strategic Director. The Board meets monthly with project sponsors reporting on progress using an established project template.

Value for money is concerned with using resources effectively and continually improving services.

**119.** One workstream monitored by the Change Board is the shared services project “Developing Services through Partnerships” which focuses on changing how the council works through developing partnerships and sharing resources.

**120.** Discussions are underway with various councils and public sector organisations to consider sharing opportunities across a range of council services. The Council has successfully agreed partnership working with the Loch Lomond and Trossachs National Park and provides internal audit and grounds maintenance services.

**121.** The Council agreed in June 2016 to establish a Shared Services Joint Committee (SSJC) with Inverclyde Council and East Dunbartonshire Council. A Lead Officer Group has also been established.

**122.** The SSJC has met twice in 2016/17, with a strategic business case for the sharing of roads and transportation services approved by the SSJC in March 2017.

**123.** Following this, a consultant has been appointed and a project programme has been issued. For roads and transportation services a detailed business plan is being developed. Opportunities for further sharing of services are currently being scoped.

**124.** Progress was delayed during 2016/17, however since the year end there has been increased activity as noted earlier. The Council should ensure they continue to build on the progress made to realise efficiencies and the benefits of sharing resources.

### Following the public pound

**125.** Local authorities have a statutory responsibility to comply with the Accounts Commission / COSLA Code of Guidance on funding external bodies and following the public pound.

**126.** Leisure services in West Dunbartonshire are provided through an arms length external organisation (ALEO), the West Dunbartonshire Leisure Trust. The Council maintains ownership of the material property assets and a service level agreement is in place to manage the delivery of leisure services. Whilst we have not carried out any audit work this year, in previous years we confirmed that the Council had appropriate governance arrangements in place in respect of community grants, economic development grants and funding provided to procure services from the local third sector.

**127.** The Council has appropriate arrangements for ensuring compliance with the Code of Guidance on funding external bodies and following the public pound.

### Performance management

**128.** The Council is committed to having a strong framework in place for monitoring and reporting performance. A corporate self-evaluation model is in place which is based on the Public Sector Improvement Framework and operates in conjunction with service specific self-evaluation activity. The council also participates in the Local Government Benchmarking Framework (LGBF) which brings together performance indicators for a range of services as well as service costs and customer satisfaction. Regular performance monitoring against strategic priorities and service plans is undertaken at the monthly Performance and Monitoring Group, chaired by the Chief Executive.

**129.** The Council’s priorities are set out in its strategic plan 2012-2017 and are supported by a series of objectives. Progress against these objectives is assessed using a range of performance indicators with the progress reported in the council’s public performance report and through a series of booklets, each focusing on specific areas. Any performance indicators which relate to services provided by

the Health and Social Care Partnership (HSCP) and are now reported separately through the HSCP annual performance report.

**130.** We have concluded that the Council has robust and effective performance management arrangements.

**131.** The performance management framework uses [\*How Good is Our Council\*](#), and this is now in established use across all services. The Council provides corporate support, including facilitated events for all services, to maintain consistent standards in the process.

## Overview of performance targets

**132.** The Council participates in the [\*Local Government Benchmarking Framework\*](#) (LGBF). The framework aims to bring together a wide range of information about how all Scottish Councils perform in delivering better services to local communities, including the cost of services and how satisfied citizens are with them.

**133.** The most recent National Benchmarking Overview Report 2015/16 by the Improvement Service was published in February 2017 and covered the 2015/16 reporting period. This report was submitted to the Audit and Performance Review committee in March 2017.

**134.** This identified areas where the Council is performing well; areas where improvement is required, as well as comparing the Council's performance to a Scotland wide benchmark for each performance indicator (PI). Overall, this showed mixed performance by the Council.

**135.** Of the indicators measured as part of the 2015/16 reporting period, the council performed better than the Scotland figure for 25 PIs. This represents 32% (51% in 14/15). Compared to other council's, 18 were ranked in the top quartile. This represents 23% (22% in 2014/15). Areas performing well include attainment levels within Children's Services, satisfaction levels within adult social care, and net costs for waste service per premises.

**136.** Areas in the bottom quartile include the cost of parks and open spaces per 1,000 population; percentage of income due from Council Tax received by the end of the year, and the percentage of procurement spent on local small/medium enterprises. In total, there were 27 indicators which fell into the bottom quartile. This represents 35% (25% in 2014/15). Each service reviews the indicators which fall within their remit, which aids in informing actions incorporated into delivery plans to sustain or improve performance.

**137.** The annual report and year end performance for 2016/17 was reported to the Council in August 2017 and demonstrated an improvement in performance in 2016/17. This provides a balanced scorecard of the Council's progress in achieving their objectives and the extent to which performance is improving. The report demonstrates the Council's progress against 74 reported Statutory Performance Indicators (SPIs) (70 were reported in 2015/16) and 28 Strategic Plan performance indicators (PIs).

**138.** The analysis of SPIs showed that: 51 (69%) met or exceeded target in 2016/17 compared to 37 (53%) in 2015/16; 18 (24%) narrowly missed target in 2016/17 compared to 28 (40%) in 2015/16; and 5 (7%) of indicators significantly missed target in both years. Information for three further SPIs was not available when the report was produced.

**139.** Analysis of PIs showed that: 17 (61%) met or exceeded target in 2016/17, compared to 12 (44%) in 2015/16; 6 (21%) narrowly missed target in 2016/17 compared to 11(41%) in 2015/16; and 5 (18%) significantly missed the target in 2016/17, an increase of one from 2015/16. Information on four further PIs was not available when the report was published.

## Statutory performance indicators (SPIs)

**140.** The Accounts Commission places great emphasis on councils' responsibility for public performance reporting. The Commission does not prescribe how councils should report this information but expects them to provide the public with fair, balanced and engaging performance information.

**141.** For 2016/17 two (SPIs) were prescribed:

- SPI 1: covering a range of information relating to areas of performance such as improving local public services, improving local outcomes, engaging with communities and achieving Best Value
- SPI 2: relates to the reporting of performance information as required by the Local Government Benchmarking Framework.

**142.** The annual report and suite of performance information was reported to the Council in August 2017. This clearly demonstrates whether or not performance targets are being met.

**143.** Overall we concluded that the Council's arrangements for publication are satisfactory.

## National performance audit reports

**144.** Audit Scotland carries out a national performance audit programme on behalf of the Accounts Commission and the Auditor General for Scotland. During 2016/17, a number of reports were issued which are of direct interest to the Council. These are outlined in Appendix 3.

**145.** The Audit & Performance Committee have processes in place for considering national reports. From our attendance at committee meetings we have noted that there is evidence of actions being taken to address areas for improvement locally.

# Appendix 1

## Action plan 2016/17

### 2016/17 recommendations for improvement

Page no.	Issue/risk	Recommendation	Agreed management action/timing
9	<p><b>1. Valuation of non-current assets</b></p> <p>Council dwellings recorded in the unaudited financial statements were overstated by £13.7 million due to the inclusion of elements of council dwellings recorded in the asset register not being eliminated following the 5 yearly revaluation in 2016/17. The financial statements have been adjusted to eliminate this duplication.</p> <p><b>Risk</b></p> <p>Other categories of non current assets recorded in the asset register could have an element of duplication.</p>	<p>Procedures should be in place to ensure that, following revaluation, all previous expenditure and aggregate depreciation is incorporated into the revalued amount.</p> <p>The fixed asset register should also be reviewed to ensure these errors are not repeated in other categories.</p>	<p>We will review the asset register to ensure any such issues are removed ahead of the 2017/18 accounts. We will review year end procedures to ensure valuations are agreed with the valuer.</p> <p>Finance Manager – G McNeilly.</p> <p>By 31 March 2018.</p>
10	<p><b>2. Untaken annual leave accrual</b></p> <p>Our review of the untaken annual leave accrual identified significant errors within the calculations. The net effect resulted in a £0.931 million increase to the 2016/17 untaken annual leave accrual. The previous external auditor identified errors in the annual leave accrual in previous years.</p> <p><b>Risk</b></p> <p>The annual leave accrual is not properly calculated.</p>	<p>The Council should review its procedures for calculating the annual leave accrual.</p>	<p>Procedures will be reviewed and a checking process implemented.</p> <p>Finance Manager – G McNeilly.</p> <p>By 30 April 2018.</p>
10	<p><b>3. Common Good Fund</b></p> <p>The audit identified two areas</p>	<p>The Council should review its procedures to ensure the</p>	<p>We will review the asset register to ensure any such</p>





**Page  
no.**

**Issue/risk**

**Recommendation**

**Agreed management  
action/timing**

	<p>of land, with a book value of £0.278 million, which are owned by the Common Good Fund but have been omitted from the asset register in previous years.</p> <p><b>Risk</b></p> <p>There is a risk that not all common good land has been identified or attributed a fair value.</p>	<p>Common Good fixed asset register is up to date and complete.</p>	<p>issues are removed ahead of the 2017/18 accounts. We will review year end procedures to ensure valuations are agreed with the valuer.</p> <p>Finance Manager – G McNeilly.</p> <p>By March 2018.</p>
11	<p><b>4. Termination pay accrual</b></p> <p>The unaudited financial statements included a provision for termination costs of £1.972 million. Following discussion with officers it was agreed that it was not appropriate for these costs to be shown as a provision in 2016/17. The accounts are to be changed and an earmarked balance of the general fund will be identified for these costs to reflect a prudent approach to planning for the future impacts of required future savings.</p> <p><b>Risk</b></p> <p>Liabilities for future termination provisions may not be appropriately determined.</p>	<p>The council should review how they correctly account for the termination pay accrual.</p>	<p>The termination pay accrual accounting treatment will be considered at each financial year-end to determine correct treatment.</p> <p>Strategic Lead, Resources - S West</p> <p>31 May 2018.</p>
17	<p><b>5. Capital slippage</b></p> <p>There was significant slippage in the capital programme of around £51 million (36.9%). This follows a trend over several years.</p> <p><b>Risk</b></p> <p>There is a risk that slippage could impact on the council's ability to deliver services in line with its strategic priorities.</p>	<p>The council should review its capital plans and improve the control of capital projects and, if necessary, re-profile the budget to reflect current plans.</p>	<p>Budgetary control reports provided to Council and Committee advises as to impact of slippage and any mitigation available. Post project reviews are also undertaken to identify any lessons which will be applied to future projects.</p> <p>The capital plan is reviewed on an annual basis and profiles are reviewed. We will consider optimum bias.</p> <p>Strategic Lead, Resources - S West.</p> <p>31 January 2018.</p>





**Page  
no.**

**Issue/risk**

**Recommendation**

**Agreed management  
action/timing**

21	<p><b>6. Financial planning</b></p> <p>The current financial strategy (approved in October 2016) covers the period to March 2020. While this does not cover the longer term period, it provides a clear link to the rolling three year budget which reports the need to identify £11 million in savings over this period; and the impact of the various scenarios on projected budget gaps. However, it does not provide a link to long term Council strategies.</p> <p><b>Risk</b></p> <p>By not covering the long term, the financial strategy may not identify the long term financial impact of the council's strategies.</p>	<p>The council should develop a financial strategy that covers the long term period (typically covering five to ten years) that links spending to the Council's strategies.</p>	<p>The long term finance strategy will be extended to cover a 10 year period.</p> <p>Strategic Lead, Resources - S West.</p> <p>31 January 2018.</p>
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# Appendix 2

## Significant audit risks identified during planning

The table below sets out the audit risks we identified during our planning of the audit and how we addressed each risk in arriving at our opinion on the financial statements.

Audit risk	Assurance procedure	Results and conclusions
<b>Risks of material misstatement in the financial statements</b>		
<b>1 Management override of controls</b>  ISA 240 requires that audit work is planned to consider the risk of fraud, which is presumed to be a significant risk in any audit. This includes consideration of the risk of management override of controls in order to change the position disclosed in the financial statements.	Detailed testing of journal entries  Review of accounting estimates  Focused testing of accruals and prepayments  Evaluation of significant transactions that are outside the normal course of business	No unusual or inappropriate transactions were identified as part of detailed testing of journal entries.  A review of accounting estimates did not show any instance of bias.  Focussed testing of regularity and cut-off assertions did not reveal any lapses in controls.  No significant transactions outside the normal course of council business were identified.  Our conclusion is that there is no evidence of management override of controls.
<b>2 Risk of fraud over income</b>  West Dunbartonshire Council receives a significant amount of income in addition to Scottish Government funding. The extent and complexity of income means that, in accordance with ISA 240, there is an inherent risk of fraud.	Analytical procedures on income streams  Detailed testing of revenue transactions focusing on the areas of greatest risk.	Sample testing of income transactions to confirm that these were in the normal course of business.  We obtained satisfactory explanations for any significant increases or decreases in income.  Our sample cut-off testing confirmed that transactions were processed in the correct accounting year.  The council has adequate counter-fraud arrangements.  Our conclusion is that the council has arrangements in place to minimise the risk of fraud over income.
<b>3 Risk of fraud over expenditure</b>  The Code of Audit Practice requires consideration of risk of	Analytical procedures on expenditure streams  Detailed testing of expenditure transactions focusing on the	Sample testing of expenditure transactions to confirm that these were in the normal course of business.

Audit risk	Assurance procedure	Results and conclusions
<p>fraud over expenditure (excluding payroll costs which are already a core part of all annual audits).</p>	<p>areas of greatest risk.</p>	<p>We obtained satisfactory explanations for any significant increases or decreases in expenditure.</p> <p>Our sample cut-off testing confirmed that transactions were processed in the correct accounting year.</p> <p>The council has adequate counter-fraud arrangements.</p> <p>Our conclusion is that the council has arrangements in place to minimise the risk of fraud over expenditure.</p>
<p><b>4 Estimation and judgements</b></p> <p>There is a significant degree of subjectivity in the measurement and valuation of the material account areas of non-current assets, provisions and pension liabilities. This subjectivity represents an increased risk of misstatement in the financial statements.</p>	<p>Completion of 'review of the work of an expert' for the professional valuer.</p> <p>Focused substantive testing of key areas</p> <p>Review of the work of an actuary.</p> <p>Review of the pension assumptions used by the actuary.</p>	<p>A number of estimations and judgements in the accounts were based on the opinion of experts. We assessed the reliability of these experts and reviewed their work.</p> <p>We tested samples of accruals and provisions and confirmed them to appropriate back-up evidence.</p> <p>The council's accounting policies are appropriate.</p> <p>We concluded that estimations and judgements included in the accounts are supported by appropriate audit evidence.</p>
<p><b>5 Untaken annual leave</b></p> <p>There have been material audit adjustments to the council's untaken annual leave accrual in the previous two financial years. There is a risk that the accrual may be understated in the council's balance sheet.</p>	<p>Review the 2016/17 untaken annual leave accrual during the audit of the 2016/17 financial statements.</p> <p>Ensure inclusion of untaken annual leave for those on maternity leave and long term sick leave.</p>	<p>We addressed this and reported this within significant findings to management at <a href="#">Exhibit 3</a></p>
<p><b>6 Financial statements audit</b></p> <p>To reduce the risk of missing sign-off deadlines for the financial statements, it is essential that there is a process in place within the finance department for responding timeously to audit queries.</p>	<p>Liaised with finance staff in advance of the financial statements audit.</p>	<p>The sign off deadlines for the 2016/17 financial statements were met.</p>
<p><b>Risks identified from the auditor's wider responsibility under the Code of Audit Practice</b></p>		
<p><b>7 Financial sustainability</b></p> <p>At the time of writing the Annual Audit Plan, West</p>	<p>Review financial monitoring reports and the financial position.</p>	<p>We concluded that the Council's financial position is sustainable but challenging in the</p>

Audit risk	Assurance procedure	Results and conclusions
<p>Dunbartonshire Council had identified a funding gap of £2 million in 2017/18. This incorporates management adjustments and increase to council bandings. It was approved by members that reserves should be used to address this funding gap. West Dunbartonshire Council has an internally agreed prudential target of 2% of net expenditure. The use of reserves to close the funding gap in 2017/18 poses a significant risk that this prudential target will be breached.</p>	<p>Undertake specific audit work on financial planning and governance. This will include the robustness of long term financial planning.</p>	<p>foreseeable future.</p> <p>While efficiency savings initiatives have been identified over recent years and most of those relating to 2016/17 were achieved, further savings of £11 million still require to be identified over the period to 2019/20.</p>
<p><b>8 Capital management</b></p> <p>In 2016/17, the capital budget for West Dunbartonshire Council (including HRA) was £138 million.</p> <p>Last year external audit reported on significant underspends in the council's capital programme. In 2016/17, gross capital expenditure is projected to be underspent against the original budget by £35 million (26% underspend).</p> <p>There is a risk that the council's ability to deliver efficient and effective services and contribute to a prosperous, sustainable and inclusive economy for its area is affected due to delays in investment or improvements to the asset base.</p>	<p>On-going monitoring of capital budget, plans and monitoring reports and inclusion in annual report.</p>	<p>Significant slippage in the capital programme is reported and reflected in the Action Plan at appendix 1.</p>
<p><b>6 Elected members</b></p> <p>The 2017 local government elections will result in a number of new elected members. There is a risk that there is a loss of skills and experience amongst members and this may have a detrimental impact on the council's decision-making processes. To ensure members understand their roles and have the necessary skills to make informed decisions and provide effective scrutiny, development and training will be required. The Audit Scotland publication, How</p>	<p>Review of the council's induction and training arrangements for councillors following the elections.</p> <p>Participation in induction training by Audit Scotland staff.</p> <p>Assess the effectiveness of decision making and scrutiny arrangements as part of the ongoing BV audit work.</p>	<p>Our review of the council's induction and training arrangements, together with participation at this by Audit Scotland, enables us to conclude that appropriate arrangements are in place.</p>





















Audit risk	Assurance procedure	Results and conclusions
<p>Councils Work provides guidance in this area: <a href="http://www.audit-scotland.gov.uk/about-us/accounts-commission/how-councils-work-roles-and-working-relationships-in-councils-are-you">http://www.audit-scotland.gov.uk/about-us/accounts-commission/how-councils-work-roles-and-working-relationships-in-councils-are-you</a></p>		

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# Appendix 3

## Summary of performance reports 2016/17



Apr			
May		Common Agricultural Policy Futures programme: an update	
Jun		South Ayrshire Council: Best Value audit report	 The National Fraud Initiative in Scotland
Jul		Audit of higher education in Scottish universities	 Supporting Scotland's economic growth
Aug		Maintaining Scotland's roads: a follow-up report	 Superfast broadband for Scotland: a progress update
			 Scotland's colleges 2016
Sept		Social work in Scotland	 Scotland's new financial powers
Oct		Angus Council: Best Value audit report	 NHS in Scotland 2016
Nov		How councils work – Roles and working relationships in councils	 Local government in Scotland: Financial overview 2015/16
Dec		Falkirk Council: Best Value audit report	 East Dunbartonshire Council: Best Value audit report
Jan			
Feb		Scotland's NHS workforce	
Mar		Local government in Scotland: Performance and challenges 2017	 i6: a review
			 Managing new financial powers: an update

### Local government relevant reports

[\*The National Fraud Initiative in Scotland\*](#) – June 2016

[\*Social work in Scotland\*](#) – September 2016

[\*How councils work – Roles and working relationships in councils\*](#) – November 2016

[\*Local government in Scotland: Financial overview 2015/16\*](#) – November 2016

[\*Local government in Scotland: Performance and challenges 2017\*](#) – March 2017

# West Dunbartonshire Council

## 2016/17 Annual Audit Report

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[www.audit-scotland.gov.uk](http://www.audit-scotland.gov.uk)





West Dunbartonshire Council  
Garshake Road  
Dumbarton  
G82 3PU

27 September 2017

## West Dunbartonshire Council Registered Charitable Trusts Report to those charged with governance on the 2016/17 audit

1. An audit is required for all registered charities where the local authority is the sole trustee, irrespective of the size of the charity. This is due to the interaction of section 106 of the Local Government (Scotland) Act 1973 with the Charities Accounts (Scotland) Regulations 2006. The auditor of West Dunbartonshire Council, Audit Scotland, has been appointed as the auditor of the relevant trusts.
2. International Standard on Auditing (UK and Ireland) 260 (ISA 260) requires auditors to report specific matters arising from the audit of the financial statements to those charged with governance of a body in sufficient time to enable appropriate action. The ISA 260 report was distributed to all trustees in advance of 27 September 2017 and trustees have been given the opportunity to discuss points raised within the ISA 260 directly with External Audit.
3. This report sets out for the trustees' consideration the matters arising from the audit of the financial statements for 2016/17 that require to be reported under ISA 260. We are drawing to your attention those matters we think are worthy of note, so that you can consider them before the financial statements are approved and certified. An audit of the financial statements is not designed to identify all matters that may be relevant to those charged with governance. It is the auditor's responsibility to form and express an opinion on the financial statements prepared by management; however this does not relieve management of their responsibilities in this respect. This report has been prepared for the use of West Dunbartonshire Council, as the sole trustees of the registered charitable trusts listed at Appendix A, and no responsibility to any third party is accepted.
4. Our work on the financial statements is now substantially complete. Subject to the satisfactory conclusion of any outstanding matters and receipt of a revised set of financial statements for final review, we anticipate being able to issue an unqualified auditor's report on 27 September 2017 (the proposed report is attached at Appendix B). There are no anticipated modifications to the audit report.

5. In presenting this report to the Audit Committee we seek confirmation from those charged with governance of any instances of any actual, suspected or alleged fraud; any subsequent events that have occurred since the date of the financial statements; or material non-compliance with laws and regulations affecting the entity that should be brought to our attention.
6. We are required to report to those charged with governance all unadjusted misstatements which we have identified during the course of our audit, other than those of a trivial nature and request that these misstatements be corrected. We have no unadjusted misstatements to bring to your attention.
7. A few presentational adjustments were identified within the financial statements during the course of our audit. These were discussed with senior finance officers who agreed to amend the unaudited financial statements.
8. The council has decided not to recharge any administration costs to the trusts in 2016/17. This policy is disclosed in the Notes to the Accounts. As a result the full costs incurred in administering the trusts are not known by the trustees.
9. As part of the completion of our audit we seek written assurances from the Accountable Officer on aspects of the financial statements and judgements and estimates made. A draft letter of representation under ISA580 is attached at Appendix [C](#). This should be signed and returned by the Accountable Officer with the signed financial statements prior to the independent auditor's opinion being certified.

### **Accounting and control systems**

10. No material weaknesses in the accounting and internal control systems were identified during the audit which could adversely affect the ability to record, process, summarise and report financial and other relevant data so as to result in a material misstatement in the financial statements.

### **Significant findings from the audit**

11. In our view, the following issues require to be brought to your attention regarding the appropriateness of accounting policies or accounting estimates and judgements, the timing of transactions, the existence of material unusual transactions or the potential effect on the financial statements of any uncertainties.
12. **Missing governance documents:** The McAuley Prize for Mathematics is specifically covered by a Statutory Instrument in 1996 whereby the administration of that specific endowment was to pass from the former Strathclyde Regional Council to the Governors of the Dunbartonshire Educational Trust who administer it. This trust did not incur any expenditure in 2016/17.

**Resolution:** The Council will pursue the issue regarding missing documentation of the McAuley Bequest through the Governors of the Dunbartonshire Educational Trust

13. **Missing title documents for investments:** As reported by the previous external auditor, no supporting documentation has been provided to detail the title for the investment held by the Dunbartonshire Educational Trust Scheme 1962. As a result of this, it is not possible to ascertain whether the charity has title for the investments and it is not possible to confirm the £218 market price of the investments detailed in the financial statements.

**Resolution:** Officers have contacted Clydeport Authority requesting copies of the original investment. This will be followed up with Clydeport Authority to obtain copies of original investment documents.

14. **Redemption value of investments redeemed in previous year.** As noted in the Trustees Annual Report, the Dunbartonshire Educational Trust Scheme 1962 redeemed 2 1/2% Consolidated Stock and 3 1/2% Conversion Stock in 2015/16. These were valued at £4,473 in the 2015/16 accounts pending receipt of redemption proceeds. £2,587 was received in 2015/16 from the proceeds of this disposal, but this was made out to Glasgow City Council. The value of this investment has been reduced from £4,473 to £2,587 and is included within the investment balance of £2,805 in the Trust's statement of balances at 31 March 2017.

**Resolution:** Officers have contacted Glasgow City Council, however, they advised that they did not accept the payment and that funds remain with the broker. Officers are currently pursuing.

15. **Dormant trusts:** The War Memorial Dumbarton Trust fund and the Halkett Memorial Dumbarton Trust fund were fully dispersed in 2016/17 following approval by trustees. The remaining trusts have been dormant for a number of years and an assessment was made in 2015/16 that no tangible benefits were being derived from the trusts. The previous auditors were advised that new governance documents were being sought and plans would be approved to either disperse or actively manage all of the funds. The current position for each of the trusts has been summarised below.

- **Vale of Leven Fund** -Trust deeds were updated. Actively marketed and agreed to close once funds have been depleted. However no applications received to date.
- **UIE Award** - Ongoing Trust is being actively marketed. However no applications have been received for a number of years and officers plan to revise the trust deed.
- **DR AK Glen** - Trust deeds were updated. The Trust has met in 2017/18 and grants have been agreed.
- **Alexander Cameron Bequest** - Trust deeds were updated. The Trust has met in 2017/18 and grants have been agreed.
- **Dunbartonshire Educational Trust Scheme 1962** - Ongoing discussions with OSCR to update the trust deed but this has not yet been resolved. The Trust has not met since the previous year to agree the next course of action.
- **McAuley Prize for Mathematics** -The Trust deed has not been updated. The Trust has not met since the previous year to agree the next course of action.

**Resolution:** Officers will continue to promote the ongoing Trusts and pursue a resolution to revitalise the Educational Trust.

## **APPENDIX A: Registered Trusts where West Dunbartonshire Council is a trustee**

- Dr A K Glen Trust (Registered Charity SC018701)
  
- West Dunbartonshire Trust Funds (Registered Charity SC025070)
  - McAuley Prize for Mathematics
  - Alexander Cameron Bequest
  - War Memorial Dumbarton
  - Halkett Memorial Trust
  - Vale of Leven Fund
  - UIE Award
  - Dunbartonshire Education Trust Scheme 1962.

## APPENDIX B: Proposed Independent Auditor's Report

### Independent auditor's report to the trustees of DR A K Glen & West Dunbartonshire Trust Funds and the Accounts Commission

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

### Report on the audit of the financial statements

#### Opinion on financial statements

I certify that I have audited the financial statements in the statement of accounts of DR A K Glen & West Dunbartonshire Trust Funds for the year ended 31 March 2017 under Part VII of the Local Government (Scotland) Act 1973 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. The financial statements comprise the Statement of Receipts and Payments Account and the Statement of Balances and notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and a receipts and payments basis.

In my opinion the accompanying financial statements:

- properly present the receipts and payments of the charities for the year ended 31 March 2017 and its statement of balances at that date; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005, and regulations 9(1), (2) and (3) of The Charities Accounts (Scotland) Regulations 2006.

#### Basis of opinion

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

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

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

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

My responsibility is to audit and express an opinion on the financial statements in accordance with applicable legal requirements and ISAs (UK&I) as required by the Code of Audit Practice approved by the Accounts Commission. Those standards require me to comply with the Financial Reporting Council's Ethical Standards for Auditors. An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the circumstances of the charities and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements.

My objectives are to achieve reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK&I) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

In connection with my audit of the financial statements in accordance with ISAs (UK&I), my responsibility is to read all the financial and non-financial information in the statement of accounts to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my report.

### **Report on other requirements**

#### **Opinion on other prescribed matter**

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

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

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

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

I have nothing to report in respect of these matters.

Paul Craig CA  
Audit Scotland  
4th Floor  
8 Nelson Mandela Place  
Glasgow  
G2 1BT  
27 September 2017

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

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

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

27 September 2017

Dear Paul

### **Charitable Trusts administered by West Dunbartonshire Council - Annual Accounts 2016/17 - Dr A K Glen Trust (Registered Charity SC018701) and West Dunbartonshire Trust Funds (Registered Charity SC025070)**

1. This representation letter is provided in connection with your audit of the financial statements of the registered charitable trust listed above where West Dunbartonshire Council is a trustee for the year ended 31 March 2017 for the purpose of expressing an opinion as to whether the financial statements present fairly the financial position of each of these registered charitable trusts as at 31 March 2017 and its income and expenditure for the year then ended.
2. I confirm to the best of my knowledge and belief, and having made appropriate enquiries of the trustees of the registered charitable trusts where West Dunbartonshire Council is a trustee, the following representations given to you in connection with your audit for the year ended 31 March 2017.

#### **General**

3. I acknowledge my responsibility and that of West Dunbartonshire Council (as the administering authority) for the financial statements. All the accounting records requested have been made available to you for the purposes of your audit. All material agreements and transactions undertaken by the registered trusts listed above have been properly reflected in the financial statements. All other records and information have been made available to you, including minutes of all management and other meetings.
4. The information given in the Trustees Annual Report to the financial statements presents a balanced picture of each registered trust and is consistent with the financial statements.
5. I am not aware of any uncorrected misstatements.

#### **Financial Reporting Framework**

6. The Annual Report and Financial Statements have been prepared on a receipts and payments basis as per applicable regulations and the founding documents of each Trust.
7. The financial statements comply with the requirements of the Charities and Trustee Investment (Scotland) Act 2005, and the regulations 9(1), (2) and (3) of the Charities Accounts (Scotland) Regulations 2006.
8. Disclosure has been made in the financial statements of all matters necessary for them to present fairly the transactions and state of affairs of each registered charitable trust for the year ended 31 March 2017.



## **Accounting Policies & Estimates**

9. The significant assumptions used in making accounting estimates are reasonable and properly reflected in the financial statements. There are no changes in estimation techniques which should be disclosed due to their having a material impact on the accounting disclosures.

## **Going Concern**

10. A number of the trusts have been dormant in recent years. The Trustees have assessed the ability of the registered charitable trust to carry on as a going concern, and have disclosed in the financial statements, any material uncertainties that have arisen as a result.

## **Related Party Transactions**

11. All transactions with related parties have been disclosed in the financial statements. I have made available to you all the relevant information concerning such transactions, and I am not aware of any other matters that require disclosure in order to comply with the requirements of IAS24.

## **Events Subsequent to the Balance Sheet Date**

12. There have been no material events since the date of the statement of balances which necessitate revision of the figures in the financial statements or notes thereto including contingent assets and liabilities.
13. Since the date of the statement of balances no events or transactions have occurred which, though properly excluded from the financial statements, are of such importance that they should be brought to your notice.

## **Corporate Governance**

14. I confirm that there are no issues or deficiencies in internal control that require to be disclosed.

## **Fraud**

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

## **Assets**

16. The cash fund and investments shown in the statement of balances at 31 March 2017 were owned by the registered charitable trust. Assets are free from any lien, encumbrance or charge except as disclosed in the financial statements. There are no plans or intentions that are likely to affect the carrying value of classification of the assets within the financial statements.

Yours sincerely  
Stephen West  
Accountable Officer



**West Dunbartonshire Council**  
**Report by the Strategic Lead - Resources**  
**Council: 25 October 2017**

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**Subject: Treasury Management Mid Year Report 2017/2018**

**1. Purpose**

- 1.1** The purpose of this report is to provide Members with an update on treasury management during the first half of 2017/18.

**2. Recommendations**

- 2.1** Members are requested to:

- (a) Note the treasury management stewardship information within the report;
- (b) Approve the 2017/18 revised estimates of treasury and prudential indicators as advised within the report (Tables A, B, C, D, E, F, H, M and N);
- (c) Approve the policy on the Statutory Repayment of loans fund advances detailed within paragraph 2.5 of the report;
- (d) Approve the policy statement on Ethical Investment detailed within section 6.4.1 of the report; and
- (e) Agree that a copy of this report is remitted the Audit and Performance Review Committee to ensure further scrutiny takes place.

**3. Background**

- 3.1** In accordance with the Treasury Policy governing the Council's treasury management activities during 2017/18, the Strategic Lead - Resources is required to provide a mid year Report to Members regarding the Treasury function.
- 3.2** The mid year report covers the period 1 April 2017 to 30 September 2017 and details the current position (where appropriate) and revises the 2017/18 estimates where required.
- 3.3** The Audit and Performance Review Committee is responsible for ensuring effective scrutiny of the treasury management strategy and policies and this report will be reported to a future meeting of that Committee for further scrutiny.

#### **4. Main Issues**

##### **Treasury Management Stewardship Report**

- 4.1** A copy of the report is attached (Appendix 1).
- 4.2** The report gives details of key changes to the Council's capital activity (the prudential indicators), the economic outlook, the actual and proposed treasury management activity (borrowing and investment) and the risk approach to treasury management (the treasury management indicators).
- 4.3** The revised estimate for capital expenditure during 2017/18 (Table A) has reduced by £19.292m from the original estimate due to ongoing forecast outturn figures for both the General Services capital plan and the HRA capital plan which are regularly reported to Members.
- 4.4** The external debt figures included within Table C includes both short term and long term debt due to a strategy of using short term borrowing to fund long term capital investment enabling the Council to take advantage of lower interest rates.

#### **5. People Implications**

- 5.1** There are no personnel issues.

#### **6. Financial and Procurement Implications**

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

#### **7. Risk Analysis**

- 7.1** Although this report provides a mid year position in relation to treasury management there are three main risks associated with the formulation of prudential indicators and the treasury management strategy as detailed in Appendix 1. These risks are noted below; however the Council has robust monitoring processes in place and provides regular reports to Council and ensures further scrutiny by elected Members at the Audit and Performance Review Committee:
  - (a) Capital receipts which affect the capital financing and borrowing requirement may not materialise and if this occurs then additional borrowing will be required in order to fund the financing requirement;
  - (b) The risk of Counterparties default (i.e. loss of principal sum invested) must also be taken into account; however the Council has robust

controls included within its treasury management and investment strategies that will assist in mitigating this risk; and

- (c) Capital inflation may increase capital expenditure levels, which in turn may affect the capital financing and borrowing requirement leading to an increase in borrowing, assuming no additional capital receipts are available.

## **8. Equalities Impact Assessment**

- 8.1** No equalities impact assessment was required in relation to 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.

## **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 5 strategic priorities of the Council's Strategic Plan.
- 10.2** Treasury management contributes to the Financial Strategy via the interdependency that exists between pro-active treasury management and the formulation of long term financial plans.

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Stephen West  
Strategic Lead – Resources  
Date: 11 October 2017

**Person to Contact:** Jennifer Ogilvie, Section Head (Treasury & Capital),  
Council Offices, Garshake Road.  
Telephone (01389) 737453  
Email: [jennifer.ogilvie@west-dunbarton.gov.uk](mailto:jennifer.ogilvie@west-dunbarton.gov.uk)

**Background Papers:** Loans register and portfolio;  
Debt rescheduling schedules;  
Prudential Indicators 2017/18 to 2025/26 and  
Treasury Management Strategy 2017/18 to  
2025/26 (Council 22 February 2017)

**Wards Affected:** No wards directly affected.

**Mid Year Monitoring Report 2017/18  
Treasury Management and Prudential Indicators  
1 April 2017 to 30 September 2017**

**1 Introduction**

- 1.1** The Council's treasury management activities are regulated by a variety of professional codes and statutes and guidance:
- The Local Government in Scotland Act 2003 (the Act), which provides the powers to borrow and invest as well as providing controls and limits on this activity;
  - The Act permits the Scottish Ministers to set limits either on the Council or nationally on all local authorities restricting the amount of borrowing which may be undertaken (although no restrictions have been made as yet during 2017/18).
  - Statutory Instrument (SSI) 29 2004, requires the Council to undertake any borrowing activity with regard to the CIPFA Prudential Code for Capital Finance in Local Authorities, and therefore to operate the overall treasury function with regard to the CIPFA Code of Practice for Treasury Management in the Public Services; and the treasury activity with regard to the CIPFA Code of Practice for Treasury Management in Local Authorities.
  - Statutory Instrument (SSI) 123 2016, set out statutory arrangements for local authority borrowing and lending and the requirement to maintain a loans fund and replace the statutory arrangements set out in Schedule 3 of the Local Government (Scotland) Act 1975 (Schedule 3).
- 1.2** The regulatory framework of treasury management requires that the Council receive a mid year treasury review, in addition to the forward looking annual treasury strategy and backward looking annual treasury report required previously. This report meets that requirement and also incorporates the needs of the Prudential Code to ensure adequate monitoring of the capital expenditure plans and the Council's prudential indicators. The treasury strategy and prudential indicators were previously reported to Council on 22 February 2017. The current position is shown (where appropriate) and revisions to the 2017/18 estimate are provided where required.
- 1.3** This report sets out:
- Key changes to the Council's capital activity (the prudential indicators);
  - Policy on the statutory repayment of loans fund advances;
  - The economic outlook;
  - The actual and proposed treasury management activity (borrowing and investment);

- The risk approach to treasury management (the treasury management indicators); and
- Policy on ethical investments

## 2 Key Prudential Indicators

2.1 This part of the report is structured to update:

- The Council's capital expenditure plans and how these plans are being financed;
- The impact of the changes in the capital expenditure plans on the Pls and the underlying need to borrow;
- Compliance with the limits in place for borrowing activity; and
- Policy on the statutory repayment of loans fund advances

2.2 **Capital Expenditure** – Table A shows the current position and revised estimates for capital expenditure for 2017/18 only.

2.2.1 The reduction in the both the level of anticipated capital expenditure and the net financing need for the year is due to ongoing forecast outturn figures for both the GS 10 year capital plan and the HRA capital plan in relation to spend and anticipated resources which are regularly reported to Members.

**Table A:**

£000	2017/18 Original Estimate	Current Position	2017/18 Projected Outturn
General Services	79,753	16,696	66,478
HRA	28,037	6,117	22,020
<b>Capital Expenditure</b>	<b>107,790</b>	<b>22,813</b>	<b>88,498</b>
Financed by:			
Capital receipts	15,396	2,410	12,972
Capital grants	19,535	7,451	20,672
Revenue	3,107	0	3,256
<b>Net financing need for the year</b>	<b>69,752</b>	<b>12,952</b>	<b>51,598</b>

2.3 **Impact of changes in Capital Expenditure Plans** – Table B shows the CFR, which is the underlying external need to borrow for a capital purpose while Table C shows the expected debt position over the period.

2.3.1 The external debt figures included within Table C now includes both short term and long term debt. This change has been made due to a strategy of using short term borrowing to fund long term capital investment enabling the Council to take advantage of lower interest rates. The reduction in the estimated external debt for 2017/18 is due to a reduction in the net capital financing need for the year.

2.3.2 The CFR is calculated on a year end position based on the Council's balance sheet and therefore the current position is not shown. The CFR has reduced from the original estimate due to the forecast level of capital expenditure in

2017/18 being less than budgeted. The Strategic Lead - Resources can report that the Council is on target to meet the 2017/18 revised estimates for both indicators.

Table B:

£000	2017/18 Original Estimate	2017/18 Projected Outturn
<b>Opening CFR</b>	<b>478,566</b>	<b>464,273</b>
New Borrowing – CFR	58,411	40,487
LTL repayment in year	(2,156)	(2,156)
<b>Closing CFR</b>	<b>534,821</b>	<b>502,604</b>
Movement in CFR (from Previous year)	56,255	38,331
Net financing need for the year (Table A)	69,752	51,598
Loan repayments in year	(11,341)	(11,111)
<b>New Borrowing – CFR</b>	<b>58,411</b>	<b>40,487</b>

Table C:

£000	2017/18 Original Estimate	Current Position	2017/18 Projected Outturn
<b>External Debt</b>			
Estimated/Actual Debt at 1 April 2017	389,544	379,523	379,523
Maturing Debt	(27,931)	(103,325)	(164,631)
<b>Movement in Borrowing</b>			
New Borrowing - Maturing Debt	27,931	103,325	164,631
New Borrowing – CFR (Table B)	58,411	11,781	40,487
<b>Debt at 31 March (1)</b>	<b>447,955</b>	<b>391,304</b>	<b>420,010</b>
Long Term Liabilities (LTL) at 1 April	84,316	84,316	84,316
LTL repayment in year (Table B)	(2,156)	(1,084)	(2,156)
<b>LTL at 31 March (2)</b>	<b>82,160</b>	<b>83,232</b>	<b>82,160</b>
<b>Actual Debt at 31 March (1) + (2)</b>	<b>530,115</b>	<b>474,536</b>	<b>502,171</b>
<b>CFR from Table B</b>	<b>534,821</b>	n/a	<b>502,604</b>
<b>Under/(Over) Borrowing</b>	<b>4,706</b>	n/a	<b>433</b>

**2.3.3** Table C highlights that the Council is forecast to be under-borrowed by £0.433m at 31 March 2018 when compared to the CFR.

**2.4 Compliance with the limits in place for borrowing activity** – A key control over the treasury activity is a prudential indicator to ensure that over the medium term, gross borrowing will only be for a capital purpose.

Gross borrowing should not, except in the short term, exceed the total of CFR in the preceding year plus the estimates of any additional CFR for 2017/18 and next two financial years. This allows some flexibility for limited early borrowing for future years.

The Council has approved a policy for borrowing in advance of need which will be adhered to if this proves prudent. As discussed in section 2.3, above the current position is not shown since the CFR is calculated on a year end position. The revised indicator is detailed in Table D and is illustrated by

comparing the estimated gross debt as at 31 March 2018 with the CFR as at 31 March 2020. The Strategic Lead - Resources reports that no difficulties are envisaged for the current year in complying with this prudential indicator.

Table D:

£000	2017/18 Original Estimate	2017/18 Projected Outturn
<b>CFR at 31 March 2017</b>		
2016/17 Estimate/Actual (From Table B above)	478,566	464,273
<b>Estimated movement in CFR</b>		
2017/18 (From Table B above)	56,255	38,331
2018/19	21,524	60,051
2019/20	28,070	28,689
<b>Anticipated CFR at 31 March 2020</b>	<b>584,415</b>	<b>591,344</b>
<b>Gross Debt at 31 March 2018</b> (From Table C above)	<b>530,115</b>	<b>502,171</b>

- 2.4.1** The Operational Boundary is detailed in Table E below and is the limit beyond which external debt is not normally expected to exceed. In most cases, this would be a similar figure to the CFR, but may be lower or higher depending on the levels of actual debt.

Table E:

£000	2017/18 Original Estimate	Current Position	2017/18 Projected Outturn
External Debt	583,127	513,666	552,388

- 2.4.2** A further prudential indicator controls the overall level of borrowing. This is the Authorised Limit which is detailed in Table F and represents the limit beyond which borrowing is prohibited, and needs to be set and revised by Members. It reflects the level of borrowing which, while not desired, could be afforded in the short term, but is not sustainable in the longer term. It is the expected maximum borrowing need with some headroom for unexpected movements. This is the statutory limit determined under section 3 (1) of the Local Government Act 2003.

Table F:

£000	2017/18 Original Estimate	Current Position	2017/18 Projected Outturn
External Debt	636,138	569,443	602,605

- 2.5 Statutory repayment of loans fund advances** – The Council is required to set out its policy for the statutory repayment of loans fund advances. The repayment of loans fund advances ensures that the Council makes a prudent provision each year to pay off an element of the accumulated loans fund advances made in previous financial years.

- 2.5.1** A variety of options are provided to Councils so long as a prudent provision is made each year as detailed below:

- **Statutory method** – loans fund advances will be repaid by the annuity method (option 1). The Council is permitted to use this option for a transitional period only, of five years until 31 March 2021, at which time it must change its policy to use alternative approaches based on depreciation, asset life periods or a funding/income profile as detailed below.
- **Depreciation method** – annual repayment of loans fund advances will follow standard depreciation accounting procedures (option 2);
- **Asset life method** – loans fund advances will be repaid with reference to the life of an asset using either the equal instalment or annuity method (option 3);
- **Funding / Income profile method** – loans fund advances will be repaid by reference to an associated income stream (option 4).

### 2.5.2 The policy for loans fund advances will be:

- For loans fund advances made before 1 April 2016, the policy will be to maintain the practice of previous years and apply the **Statutory Method** (option 1), with all loans fund advances being repaid by the annuity method.
- Recognising that the Council has forward capital expenditure plans, has already committed to that plan and the revenue implications of that plan, the policy for loans fund advances made from 1 April 2016 to 31 March 2021 the policy will be to apply the **Statutory Method** (option 1), with all loans fund advances being repaid by the annuity method.
- For loans fund advances made after 1 April 2021, the policy for the repayment of loans advances will be to apply the following options, selecting the most suitable method from the list below for each individual advance.
  - **Asset life method** – loans fund advances will be repaid with reference to the life of an asset using either the equal instalment or annuity method (option 3). It is likely that the equal instalment method will be used;
  - **Funding / Income profile method** – loans fund advances will be repaid by reference to an associated income stream (option 4).

## 3 Economic Outlook

- 3.1** After the UK economy surprised on the upside with strong growth in 2016, growth in 2017 has been disappointingly weak. The main reason for this has been the sharp increase in inflation and a reduction in consumer disposable income and spending power resulting in weak growth in the services sector which accounts for around 75% of gross domestic product (GDP). More recently there have been encouraging statistics from the manufacturing sector which is seeing strong growth, however, this sector only accounts for around 11% of GDP so expansion



in this sector will have a much more muted effect on the average total GDP growth figure for the UK economy as a whole.

The Monetary Policy Committee (MPC) meeting of 14 September 2017 surprised markets and forecasters by suddenly switching to a much more aggressive tone in terms of its words around warning that Bank Rate will need to rise. It looks very likely that the MPC will increase Bank Rate to 0.5% in November or, if not, in February 2018. The big question after that will be whether this will be a one off increase or the start of a slow, but regular, increase in Bank Rate. While there is so much uncertainty around the Brexit negotiations, consumer confidence, and business confidence to spend on investing, it is far too early to be confident about how the next two years will pan out.

- 3.2** The Council's treasury advisor, Capita Asset Services, has provided the following interest rate forecast. The following table may seem at odds with the narrative above, however review of interest rate forecasts are based on the quarterly Bank of England Inflation Report with the next review due to take place on 6 November 2017.

**Table G:**

	Dec-17	Mar-18	Jun-18	Sep-18	Dec-18	Mar-19	Jun-19	Sep-19	Dec-19	Mar-20
<b>Bank rate</b>	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.50%	0.50%	0.75%	0.75%
<b>5yr PWLB rate</b>	1.50%	1.60%	1.70%	1.70%	1.80%	1.80%	1.90%	1.90%	2.00%	2.00%
<b>10yr PWLB rate</b>	2.20%	2.30%	2.30%	2.40%	2.40%	2.50%	2.50%	2.60%	2.60%	2.70%
<b>25yr PWLB rate</b>	2.90%	2.90%	3.00%	3.00%	3.10%	3.10%	3.20%	3.20%	3.30%	3.30%
<b>50yr PWLB rate</b>	2.70%	2.70%	2.80%	2.80%	2.90%	2.90%	3.00%	3.00%	3.10%	3.10%

## **4. Treasury Management Activity**

- 4.1** This part of the report is structured to update:

- The Council's expected borrowing need and details of under/(over) borrowing;
- Debt rescheduling and new borrowing;
- Debt charges; and
- Investments

- 4.2 The Expected Borrowing Need** – This was set out in Table C and demonstrates that the Council is currently under-borrowed to reduce risks in investments held and the cost of carry on investments (investments yield up to 0.32%, long term borrowing rates for periods greater than 25 years are approximately 2.97%). This introduces an element of interest rate risk, as longer term borrowing rates may rise; however, this position is being carefully monitored.

- 4.3 Debt rescheduling and new borrowing** – The Council has not undertaken any debt rescheduling during the first half of 2017/18. Naturally maturing debt of £103.325m has been repaid which was funded by loans from other local authorities.

**4.4 Debt Charges** – The revised estimate for debt charges for both the General Fund and the HRA is shown in Table H.

**Table H:**

£000	2017/18 Original Estimate	Current Position	2016/17 Revised Estimate
Borrowing	23,200	11,123	22,686
Other Long Term Liabilities	8,500	4,248	8,447
Total	<b>31,594</b>	<b>15,371</b>	<b>31,132</b>

**4.5 Investments** – The objectives of the Council's investment strategy are to ensure the re-payment of the principal and interest of its investments on time with the level of investment return being a secondary objective. Following on from the economic background above, the current investment climate has one over-riding risk consideration which is the risk of default.

**4.5.1** The Council held £10.072m of cash investments at 30/09/2017, and the constituent parts of the investment position are detailed in Table I:

**Table I:**

£000	Country	< 1 Year	1 – 2 Years	2 – 3 Years
Banks	UK	3,473	Nil	Nil
Money Market Fund		6,599	Nil	Nil
Total		10,072	Nil	Nil

**4.5.2** Table J details the revised budget position for investment income. The original estimate has decreased by £0.032m.

**Table J:**

£000	2017/18 Original Estimate	Current Position	2017/18 Revised Estimate
Investment Income	57	12	25

**4.5.3** A regulatory development to address risk is the consideration and approval of benchmarks relating to investment security, liquidity and the level of return. Benchmarks are currently widely used to assess the level of return and investment performance, however the application of security and liquidity benchmarks are more subjective in nature.

- **Security** - The Council's maximum security risk benchmark for the current portfolio in relation to investment periods of up to one year (when compared to historic default tables) was set at 0.09% and the Strategic Lead - Resources can report that there have been no defaults of principal sums invested in the year to date.
- **Liquidity** – The Strategic Lead - Resources can report that liquidity arrangements were adequate during the year to date and that the liquidity facilities and benchmarks set by the Council as noted below were maintained:

- Bank overdraft - £1.000m; and
  - Liquid short term deposits of at least £5.000m available on an overnight basis.
- **Return on Investments** – The Strategic Lead - Resources can report that investment return to date average 0.32%. Table K illustrates how this average return compares with the local benchmarks approved in February 2017.

**Table K:**

Benchmark	Benchmark Return	Average Return
7 day LIBID rate	0.11%	0.32%
1 month LIBID rate	0.13%	0.32%
Council's Instant Access Account	0.25%	0.32%

- 4.5.4** No changes are recommended to the criteria for permitted investments and the criteria remains as previously approved.

## **5 Key Treasury Management Indicators**

- 5.1** This part of the report is structured to update:

- Actual and estimates of the ratio of financing costs to net revenue stream;
- Upper limits on interest rate exposure;
- The maturity structure of borrowing; and
- Total principal sums invested.

- 5.2 Actual and estimates of the ratio of financing costs to net revenue stream** – This indicator (as shown below in Table L) identifies the trend in the cost of capital (financing costs net of interest and investment income) against the net revenue stream

**Table L:**

	2017/18 Original Estimate	2017/18 Revised Estimate
General Fund	9.36%	9.23%
HRA	28.69%	27.08%

- 5.3 Upper Limits On Fixed and Variable Rate Exposure** – These indicators identify a maximum limit for fixed and variable interest rates based upon the debt position and were set at 100% and 50% respectively for 2017/18.
- 5.4 Maturity Structures Of Borrowing** – These maximum limits are set to reduce the Council's exposure to large fixed rate loans (those instruments which carry a fixed interest rate for the duration of the instrument) which are due to naturally mature in any given period as detailed in Table M.

Table M:

Maturity Structure of Fixed Interest Rate Borrowing	2017/18 Original Estimate	Current Position	2017/18 Revised Estimate
Under 12 months	50%	22.51%	50%
12 months to 2 years	50%	31.12%	50%
2 years to 5 years	50%	9.10%	50%
5 years to 10 years	50%	3.94%	50%
10 years to 20 years	50%	3.31%	50%
20 years to 30 years	50%	0.51%	50%
30 years to 40 years	50%	10.20%	50%
40 years to 50 years	100%	11.29%	100%
50 years to 60 years	100%	8.01%	100%
60 years to 70 years	100%	0%	100%

- 5.5 Total Principal Funds Invested** – These limits are set to reduce the need to temporarily borrow to cover any unexpected expenditure, and show limits to be placed on investments with final maturities beyond each year-end. The Council currently invests sums for periods greater than 364 days in Clydebank Property Company and hub West Scotland as detailed in Table N.

Table N:

	2017/18 Original Estimate	Current Position	2017/18 Revised Estimate
Principal sums invested > 364 days (maximum limit £7m)	£0.501m	£0.501m	£0.501m

## 6 Ethical Investments

- 6.1** This part of the report is structured to include:

- What is ethical;
- Practical problems; and
- Policy statement

- 6.2 Ethical investments** – This is the placing of funds and selecting investments in a manner that reflects an authority's ethical values. Generally, two sets of criteria are drawn up – negative and positive values whereby investments are to be avoided or encouraged.

- 6.2.1** What is “ethical” is a very subjective area as what would be deemed to be a positive criteria for one local authority could be a negative criteria for another however examples could be:

- Positive – positive environmental policy, community involvement and equal opportunities
- Negative – pollution convictions, arms trade, poor human rights records and nuclear power

**6.2.2** The topic of ethical investment is very common in the field of pension funds where the fund manager has a very wide range of permitted investments e.g. domestic and international equities, bonds, corporate paper and property, derivatives, unlisted securities, currencies and unit trusts. Since 2004, local authorities have had scope to consider as wide a range of potential investments as they consider appropriate with the proper management of risk so as to ensure that council taxpayers do not suffer from adverse performance or actual losses of cash. The most commonly used form of investing is the placing of cash deposits with authorised institutions.

**6.3 Practical Problems** – There are a number of practical issues with introducing an ethical investment policy as detailed below:

- **Interbank lending** – How can a local authority be sure that cash deposits placed with bank A (who is an approved counterparty) does not then lend to bank B (who is not an approved counterparty and may directly lend to other organisation which don't have the same ethical stance) resulting in the risk that funds may be utilised indirectly.
- **Diversification** – There are very few banks which have a strong ethical stance:
  - Would an authority consider it to be reasonable to have 100% of its risk exposure in the banking sector placed with just one counterparty?
  - How would it reconcile this with observing the recommendations of the CIPFA Code of Practice on Treasury Management?
- **Use of credit ratings** – If the authority found that there are banks which were acceptable to its ethical investment policy, but had credit ratings which clearly warned that investments would not be financially secure if placed with them, then security of funds would have to take precedence.
- **Explaining losses on ethical investments to the public** – If losses were to occur on ethical investments where this was placed as a higher priority than financial security (precedence dilemma above) how would losses be explained to council tax payers?
- **Optimal Diversification and investment returns** – Risk of adverse audit comment due to lack of diversification and sub optimal returns
- **Council tax** – Risk of higher council tax/service cuts due to lower investment returns
- **Legal issues** – Every decision taken by a local authority should comply with the Wednesbury principles.

**6.4 Policy Statement** – Recognising the practical problems highlighted above the following policy statement is recommended:

**6.4.1** The Council will not knowingly invest directly in organisations (including financial institutions and money market funds) whose activities and practices pose a risk of serious harm to individuals and/or groups, or whose activities

are inconsistent with the Council's vision, values and priorities. This could include avoiding direct investment in organisations with material links to:

- Human rights abuse (e.g. child labour);
- Environmentally harmful activities (e.g. destruction of habitat); and
- Socially harmful activities (e.g. gambling)

**6.4.2** In order to give effect to its commitment to this policy the Strategic Lead (Resources) will:

- Contact all active counterparties to advise them of this policy;
- Review on a regular basis whether any direct investment is contrary to the Council's vision, values and priorities; and
- Review the operation of this policy annually.

**WEST DUNBARTONSHIRE COUNCIL**  
**Report By: Jackie Irvine, Chief Social Work Officer**

**Council: 25<sup>th</sup> October 2017**

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**Subject: Chief Social Work Officer's Annual Report - April 2016 to March 2017**

**1. Purpose**

- 1.1** The attached report presents the West Dunbartonshire Chief Social Work Officer's Annual Report for the period 1<sup>st</sup> April 2016 to 31<sup>st</sup> March 2017.
- 1.2** This report also provides detail of the rise in child concern and child protection referrals, the associated activities form this and the and the CSWO understanding for the reason for this rise, as requested by the Council motion presented to Council on the 28<sup>th</sup> of June 2017 by Councillor Marie McNair and supported by the Council.

**2. Recommendations**

- 2.1** The Council is recommended to:
- (i) Note the contents of the attached report and associated Appendices and note that the Chief Social Work Officer (CSWO) will make this report widely available within the HSCP, Council and externally as appropriate to the Scottish Government

**3. Background**

- 3.1** The Scottish Government's Clinical and Care Governance Framework states that all aspects of the work of Integration Authorities, Health Boards and local authorities should be driven by and designed to support efforts to deliver the best possible quality of health and social care. The national framework has been developed on the understanding that Integration Authorities will build on the existing professional and service governance arrangements already in place within Health Boards and Local Authorities.
- 3.2** It is a statutory requirement that every local authority should appoint a professionally qualified Chief Social Work Officer. This requirement and the statutory guidance were initially set out in the Social Work (Sc) Act 1968. The particular qualifications are set down in regulations. A recent review took place in 2016 by the Office of the Social Work Advisor to the Scottish Government in respect of the National Guidance for CSWO's and this was published in July 2016.
- 3.2** With respect to the governance of social care, the Chief Social Work Officer reports to the Council on the delivery of safe, effective and innovative social

work services and the promotion of values and standards of practice. The role of the CSWO is to provide professional governance, leadership and accountability for the delivery of social work and social care services, not only those provided directly by the HSCP but also those commissioned or purchased from the voluntary and private sector. Social work services are delivered within a framework of statutory duties and powers and are required to meet national standards and provide best value.

- 3.3** The purpose of this report is to provide Council with information on the statutory work undertaken on the Council's behalf during the period 1<sup>st</sup> April 2016 to 31st March 2017. This report will be posted on the Council website, the Health and Social Care Partnership website and will be shared with the Chief Social Work Advisor to the Scottish Government.

#### **4. Main Issues**

- 4.1** The attached report covers the following areas:

- Chief Social Work Officers Summary or Performance, Key Challenges, Developments and Improvements.
- Local Authority Overview and Delivery Landscape.
- Partnership Working – Governance and Accountability Arrangements
- Resources
- Workforce
- Regulation, Inspection and Quality Assurance
- Statutory Functions
- Service Quality and Performance
- Planning for Change and Key Challenges

- 4.2** As set out in the purpose of this report Section 7 – Statutory Functions – sets out under point 7.7 the detail and analysis in relation to the rise in referrals to the Children and families Social Work Service in respect of child concern and protection cases as requested by Council on the 28<sup>th</sup> of June this year.

#### **5. People Implications**

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

#### **6. Financial and Procurement Implications**

- 6.1** Financial implications have been highlighted within the attached annual report in terms of the rise in demand and the associated pressure on some budgets.

#### **7. Risk Analysis**

- 7.1** The CSWO annual report as attached highlights risks associated with the rise in demand for children and families social work services as detailed in Section 7. It should be noted however that the CSWO has also provided to Council



an outline of what steps are necessary in order to ensure that we maintain a safe, effective and efficient service going forward, in light of the continuing rise in demand over the last 2 years. This is also covered in the report to Council on 'Consultation regarding future delivery of Under 12's Social Work Services for residents in the Dumbarton and Vale of Leven areas'.

- 7.2** Effective clinical and care governance arrangements need to be in place to support the delivery of safe, effective and person-centred health and social care services within integrated services and the CSWO is assured that they are.

## **8. Equality Impact Assessment (EIA)**

- 8.1** There is no requirement to carry out an EIA in respect of this report which has the sole purpose of advising Council of the delivery of social work services within the context of the HSCP.

## **9. Strategic Environmental Assessment**

- 9.1** This is not required.

## **10. Consultation**

- 10.1** The CSWO Annual Report has been compiled with contributions from staff and managers across the service and reflects the commitment of the staff of the Health & Social Care Partnership. There is no specific requirement to consult on what is in effect a report based on the professional view and assurance of the CSWO as a statutory officer of the Council.

## **11. Strategic Assessment**

- 11.1** The key messages and learning from the work detailed within the CSWO Annual Report provide assurance that the strategic duty to provide social work services is being robustly and professionally delivered in line with statutory requirements.

**Author:** Jackie Irvine  
Chief Social Work Officer  
Head of Children's Health, Care and Criminal Justice

**Date:** 29<sup>th</sup> September 2017

**Person to Contact:** Jackie Irvine – Chief Social Work Officer.  
Garshake Road, Dumbarton, G82 3PU.  
Telephone: 01389 737709  
e-mail: [jackie.irvine@ggc.scot.nhs.uk](mailto:jackie.irvine@ggc.scot.nhs.uk)

<b>Attached:</b>	West Dunbartonshire Chief Social Work Officer Annual Report 2016 - 2017
<b>Appendix 1:</b>	Regulatory Inspection Outcomes
<b>Appendix 2:</b>	Performance and Assurance Reporting Framework (PPCOG)
<b>Appendix 3:</b>	HSCP Local Government Benchmarking Framework Indicators 2015 to 2016
<b>Appendix 4:</b>	West Dunbartonshire HSCP Performance Indicator Summary Report 2016 to 2017
<b>Wards Affected:</b>	All

Chief Officer: Beth Culshaw



**WEST DUNBARTONSHIRE**

**CHIEF SOCIAL WORK OFFICER's ANNUAL REPORT 2016 - 2017**

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- 1. Regulatory Inspection Outcomes
- 2. Performance and Assurance Reporting Framework (PPCOG)
- 3. HSCP Local Government Benchmarking Framework Indicators 2015 to 2016
- 4. West Dunbartonshire HSCP Performance Indicator Summary Report 2016 to 2017

## **Foreword**

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

The requirement for each Council to have a Chief Social Work Officer (CSWO) was initially set out in the Social Work (Sc) Act 1968 and further supported by Section 45 of the Local Government etc (Scotland) Act 1994. The role of the CSWO is to provide professional governance, leadership and accountability for the delivery of social work and social care services, not only those provided directly by the Council or HSCP but also those commissioned or purchased from the voluntary and private sector. Social work services are delivered within a framework of statutory duties and powers and are required to meet national standards and provide best value.

The purpose of this report is to provide Council with information on the statutory work undertaken on the Council's behalf during the period 1<sup>st</sup> April 2016 to 31st March 2017. This report will be posted on the Council website, the Health and Social Care Partnership website and will be shared with the Chief Social Work Advisor to the Scottish Government.

***Jackie Irvine  
Chief Social Work Officer  
Council Buildings  
Garshake Road  
Dumbarton  
G82 3PU***

## **1. Chief Social Work Officers Summary or Performance, Key Challenges, Developments and Improvements.**

- 1.1 In the first full financial year as a Health and Social Care Partnership (HSCP) the focus has been on further embedding the principles, reporting and governance requirements necessary in respect of meeting the duties laid out in the Scottish Government's Public Bodies (Joint Working) Act (Scotland) 2014.
- 1.2 West Dunbartonshire was well placed in making this transition given the significant integration already realised under the Community Health and Care Partnership (CHCP) established in October 2010.
- 1.3 Further progress has also been made in the operational delivery of health and social care services in line with the benefits and the efficiencies to be achieved from integration.
- 1.4 It is acknowledged by the Senior Management Team of the HSCP that West Dunbartonshire has benefited from the history of partnership and integrated working. In this regard a significant amount of joint arrangements were already in place in terms of;
  - single financial accounting – of the Council and the NHS budget management and oversight;
  - aligned and merged Human Relations management and associated policies;
  - a Joint Staff Forum representing all of the Unions representing staff across health and social care delivery;
  - joint service delivery teams particularly in relation to adult and older peoples services.
- 1.5 In terms of overall demand we have seen child protection and child welfare referrals rise considerably within the period that this report covers. Further detail of this rising demand is provided in Section 7.7 Child Protection page 25.
- 1.6 Whilst the response to this demand clearly illustrates good practice, in that the children and families teams are responding to those in need of care and support it also causes a likewise impact on the need for resources in the form of accommodating children and staff time.
- 1.7 This relationship between demand and resources can be illustrated by some of our areas of financial pressure as experienced in 2016 to 2017.
  - In relation to Kinship Care, which allows children to be cared for by a relative or friend within their own community, we have seen a rise from 127 children in kinship placements in 2015/16 to 158 in 2016/17. In terms of budget this takes the total cost to £1,012,168 for 2016/17. As we are encouraged through policy directives and good practice to place

children within their own communities with Kinship carers this demand and cost pressure is likely to rise.

- For Children's Residential Care and Care in the Community spend rose by £188,000 in 2016/17
- Similarly due to rising demand for Care at Home Services (Home Care) there has led to a rise in expenditure of £256,000.

1.8 Section 8 of this report provides detail of our overall performance and there are a number of high performing areas across the services provided by the HSCP and evidence of service user satisfaction in the quality and type of services they receive with clear evidence of clear improvements and successes.



## **2. Local Authority Overview and Delivery Landscape**

### Integration

- 2.1 The Health & Social Care Partnership Board is responsible for the operational oversight of West Dunbartonshire Health & Social Care Partnership (WD HSCP), which is the joint delivery vehicle for those services delegated to the Integration Joint Board; and through the Chief Officer, who is responsible for the operational management of the Health & Social Care Partnership. These arrangements for integrated service delivery have been conducted within an operational service delivery framework established by the Health Board and Council for their respective functions, ensuring both organisations can continue to discharge their governance responsibilities.
- 2.2 West Dunbartonshire HSCP, as was the case with the previous construct of the CHCP, brings together the full complement of service including Children's Social Work and Criminal Justice Services. This is variable across the rest of Scotland and indeed within the Greater Glasgow and Clyde Health Board.
- 2.3 The Strategic Plan for 2016-2017 is one of the main requirements of the HSCP Integrated Joint Board and was developed in consultation with community representatives and key stakeholders. The Strategic Plan describes the priorities for the HSCP and sets out clearly the agreed outcomes and priorities for action, resource allocation and spend against the national health and well-being indicators.
- 2.4 As Chief Social Work Officer, I fully support and endorse the work that has been undertaken in establishing a clear construct for the HSCP and in the development of a comprehensive integration scheme and Strategic Plan for 2016-2017.
- 2.5 In addition it is my professional view that this full complement of services within the HSCP is essential both from a collaborative point of view but also ensures all services are mindful of the contribution they make across the range of public protection requirements which are a statutory function in respect of social work delivery.

### Demographics

- 2.6 West Dunbartonshire lies north of the River Clyde encompassing urban and rural communities. According to the National Records for Scotland, the 2016 population for West Dunbartonshire is 89,860; an increase of 0.3 per cent from 89,590 in 2015. The population of West Dunbartonshire accounts for 1.7 per cent of the total population of Scotland.
- 2.7 In West Dunbartonshire, 17.5% of the population are aged 0-15 which is slightly higher than Scotland which sits at 16.9%. In the next age group 17.2 per cent of the population are aged 16 to 29 years. This is smaller than Scotland where 18.2 per cent are aged 16 to 29 years. Persons aged 60 and

over make up 24.4 per cent of West Dunbartonshire which matches the proportion of people aged 60 and over in the Scotland population.

2.8 National and local evidence indicates that the population of West Dunbartonshire is ageing due to a combination of factors: that the number of births within the area is dropping; the number of people migrating to other council areas within the 15 – 44 age group is increasing; and the number of deaths registered annually is falling.

2.9 West Dunbartonshire's Social and Economic Profile 2017 shows that we have seen relatively large increases in our share of the 20% most deprived data zones in Scotland, showing the biggest increase in relative deprivation from 2012. Our Strategic Needs Assessment reflects that we have high levels of people with long term and complex conditions, often linked to the history of heavy industry in the area, with related diseases affecting people at a relatively young age. Because of this, our commitment to work together in shifting the balance of care and support is delivered to people from hospital to community settings and most importantly in people's homes; thereby supporting a whole population approach to improved health and wellbeing.

#### Commissioning

2.10 WDHSCP cements together both NHS and local authority responsibilities for community-based health and social care services within a single, integrated structure; this partnership has been expanded to establish a Market Facilitation Consortium model of market analysis across all of our health and social care services from across the statutory, independent and third sector to make the best use of the significant resources invested across our communities.

2.11 The Market Facilitation Consortium is grounded in the fundamental principles of ensuring a comprehensive partnership approach across all sectors providing health and social care services; a commitment to provide enhanced delivery of service to individuals and communities and a need to create diversity within the market place based on population needs.

2.12 This Consortium approach provides a robust framework for all partners, across age groups and care groups; with clarity of roles, responsibilities, expectations and opportunities for each sector partner described within the context of market facilitation.

2.13 The purpose of the Consortium is to:

- Create, develop, maintain and grow high quality service delivery in and around West Dunbartonshire in order to service the needs of local people and communities; especially those who are most disadvantaged;
- Create and deliver flexible and holistic service packages which are joined up and responsive to need and demand;

- Augment provision through the ability of service providers to maximise resource efficiency and support the development of sustainable community capacity.

2.14 The approach provides third and independent sector partners access to the same information and data used within statutory services; providing opportunities for service delivery where there is an agreed and identifiable need for services based on demographic and neighbourhood analysis. Partners across sectors are then working in an innovative and collaborative approach which as a result is responsive, flexible and accountable to local people within their own localities.

2.15 During 2016/17 the Partnership Board approved its commissioning objectives to improve unscheduled care for residents of West Dunbartonshire. At the heart of these comprehensive commissioning intentions is a commitment to invest, redesign and deliver an effective infrastructure of community services.

### **3. Partnership Working – Governance and Accountability Arrangements**

#### Role and Function of the CSWO

- 3.1 It is a statutory requirement that every local authority should appoint a professionally qualified Chief Social Work Officer. This requirement and the statutory guidance was initially set out in the Social Work (Sc) Act 1968. The particular qualifications are set down in regulations. A recent review took place in respect of the National Guidance and this was published in July 2016.
- 3.2 The revised statutory guidance was issued to local authorities by Scottish Ministers under section 5 of the 1968 Act. This guidance is for local authorities and is also relevant to bodies and partnerships to which local authorities have delegated social work functions. In recognising the democratic accountability which local authorities have clarity and consistency about the role and contribution of the CSWO are particularly important given the diversity of organisational structures and the range of organisations and partnerships with an interest in the delivery of social work services.
- 3.3 The role of the Chief Social Work Officer relates to all social work services, whether they be provided by the local authority or purchased from the voluntary or private sector, and irrespective of which department of the Council has the lead role in providing or procuring them.
- 3.4 The recent guidance is intended to support local authorities in effectively discharging their responsibilities for which they are democratically accountable and to help local authorities maximise the role of the CSWO and the value of their professional advice – both strategically and professionally. It is also aimed at assisting Integrated Joint Boards (IJBs) to understand the CSWO role in the context of integration of health and social care brought in by the Public Bodies (Joint Working) (Sc) Act 2014.
- 3.5 There is a small number of duties and decisions, which relate primarily to the curtailment of individual freedom and the protection of both individuals and the public, which must be made either by the Chief Social Officer or by a professionally qualified social worker to whom the responsibility has been delegated by the Chief Social Work Officer and for which the latter remains accountable. These include:
  - Deciding whether to implement a secure accommodation authorisations in relation to a child, reviewing such placements and removing a child from secure accommodations if appropriate;
  - Transferring a child on a supervisions order in cases of urgent necessity;
  - Acting as a guardian to an adult with incapacity where the guardianship functions relate to personal welfare of the adult;
  - Decisions associated with the management of drug treatment and testing orders;
  - Carrying out functions as the appropriate authority in relation to a breach of a supervised release order, or to appoint someone to carry out these functions.

### Partnership Working – Systems and Structures

- 3.6 As CSWO I chair the following area wide meetings; Child Protection Committee (CPC), the Children and Families Delivery and Improvement Group (DIG) and the Violence Against Women Strategy Group (VAWSG), the latter of which I currently chair on behalf of West Dunbartonshire and Argyll and Bute local authorities as a joint strategy group.
- 3.7 In order to ensure that I am effective in carrying out my duties with respect to assurance and accountability of the full range of social work functions I also attend the following meetings: the Community Planning Management Group, the Public Protection Committee, The Safe and Strong Delivery and Improvement Group, the Integrated Joint Board (IJB), the Audit Committee of the IJB and the Clinical and Care Governance Senior Management Team as well as the Clinical and Care Governance Forum.
- 3.8 I attend Council when providing specific advice or support in the form of a report to Council and I am aware of the Agenda for Council in advance so that I can consider areas that may require additional advice in my role as CSWO.
- 3.9 It is important to note the voluntary and third sector is represented at most of these partnership groups and as such the vehicle for engagement with the Third Sector is via West Dunbartonshire Community Voluntary Services (WDCVS).

### Community Justice Reform

- 3.10 With effect from April 2016 responsibility for planning and delivery of community justice is the responsibility of local community justice partners. The statutory partners are:
- Local Authorities;
  - Health Board;
  - Police Scotland;
  - Scottish Fire and Rescue Service;
  - Skills Development Scotland;
  - Integration Joint Boards established by virtue of section 9 of the Public Bodies (Joint Working) (Scotland) Act 2014;
  - Scottish Courts and Tribunals Service;
  - Scottish Ministers (Scottish Prison Service, Crown Office and Procurator Fiscal Service).
- 3.11 Statutory partners were required to produce a local plan for community justice, a Community Justice Outcomes and Improvement Plan. The focus of partners in 2016-17 was the preparation of a Local Outcome Improvement Plan for 2017-18. Local authorities received funding to support the preparation of a transition plan. This funding was pooled by the then Community Justice Partnership authorities (Argyll and Bute, East and West Dunbartonshire) to create a Transitions Officer to

work across the three authorities for the transition period of a year. This enabled a consistent and efficient approach to the production of local plans.

- 3.12 As CSWO I was previously the lead for the Community Justice Partnership and in moving to the new structure was familiar with the justice landscape, the strategic and operational relationships between authorities and with statutory partners and other relevant organisations. The rationale driving the national strategy for community justice is that the issues underpinning offending are complex, beyond the power of any single agency to resolve and may have aspects which have particular importance in certain localities, for instance the persistently high levels of reported domestic violence in West Dunbartonshire
- 3.13 Reporting of progress and key challenges for the West Dunbartonshire Community Justice Partnership will be via the Safe and Strong Delivery and Improvement Group to the Community Planning Management Group. This will include an element of reporting on the performance of the Criminal Justice Social Work Service however performance in relation to this service will in the main be through the IJB given that Criminal Justice is included within the integrated partnership, for which I have lead responsibility as both the CSWO and the Head of Service for this area of social work delivery.

#### Locality Engagement Networks (LENs)

- 3.14 We have continued to develop our locality arrangements – in tandem with our support for the development of local primary care quality clusters - to provide forums for professionals, communities and individuals to inform service redesign, transformational change and improvement.
- 3.15 This includes strengthened development of our Local Engagement Networks (LENs) for each locality area, through engagement with carers, patients, service users and their families. Each LENs looks at issues around distinct community health and social care services and gives people the chance to share thoughts on how the service could be improved. This year's LENs have focused on Frailty, Chronic Obstructive Pulmonary Disease (COPD), services for Care experienced young people and Carers

#### Quality Assurance

- 3.16 As CSWO I am able to monitor, influence and improve the quality of social work services through my representation on the above groups, within the local partnership arrangements and through my leadership role. A key role in assuring myself, the Council and the IJB, about the quality and effectiveness of the social work contribution and delivery, is to hear about the experience that partners and users have and to address any deficits in delivery as identified through these processes.

#### Clinical and Care Governance

- 3.17 In committing to improving quality, efficiency and effectiveness of our services, the Clinical and Care Governance Framework for the HSCP focuses on ensuring that the care we provide is person-centred, safe, and clinically cost effective. We will continue, through self-assessment and self-evaluation, and performance and service

review, to analyse our long term outcomes and define our success by showing a clear direction of travel and progress across our improvement agenda.

- 3.18 This includes preparing the groundwork for the introduction of the Health and Care Standards for Scotland from 1<sup>st</sup> April 2018 and the introduction of the public sectors Duty of Candour reporting requirements. The Health,(Tobacco, Nicotine etc and Care) (sc) Act 2016 received Royal Assent on 1<sup>st</sup> of April 2016 and brings into effect the Duty of Candour under part 2 of this Act as supported by the Duty of Candour (Sc) Regulations 2017.
- 3.19 This introduces a new organisational duty of candour on health, care and social work services as from 1<sup>st</sup> of April 2018 to ensure that organisations are open, honest and supportive when there is an unexpected or unintended incident resulting in death or harm, as defined in the Act. This duty requires organisations to follow a duty of candour procedure which will include notifying the person affected, apologising and offering a meeting to give an account of what happened. The procedure will also require the organisation to review each incident and offer support to those affected; people who deliver and receive care.
- 3.20 As CSWO I have been instrumental along with the HSCP Senior Management Team in developing Clinical and Care Governance arrangements fit for the new structure of delivering social work services and our local framework works effectively in learning from good practice across the integrated partnership. An example of how this works in practice is that the Clinical and Care Governance Forum brought together all services across the Health and Social Care Partnership (HSCP) to share each services process for quality assurance. This resulted in a robust examination of each process and identification of the benefits of processes across the HSCP to the benefit to areas where quality assurance was less well developed or understood.

## **4. Resources**

4.1 Financial performance is an integral element of the HSCPs overall performance management framework, for both health and Council funding with regular reporting and scrutiny by the Partnership Board and its Audit Committee. The 2016/17 financial performance reports demonstrate that in challenging economic times the requirement to deliver services for best value is being met, whilst maintaining quality and securing continuous improvement.

4.2 The key messages from our first full year of operation during the financial year 2016/17 are:

- On a total budget allocation of £167.693m from West Dunbartonshire Council and Greater Glasgow and Clyde Health Board, including Set Aside and Hosted Services, we ended the year in a positive position.
- Reserve balances were strengthened as a result of 2016/17 favourable outturn position and will be applied in line with the HSCP Board's financial strategy, including transformation projects and underwriting the risk of any future unanticipated events that may materially impact on the financial position of the HSCP Board.
- Approved savings of £0.993m relating to Social Care were delivered in line with the financial plan.
- Approved savings of £1.431m for Health Care were part delivered through Health Board collective savings plans and local savings plans. The balance of £0.909m was funded non-recurrently by Greater Glasgow and Clyde Health Board to allow the HSCP Board to approve savings options at the November 2016 meeting for implementation in 1 April 2017.

4.3 The cost of implementation of the Scottish Living Wage of £8.25 per hour for all adult care workers from 1 October 2016 was calculated at a cost of £0.667m. The table below sets out the financial performance of all our services and with the overall position as favourable.



West Dunbartonshire Integrated Joint Board Health & Social Care Partnership	2016/17 Annual Budget £000	2016/17 Net Expenditure £000	2016/17 Underspend/ (Overspend) £000
<b>Consolidated Health &amp; Social Care</b>			
Older People Residential, Health and Community Care	25,966	25,971	(5)
Homecare	12,819	13,075	(256)
Physical Disability	2,742	2,509	233
Children's Residential Care and Community Services (incl specialist)	18,925	19,113	(188)
Strategy Planning and Health Improvement	1,934	1,878	56
Mental Health Services - Adult & Elderly Community and Inpatients	9,872	9,580	292
Addictions	2,961	2,859	102
Learning Disabilities - Residential and Community Services	15,352	15,163	189
Family Health Services (FHS)	23,418	23,418	0
GP Prescribing	19,294	19,294	0
Hosted Services - MSK Physio	6,246	6,064	182
Hosted Services - Retinal Screening	823	745	78
Criminal Justice	46	16	30
HSCP Corporate and Other Services	4,015	772	3,243
<b>Cost of Services Directly Managed by West Dunbartonshire HSCP</b>	<b>144,413</b>	<b>140,457</b>	<b>3,956</b>
Set aside for delegated services provided in large hospitals	17,066	17,066	0
Assisted garden maintenance and Aids and Adaptions	702	702	0
Services hosted by other Integrated Joint Boards within Greater Glasgow & Clyde	11,775	11,775	0
Retinal & MSK Physio Services hosted by West Dunbartonshire IJB for other IJBs	(6,263)	(6,263)	0
<b>Total Cost of Services to West Dunbartonshire HSCP</b>	<b>167,693</b>	<b>163,737</b>	<b>3,956</b>

4.4 The set aside budget for large hospital services is related to the Partnership Board's responsibility for the strategic planning for unscheduled care with respect to the population of West Dunbartonshire. For 2016/17 the reported budget is regarded as "notional" with a corresponding equal "notional" spend. However this will develop in 2017/18 as services are redesigned to shift the balance of care from hospital to community care settings. Good quality community care should mean less unscheduled

care in hospitals, and people staying in hospitals only for as long as they need specific treatment.

4.5 The main financial pressures during 2016/17 were in relation to:

- Homecare (Care at Home Services) – reported a year end overspend of £0.256m as a result of increased demand from our growing older people population requiring more frequent visits to allow them to remain supported at home.
- Children's Residential Care and Community Care – reported a year end overspend of £0.188m mainly due to an increase in residential and secure placements.

4.6 For 2017/18 and beyond, ongoing financial austerity within the public sector coupled with short term funding allocations make financial planning in the medium term a complex endeavour for the Partnership Board and impacts on the decision making process on how to address funding reductions with the least impact to front line services.

4.7 Service redesign and shifting the balance of care are essential given the projected scale of estimated funding reductions (3%-7%) and demographic challenges in the coming years. The Strategic Plan and its associated commissioning intentions will inform the Partnership Board's Financial Plan around growing our community based services.

## 5. Workforce

- 5.1 The first integrated Workforce & Organisational Development Strategy was developed for 2015-18. This included a Support Plan for 2015-16 for the West Dunbartonshire Health & Social Care Partnership and this was endorsed by the Integrated Partnership Board on the 18<sup>th</sup> November 2015.

The support plan was developed to support the delivery of the overall Strategic Plan. A commitment was provided to the Partnership Board on 18<sup>th</sup> November 2015 that annual updates would be provided on the Support Plan for the lifetime of the Workforce and Organisational Development Strategy (2015-18). The support plan provides a framework to address priorities and update on progress on the previous year and any areas of concern. As we move forward new guidance for integrated workforce planning for health and social care is expected to be issued in November 2017, which coincides with timescales for an update on our Workforce and Organisational Development (OD) Strategy.

- 5.2 We utilise supervision sessions to discuss career development and learning interventions to support staff which also includes discussions with those interested in becoming the CSWO. Succession Planning is one of the priority areas in the HSCP Workforce and OD support plan and are areas which all Heads of Service in the HSCP are committed to supporting staff development.
- 5.3 There are a few areas which the HSCP has identified through its Workforce and OD Strategy which provide a challenge for recruitment. The ageing workforce within Care at Home Services presents a challenge with over 22% of the workforce over 60, and trend analysis for this group in particular shows staff are choosing to work longer. The Employee Wellbeing Group are looking at strategies to support employee wellbeing and one area they are looking at is how we support older people in the workforce.
- 5.4 The HSCP has introduced a supply list for both Care at Home and Residential Care, which supports service demands but an added benefit is it also allows a route into permanent posts as they become available. Work is underway with Clydebank College to develop a Care Academy and we have had two cohorts of students to date. All students who complete the course are provided with a guaranteed interview for Care at Home or Residential Care supply list.
- 5.5 The other area of workforce risk identified relates specially to Mental Health Officers The HSCP has adopted an approach of a mixture of full-time MHO's and staff who work in a service area and also undertake MHO work on a part-time basis. We currently have one member of staff who is currently undertaking training and two who completed training in 16/17. We will continue to support staff with training to build capacity and capability to meet future

demand and this will continue to be a priority for our Workforce and OD plan for 18/19.

Updates are provided each year to each Head of Services as part of the annual update of the workforce and OD support plan, so we can monitor areas of risk and consider appropriate interventions. The annual update on the Workforce and OD support plan is then presented to the Integrated Partnership Board.

- 5.6 We have established the Workforce Development Group which brings together West Dunbartonshire Council and NHS Greater Glasgow and Clyde Human Relations, Organisational Development, Learning and development and Improvement leads to share learning, identify needs and gaps and plan future interventions. We are looking to expand this group to include staff that are interested in or lead on practice development.
- 5.7 We hold quarterly Clinical and Care Governance Development Sessions with our service managers which facilitates shared of learning and development in respect of practice improvements.
- 5.8 In relation to the Health and Social Care Partnership we are currently supporting a number of staff on leadership programmes both at national level such as Leading for the Future, Collaborative Leadership as well as a number of leadership opportunities which are offered both through the NHS and Council to support staff in frontline leadership and management roles. The managers currently undertaking training are from different levels of management. These courses create opportunities for staff to interface with staff working across other HSCP'S, Local Government and the NHS furthermore it encourages sharing of practice from a range of staff from varying backgrounds and professions and facilitates better understanding of respective roles within an integrated setting.
- 5.9 The Scottish Social Services Council (SSSC) are the main regulatory agency for social care staff. The next group of staff to be registered are the Home Care workforce. The expectation is to ensure these staff achieve the minimum qualification to full fill their registration requirements. This is phased in over time to allow us to support staff to achieve these qualifications within the set time period from the date they register. The Register opens for this group of staff on 2<sup>nd</sup> October 2017 and work is well underway in preparing and ensuring compliance with the registration of the Home Care Workforce. At present we have approximately 300 staff have already trained to SVQ level 2 and a plan is in place to support the remainder of staff to achieve the qualification requirements for registrations.

Awareness raising sessions are in place to support staff to understand the requirements of registration and this is being undertaken jointly with Joint Trade Unions.

- 5.10 A West Dunbartonshire Council (WDC) Staff Survey was last conducted in November 2015 which included all council staff and social work staff. In response to the survey, the Council Action Plan involves improvements in a number of areas and in October 2016, an HSCP Focus Group was conducted to determine whether HSCP staff are aware of the actions taken by the council.

Within the HSCP all health employed staff are surveyed using a system called iMatter. Staff undertake the survey and results are collated for each respective team and then there is a requirement for the team along with their manager to develop a Team Action Plan. Ownership for the Team Action plans lies with the Teams and is aimed at making improvements to how the team operates and on what is important to the staff.

The decision has been taken that the HSCP will move all staff, including staff with a Council contract but working within the integrated HSCP, to the iMatter system. There are significant benefits to implementation of a single approach to staff engagement across the HSCP, reflecting a further development in integration.

## **6. Regulation, Inspection and Quality Assurance**

### Role of the CSWO

- 6.1 As CSWO I have the overall responsibility to ensure that the social work service workforce continues to operate within the standards and codes of practice as set out by the Scottish Social Services Council (SSSC) in order to maintain their professional registration.
- 6.2 The Care Inspectorate's role is to register care services and to inspect all care and social services with the aim of encouraging and driving improvement in those services where they have detailed either recommendations and or requirements in certain aspects of care. All inspection findings and reports are reported to the HSCP Audit Committee along with any details of improvement actions and progress.
- 6.3 We work closely with the Care Inspectorate in discharging our responsibilities to ensure that service provision, both provided and commissioned, are of the highest standard. The Quality Assurance team within the HSCP has a clear role in proactively monitoring the quality of care delivered and ensuring that the response to individual concerns about service delivery are responded to quickly and effectively.

### Joint Inspection of Services for children and Young People

- 6.4 The Joint Inspection of Services for Children and Young People took place between 29<sup>th</sup> August 2016 and 14 October 2016 and reported on the 28<sup>th</sup> of February 2017. This inspection was in respect of all children's services and agencies providing a service within the Community Planning Partnership. As CSWO and the chair of the Children and Families Delivery and Improvement Group (DIG) I had lead responsibility for this inspection.
- 6.5 We established a partnership wide self-evaluation group in 2014 with the purpose of ensuring that we were in a position to evaluate all service supports and interventions in order to identify areas of good practice and areas where further development or improvement was required. In the main this was for the purpose of achieving our priorities as set out in the Integrated Children's Service Report. However it meant we were in a good position to illustrate to the Inspection Team that we knew ourselves well as a children's services partnership, and we had the evidence to illustrate our performance and areas of development being progressed.
- 6.6 The inspection team covered a wide range of areas and issues in respect of achieving positive outcomes for children and their families; we were awarded grades in respect of specific Quality Indicators. These are as follows:

<b><i>How well are the lives of children and young people improving?</i></b>	
Improvements in the wellbeing of children and young people	<b>Good</b>
Impact on children and young people	<b>Very Good</b>
Impact on families	<b>Good</b>
<b><i>How well are partners working together to improve the lives of children, young people and families?</i></b>	
Providing help and support at an early stage	<b>Very Good</b>
Assessing and responding to risks and needs	<b>Adequate</b>
Planning for individual children	<b>Adequate</b>
Planning and improving services	<b>Good</b>
Participation of children, young people, families and other stakeholders	<b>Very Good</b>
<b><i>How good is the leadership and direction of services for children and young people?</i></b>	
Leadership of improvement and change	<b>Good</b>

6.7 The inspectors identified a number of particular strengths which were making a positive difference to the lives of children and young people:

- *The strength of strategic approaches to targeting key universal health services had achieved some real gains within a very challenging context of high deprivation;*
- *Highly committed staff groups across the partnership demonstrated clear ownership of the strategic vision for children, young people and families and felt clearly connected to improvement planning;*
- *Young people, including the most vulnerable, were meaningfully involved in influencing policy and service development;*
- *There was an evident commitment to early intervention and prevention with very effective help and support processes;*
- *A coherent shared vision was in place and modelled by a mature partnership.*

6.8 In respect of areas for improvement, the inspection team concluded that;

*Partners had demonstrated a commitment to continuous improvement and reflective practice and we are confident that partners are well placed to incorporate the opportunities for further improvement highlighted during this inspection within their ongoing activities. In doing so, the community planning partnership should take action to:*

- *Demonstrate the difference investments in early intervention and prevention are making for all children and young people through measurement of robust data and progress across strategic plans.*
- *Strengthen strategic plans in recognition of national policy directives on prevention of domestic abuse and local trends in use of kinship care.*
- *Achieve greater consistency in quality of assessments of risk and need and the formulation of plans to meet identified factors by ensuring that approaches to day-to-day quality assurance of operational practice are robust, systematic and deliver intended improvements.*

6.9 The inspection team also identified 3 examples of Good Practice;

- Effective change management –Seasons for Growth
- Leadership by young people for young people – Y Sort It
- Commitment to equality and inclusion – Highly Dependent Learners

#### Improvement Action Plan

- 6.10 Following the publication of the report all Community Planning Partnerships are required to submit an Improvement Action Plan to set out how the CPP will address the key recommendations of the report as outline at 5.8 above. The Improvement Action Plan was approved at the Community Planning Management Group (CPMG) on the 24<sup>th</sup> of May 2017.
- 6.11 The Joint Children's Services Inspection Improvement Plan represents a number of improvement actions and milestones which will in effect be developed and implemented across the various CPP strategic planning fora. This plan is therefore a collection of the actions that will be taken to address the learning arising from the joint inspection of children's services reported in February 2017 by the Care Inspectorate.
- 6.12 Whilst the overall strategic responsibility lies with the Children and Families Delivery and Improvement Group (DIG) chaired by myself as the Head of Children's Health and Care and CSWO. There are aspects of the actions assigned to either additional Community Planning Strategic Groups or Key Officers who do not sit on the Children and Families DIG. The expectation is therefore that the actions assigned to both the officers and strategic groups will be reported directly into the Children and Families DIG at regular intervals. From there progress made will be reported to the CPMG and any challenges or barriers to progressing actions will be passed to the CPMG for remedial action if necessary.
- 6.13 We anticipate that the Joint Inspection of Services for Older People in West Dunbartonshire will take place at some point in 2018/19. Preparation is underway in respect of formulating a clear self-evaluation.



#### Regulated Services - Grades and Outcomes

- 6.14 Our performance in this area across all regulatory services has gone from strength to strength. There has been a strong emphasis and robust approach taken to improving our grades both by the Senior Management Team of the HSCP and the Integrated Joint Board via the Audit Committee. Whilst performance overall is reassuring there can be no place for complacency and there are a few areas where further improvement is still required.
- 6.15 For further details across all inspections and grades, requirements and recommendations carried out between 1<sup>st</sup> April 2016 and the end of March 2017 please see **Appendix 1** - Regulatory Inspection Outcomes. There are some inspections that have taken place in this period but still require to formally report, therefore they have not been included.

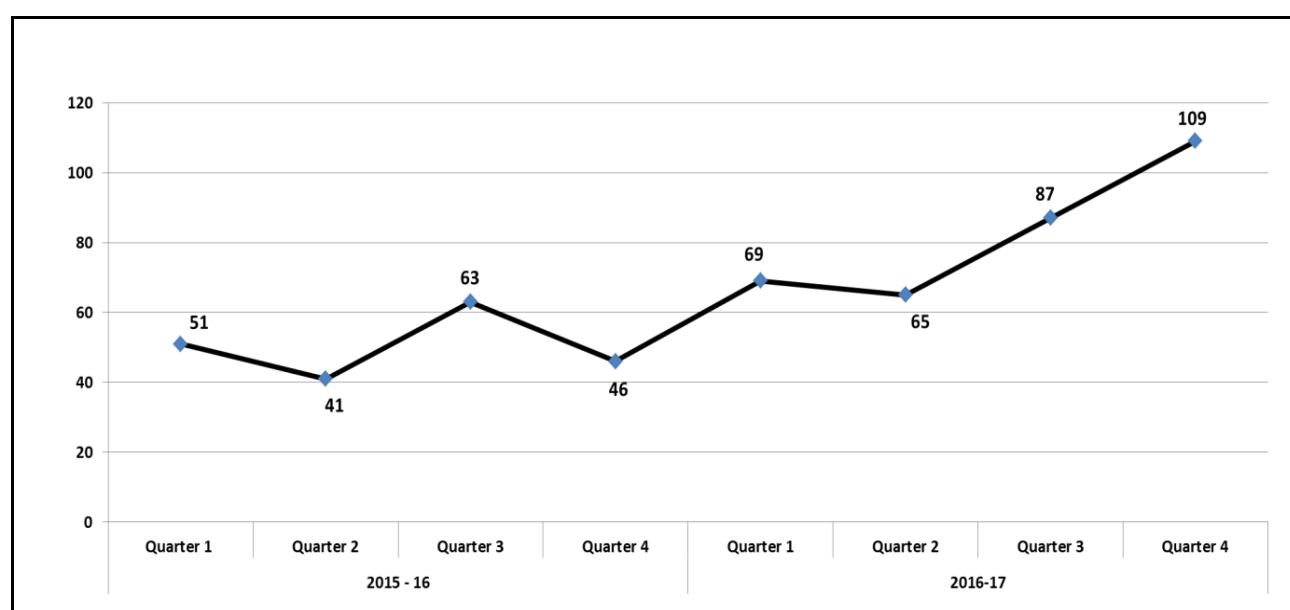
## 7. Statutory Functions

### Public Protection Chief Officers Group (PPCOG)

- 7.1 The Public Protection Chief Officers Group (PPCOG) has for some years held regular development sessions in order to learn from elsewhere and to review the purpose and function of the group in terms of assurance and governance.
- 7.2 The Performance and Assurance Reporting Framework, as attached at **Appendix 2**, was developed in 2013. This report is shared with the Child Protection Committee (CPC) and the Adult Protection Committee (APC) however the main purpose of the report is to ensure that the PPCOG can review the outcomes, targets and demand levels on a regular basis. It continues to be presented to each quarterly meeting of the PPCOG and is accompanied by an analysis report prepared by the Chief Social Work Officer. The targets set within this report were reviewed by the PPCOG in April 2016 and in acknowledgement of progress made some of the targets were adjusted to ensure there is continued improvement.
- 7.3 The highest priority in social work is to ensure that, in collaboration with partner agencies, people at risk of harm are afforded effective protection. The PPCOG is chaired by the Chief Executive of the Council with key representation from the Director of Nursing (NHS GGC), the Divisional Commander (Police Scotland) and the Chief Officer (HSCP). The PPCOG is responsible for the strategic co-ordination of all public protection services in West Dunbartonshire.
- 7.4 It is acknowledged that as well as covering the three main areas of public protection; adult protection, child protection and high risk offenders a key cross cutting theme is domestic abuse.
- 7.5 In respect of domestic abuse the prevalence of this significant social issue is stark in West Dunbartonshire. West Dunbartonshire has for a number of years now had the second highest prevalence rates in Scotland, behind the city of Dundee. Domestic abuse prevalence rates and our approach to prevention was a significant factor in the recent Joint Inspection of Children's Services carried out by the Care Inspectorate and as such there was a recommendation in relation to Domestic Abuse (see 6.4 in this report for further detail).
- 7.6 The PPCOG has a Development Plan in place and as such members welcome the work and outcomes from the Scottish Governments Child Protection Improvement Programme and will enthusiastically engage in the work streams going forward, particularly the work in relation to the role and function of Chief Officers. The national Improvement Programme began early in 2016 and reported in December 2016 with various work streams identified from 2017 and onwards.

### Child Protection

- 7.7 Across the past 2 years there has been a noticeable rise in the number of child concern and protection referrals coming into the children and families social work service. These statistics and activity levels have been monitored and analysed on a quarterly basis for a number of years, for the purpose of reporting to the PPCOG and for the CSWO to monitor demand in comparison to resources.
- 7.8 With regards to the detail of the rise in child protection referrals received by the children and families service in the last 2 years, this has risen from a full year effect of; 201 in 2015/16 to 330 in 2016/17. This represents an increase of 64%. The comparison between the first quarter of 2015/16 and the last quarter of 2016/17 is starker in that there were twice as many referrals; 51 referrals in Quarter 1 of 2015/16 and 109 in Quarter 4 of 2016/17. This is illustrated in the chart below:



- 7.9 With regards to the number of referrals that led to a child protection investigation this follows a similar upward trajectory which is reassuring in terms of good practice and ensuring that these referrals are assessed and interventions based on the level of risk and need identified.
- 7.10 Similarly and in line with expectation given the rise in referrals and investigations, children placed on the Child Protection Register (CPR) have also risen. In 2015/16 a total of 57 children were placed on the CPR compared to 123 in 2016/17, a rise of 115%. This is not however a static picture as children are also removed from the CPR throughout the year.
- 7.11 From analysis it is starkly evident that the reason for registration is predominantly due to 'domestic abuse' and 'neglect' the latter of which

reflects the national picture, however is set in an area where we are the second highest local authority area for reported incidents of domestic abuse.

7.12 From analysis of this rise in referrals and activity we have identified that there are a number of contributing factors:

- i) Poverty – families who may previously not have come to the attention of the statutory social work service and other agencies now are, due to the level of pressure they are experiencing from both reduced income and reduced benefits as well as the impact on occasion of benefit sanctions. On some occasions families are turning to unlawful means to increase their finances;
- ii) The introduction of the Initial Referral Discussion (IRD) process means that we are collectively on a multi-agency basis identifying and agreeing how to proceed with child concern cases, which has contributed to the increase in numbers of cases being considered, however this is identified as good practice and in line with National Guidance. Identifying and allocating the cases which other services have concerns about is extremely important in order that we are able to intervene early and prevent further concern or harm occurring.
- iii) Reflective practice – we have learned by reflecting on both local cases and some of the more high profile national cases, and have made changes to local practice as a result of this. In the main this has led to an increased recognition that children and families need our support earlier and as such we have allocated/opened more cases. This is very appropriate and again reflects good practice.
- iv) A clear focus of the managers now holding the Team Leader role has been to ensure there is more consistent practice across the social work teams by jointly improving our approach to assessment of referrals. Again this reflects good practice and illustrates that we have learnt from past cases, and that this learning leads to a change in practice in order to improve outcomes for children, as expected by the Care Inspectorate. These changes have been supported by other professionals, and there is a reported increase in confidence in the approach of the current Team Leaders, which is reassuring in terms of the quality of our response and the willingness of other agencies to make contact with us when concerned about a child.

- 7.13 The CPC Improvement Action Plan details the various areas for development and improvement for the CPC. This is a 'live' plan and as such is a standing agenda item on the CPC, to which progress is noted every two months and additional improvement areas or actions are added following either case file audit, reflective case reviews, the outcome of national Significant Case Reviews and through self- evaluation in general. This plan has recently been reviewed and we are in the process of developing a revised three year Improvement Action Plan for 2017 onwards.

Adult Support and Protection (ASP)

- 7.14 The Adult Protection Committee (APC) continues to meet on a quarterly basis, has an independent chair as required by statute and attendees include a representative from Police Scotland, Trading Standards, Care Inspectorate, Mental Welfare Commission, adult social work services, community Health, Advocacy Services, Scottish Care, Children and Families Fieldwork Manager, CSWO and the Scottish Fire and Rescue Service.

Key issues discussed at the Adult Protection Committee have included:

- Human Trafficking
  - Female Genital Mutilation
  - Changes to AWI/Graded guardianship
  - I am me/Keep safe
  - Repeat referrals
  - Ways to be more inclusive of service users and carers on the committee.
- 7.15 Between April 2016 and March 2017 two internal case file audits were completed. As a result of these internal audits there is work being carried out to explore and simplify the route in which chronologies can be accessed on CareFirst and a drive to improve the use and recording of chronologies.
- 7.16 The ASP training plan is on-going and there continues to be a significant demand for training at Level 1 and Level 2 with 273 people trained in 2016/17. In addition Training for Trainers and Council Officer Refresher Training took place.
- 7.17 A review of the role, remit and membership of the practice & communication sub-committee took place in order to ensure it remained outcome focused and up to date. As a result of this review, it was agreed that the practice & communications sub-committee should split in to two separate working groups. The newly formed communication working group will now meet twice a year and has multi-agency membership.
- 7.18 The self evaluation and training working group has merged with the training sub group of the Child Protection Committee. The purpose of the group is to develop a system to review and audit all aspects of Child Protection and Adult Protection work undertaken by each agency involved in order to improve practice and achieve better outcomes for children, young people and adults at

risk of harm. In addition this group develops and maintains a comprehensive multi-agency training strategy to ensure that appropriate training on child protection and adult protection is available to staff from the wide variety of organisations and at different levels of training as appropriate to role and function.

#### Criminal Justice – the Management of High Risk Offenders

- 7.19 Multi Agency Public Protection Arrangements (MAPPA) is a model of sharing information and creating and reviewing risk management plans. MAPPA places statutory duties on responsible authorities to share information and work together to assess and manage the risk of certain categories of offender. Since the establishment of MAPPA in 2007 the focus has been on registered sex offenders and the small number of restricted patients.
- 7.20 With effect from April 2016 the remit of MAPPA extended to other offenders who are assessed as posing an imminent risk of serious harm to the public. The extension to include this category required an extensive commitment to the training of social workers and front line managers in order to enhance their knowledge and skills in the assessment of risk of serious harm. The number of offenders falling into this category is small but their assessment and management is by definition complex and demanding.
- 7.21 Mental Health Officer Service  
The Mental Health Officer (MHO) Service continues to discharge statutory functions on behalf of the Local Authority as delegated to the Health & Social Care Partnership (HSCP). Staffing levels have remained stable, with no unfilled vacancies across the service however two established members of the dedicated core team of MHOs indicated their intention to retire in 2017. This has highlighted the requirement to consider succession arrangements. Authorisation was secured to recruit to one of the post to be vacated in April 2017, whilst similar authorisation will be sought in respect of the second post which will be vacated in November 2017.
- 7.22 In respect of the MHO training programme we had a candidate on the course in 2016 that successfully completed the qualification this year. No candidates will be undertaking the training programme in 2017/2018.
- 7.23 A key development has been a significant increase in the number of referrals relating to hospital discharge cases whereby it has been deemed appropriate for statutory measures to be pursued in order to progress the care plan of an adult who lacks capacity. Whilst the development and introduction of the Adults with Incapacity Authorisation Group (AAG), and the continued use of Section 13ZA, Social Work (Scotland) Act 1968 (as amended), has proved to be an effective and efficient mechanism for progressing many referrals, formal statutory measures are often required. This continues to present a demand challenge for the MHO service, and has been a key area of priority in terms of targeting resources.

- 7.24 A further priority for the MHO service during 2016/2017 was preparing for legislative changes to the Mental Health (Care & Treatment) Scotland Act 2003.
- 7.25 The organisation continues to be represented in relevant national platforms. The Senior Mental Health Officer remains an active member of the Social Work Scotland Mental Health Sub-committee, is chairperson of the Forensic Network Social Work Sub-group, and was an Employer Representative in a Scottish Social Services Council quality assurance exercise.
- 7.26 The Mental Health Officer (MHO) Service has been significantly augmented with the addition of two full-time, dedicated MHO posts which were successfully filled, with two experienced MHOs joining the service in July 2015. One of the posts created has a specific remit for statutory service provision in respect of Older People, in recognition of the developing demography in West Dunbartonshire (as throughout the country), and in response to increasing resource demands in this area of service provision. There are now two MHOs specialising in this service area, and, in addition to enhancing the overall MHO resource, they are also deployed with a view to providing direct support to relevant service partners such as the hospital discharge team.
- 7.27 As a result of the additional posts and ongoing resource alignment, it has also been possible to effectively eliminate the requirement for a waiting list in respect of Adults with Incapacity (Scotland) Act 2000 referrals. Protocols and practices have been developed to support more efficient and effective supervision arrangements under the terms of the 2000 Act, and in response to changes such as the introduction of new regulations surrounding the supervision of private guardians.

## 8. Service Quality and Performance

### Overall Performance

- 8.1 The following performance reports are attached for information as they cover key requirements in respect of social care performance and Appendices 3 and 4 are reported externally. All performance reports as attached illustrate a wide range of performance indicators. These provide in the main a very positive reflection of the quality of social care service delivery within West Dunbartonshire's Health and Social Care Partnership.

**Appendix 1:** Regulatory Inspection Outcomes as referred to in Section 5 of this report.

**Appendix 2:** Performance and Assurance Reporting Framework as developed for the West Dunbartonshire Public Protection Chief Officer's Meeting as previously referred to in section 6.2 of this report.

**Appendix 3:** HSCP Local Government Benchmarking Framework Indicators for 2015 to 2016.

**Appendix 4:** WD HSCP Key Performance Indicator Summary 2016 to 2017.

In addition to these performance reports this section will illustrate a few key highlights in terms of service delivery, awards and recognition.

### Service Quality and Awards

- 8.2 The following National Awards included:

- WDHSCP's Prescribing Support Team were recognised as the Self-Management Supporting Health and Social Care Partnership of the Year at the 2016 Health and Social Care Alliance Scotland Awards.
- WDHSCP Care at Home Service were recognised as sector leading in being awarded the Scottish Association of Social Work (SASW) Award for 'Best example of collaboration in an integrated setting' as well as being finalists in the Team of the Year award at the national awards ceremony in March 2017.
- WDHSCP Looked After Children's Team were also finalists in Scottish Association of Social Work (SASW) Team of the Year Award 2016.
- Burnside Children's House received national recognition when it was awarded the Scottish Institute for Residential Child Care (SIRCC)'s Residential Child Care Team of the Year Award 2016 and again in 2017. This was particularly special as young people living at Burnside nominated the staff team for this award.



- WDHSCP's Community Hospital Discharge Team were nationally recognised as finalists in the Integrated Care for Older People category at the Scottish Health Awards 2016.
- WDHSCP Addictions services Blood Borne Viruses team have continued to be recognised nationally, presenting at the Scientific Programme Committee of The International Liver Congress in the Netherlands in April 2017

8.3 West Dunbartonshire HSCP has also seen continued success at West Dunbartonshire Council's annual Employee Recognition Awards 2017:

- Our Day Care Officer Karen McNab was awarded the Council's Community's Award, recognising her outstanding commitment to the health and wellbeing of the older people in her care.
- Commendation for Wendy Jack (Team Leader of the Year award category); and
- Commendation to the Community Paediatric Speech and Language Team (Team of the Year award category).

8.4 At the 2016 NHSGGC Celebrating Success Staff Awards, the Pharmacy and prescribing support unit were awarded in recognition of their work to improve chronic pain management, integrated care pathways and support individuals to manage their pain.

8.5 Also at the 2016 NHSGGC Celebrating Success Staff Awards, the HSCP Children's Services and GG&C Child Protection GP specialist were awarded in recognition of their development work in Child Protection in General Practice; for developing and championing arrangements for strengthened multi-agency co-operation in primary care.

#### Falls and Frailty

8.6 This is a collaborative approach established between the Health and Care Services and the third sector. The objective of this programme is:

- To improve access to services to people with Frailty
- To improve the experience and outcomes for people identified as frail using the Dalhousie Clinical Frailty Scale following assessment and/or review

The project is underway in the Dumbarton and Alexandria Locality and provides a common language for all health and social care practitioners in

identifying frailty, speaking a common language and improving communication and information sharing between community services, acute and out of hours General Practitioners to support decision making in terms of admission avoidance and support individuals to remain in the community for as long as possible.

#### Falls Prevention

- 8.7 Falls and Frailty is one of the main reasons for unscheduled admission to hospital. The Community Older Peoples Team lead on the Falls work within West Dunbartonshire and in 2016 to 2017 they established a falls collaborative to deliver actions from the National Strategy in the Prevention and Management of Falls and Fragility Fractures. We have added the level one falls screening tool to all our assessment documentation and implemented this across our integrated health and social care teams. In addition to this we have trained wider community services such as Scottish Fire and Rescue and Community Volunteering Services and introduced the level one screening tool to them and provided improved pathways to our services.

This has led to improved practice and outcomes with 428 level 1 screens undertaken between 1 April and 30 June 2017 and 166 leading to a level 2 multi factorial assessment and interventions such as strength and balance exercises, environmental assessments and medication reviews. Care Home providers meet to support the delivery of the NHS Scotland resource Managing Falls and Fractures in Care Homes for Older People.

#### Community Older People's Team

- 8.8 COPT receive approximately 1,000 referral per month for a variety of reasons such as assessment, access to respite, day care, rehabilitation, aids and adaptations. The integration of health and social care teams has enabled us to stream line services, reduce duplication and deliver services using inter disciplinary approaches. This has made a significant impact on our waiting times for physiotherapy, occupational therapy and social work allowing for much improved response times and a more planned and co-ordinated approach to care.

#### Corporate Parenting-Strategy & Action Plan 2017-2020

- 8.9 The Corporate Parenting Strategy and Action plan was developed in collaboration with our care experienced young people from our successful Annual Corporate Parenting Event on 10<sup>th</sup> October 2016. The theme of this event was "*Dare to Care*" the focus of this event echoed the views of our young people. The strategy, details our collective ambitions and priorities for our looked after children and young people over the coming years and sets out an ambitious plan of how we will achieve, monitor and review progress toward these ambitions.

The Strategy and action plan will be launched at our Annual Corporate Parenting Event in November 2017, following a period of further consultation.

We are developing a Champions Board to provide opportunities for the development of trusting relationships between corporate parents and young people, where opportunities for 'fun' shared activities will allow each to get to know the other out with the normal formal settings. Through regular participation events the young people will be supported to develop skills and confidence to share their care experiences in order to support positive change in the services provided for all looked after young people at both a local and national level.

Progress toward our key priorities includes;

- **Supporting Our Young People to Achieve Their Potential**

As reflected nationally our looked after children, particularly those 'looked after at home' tend to have poorer outcomes. One of our key ambitions is to narrow that educational attainment gap and to improve access to post-school education. This aspiration extends to further and higher education, with the introduction of the Children and Young People (Scotland) Act 2014, colleges and universities now have statutory responsibilities as corporate parents.

- **Building Successful Futures through Good Health and Well-Being**

In West Dunbartonshire, we understand that positive experiences and successful long-term outcomes for our looked after young people depend on each child's physical, mental and emotional health. The Scottish Government's Getting it Right For Every Child (GIRFEC) approach emphasises the importance of wellbeing, with health as a key component. We recognise the scale of this task, and have been working hard to support collective efforts from carers, practitioners and professionals, in making sustained, long-term improvements in the health and wellbeing of our looked after children.

- **Supporting Our Young People to obtain stability through, high quality, affordable housing**

To further improve a care leaver's journey, we understand that the relationship between Throughcare, the young person and Housing is crucial. We have worked hard over the past two years to improve understanding of each agencies roles and the needs of our looked after young people.

This improvement is having a direct impact on the outcomes experienced by our young people. There is now greater consideration to what type of accommodation a young person requires, the location and what supports are required to enable the young person to successfully sustain their tenancy.

This is confirmed through established and robust strategic arrangements and the Local Housing Strategy.

- **Engagement Activities**

There have been a variety of engagement activities for young people that have taken place throughout 2016/17 including our annual 'It's a knockout' fun day, attended by many care experienced young people, members of staff, colleagues from Police Scotland, our third sector partners, family members and many others. This event is growing in success and creates another opportunity to promote the health benefits of activities such as these.

Engagement and participation of our young people is the key to building a successful foundation for our Champions Board and as such over the recent months staff, managers and young people have taken part in Go-Karting, Fire Reach courses, Inspiring Young Leaders programme and attending the 1000 voices event.

#### Champions Board and Funding

- 8.10 I am delighted to advise that in July 2017, we submitted a funding bid to Life Changes Trust in relation to establishing and maintaining a successful Champions Board across West Dunbartonshire. This bid was successful and has attracted funding of approx. £240,000 over a period of 3 years. The bid was praised by the Life Changes Trust's Care Experienced Young People Programme committee for its high level of participation from our young people, and they commented that they;

*'particularly appreciated the ambition that you showed for care experienced young people, as well as the community dimension within the bid, which demonstrated your commitment to sustainability....'*

This is seen as a fantastic opportunity for our care experienced young people to have a further platform to discuss and make positive changes to their future opportunities in West Dunbartonshire and across Scotland, and comes at the time of the 'Root and Branch Review of the care system' which the First Minister, Nicola Sturgeon, announced in October 2016.

#### Service Achievements – Looked After Children's Services

- 8.11 Burnside Children's House, one of our residential children's houses, was successful in being nominated for, and receiving, the SIRCC Team of the Year award, for a second successive year – a fantastic achievement. In December 2016 Burnside also achieved grades of '6' (excellent) in their inspection for both 'Quality of Care and Support' and 'Quality of Staffing'.

In keeping with this theme our Throughcare and Aftercare service achieved the same grades of '6' for the same areas inspected in February 2017.

#### Some of Our Young People's Achievements

- 8.12 A number of our care experienced young people have participated in and completed a Fire Reach course over a five day period, at one of our local Fire stations. This ended with a graduation ceremony where their parents and carers attended to share in their success.

Seven of our care experienced young people, who work with our Throughcare and Aftercare service, successfully completed a 'Passionate Young Leaders' programme, run by the 'Best of You' programme. These programmes are run over several sessions and have been commended by all young people who took part.

#### Criminal Justice Social Work Services

- 8.13 The Criminal Justice service is responsible for the assessment and supervision of offenders in the community. This is primarily achieved through the provision of reports for courts and supervision of Community Payback Orders (CPOs) imposed by the courts. The principles underpinning CPOs emphasise the benefits to the community in terms of paying back directly through unpaid work and/or other rehabilitative measures within a supervisory framework.

The demand for CJSW services has been sustained at a high level. The increase in CPOs noted in previous reports was sustained in 2016-17. In the same period there has been a significant increase in activity relating to the supervision of offenders released from custodial sentences. The number of offenders released from prison subject to social work supervision more than doubled in 2016-17. This is largely accounted for by courts using their powers to impose a short period of post custodial supervision (Supervised Release Orders) in relation to persons convicted of violent offences who would not otherwise be subject to such measures.

For a number of years the value of the criminal justice grant has reduced in relation the costs of delivering the service. Within this context the opportunity to achieve efficiencies has become progressively more challenging against a background in which the demands on the criminal justice workforce are increasingly complex in terms of the needs and risks.

The service has taken measures to accommodate the increase in demand including a recently concluded service re-design intended to enable a more flexible workforce to meet both volume and complexity of demand. However it should be noted that inevitably the combination of high demand and reducing budgets has had a direct impact on the performance of the service and our ability to meet timescales consistently when allocating court reports or enacting Unpaid Work placements due to the level of demand

## Integrated Working – Learning Disability

- 8.14 Learning Disability Services continues to reflect the principles behind the creation of our Health & Social Care Partnership by integrating health and social care practice. Social care and health care staff continue to work side by side to provide, not only a holistic assessment of service users' needs, but also a similar approach to the implementation of care management and review in order to meet these needs. Emphasis is very much on an outcome based approach which encourages a more transparent and innovative approach to meeting the needs of service users and their carers. Some of our key developments are detailed below:

### ○ **Housing**

We are working with West Dunbartonshire Council Housing to develop a property in Dumbarton to develop a care and support placement for younger service users with LD who require flexible and tailored housing support. We are also working with the developer of a housing development on the site of the old St Andrew's school in Dumbarton to identify several barrier free housing units for service users with more complex needs. This development is particularly relevant for those service users currently living out with West Dunbartonshire, to enable them to return to their local community to support them to return to their local area.

We are also working with a local housing support provider and a social housing provider to develop more suitable housing for existing service users in receipt of housing support services, within the new housing development at Dumbarton Harbour.

### ○ **Technology Enabled Care (TEC)**

We are collaborating with our housing support providers to make better use of the advantages in social care offered by increasing use of TEC. This will enable service users to receive their support in a more effective, accessible, personalised and less intrusive manner. We are currently reviewing sleepover arrangements and the exploration of TEC care as a new model for LD services. A work plan is in place to manage this development work going forward.

### ○ **Work Connect**

Work Connect is based in Levensgrove Park, is a specialist HSCP supported employment service for people with mental health issues, addictions and learning disability. In partnership with WDC Greenspace, it gives disabled or vulnerable people the safe space, tools and support to improve their quality of life through opportunities to learn and apply their skills and creativity, providing practical skills often used as a non-medical option, alongside existing health and care treatment and support, to improve health and wellbeing.

### ○ **Information Days**

Learning Disability Services continue to hold annual Information Days for service users and carers which showcase the wide ranges of activities and supports available locally. Feedback indicates that these events are widely appreciated as a means of informing service users and carers about the alternatives available. The dissemination of such information is especially important given the greater choice there is now about how supports are delivered and organised in relation to the principles of self directed support.

### ○ **Complex Needs**

The past 12 months has seen a continuation in the trend of an increase in service users with complex needs entering our services, particularly in transition from Children's Services. This has required significant review of how we can structure our services, particularly our building based ones (e.g. Dumbarton Centre and Housing Support) to meet the needs of a learning disability population with significantly higher physical, emotional, behavioural and mental health needs. We have also needed to develop services in order to meet the expanding needs of those on the autistic spectrum.

### Transition

- 8.15 We are developing clearer transition processes for young people and their families moving from Children Services to Adult Services. Improvements have been introduced to streamline the process and in beginning the transition process at an earlier stage to allow for more robust care planning, simplifying the resource allocation process and identification of which area of adult service is best qualified to meet their needs. It is anticipated these changes will result in less anxiety and greater assurances for young people with additional support needs and their families regarding the nature of their support as they make the often difficult transition from children's to adult services.

### Self-Directed Support

- 8.16 We continue to embrace the principles and requirements of the Social Care (Self-Directed Support) (Scotland) Act 2013 by ensuring service users and their families are fully informed of the range of options they have available in terms of the nature of the support they receive.

We recognise and are committed to supporting those who wish to take advantage of the opportunities that Self-Directed Support (SDS) provides. To support service users and families to understand our options, SDS is embedded in our assessment process across adult and children's services. Our Integrated Resource Framework continues to support indicative personal budgeting assessment. This framework supports fairness and equality across all individuals eligible for local authority funded support.

SDS provides opportunity for four options in deciding your own care: these being Direct Payment, Individual Service Fund, Local Authority arranging and organising your support or a mixture of any of the three options above.

Whilst the numbers of service users that have opted to take a Direct Payment option of SDS continue to be small, the total value of Direct Payments has risen steadily from £1,100,542 in 2014/15 to £1,496,153 in 2016/17. The expenditure on SDS Options 1 and 2 in 2015/16 has increased by 61% since 2013/14 and has also increased as a proportion of overall adult social care spend from 1.39% to 2.16% over the same time period.

We have taken cognisance of the recent Audit Scotland report which was recently presented to our Partnership Audit Committee and recognise that there is further improvement to be made in this area across children's and adult services.

#### Community Hospital Discharge Team

- 8.17 Our award winning integrated Community Hospital Discharge Team works with patients and carers in planning their discharge from the point of admission to hospital. Our Hospital Discharge Liaison Workers are based in hospital wards, supporting a smooth transition between acute and community services, providing planned discharge from hospital at the point a person is medically fit to return home. This can often involve a number of WDHSCP and partner services.

From 1<sup>st</sup> July 2016 targets for delayed discharge and methods of calculating delays were revised by the Scottish Government. Performance against the 72 hour target declined in February and March 2017 due to an increase in demand combined with a temporary decrease in capacity. However, the number of patients whose discharges were delayed beyond 3 days reduced back down to 5 in April 2017. By focusing on timely and appropriate hospital discharge the number of acute bed days lost to delayed discharge for West Dunbartonshire residents has reduced by 47% from 5,802 in 2014/15 to 3,047 in 2016/17.

#### Unscheduled Care

- 8.18 Our out of hours support in the community is increasingly used to reduce the need for emergency admission to hospital. While the number of unplanned acute bed days for older people aged 65 and over in 2016/17 has increased on the previous year, the overall trend is positive with a reduction of 11% between 2012/13 and 2016/17.

Critical to addressing unscheduled care has been on-going work and developments to shifting the balance of where care and support is delivered from hospital to community care settings, and to individual homes when that is the best thing to do. To that end, during 2016/17 the



HSCP Partnership Board approved its commissioning objectives to improve unscheduled care for residents of West Dunbartonshire. At the heart of these comprehensive commissioning intentions is a commitment to invest, redesign and deliver an effective infrastructure of community services.

#### Care At Home

- 8.19 For many older people Care at Home provision is a crucial service that supports them to continue to live at home. West Dunbartonshire HSCP is ranked first in Scotland for the proportion of adults receiving any care or support who rated it as excellent or good in 2015/16 at 88%. The Scottish national figure has decreased from 84% in 2014/15 to 81% in 2015/16.

In addition the number of older people receiving a Telecare service has increased by 8.8% since 2012/13 to 2,394 in March 2017.

#### Acquired Brain Injury Service

- 8.20 Our Acquired Brain Injury Service Care Inspectorate inspection report published in 2017 was awarded gradings of 6 (Excellent) for the two themes inspected; Quality of Care and Support and Quality of Management and Leadership with the report noting the following strengths:

- 'A dynamic, expert service which put people affected by Acquired Brain Injury at the core of what it does'
- The contribution of the Brain Injury Engagement Network (BIEN) supporting inclusion and co-production;
- Extremely motivated and skilled staff;
- Excellent involvement at a national and strategic level.

#### Mental Health

- 8.21 West Dunbartonshire's Mental Health Services have made a positive impact on outcomes and waiting times for individuals. Enhanced access to Psychological Therapy programmes across the Mental Health community based services has led to clinically significant improved symptoms for local patients. By implementing a strategic approach to integrating resources across teams and supporting staff skills and development through peer mentoring, service users with anxiety, stress and depressions have been supported to improve their mental health. Since July 2016 we have consistently exceeded the national target of 90% of patients starting Psychological Therapies within 18 weeks of referral.

- **Dementia Friendly West Dunbartonshire (DFWD)**

WDHSCP and our partners understand that people living with dementia and their carers are experts in experiencing dementia and are often the best people to talk about it. DFWD is a community-led and multi-agency (statutory,

independent and third sector) initiative that has improved dementia awareness and support to people living with dementia in local communities. With the anticipated increase in numbers living with dementia in the community, this sustainable approach to supporting people in their homes, neighbourhoods and social networks is crucial.

In 2017 DFWD was recognised at the Annual Conference of Alzheimer's Disease International in April 2017 in Japan for its learning and good practice. West Dunbartonshire's Dementia strategy and implementation plan will be refreshed in 2017 reflecting the new Scottish Government's Dementia Strategy 2017-20.

#### Supporting People with Addictions

- 8.22 West Dunbartonshire HSCP Addictions Services support people to regain and sustain a stable lifestyle; access education, training and employment services, enabling individuals to participate in meaningful activities as members of their community; improve family and other relationships; access counselling services and provide support to families and children. The Quality Principles: Standard Expectations of Care and Support in Drug and Alcohol Services; underpins the development of our Addiction services supported by the Road to Recovery Strategy.

We continue to consistently meet the target of 90% of patients waiting no longer than 3 weeks for referral to appropriate drug or alcohol treatments: 92.7% were seen within 3 weeks and 99.8% within 5 weeks in 2016/17.

In May 2016, the Scottish Government Commissioned the Care Inspectorate to support all Alcohol and Drug Partnerships (ADPs) in Scotland to review their progress towards implantation of the national Quality Principles. Which support a holistic, recovery-focused partnership approach. The care Inspectorate reflected the high quality of effective services being delivered to meet the needs of clients in West Dunbartonshire.

People using the ADP's services tell us of the positive impact on their lives. Our ADP Annual User Satisfaction Survey 2017 indicates that the majority of service users were happy with services and felt their lives were better because of services provided. Service users felt they were treated with dignity and respect in all service areas.

#### Carers Act 2016

- 8.23 WDHSCP works in partnership with third sector organisations, Carers of West Dunbartonshire (adult carers), Y Sort-it (young carers) and West Dunbartonshire Community Volunteering Service (WDCVS) to provide carer services across West Dunbartonshire. This has seen a review and revalidation of West Dunbartonshire Carers Development Group to take forward implementation of the Carers Act 2016. This partnership approach

works to plan services, identify carers and focus resources to ensure adult and young carers are equal partners in the planning and delivery of care and support.

## 9. Planning for Change and Key Challenges

### The Health and Social Care Standards 2017

- 9.1 In February 2016, the overarching principles for new national care standards were agreed by the Cabinet Secretary for Health, Wellbeing and Sport - namely:

- Dignity and respect
- Compassion
- Be included
- Responsive care and support
- Wellbeing

In June 2016 the Scottish Government formally launched the finalised new National Health and Social Care Standards which set out what we should expect when using health, social care or social work services in Scotland. They seek to provide better outcomes for everyone; to ensure that individuals are treated with respect and dignity, and that their basic human rights are upheld.

WDHSCP has welcomed these standards as positively reinforcing our existing commitment to robust quality assurance and clinical and care governance within the Strategic Plan.

### Demography and Health Inequalities

- 9.2 West Dunbartonshire's Social and Economic Profile 2017 shows that we have seen relatively large increases in our share of the 20% most deprived data zones in Scotland, showing the biggest increase in relative deprivation from 2012. Our Strategic Needs Assessment reflects that we have high levels of people with long term and complex conditions, often linked to the history of heavy industry in the area, with related diseases affecting people at a relatively young age. Because of this, we are invariably experiencing high levels of demand for both health and social care services as delivered by the HSCP. Whilst we are committed to working together in shifting the balance of care and supporting a whole population approach to improved health and wellbeing we are also facing significant resource challenges in meeting this level of need, particularly within the current financial climate.

### Financial Challenges

- 9.3 Social work services is very much a demand led service Annual exclusively in respect of the needs of older people and children as outlined above. As such many of the most vulnerable citizen's require a range of support needs and these can be fairly complex and therefore costly.

The Social Care budget remains under pressure, mainly due to the increased level of demands for services.

The HSCP is planning forward to achieve the required level of in-year savings which brings significant challenge, in addition to delivering a balanced position against budget for the current financial year. The Chief Officer continues to manage and review the budget across all service areas in conjunction with the senior management team.

In addition to demand as described above, there is also pressure in light of the economic uncertainty in the next few years which has an automatic impact on service delivery and in addition the more vulnerable citizens of West Dunbartonshire are inevitably feeling the effects of austerity measures especially with regards to the reform of the benefits system and the introduction of Universal Credit along with the restrictions to benefits for families with more than 2 children.

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

**Jackie Irvine**  
**Chief Social Work Officer**  
**West Dunbartonshire Council and HSCP**  
**September 2017**

## REGULATORY INSPECTION OUTCOMES

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

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

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

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

### 1. Children and Young People's Services

**West Dunbartonshire Throughcare/Aftercare Adult Placement Service** was inspected on 3 February 2017. The following grades were awarded:

- |                                      |                   |
|--------------------------------------|-------------------|
| • <i>Quality of Care and Support</i> | Grade 6/Excellent |
| • <i>Quality of Staffing</i>         | Grade 6/Excellent |

The inspection report contained no requirements or recommendations.

The Inspectors noted it was clear that support needs of the young people were comfortably and reliably met through joint working approaches between carers, staff and other partners involved in the service.

**Blairvadach Children's House** was inspected on 13 October 2016. The following grades were awarded:

- |   |                   |
|---|-------------------|
| • <i>Quality of Care and Support</i>          | Grade 5/Very Good |
| • <i>Quality of the Environment</i>           | Grade 5/Very Good |
| • <i>Quality of Staffing</i>                  | Grade 5/Very Good |
| • <i>Quality of Management and Leadership</i> | Grade 5/Very Good |

The inspection report contained no requirements or recommendations.

The Inspection report stated the Inspectors had noted that for some young people there had been a clear focus on promoting positive experiences and outcomes.

**Burnside Children's House** was inspected on 23 December 2016. The following grades were awarded:

- *Quality of Care and Support* Grade 6/Excellent
- *Quality of Staffing* Grade 6/Excellent

The inspection report contained no requirements or recommendations.

Inspectors noted that interactions between staff and young people were very positive and supportive of those young people who had experienced difficulty at some point in their day. Their observations were that young people were respected and were respectful toward staff and inspectors.

**Craigellachie Children's House** was inspected on 23 February 2017. The following grades were awarded:

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

The inspection report contained no requirements or recommendations.

The inspectors stated that important and effective links with colleagues in Health have allowed some young people to access support to deal with trauma and loss aiming to promote resilience and growth.

**WDC Adoption Agency** was inspected on 26 April 2016. The following grades were awarded:

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

The inspection report contained one requirement and no recommendations.

The requirement detailed that the service:

- i) Must improve quality assurance and audit processes to ensure effective reporting.

Since the inspection the requirement has been addressed.

**WDC Fostering Service** was inspected on 26 April 2016. The following grades were awarded:

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

The inspection report contained one requirement and one recommendation.

The requirement detailed that the service:

- i) Must improve quality assurance and audit processes to ensure effective reporting.

The recommendation stated the service should:

- i) Ensure all foster carers are prepared and trained to support the child or young person in placement appropriately and make sure that foster carers work within the service standards, policies and guidance.

Since the inspection training has been provided to all staff delivering the service.

## 2. Adult and Older People's Services.

**WDC Community Alarms Service** was inspected on 30 March 2017. The following grades were awarded:

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

The inspection report contained one requirement and no recommendations.

The requirement stated the service should:

- i) That Dementia training should be completed by all staff.

Since the inspection training has been provided to staff delivering the service.

**WDC Home Care** was inspected on 30 March 2017. The following grades were awarded:

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

The inspection report contained no requirements and two recommendations.

The recommendations stated the service should:

- i) Support plans should be regularly updated to reflect any changes in people's support arrangements.
- ii) That Dementia training should be completed by all staff.

Since the inspection the two recommendations have been addressed.



**WDC Sheltered Housing** was inspected on 24<sup>th</sup> December 2016. The following grades were awarded:

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

The inspection report contained no requirements and one recommendation.

The recommendation stated the service should:

- i) That Dementia training should be completed by all staff.

Since the inspection training has been provided to staff delivering the service.

**WDC Learning Disability Service** was inspected on 22 November 2016. The following grades were awarded:

- *Quality of Care and Support* Grade 3/Adequate
- *Quality of Staffing* Grade 3/Adequate
- *Quality of Management and Leadership* Grade 3/Adequate.

The inspection report contained two requirements and three recommendations.

The requirements detailed that the service:

- i) Ensure that systems are in place in all parts of the service that protect service users at all times and keep them safe from harm. Where the service considers a service user may be at risk of harm that this is reported to relevant authorities in line with adult protection procedures. Ensure the safeguarding and checking of service users monies are rigorous and the provider has a clear protocol in each care plan detailing how they are supported to manage their money. Ensure procedures for safe bathing are always followed by staff and they are clearly recorded in the service users plan.
- ii) Ensure quality assurance for the service is carried out effectively. To do this the service must make sufficient time for managers and senior staff to carry out supervisory duties, regularly monitor the quality of care and support, including planning, medication, financial systems and evaluation of staff practice. Make sure quality audits relating to the above are accurate and up to date and have a development plan available showing how and when improvements will be made.

The recommendations stated the service should:

- i) Training should be implemented beyond mandatory training so staff are better informed about how to support people with complex needs.

- ii) Would be good practice to have a relative or representative, who has the authority, to read and sign personal plans where/if the service user is assessed as being incapable to do so. This will demonstrate that the plan has been read and agreed by the representative.
- iii) To take timely and appropriate action to improve information, communication and technology systems to allow all staff to be supported better in their role.

Since the inspection the service has been actively addressing these requirements and recommendations.

**West Dunbartonshire HSCP Learning Disability Service – Community Connections** is a new service as of 5 January 2016. It was inspected for the first time on 31 January 2017. The following grades were awarded:

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

The inspection report contained no requirements and three recommendations.

The recommendations stated the service should:

- i) Information in care plans is monitored regularly to ensure it is accurate and current.
- ii) Staff should receive training in first aid.
- iii) Senior staff to observe practice and record evidence of frequency and any actions required.

Since the inspection the service has been actively addressing these recommendations.

**Lomond and West Dunbartonshire Brain Injury Project** were inspected on 18 January 2017. The following grades were awarded:

- *Quality of Care and Support* Grade 6/Excellent
- *Quality of Management and Leadership* Grade 6/Excellent.

The inspection report contained no requirements or recommendations.

The Inspector stated that the Brain Injury Project was continuing to operate a dynamic, expert service which puts people affected by Acquired Brain Injury (ABI), at the core of what it does.

**Boquhanran House** was inspected on 18 May 2016. The following grades were awarded:

- *Quality of Care and Support* Grade 5/Very Good

- *Quality of the Environment* Grade 4/Good

The inspection report contained no requirements and five recommendations.

The recommendations stated the service should:

- i) Adopt best practice when monitoring residents who may be a risk of developing dehydration and malnourishment. Associated monitoring charts should be fully completed, targets identified as far as fluid intake and recording amounts taken by each resident.
- ii) Produce a clear protocol to guide staff when using medication on an "as required basis" particularly if the medication is used for residents who exhibit stress and distress reactions.
- iii) Ensure that there is a clear process of assessment, consent and review when using any equipment which could be regarded as being potentially restraining. Associated records should be in place to reflect the same.
- iv) Ensure that there are clear records to reflect medication errors and remedial actions taken to reduce the risk of recurrence. This should include any further training and assessment of staff competency.
- v) Arrange for repair or replacement of specialist bath identified as being out of commission.

The service has been actively addressing and completed these recommendations.

**Dalreoch House** was inspected on 2 February 2017. The following grades were awarded:

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

The inspection report contained no requirements or recommendations.

The inspectors stated that this was a well managed service where Management are well known to residents and visiting relatives. The service had established very good working links with local Health colleagues and this was noticeable in the training and support staff had received re end of life experiences.

**Frank Downie House** was inspected on 21 December 2016. The following grades were awarded:

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

The inspection report contained one requirement and no recommendations.

The requirement stated the service should ensure:

- i) That all internal areas of the home are maintained to a good standard appropriate to the service.

Since the inspection the care home has developed a redecoration programme.

**Langcraigs Centre** was inspected on 17 November 2016. The following grades were awarded:

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

The inspection report contained no requirements or recommendations.

The inspectors stated that this was a well managed service where they saw strong evidence of effective team working and very good relations between staff and residents.

**Langcraigs Day Care** was inspected on 18 January 2017. The following grades were awarded:

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

The inspection report contained no requirements or recommendations.

Inspectors noted that care plans and reviews evidenced that staff were responsive to the changing needs of service users including signposting them to other services when required. In addition, activities observed found people clearly enjoying themselves and the feedback from the people was positive.

**Mount Pleasant House** was inspected on 5<sup>th</sup> October 2016. The following grades were awarded:

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

The inspection report contained three requirements and four recommendations.

The requirements detailed that the service:

- i) Ensure staff undertake suitable and sufficient training that informs and supports their role and the training to be refreshed within the required timescale to protect residents.

- ii) Ensure there is a meaningful daily activities programme in place to provide sufficient mental and social stimulation to aid residents' wellbeing.
- iii) Ensure all internal areas of the home are maintained to a good standard at all times.

The recommendations stated the service should:

- i) Implement the findings of a recent Kings Fund Environmental Audit to ensure the home is dementia friendly and homely.
- ii) All staff should have regular supervision.
- iii) Ensure that facilities are provided for residents and their families to keep in touch by email and Skype if this is their choice.
- iv) To hold regular meetings with care staff to enable staff to have an effective input into on-going service development and support good quality care.

Since this inspection the home has been proactively working to address all requirements and recommendations in the report.

**Mount Pleasant House** was inspected again by the Care Inspectorate on 23 February 2017. This was a 'follow up' inspection to focus on the requirements and recommendations made in the previous inspection of October 2016. The grades awarded at the previous inspection did not change.

The inspectors reported that progress had been made in addressing all requirements and recommendations. Requirement iii) and recommendations i) and iv) had been completely addressed and good progress made with the others.

**Willox Park** was inspected on 21<sup>st</sup> October 2016. The following grades were awarded:

- |                                      |              |
|--------------------------------------|--------------|
| • <i>Quality of Care and Support</i> | Grade 4/Good |
| • <i>Quality of Staffing</i>         | Grade 4/Good |

The inspection report contained no requirements and three recommendations.

The recommendations stated the service should:

- i) Ensure the mealtime experience is reviewed and Improved, make sure all residents have the right care and support in relation to eating and drinking and accurate, up to date and accountable records must be kept to show the outcomes for individual residents.
- ii) Ensure residents are provided with more frequent access to meaningful and stimulating activities which reflect their individual wishes and interests throughout the day.
- iv) The quality assurance system should be reviewed and improved to make sure that it is effective in monitoring performance and

outcomes for residents and that any areas for improvement are identified and addressed.

Since the inspection the three recommendations were addressed and changes implemented by the service.

There has been no Care Inspectorate activity for the following services in this period:

**West Dunbartonshire Throughcare/Aftercare – Young Persons,  
Dalreoch Day Care – Older People,  
Dumbarton Centre – Adults with a Learning Disability,  
Frank Downie Day Care – Older People,  
Queen Mary Day Care – Older People,**

# Performance and Assurance Reporting Framework Public Protection Chief Officers Group: Annual Progress 2016/17



Safe




## Key Performance Targets

### 1. Child Protection










Performance Indicator	2015/16	Q1 2015/16	Q2 2015/16	Q3 2015/16	Q4 2015/16	Q1 2016/17	Q2 2016/17	Q3 2016/17	Q4 2016/17	2016/17					
	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Target	Status	Long Trend	Short Trend	Note
HSCP/CP/001 Percentage of child protection investigations to case conference within 21 days	<b>83%</b>	50%	100%	88.6%	86.4%	81.8%	82.6%	83.3%	80%	<b>81.8%</b>	<b>95%</b>				Of the 192 case conferences held during 2016/17, 157 were within 21 days. There has been an adverse impact here due to the significant rise in Child Protection referrals.
HSCP/CP/002 Percentage of children on the Child Protection Register who have a completed and current risk assessment	<b>100%</b>	100%	100%	100%	100%	100%	100%	100%	100%	<b>100%</b>	<b>100%</b>				There are 71 children on the register.

## 2. Adult Support and Protection

### Adults at Risk - Referrals

Performance Indicator	2015/16	Q1 2015/16	Q2 2015/16	Q3 2015/16	Q4 2015/16	Q1 2016/17	Q2 2016/17	Q3 2016/17	Q4 2016/17	2016/17					
	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Target	Status	Long Trend	Short Trend	Note
HSCP/ASP/005 Percentage of Adults at Risk enquiries completed within 5 working days from point of referral	<b>83%</b>	80%	83%	82%	89%	84%	88%	88%	81%	<b>85%</b>	<b>100%</b>				There were 413 Adult at Risk Referrals received in 2016/17. 352 were completed within 5 working days.

### Adults at Risk - Investigations

Performance Indicator	2015/16	Q1 2015/16	Q2 2015/16	Q3 2015/16	Q4 2015/16	Q1 2016/17	Q2 2016/17	Q3 2016/17	Q4 2016/17	2016/17					
	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Target	Status	Long Trend	Short Trend	Note
HSCP/ASP/009b Percentage of Adults at Risk Investigations started within 6 working days from point of referral						85%	100%	82%	87%	<b>87%</b>	<b>80%</b>				47 of 54 investigations started within the timescale.
HSCP/ASP/010 Percentage of Adults at Risk Case Conferences held within 28 working days from point of referral	<b>89%</b>	100%	100%	50%	100%	100%	100%	80%	67%	<b>86%</b>	<b>75%</b>				
HSCP/ASP/011 Percentage of Adult Support and Protection clients aged 16 to 18 who have current risk assessment and care plan	<b>92%</b>	100%	100%	66%	100%	100%	100%	100%	N/A	<b>100%</b>	<b>100%</b>				



### 3. Criminal Justice

#### Registered Sex Offenders and Restricted Patients

Performance Indicator	2015/16	Q1 2015/16	Q2 2015/16	Q3 2015/16	Q4 2015/16	Q1 2016/17	Q2 2016/17	Q3 2016/17	Q4 2016/17	2016/17					
	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Target	Status	Long Trend	Short Trend	Note
HSCP/CJ/004 Percentage of Level 3 MAPPA cases reviewed no less than once every six weeks	<b>N/A</b>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	<b>N/A</b>	<b>90%</b>				There are no Level 3 MAPPA cases.
HSCP/CJ/006 Percentage of Level 2 MAPPA cases reviewed no less than once every twelve weeks	<b>80%</b>	55%	100%	100%	100%	100%	100%	100%	100%	<b>100%</b>	<b>90%</b>				All of Level 2 MAPPA cases were reviewed within the timescale.
HSCP/CJ/014 Percentage of Referrals for Level 2 meeting must be held within 20 days of receipt of referral by the MAPPA coordinator or their administrator	<b>100%</b>	100%	N/A	100%	N/A	100%	N/A	100%	100%	<b>100%</b>	<b>100%</b>				All of the Level 2 MAPPA referrals were within the timescale.

#### Monitoring Indicators

#### 1. Child Protection

Performance Indicator	2015/16	Q1 2015/16	Q2 2015/16	Q3 2015/16	Q4 2015/16	Q1 2016/17	Q2 2016/17	Q3 2016/17	Q4 2016/17	2016/17	
	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Note
HSCP/CP/003 Number of Child Protection referrals	<b>201</b>	51	41	63	46	69	65	87	109	<b>330</b>	
HSCP/CP/004 Number of Child Protection investigations	<b>190</b>	42	41	55	52	63	68	60	90	<b>281</b>	
HSCP/CP/005 Number of children investigated	<b>170</b>	39	41	53	51	62	67	60	89	<b>278</b>	
HSCP/CP/006 Number of children investigated - Male	<b>79</b>	22	22	24	22	40	30	26	44	<b>140</b>	Unborn children have not been included in this figure.

# Chief Social Work Officers Annual Report April 2016 to March 2017

## Appendix 2

Performance Indicator	2015/16	Q1 2015/16	Q2 2015/16	Q3 2015/16	Q4 2015/16	Q1 2016/17	Q2 2016/17	Q3 2016/17	Q4 2016/17	2016/17	
	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Note
HSCP/CP/007 Number of children investigated - Female	<b>90</b>	17	19	29	28	20	36	33	44	<b>133</b>	Unborn children have not been included in this figure.
HSCP/CP/008 Number of children involved in pre-birth case discussions but not progressing to pre-birth conference	<b>3</b>	2	1	0	0	0	0	0	0	<b>0</b>	
HSCP/CP/009 Number of children involved in pre-birth case conference	<b>14</b>	4	2	7	1	4	9	2	7	<b>22</b>	
HSCP/CP/010 Number of children registered pre-birth (as distinct from live child registration)	<b>3</b>	1	0	2	0	0	6	2	4	<b>12</b>	
HSCP/CP/011 Number of Child Protection investigations resulting in a case conference (No of case conferences held)	<b>108</b>	25	17	43	23	31	32	39	68	<b>170</b>	
HSCP/CP/012 Number of children on the Child Protection Register at year end	<b>28</b>	12	20	30	28	39	53	75	71	<b>71</b>	
HSCP/CP/013 Number of children on the Child Protection Register - Male (At Quarter End)	<b>16</b>	9	13	14	16	22	30	43	35	<b>35</b>	Unborn children have not been included in this figure.
HSCP/CP/014 Number of children on the Child Protection Register - Female (At Quarter End)	<b>12</b>	2	7	15	12	17	23	31	34	<b>34</b>	Unborn children have not been included in this figure.
HSCP/CP/015 Number of children with temporary registration (At Quarter End)	<b>2</b>	2	0	1	2	4	0	0	0	<b>0</b>	
HSCP/CP/016 Average length of time on Child Protection Register (Days) - All	<b>107</b>	121	123	69	107	94	100	121	112	<b>112</b>	
HSCP/CP/017 Average length of time on Child Protection Register (Days) - Male	<b>114</b>	113	139	91	114	78	112	138	118	<b>118</b>	
HSCP/CP/018 Average length of time on Child Protection Register (Days) - Female	<b>97</b>	196	94	52	97	114	86	101	112	<b>112</b>	
HSCP/CP/019 Percentage of children remaining on the Child Protection register for more than 18 months	<b>0%</b>	0%	0%	0%	0%	0%	0%	0%	0%	<b>0%</b>	
HSCP/CP/020 Number of Child Protection registrations	<b>57</b>	6	12	25	14	22	31	35	35	<b>123</b>	
HSCP/CP/021 Number of Child Protection de-registrations	<b>63</b>	28	4	15	16	11	17	13	38	<b>80</b>	
HSCP/CP/022 Number of de-registrations where child moved into a formal placement	<b>4</b>	0	1	1	2	2	2	3	5	<b>12</b>	

Performance Indicator	2015/16	Q1 2015/16	Q2 2015/16	Q3 2015/16	Q4 2015/16	Q1 2016/17	Q2 2016/17	Q3 2016/17	Q4 2016/17	2016/17	
	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Note
HSCP/CP/023 Number of de-registrations where child returned home or at home with parents	<b>57</b>	27	3	14	13	9	14	8	31	<b>62</b>	
HSCP/CP/024 Number of de-registrations where child living with kinship carer	<b>2</b>	1	0	0	1	0	1	2	0	<b>3</b>	
HSCP/CP/027 Number of comprehensive medical assessment clinics held									2	<b>2</b>	This figure relates to January - March 2017 only.
HSCP/CP/028 Number of comprehensive medical assessment appointments held									3	<b>3</b>	This figure relates to January - March 2017 only.
HSCP/CP/029 Number of referrals to comprehensive medical assessment clinic by social workers									1	<b>1</b>	This figure relates to January - March 2017 only.
HSCP/CP/030 Number of referrals to comprehensive medical assessment clinic by health visitors									2	<b>2</b>	This figure relates to January - March 2017 only.
HSCP/CP/031 Average waiting time from referral from CPU to Medical (Weeks)									8	<b>8</b>	Position as at March 2017.

## 2. Adult Support and Protection

### Adults at Risk Referrals

Performance Indicator	2015/16	Q1 2015/16	Q2 2015/16	Q3 2015/16	Q4 2015/16	Q1 2016/17	Q2 2016/17	Q3 2016/17	Q4 2016/17	2016/17	
	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Note
HSCP/ASP/002 Number of Adults at Risk Referrals	<b>459</b>	115	132	92	120	104	107	104	98	<b>413</b>	
HSCP/ASP/003 Number of Adults at Risk Referrals by Type of Harm Reported	<b>532</b>	130	160	108	134	136	148	145	124	<b>553</b>	
HSCP/ASP/004 Number of Adults at Risk Referrals that do not meet the 3 point test known and supported by other services	<b>98</b>	27	34	15	22	22	24	27	13	<b>86</b>	

**Adults at Risk - Investigations**

Performance Indicator	2015/16	Q1 2015/16	Q2 2015/16	Q3 2015/16	Q4 2015/16	Q1 2016/17	Q2 2016/17	Q3 2016/17	Q4 2016/17	2016/17	
	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Note
HSCP/ASP/006 Number of Adults at Risk Investigations	<b>50</b>	13	12	10	15	18	9	17	8	<b>52</b>	
HSCP/ASP/007 Number of Adults at Risk Orders applied for	<b>0</b>	0	0	0	0	0	0	0	0	<b>0</b>	
HSCP/ASP/008 Number of Adults at Risk Orders granted	<b>0</b>	0	0	0	0	0	0	0	0	<b>0</b>	

**Vulnerable Adults - Referrals**

Performance Indicator	2015/16	Q1 2015/16	Q2 2015/16	Q3 2015/16	Q4 2015/16	Q1 2016/17	Q2 2016/17	Q3 2016/17	Q4 2016/17	2016/17	
	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Note
HSCP/ASP/012 Number of Vulnerable Adult Referrals	<b>503</b>	98	132	122	151	170	206	167	182	<b>725</b>	

**3. Criminal Justice****Registered Sex Offenders and Restricted Patients**

Performance Indicator	2015/16	Q1 2015/16	Q2 2015/16	Q3 2015/16	Q4 2015/16	Q1 2016/17	Q2 2016/17	Q3 2016/17	Q4 2016/17	2016/17	
	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Note
HSCP/CJ/005 Number of Level 3 MAPPA cases reviewed	<b>0</b>	0	0	0	0	N/A	N/A	N/A	N/A	<b>N/A</b>	There were no level 3 MAPPA cases in 2016-17
HSCP/CJ/007 Number of Level 2 MAPPA cases Reviewed	<b>16</b>	5	4	4	3	9	7	7	6	<b>29</b>	There were a total of 29 MAPPA level 2 reviews. Most but not all are led by CJSW.
HSCP/CJ/008 Total number of Registered Sex Offenders being managed at Level 2 and 3 in the community (Snapshot)	<b>4</b>	4	2	4	4	4	4	6	4	<b>18</b>	The number has remained relatively stable over the past two years and includes turnover, principally reducing to level 1.

# Chief Social Work Officers Annual Report April 2016 to March 2017

## Appendix 2

Performance Indicator	2015/16	Q1 2015/16	Q2 2015/16	Q3 2015/16	Q4 2015/16	Q1 2016/17	Q2 2016/17	Q3 2016/17	Q4 2016/17	2016/17	
	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Note
HSCP/CJ/009 Total number of Registered Sex Offenders being managed at all levels in the community (Snapshot)	<b>86</b>	82	85	85	86	85	74	62	68	<b>68</b>	Reduction in Q2 and Q3 due to transfers and turnover at end of notification periods.
HSCP/CJ/010 Total number of Restricted patients being managed in the community (Snapshot)	<b>1</b>	1	1	1	1	1	1	1	1	<b>1</b>	
HSCP/CJ/011 Number of wanted/missing registered sex offenders (Snapshot)	<b>0</b>	0	0	0	0	0	0	0	0	<b>0</b>	
HSCP/CJ/012 Number of breaches of licence by all levels who were recalled to prison	<b>3</b>	1	2	0	0	0	0	1	0	<b>1</b>	The single recall this year relates to the sole category 3 case.
HSCP/CJ/013 Number of Referrals for Level 2 meeting must be held within 20 days of receipt of referral by the MAPPA coordinator or their administrator	<b>3</b>	2	0	1	0	1	0	1	1	<b>3</b>	
HSCP/CJ/015 Number of Offenders, if in the community the Level 3 MAPPA must be held within 5 working days of receipt of referral by the MAPPA co-ordinator or their administrator	<b>N/A</b>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	<b>N/A</b>	
HSCP/CJ/016 Percentage of Offenders, if in the community the Level 3 MAPPA must be held within 5 working days of receipt of referral by the MAPPA co-ordinator or their administrator	<b>N/A</b>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	<b>N/A</b>	
HSCP/CJ/017 Number of Male MAPPA cases	<b>86</b>									<b>68</b>	
HSCP/CJ/018 Number of Female MAPPA Cases	<b>0</b>									<b>0</b>	
HSCP/CJ/019 Number of MAPPA Cases aged under 18 years	<b>1</b>									<b>1</b>	
HSCP/CJ/020 Number of MAPPA Cases aged 18 to 30 years	<b>19</b>									<b>15</b>	
HSCP/CJ/021 Number of MAPPA Cases aged 31 to 60 years	47									<b>40</b>	
HSCP/CJ/022 Number of MAPPA Cases over 61 years	19									<b>12</b>	

**Serious Violent Offenders**

Performance Indicator	<b>2015/16</b>	Q1 2015/16	Q2 2015/16	Q3 2015/16	Q4 2015/16	Q1 2016/17	Q2 2016/17	Q3 2016/17	Q4 2016/17	<b>2016/17</b>	
	<b>Value</b>	Value	Value	Value	Value	Value	Value	Value	Value	<b>Value</b>	Note
HSCP/CJ/023 Total number of violent offenders assessed as requiring high or very high levels of supervision in the community	<b>13</b>	13	13	12	13	9	10	11	9	<b>9</b>	This includes 1 category 3 MAPPA case - see briefing.

WD HSCP KEY PERFORMANCE INDICATOR SUMMARY 2016/17



Target achieved or exceeded





















Target narrowly missed












Target missed by 15% or more

\*Provisional figure pending full year data

Performance Indicator	2015/16	2016/17		
	Value	Value	Target	Status
Child and Adolescent Mental Health Service (CAMHS) 18 weeks referral to treatment	100%	100%	90%	
Mean number of weeks for referral to treatment for specialist Child and Adolescent Mental Health Services	6.25	6	18	
Percentage of Measles, Mumps & Rubella (MMR) immunisation at 24 months	95.8%	95.6%	95%	
Percentage of Measles, Mumps & Rubella (MMR) immunisation at 5 years	96.9%	97.6%	95%	
Balance of Care for looked after children: % of children being looked after in the Community	89.8%	90.4%	90%	
Percentage of 16 or 17 year olds in positive destinations (further/higher education, training, employment) at point of leaving care	62%	62%	73%	
Percentage of all children aged 0-18 years with an identified "named person" as defined within the Children's and Young People's Act 2014	93.3%	100%	100%	
Number of delayed discharges over 3 days (72 hours) non-complex cases	N/A	14	0	
Number of acute bed days lost to delayed discharges (inc Adults With Incapacity) Age 65 years & over	3,345	3,047	3,210	
Number of acute bed days lost to delayed discharges for Adults with Incapacity, age 65 and over	1,617	849	466	
Emergency admissions aged 65+ as a rate per 1,000 population	250	263	236	
Unplanned acute bed days (aged 65+) as a rate per 1,000 population	2,610	2,883	2,831	
Rates of attendance per month at Accident and Emergency (A&E) per 100,000 population - Rolling Year	1,517	1,586	1,750	
Number of non-elective inpatient admissions	10,702	10,503	12,000	
Percentage of total deaths which occur in hospital 65+	44.4%	42.2%*	45.9%	

Performance Indicator	2015/16	2016/17		
	Value	Value	Target	Status
Percentage of total deaths which occur in hospital 75+	42.8%	41.7%*	45.9%	
Number of clients 65+ receiving a reablement intervention	542	610	545	
Percentage of adults with assessed Care at Home needs and a re-ablement package who have reached their agreed personal outcomes	61.5%	66%	65%	
Number of patients in anticipatory care programmes	1,821	1,678	1,400	
Number of people aged 75+ in receipt of Telecare - Crude rate per 100,000 population	23,304	23,058	23,670	
Total number of homecare hours provided as a rate per 1,000 population aged 65+	548.7	517.9	550	
Percentage of people aged 65 and over who receive 20 or more interventions per week	28%	28.9%	30%	
Percentage of people aged 65 or over with intensive needs receiving care at home	35.83%	33.5%	37%	
Percentage of homecare clients aged 65+ receiving personal care	90.3%	93.7%	90%	
Percentage of people aged 65 years and over assessed with complex needs living at home or in a homely setting	97.8%	97.7%	98%	
Percentage of people aged 65+ admitted twice or more as an emergency who have not had an assessment	35.8%	29%	40%	
Percentage of identified patients dying in hospital for cancer deaths (Palliative Care Register)	35%	22.3%	30%	
Percentage of identified patients dying in hospital for non-cancer deaths (Palliative Care Register)	42%	39.2%	35%	
Percentage of patients seen within 4 weeks for musculoskeletal physiotherapy services - WDHSCP	N/A	51.2%	90%	
Percentage of patients seen within 4 weeks for musculoskeletal physiotherapy services - NHSGGC	N/A	49.3%	90%	
Number of clients receiving Home Care Pharmacy Team support	815	1,048	600	
Prescribing cost per weighted patient (£Annualised)	£172.00	£181.10	NHS GGC average at March 2017	To be confirmed
Compliance with Formulary Preferred List	79.8%	80.2%	78%	
Total number of respite weeks provided to all client groups	6,729	4,795.1	6,730	



Performance Indicator	2015/16	2016/17		
	Value	Value	Target	Status
Percentage of carers who feel supported to continue in their caring role	80.2%	99%	90%	
Percentage of clients waiting no longer than 3 weeks from referral received to appropriate drug or alcohol treatment that supports their recovery	91.7%	92.7%	90%	
Percentage of Criminal Justice Social Work Reports submitted to court by noon on the day prior to calling.	97%	96%	98%	
Percentage of Community Payback Orders attending an induction session within 5 working days of sentence.	82%	71%	80%	
Percentage of Unpaid work and other activity requirements commenced (work or activity) within 7 working days of sentence.	69%	64%	90%	
Percentage of children on the Child Protection Register who have a completed and current risk assessment	100%	100%	100%	
Percentage of child protection investigations to case conference within 21 days	83%	81.8%	95%	
Percentage of Adult Support and Protection clients who have current risk assessments and care plan	100%	100%	100%	
Percentage of children who have reached all of the expected developmental milestones at the time of the child's 27-30 month child health review - Early Years Collaborative Stretch Aim	71.7%	71.7%	85%	

# HSCP Local Government Benchmarking Framework indicators



Performance Indicator	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	
	Value	Value	Value	Value	Value	Value	Note
The gross cost of "children looked after" in residential based services per child per week £	£2,962.45	£3,008.94	£1,994.98	£2,946.15	£2,374.54	£2,292.62	We are the best performing HSCP in Scotland in 2015/16. The Scotland figure is £3,405.85.
The gross cost of "children looked after" in a community setting per child per week £	£47.99	£52.15	£143.79	£155.63	£159.38	£185.70	Ranked 4th in Scotland. Scotland figure is £291.57.
Balance of Care for looked after children: % of children being looked after in the Community	89.03%	88.35%	87%	90.5%	89.1%	89.8%	The HSCP's focus, along with community planning partners, on early intervention in the lives of children, young people and their parents and/or carers continues our shift to preventing crisis, and reducing risk, through assessment and appropriate intervention. We recognise that some of our children may need to be cared for away from home. As per our Community Planning West Dunbartonshire Corporate Parenting Strategy, we have strived to increase the proportion of children and young people who are looked after in the community: this has increased from 88.4% in 2011/12 to 89.8% in 2015/16. We are ranked 17th in Scotland for this measure.
Home care costs for people aged 65 or over per hour £	£16.90	£15.67	£17.64	£18.47	£20.91	£22.03	We have moved from 15th to 21st in Scotland, although we are close to the Scotland figure of £21.22 per hour.
Self directed support spend for people aged over 18 as a % of total social work spend on adults	1.1%	1.6%	1.42%	1.39%	1.77%	2.16%	Expenditure on Self-Directed Support (SDS) Options 1 and 2 has increased by 61% since 2013/14 and has also increased as a proportion of overall adult social care spend from 1.39% to 2.16%. However, high satisfaction with social care services may also mean that clients are less motivated to actually take up SDS direct payments or individual service funds relative to other areas. This may go some way to explaining why our increased SDS expenditure has not been reflected in our ranking of 27th.
Percentage of people aged 65 or over with intensive needs receiving care at home	43.28%	44.27%	42.52%	40.71%	39.32%	35.83%	This measure focuses on people with 10 hours or more of homecare service each week. The increased use of additional Telecare sensors as an integral component of care packages to sustain people at home contributes towards a reduction in the number of homecare hours and increased support to carers. We are ranked 15th in

Performance Indicator	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	
	Value	Value	Value	Value	Value	Value	Note
							Scotland but are above the Scotland figure of 34.78%.
% of adults satisfied with social care or social work services	67.7%	67.7%	67%	67.57%	69.67%	66.33%	We have sustained high levels of satisfaction with social care services at 66% in comparison with 50.67% in Scotland. This figure relates to 2013-2016.
Percentage of adults receiving any care or support who rate it as excellent or good	N/A	N/A	N/A	88%	87.97%	88.12%	This is a new LGBF measure already part of the Health and Wellbeing indicators. We are the best performing HSCP in Scotland for this measure. The Scotland figure is 81%.
Percentage of adults supported at home who agree that their services and support had an impact on improving or maintaining their quality of life	N/A	N/A	N/A	88%	88.23%	85.87%	This is a new LGBF measure already part of the Health and Wellbeing indicators. We are ranked 13th in Scotland on this measure. The Scotland figure is 84%.
Net Residential Costs Per Capita per Week for Older Adults (65+)	£600.00	£554.19	£430.41	£415.97	£460.43	£466.13	The HSCP is significantly higher than the Scotland figure of £364.99 and this is reflected in our ranking which has remained at 29th since 2014/15. The LGBF Overview Report 2014/15 recognises that 'variation in net costs between councils will be largely influenced by the balance of LA funded/self-funded residents within each area, and the scale of LA care home provision and associated running costs'. The latter would include the degree to which staff employed within care homes are at paid at least the National Living Wage. West Dunbartonshire local authority care homes are a significant provider of residential care placements (with all of our staff paid at least the National Living Wage) which goes some way to explaining our being ranked 29th.



**WEST DUNBARTONSHIRE COUNCIL****Report by the Strategic Director - Transformation & Public Sector Reform****Council: 25 October 2017**

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**Subject: Review of Standing Orders****1. Purpose**

- 1.1** This report recommends changes to the Council's Standing Orders.

**2. Recommendations**

- 2.1** It is recommended that Council agrees the changes to the standing orders attached as Appendix 2 to take effect from 8 November 2017.

**3. Background**

- 3.1** The last full review of Standing Orders took place in 2013. As part of a Council's Good Governance arrangements it is important that Standing Orders are regularly reviewed.
- 3.2** The Council's structure was amended in April 2016 and has resulted in some anomalies whereby some elements of particular Strategic Leads' areas are reported to different committees.
- 3.3** All members were given the opportunity of consultation on the proposals and the majority of members contributed to the proposals either individually or through their groups. The proposed changes to the standing orders are the product of the consultation with elected members.

**4. Main Issues**

- 4.1** The proposed changes either address issues arising from the reorganisation in April 2016, are proposed to address issues that have arisen with the current Standing Orders or are designed to be clearer than the existing wording.
- 4.2** All suggested changes to the Standing Orders are described in Appendix 2 which also provides the reason for the suggested change.
- 4.3** To avoid any confusion at this meeting and future meetings, as to which Standing Orders apply, particularly in relation to the issuing of papers, it is suggested that if the proposed changes are approved it is with effect from 8 November 2017.

## **5. People Implications**

**5.1** There are no people implications in this report.

## **6. Financial Implications**

**6.1** There are no financial implications in this report.

## **7. Risk Analysis**

**7.1** It is an important part of a Council's good governance arrangements that its Standing Orders are regularly reviewed.

## **8. Equalities Impact Assessment (EIA)**

**8.1** This report has no equalities impact and no Equalities Impact Assessment is required.

## **9. Consultation**

**9.1** Consultation has taken place with Elected Members, the Chief Executive, the Strategic Directors and Leads & Committee Services.

## **10. Strategic Assessment**

**10.1** A good governance structure is important to deliver the Council's strategic priorities.

**Angela Wilson**

**Strategic Director – Transformation & Public Sector Reform**

**Person to Contact:** Peter Hessett, Strategic Lead – Regulatory  
Council Offices, Garshake Road, Dumbarton, G82 3PU  
Telephone: 01389 737800  
Email: [peter.hessett@west-dunbarton.gov.uk](mailto:peter.hessett@west-dunbarton.gov.uk)

**Appendices:** Appendix 1 – Current Standing Orders  
Appendix 2 – Changes proposed to current Standing Orders

**Background Papers:** Nil

**Wards Affected:** ALL

# *Standing Orders*

*Revised: 29<sup>th</sup> August 2017*

## **STANDING ORDERS FOR MEETINGS**

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# **Standing Orders for Meetings**

## **PART I**

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### **1. Statutory Meeting of Council**

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- (a) The Chief Executive will decide the date, time and venue of the first or Statutory Meeting of Council. At the Statutory Meeting, the Council will elect a Convener, Depute Convener, Leader of the Council and a Depute Leader of the Council from amongst its members. In addition the Council may elect the Committees, Conveners and Service Spokespersons and appoint representatives to composite and outside bodies. The responsibilities of each Service Spokesperson are as detailed in Appendix 1 to these Standing Orders.
- (b) Once elected the Convener and Depute Convener of the Council will hold the title of Provost and Depute Provost respectively and will remain in office until the next ordinary election, subject to the right of Council by resolution to remove either the Convener or Depute Convener or both from office provided written notice to that effect has been given in accordance with Standing Order 8 and said resolution is supported by at least two-thirds of Members present and voting.

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### **2. Ordinary Meetings of Council**

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- (a) The Ordinary Meetings of the Council will be held six times per annum, unless otherwise determined by Council, and will meet according to a timetable determined by Council from time to time. Council meetings will normally commence at 5.00 p.m. or as decided by the Council from time to time.
- (b) If for any reason the Convener and Depute Convener is absent, the Council will elect another Member to chair that meeting. Any reference in these Standing Orders to Convener will be deemed to refer to the Depute Convener, or another Member who is elected to chair the meeting in the absence of the Convener.
- (c) It will be competent for the majority of those Members present at any meeting to resolve that the next Ordinary Meeting (s) will be held at a different date or time.
- (d) An 'Open Forum' session will be held at every Ordinary Meeting of the Council. It will last up to maximum of 15 minutes, subject to the discretion of the Convener, whereby members of the public will be given the opportunity to ask relevant questions of the relevant office holder or raise issues. There will be a maximum of 5 questions allowed on the agenda per meeting.

- Such questions must be submitted in writing to the Chief Executive eleven clear working days before the Council meeting.
- Where the Chief Executive receives a written question for submission to the next Council meeting, he/she will ensure that the question is transmitted to the appropriate Service Spokesperson or Convener of the appropriate Committee or Officer and that it is recorded in a register of questions to be maintained in the Committee Administration office.
- A formal response to the question will be made at the Council meeting by the Leader of the Council or appropriate Service Spokesperson, and the person who put the written question will have the right to ask no more than one supplementary question orally at the meeting in relation to the response.
- There shall be no motions, amendments or debate during an 'Open Forum' session.

The Procedure to be adopted during the Open Forum session is as detailed in Appendix 2 to these Standing Orders.

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### **3. Special Meetings of Council**

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Special meetings of Council may be convened under the following circumstances:-

(a) Urgent Items

The Convener may convene Special Meetings if it appears to him/her that there are items of urgent business to be considered. Such meetings will be held at a time, date and venue as determined by the Convener. If the office of Convener is vacant, or if the Convener is unable to act for any reason, the Depute-Convener of the Council may at any time call such a meeting. If the Offices of Convener and Depute Convener are both vacant or if neither the Convener nor the Depute Convener are able to act for any reason the Leader of the Council, in consultation with the Leader of the Opposition may call such a meeting.

(b) By Requisition

A Special Meeting can be called by the Convener providing he/she has received a written requisition which specifies the purpose of the business proposed to be transacted at the meeting and is signed by at least one quarter of the Members of the Council (i.e. - 6). No requisition shall be unreasonably refused. The date, time and venue of the meeting will be as determined by the Chief Executive but must be within fourteen days of receipt of the requisition. Once made a requisition request can only be withdrawn with the consent of all Members signing the request. Where Members are part of a party group such consent may be given by the group leader on

behalf of his/her party members provided the group leader signed the requisition request.

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#### **4. Calling of Meeting**

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Except in the case of urgency, all meetings of the Council will be called by Circular containing the agenda of the meeting issued by the Chief Executive not less than nine clear working days before the date of the meeting.

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#### **5. Quorum of the Council**

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- (a) The quorum of the Council will be six Members.
- (b) If during, or at the scheduled time of commencement of, any meeting of the Council, the Convener finds that there is less than a quorum of Members present, he/she will, after a lapse of ten minutes, cause the roll to be called and, if inquorate, the meeting will be terminated or not take place as appropriate.
- (c) The quorum of other Committees and Sub-Committees of the Council will be dealt with in Appendix 3 of these Standing Orders. However, where no specific reference is made to a quorum, it will be one quarter of the membership of the Committee or Sub-Committee, subject to a minimum requirement of two Members.
- (d) If the Convener and the Depute Convener are absent from a Council meeting and the Council fail to elect another Member to chair that meeting, the meeting will not be convened and no minutes will be taken of the meeting.
- (e) The consideration of all business which is on the agenda of a meeting which is not convened or inquorate shall be postponed to the next meeting of the Council, whether ordinary or special.

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#### **6. Order of Business for the Ordinary Meeting of the Council**

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- (a) The order of business of the Council at all ordinary meetings shall be as follows, unless the Convener directs otherwise:-
  - (i) The chair shall be taken in accordance with the provisions of these Standing Orders;
  - (ii) The sederunt shall be taken;
  - (iii) Any apologies shall be tendered;
  - (iv) Any declaration of interest shall be tendered;
  - (v) Approval of the accuracy of Minutes of Council Meetings and approval of the decisions of Advisory Committees which do not have delegated powers. There shall be no motions, amendments or debate on items

- from Advisory Committees which are reported for information only;
  - (vi) Presentations;
  - (vii) The Open Forum at every Ordinary Meeting;
  - (viii) Business expressly required by statute to be done at the meeting;
  - (ix) Business (if any) remaining from the last meeting;
  - (x) Reports submitted for consideration
  - (xi) Any correspondence, communications or other business specially brought forward by direction of the Convener;
  - (xii) Questions from Elected Members due notice of which has been given and which comply with Standing Order 12; and
  - (xiii) Motions from Elected Members due notice of which has been given and which comply with Standing Order 8 (not applicable to Committees).
- (b) An item will not be removed from the agenda unless with the agreement of all Members present.
- (c) No business, except business which requires to be dealt with by law or by these standing orders, shall be introduced after 8.30 p.m. If items of business have not been introduced by 8.30 p.m., subject to there being no earlier motion under Standing Order 16(b) the Convener will reconvene the meeting within fourteen days.

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## **7. Matters of Urgency**

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At all ordinary, special and statutory meetings of the Council, no business other than that on the agenda shall be discussed or adopted in terms of Section 50B of the Local Government (Scotland) Act, 1973, (hereinafter referred to as the 1973 Act) except where by reason of special circumstances which shall be specified in the Minutes, the Convener is of the opinion that the item should be considered at the meeting as a matter of urgency. Any request for urgent business must be intimated to the Convener prior to the item of business relating to approval of Council Minutes. The Convener will advise Council of the terms of any request at this stage. If the Convener agrees to the request being considered the Convener will determine where in the order of business the item will be heard.

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## **8. Notices of Motion**

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The Following procedure allowing for notices of motion shall only apply to Council.

- (a) No member shall be entitled to propose a motion other than one directly arising out of a matter regularly before the meeting, unless notice of such motion has been given at a previous meeting or has been received by the Chief Executive in writing at least eleven clear working days before the date of such meeting and no later than 4.00 p.m. on the day of receipt.
- (b) In accordance with Standing Order 6(a)(xiii), Council will consider written notices of motion at every Meeting.

- (c) In the absence of a member who has given notice of a motion, any member may move the motion.
- (d) If notice is given of any motion that, in the opinion of the Legal Officer, if agreed is likely to give rise to a contravention by the Council of any enactment or rule of law or of any code of practice made or approved by or under any enactment, the Legal Officer shall immediately submit such notice of motion to the Convener and it shall not be accepted and placed on the agenda without his/her sanction. This will only be used when there is clear illegality. In the event of non-acceptance the Legal Officer shall so inform the Member who submitted the notice of motion

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## **9. Declaration of Interest**

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If any Member of the Council has a financial or non-financial interest in any contract or any other matter as defined by section 5 of the Councillor's Code of Conduct and is present at any meeting at which the matter is to be considered, he/she must, as soon as practical, after the meeting starts, disclose that he/she has an interest and the nature of that interest. The Member must leave the meeting unless the interest is covered by one of the exclusions in the Councillors' Code of Conduct, or is so remote or insignificant that a member of the public, knowing all the relevant facts, would reasonably regard the interest as so significant that it would be likely to prejudice the Councillor's discussion or decision making.

Where a Member declares an interest and leaves the meeting in terms of this Standing Order the facts will be recorded in the minutes of the meeting.

All Members of the Council must observe the Councillors' Code of Conduct and any guidance issued by the Standards Commission for Scotland

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## **10. Disclosure of Information**

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No Member or Officer shall disclose to any person any information which falls into the following categories:-

- Confidential information within the meaning of Section 15 A (2) of the Local Government (Scotland) Act 1973.
- The full or any part of any document marked "not for publication by virtue of the appropriate paragraph of Part 1 of Schedule 7A of the Local Government (Scotland) Act 1973.
- Any information regarding proceedings of the Council from which the Public have been excluded unless or until disclosure has been authorised by the Council or the information has been made available to the Press or to the Public under Section 2 of the Local Government (Access to Information) Act 1985.

Without prejudice to the foregoing no Member shall use or disclose to any person any confidential and/or exempt information coming to his/her knowledge by virtue of his/her office as a Member where such disclosure would be to the advantage of the Member or of anyone known to him/her or which would be to the disadvantage of the Council.

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## **11. Recording of Proceedings**

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No sound, film, video tape, digital or photographic recording of the proceedings of any meeting shall be made without the prior written approval of the Council.

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## **12. Questions**

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- (a) Except when in debate any Member may put a question to the Convener of the Council or Committee, Leader of the Council or any Service Spokesperson, or the Leader of the Opposition, or any Senior Officer at any such meeting of the Council concerning any relevant and competent business arising upon the agenda.
- (b) Any Member may also put a question to any office holder, including the Leader of the Opposition at any meeting of the Council concerning any relevant and competent business not arising upon the agenda, provided he/she will have given notice in writing to the Chief Executive, which notice will be received by the Chief Executive at least eleven clear working days before the date of such meeting and by 4.00 p.m. on the day of receipt. No discussion will be allowed on the questions so put. It will be competent for any Member of the Council at a meeting of the Council to move a question of which the requisite notice has been given.
- (c) Questions contravening legislation. If notice is given of any question that, in the opinion of the Monitoring Officer, is likely to be defamatory or in breach of Data Protection principles the Monitoring Officer shall immediately submit such notice of question to the Convener and it shall not be accepted and placed on the agenda without his/her sanction. This will only be used when there is clear illegality. In the event of non-acceptance the Monitoring Officer shall so inform the Member who submitted the notice of question
- (d) A question of order shall relate only to an alleged breach of a specified Standing Order and the way in which the Member raising it considers that it has been broken. Any Member indicating a desire to raise a question of order shall state at the outset the number or terms of the Standing Order considered to be infringed. When a question of order is raised at a Council meeting, the Member then addressing the meeting will resume his/her seat until the decision of the question. No Member other than the Member who raised the question of order will speak to that question, except with the permission of the Convener. The decision of the Convener on a question of order will be final.



- (e) After a question of order is decided, the Member who was addressing the meeting at the time when it was raised will be entitled to proceed with the discussion giving effect to the Convener's ruling.

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### **13. Admission of Press and Public**

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- (a) Subject to the extent of the accommodation available and subject to the terms of Sections 50A and 50E of the Local Government (Scotland) Act 1973, meetings of the Council and meetings of any Committees, and Sub-Committees shall be open to the public. The Chief Executive shall be responsible for giving public notice of the time and place of each meeting of the Council by posting it within Council Headquarters not less than three clear days before the date of each meeting and in the case of meeting of Committees and Sub-Committees held at premises other than the offices of the Council, such public notice may be posted at the premises where the meeting is to be held.
- (b) Every meeting of the Council shall be open to the Public but these provisions shall be without prejudice to the Council's powers of exclusion in order to suppress or prevent disorderly conduct or other misbehaviour at a meeting. The Convener may exclude or eject from a meeting a Member or Members of the Press and Public whose presence or conduct is impeding the work or proceedings of the Council.

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### **14. Powers, Authority and Duties of Convener and Vice-Convener**

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The Convener will ensure, with the assistance of the Legal Officer present, that Standing Orders are observed. Deference shall at all times be paid to the authority of the Convener. When he/she speaks the Convener shall be heard without interruption and any Member when standing shall resume his or her seat and no Member shall rise to speak until the Convener concludes speaking. The decision of the Convener on all matters within his/her jurisdiction is final. The Convener shall:-

- (a) Preserve order and ensure that every Member of the Council shall have a fair hearing.
- (b) Decide on matters of relevancy, competency and order, and whether to have a recess during a meeting, having taken into account any advice offered by the Legal Officer present at the meeting.
- (c) Determine the order in which speakers can be heard.
- (d) Ensure that due and sufficient opportunity is given to Members of the Council who wish to speak to express their views on any subject under discussion.

- (e) Require that any motion or amendment shall be stated and/or reduced to writing providing that the Convener shall allow sufficient time for this to be done.
- (f) Maintain order and at his/her discretion, order the exclusion of any member of the public who is deemed to have caused disorder or misbehaved.

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## **15. Suspension of Members**

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Appendix 4 of these Standing Orders is the Standards Commission for Scotland's guidance on conduct in Chambers or Committees. Members of Committees including members who are not Councillors are expected to adhere to the guidance. In the event of any Member of the Council disregarding the order or authority of the Convener at any meeting, or being guilty of obstructive or offensive conduct at any meeting, and the Convener calling the attention of the meeting to the same, the Council may, on the motion of any Member, duly seconded and supported by the vote of a majority of the Members present and voting, suspend such Member so offending for the remainder of the sitting. No debate will be allowed on such a motion. The Convener may be entitled to call for such assistance as he/she deems necessary to enforce a decision to suspend taken in terms of these Standing Orders.

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## **16. Adjournment**

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- (a) In the event of disorder arising at any meeting of the Council, the Convener may adjourn the meeting to a time he/she may then fix or at a later date, and the quitting of the Chair by the Convener will be the signal that the meeting is adjourned.
- (b) The Council may, at any of its meetings, adjourn the same to such time as it may then fix, failing which, the Convener will set the time.
- (c) A motion for adjournment of the meeting may be made at any time (not being in the course of a speech) and will have precedence over all other motions. It will be moved and seconded without discussion and will immediately be put to the meeting.
- (d) When an adjourned meeting is resumed, the proceedings will, subject to the terms of Standing Order 6, commence at the point at which they were broken off at the adjournment.

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**17. Deputation**

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- (a) Except as provided for in paragraph (b) hereof no deputation will be received by the Council unless an application for admission setting forth the subject on which the deputation seeks to be heard will have been lodged with the Chief Executive at least eleven clear working days before the meeting. Notice of any such deputation will be entered in the circular calling the meeting and at such meeting the Council may agree to decline to receive a deputation.
- (b) If the deputation directly relates to an item on the agenda, community councils will be entitled to make an application under 17(a) hereof up to five clear working days of the meeting. Notice of any such deputation will be entered in a supplementary circular and at such meeting the Council may agree to decline to receive the deputation.
- (c) Save when determining policy matters, no deputation shall be received in relation to any regulatory or quasi-judicial function of the Council.
- (d) When a deputation is received, it will be competent for Members of the Council to put to the deputation any questions pertinent to the subject on which they had sought to be heard, but no Member will express an opinion upon, or discuss the subject until the deputation has withdrawn.
- (e) No deputation will exceed five in number, two of whom may address the Council for a total together of not more than ten minutes.

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**18. Motions and Amendments**

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It will be competent for any Member of the Council at a meeting of the Council to move:-

- (i) a motion directly arising out of the business before the meeting; or
- (ii) a motion of which the requisite notice has been given and which appears on the programme of business, subject to the terms of Standing Order 8.

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**19. Alteration, Deletion and Rescission of Decisions of Council**

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- (a) A Decision of Council made within the last six months may only be altered, deleted or rescinded where:-
  - (i) In the opinion of the Legal Officer not doing so would, either lead to

a material breach of any legislative provision, or any determination of a court having jurisdiction or any other legal obligation to a third party, or would be likely to lead to a failure by the Council to meet its Best Value Duty in terms of the Local Government in Scotland Act 2003; or

- (ii) The original Council Decision cannot be implemented due to reasons outwith the control of the Council; or
  - (iii) Where, as a matter of urgency, having regard to the potential loss of life, risk of substantial economic loss to the Council or any third party, (including potential loss or material underutilisation of funds or resources not available at the time of the Decision of Council), it is deemed by the Chief Executive that the matter ought to be reconsidered by the Council.
- (b) In determining whether a motion seeks to alter, delete or rescind a decision of Council, the test shall be whether the wording of the original Decision requires to be altered, deleted or rescinded.
- (c) The Council's Monitoring Officer is authorised:-
- (i) To vary these Standing Orders but only in the following circumstances:
    - (a) to reflect changes in job titles, reorganisations of services and vacancies in posts; or
    - (b) to change references to any piece of legislation where the legislation is repealed and to insert references to new pieces of legislation where the new pieces of legislation largely re-enact the provisions of repealed legislation; or
    - (c) to correct references to any documents where the document has been superseded or replaced.
  - (d) No motion to alter, delete or rescind any provision of Standing Orders will be competent within the current Council term unless a decision is made prior to consideration of the matter to suspend this Standing Order in terms of Standing Order 27 and allow consideration. The only exception will be where the Chief Executive, on the advice of the Legal Officer, brings a report to Council advising changes to Standing Orders due to special circumstances and in such a case the Council will be allowed to change Standing Orders, excluding this Standing Order and Standing Order 1(b) by a majority vote.

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## **20. Order of Debate**

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- (a) There should be no debate on a motion unless there is an amendment.

- (b) The mover of a motion or an amendment will not speak for more than ten minutes, except with the consent of the Council. Each succeeding speaker will not speak for more than five minutes. When the mover of a motion or amendment has spoken for the allotted time he/she will be obliged to finalise speaking, otherwise the Convener will direct the Member to cease speaking and to resume his or her seat.
- (c) Every Member of the Council who speaks at any meeting of the Council will stand or identify themselves and address the Convener and direct his/her speech to any relevant issue as provided for in these Standing Orders.
- (d) No Member, with the exception of the mover of the motion or amendment, will speak supporting the motion or amendment until the same will have been seconded.
- (e) Subject to the right of the mover of a motion, and the mover of an amendment, to reply, no Member will speak more than once on the same question at any meeting of the Council, except:-
- on a question of order;
  - with the permission of the Convener, or
  - in explanation or to clear up a misunderstanding in regard to some material part of his/her speech.
- (f) In all of the above cases in Standing Order 20(e) no new matter will be introduced.
- (g) A seconder of a motion or amendment must reserve their right to speak if they intend to speak at a later period in the debate.
- (h) The mover of an amendment and thereafter the mover of the original motion will have a right of reply for a period of not more than 5 minutes. He/she will introduce no new matter and once a reply is commenced, no other Member will speak on the subject of debate, except as provided for in Standing Order 20(e). Once these movers have replied, the discussion will be held closed and the Convener will call for the vote to be taken.
- (i) No Member shall move or second more than one motion or amendment upon a particular issue, although a Member who has moved or seconded a motion or amendment shall not be precluded from moving or seconding a fresh amendment if the original motion or amendment is not seconded or is withdrawn in terms of Standing Order 22.
- (j) It will be competent for any Member who has not already spoken in a debate to move the closure of such debate. On such motion being seconded, the vote will be taken, and if a majority of the Members present vote for the motion, the debate will be closed. However, closure is subject to the right of the mover of the motion and of the amendment(s) to reply. Thereafter, a vote will be taken immediately on the subject of the

debate.

- (k) Any Member may indicate his/her desire to ask a question or offer information immediately after a speech by another Member and it will be the option of the Member to whom the question would be directed or information offered to decline or accept the question or offer of information.
- (l) When a motion is under debate, no other motion or amendment will be moved except in the following circumstances: -
  - to suspend a Member in terms of Standing Order 15;
  - to adjourn the debate in terms of Standing Order 16; or
  - to close the debate in terms of Standing Order 20(j).
- (m) Officers present at the meeting, with the exception of the Legal Officer, the Chief Executive, the Chief Financial Officer and the Chief Social Work Officer will not be allowed to address the Council once the Council is in debate, except:-
  - where the Officer has been asked a direct question by the Convener;
  - where a question of legal or financial propriety requires to be addressed or clarified;
  - where the Officer is asked to address an issue for clarification by the Convener; and
  - where the Convener decides that the Officer's advice is required.

It should be noted that Officers should be treated in accordance with the Protocol for Member/Officer relations.

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## **21. No Secunder for Motions or Amendments**

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Motions and amendments made but not seconded shall not be recorded in the minutes.

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## **22. Alteration/Withdrawal of Motion or Amendment**

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A motion or amendment once moved and seconded cannot be altered or withdrawn unless with the consent of the proposer and seconder and the majority of those present.

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## **23. Voting**

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- (a) All business of the Council will be decided by a majority vote of those Members present and voting, except in those circumstances where

these Standing Orders specify that a two-thirds majority is required in terms of Standing Orders 1(b) and 27.

- (b) Where a motion and one amendment only are before the meeting the amendment will be taken against the motion with the amendment being voted on first. If there are more amendments than one, the amendment last proposed will be put against that immediately preceding and the amendment then carried against the next preceding and so on until there remains only one amendment, between which and the original motion the vote will be taken.
- (c) Where a Member has moved a motion and has failed to find a seconder that Member will be entitled to have his/her dissent recorded in the minutes.
- (d) If a Member wishes his/her abstention to be recorded in the minutes, he/she must immediately declare so to the meeting when the vote has been taken.

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## **24. Recording of Vote**

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After the Convener has announced the question on which the vote is to be taken, no Member will be permitted to offer an opinion, ask a question or otherwise interrupt the proceedings, nor will any Member be entitled to have his/her vote recorded after he/she has failed to vote.

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## **25. Method of Voting**

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The votes will be taken by show of hands except:-

- (i) where the Council agrees that voting will be by way of roll call. If two members move the contrary then the issue of whether there will be a roll call vote will be resolved by a vote under 23(a) hereof; or
- (ii) where on advice from the Legal Officer the matter involves the potential illegality or breach of any code, it is deemed necessary that a roll call vote be held.

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## **26. Casting Vote**

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In addition to his/her deliberative vote, the Convener will have a casting vote in cases of equality of voting, except in the case of appointment of a Member of the Council to any particular Office or Committee, in which case the decision will be by lot.

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**27. Suspension, Deletion or Amendment of Standing Orders**

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Any one or more of the Standing Orders upon motion may be suspended, amended or deleted at any meeting so far as regards any business at such meeting provided that two thirds of the Members of the Council present and voting shall so decide. Any motion to suspend standing orders shall state the number or terms of the standing order(s) to be suspended.

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**28. Powers reserved by the Council**

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The Council reserves to itself the following powers:-

- (a) All functions and remits which are in terms of Statute or other legal requirement bound to be undertaken by the Council itself and not delegated to Committees or other individuals or bodies.
- (b) The setting of rents for houses held in the Council's Housing Revenue Account.
- (c) The approval, revision and or alteration of the annual Estimates of Capital and Revenue Expenditure.
- (d) The approval of all policy initiatives relating to the business of the Council except where the power has been delegated to a Committee or Sub- Committee.
- (e) Council may call for an explanation and a written report of a particular course of action of a Council department or officer, when such a course of action was taken under delegated powers.
- (f) Council may refer any matter to any Committee for consideration and determination as appropriate.
- (g) Upon receipt of a report or on receipt of such an explanation as referred to at Standing Order 28(e), Council may either note the report, or require reconsideration of the matter by the appropriate Committee, Sub-Committee or Working Group.
- (h) The power to amend or delete Standing Orders in accordance with Standing Order 27.



- (i) The determination as to the most appropriate way to deal with any new duty, power or remit which may from time to time be assumed, where the same is not obviously associated with any Committee, body or individual.
- (j) The approval of reasons for the non-attendance of Members at meetings in accordance with Section 35 of the Local Government (Scotland) Act 1973.
- (k) To revoke, delete, amend or remove any delegated authority given to any Committee.
- (l) To appoint and remove Members and nominate and remove Conveners of any Committee or body as well as to appoint to Committees persons who are not Members of the Council. All subject to where any appointed or nominated Member is a Member of a political group within the Council any changes to memberships of committees, the Deputy Leader of the Council, Conveners, Deputy Conveners and nominations to bodies may be made by the political group notifying the Council's Senior Legal Officer in writing of the change. At least eleven clear days' notice is required before the change is implemented.
- (m) Consideration of all affiliation requests.

## PART II

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### 29. Proceedings of Committees and Sub-Committees

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- (a) The foregoing Standing Orders for meetings shall as far as applicable be the rules and regulations for the proceedings of Committees and Sub-Committees and therefore reference to the term 'Council' in the said Standing Orders should be interpreted accordingly. The term 'Convener' shall also be deemed to include the Convener or Chairperson of any Committee or Sub-Committee but only in relation to such Committees or Sub-Committees. The Chairperson of any Sub-Committee must be a member of the Parent Committee.
- (b) The business of the Committees or Sub-Committees will be conducted as follows:-
  - (i) The business of the Committee or Sub-Committee will be conducted in accordance with the provisions of Standing Orders and any Statutory or Regulatory provisions in respect of such business.
  - (ii) Such business will proceed primarily on the basis of reports submitted by Officers or referrals by Council, other Committees or other relevant bodies.
  - (iii) Notwithstanding the foregoing, Council may, if it considers it appropriate for the proper conduct of the business of the Council, instruct a report on, or consider any matter as it is referred to in the remits of any Committee or Sub-Committee.
- (c) The Ordinary Meetings of Committees will commence at times as may be determined by the Council and will meet according to a timetable determined by the Council from time to time. Without prejudice to the foregoing, the Convener of a Committee or Sub-Committee will have power where the circular calling the meeting has not been issued to rearrange the date, time and place of a Committee or Sub-Committee in cases of urgency, subject to obtaining the agreement of the Council Leader and the Leader of the Opposition.
- (d) A Convener of a Committee or Sub-Committee may at any time give instructions for the calling of a special meeting, but the notice will state the special purpose for which it is called. Such meeting will be held at the time, date and venue as determined by the Convener.
- (e) It will not be necessary for Members to stand while addressing a meeting of a Committee or Sub-Committee.
- (f) The exercise of delegated authority by a Committee or Sub-Committee is discretionary and a Committee or Sub-Committee may determine not to exercise its delegated powers.

- (g) The consideration of all Committee business which has not been completed before the meeting is brought to an end shall be postponed to the next meeting of the Committee, whether Ordinary or Special.
- (h) Committees and Sub-Committees shall appoint their own Conveners or Vice-Conveners if Council has failed to do so. In the absence of the Convener or Vice-Convener the Committee will be required to elect a member from those present to chair the meeting.
- (i) In the event that an issue arises which falls within the remit of more than one Committee, the Conveners of said Committees will determine which Committee shall deal with the issue.
- (j) There will be no temporary substitution of Members of Committees and Sub-Committees unless specific provision is made for the temporary substitution of Members of a particular Committee or Sub-Committee within these Standing Orders or in any relevant Minute of Agreement, Constitution or similar document.

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### **30. Approval and Signing of Minutes**

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- (a) Minutes of Meetings of Committees with delegated powers shall be submitted to the next ordinary meeting of that Committee for approval and thereafter signed by the Convener of that Committee. It should be noted that Officers may implement any decision made within the delegated powers of such Committees immediately after the meeting.
- (b) Minutes of Meetings of Committees, which do not have delegated powers, will be submitted to Council for approval of the decisions contained therein. Following approval by Council, Officers will be able to implement any decisions contained within the Minutes.
- (c) No discussion shall take place upon the minutes, except upon their accuracy and any question on their accuracy shall be raised by motion. Members will be entitled to ask the Convener to provide an update on the implementation progress of any decision taken by a Committee with delegated powers. However no Member shall be entitled to propose a motion arising therefrom except if eleven clear working days notice thereof has been given in terms of Standing Order 8.
- (d) If amended by Council or Committees, the Minutes will be changed to reflect such amendment and annotated accordingly. The annotated version will be stored on CMIS and collated with the final Volume of Minutes which is archived.

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## **31. Creation and Membership of Committees**

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- (a) Council has established the following Committees and Sub-Committees:-
- Appeals Committee
  - Adult Protection Committee
  - Audit and Performance Review Committee
  - Communities, Museums and Culture Development
  - Corporate Services Committee
  - Educational Services Committee
  - Housing and Communities Committee
  - Infrastructure, Regeneration and Economic Development Committee
  - Licensing Committee
  - Local Review Body
  - Planning Committee
  - Recruitment and Individual Performance Management Committee
  - Tendering Committee
- (b) The memberships, remits, delegated powers and arrangements for meetings of the above Committees or Sub-Committees will be as detailed in Appendix 3 of these Standing Orders.
- (c) Council will create such other Committees or Sub-Committees from time to time as it considers appropriate.

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## **32. Other Constituted Bodies**

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(a) **Community Alliance**

(i) Membership/Arrangements for Meetings

- The membership of the Community Alliance is composed of 10 Members of the Council and representatives of local community based organisations. Community representation is by means of:-West Dunbartonshire Access Panel - 1 member.
- West Dunbartonshire Community Council Forum – 2 members.
- West Dunbartonshire Community Care Forum (Health) – 1 member.
- West Dunbartonshire Minority Ethnic Association – 1 member.
- West Dunbartonshire Seniors' Association – 1 member.
- Tenants & Residents Associations – 2 members (Currently Dalmuir Multi Storey Flats Tenants and Residents Group - 1 place currently vacant for the Dumbarton/Vale of Level Area).
- West Dunbartonshire Citizens Advice Service (Money Advice/Poverty) - 1 member.

- Gingerbread Scotland (Lone Parents) - 1 member.
- Neighbourhood Forums – 2 members (Currently Bellsmyre and Faifley)
- Community Forums (Clydebank, Dumbarton and Vale of Leven – 1 place each) – 3 places.
- 2 places are available on a rotational basis for additional individual groups which express an interest in involvement. These places are rotated by ballot every 2 years.

The quorum of the Community Alliance will be 3 Elected Members.

In addition to the power to establish Sub-Committees, the Community Alliance will have the power to establish Working Groups to examine and report on specific issues.

Community members of the Alliance can request that appropriate items are placed on the agenda of the Alliance for consideration. In addition, agendas will include an Open Forum which will provide the opportunity for members of the public to raise issues for consideration by the Alliance.

(a)(ii) Role and Remit

The Alliance is a central forum where the community can make its views known and influence both the Community Planning Partnership agenda and Council decision making. Recommendations of the Community Alliance will normally make representations to the Community Planning Partnership Board but where appropriate may make representations to the appropriate committee of the Council.

The general remit of the Community Alliance will be:-

- To ensure that the Council maintains appropriate mechanisms to encourage and support the development of local community based organisations.
- To provide a forum for obtaining the views of community based organisations.
- To co-ordinate discussion and action on issues raised by community groups and forums.
- To consider comments and suggestions from community based organisations about Council services.
- To consider, promote, and monitor Council consultation arrangements, participation structures and policies and also wider public involvement structures and community engagement arrangements.
- To encourage Social Inclusion and Equality.
- To encourage Health Improvement.
- To co-ordinate community involvement in the ongoing development and review of the Council's Decentralisation Scheme – 'Involving Communities' - (in terms of the Local Government Etc. (Scotland) Act 1994, to monitor the progress of the Scheme, and to make recommendations to Council on the nature of decentralisation in West

Dunbartonshire and on any delegation of power.

- To promote community involvement in partnership working and to consider matters relating to community involvement in partnership working in West Dunbartonshire.
- To consider matters relating to Community Councils.
- To consider matters relating to the Voluntary Sector.
- To receive information about Council services, policies and associated business.

(a)(iii) **Specific Issues Referred by Services**

The Community Alliance will have a role in the consideration of some specific issues referred by the Chief Executive and Strategic Directors responsible for the development and management of specific services. Such issues could include:

- Public facilities and events.
- Proposals for new or amended services.
- Equalities in all Council services.

Nevertheless, the Committees directly responsible for services will also be required to ensure there are opportunities for direct contact with the relevant service users. This will be the first responsibility, and appropriate arrangements may or may not include the Community Alliance. (It is recognised that the Community Alliance does not have the capacity to provide comment on every issue requiring comment from service users.)

(b) **Joint Consultative Forum**

The Joint Consultative Forum will report to the Corporate Services Committee. The Council elected membership of the Forum will be taken from and decided by the Corporate Services Committee. The remit operation and other membership of the Forum will be as stated in its constitution until the Council determines otherwise.

(c) **Local Negotiating Committee for Teachers**

The remit, membership and operation of the Local Negotiating Committee for Teachers will be as previously determined by Council as stated within its Minute of Agreement until Council determines otherwise, with the exception of the reporting procedure whereby it will report to the Educational Services Committee.

(d) **Social Work Complaints Review Panel**

The remit, membership and operation of the Social Work Complaints Review Panel will be as previously determined by Council, until Council determines otherwise, with the exception of the reporting procedure whereby it will now report to the West Dunbartonshire Health and Social Care Partnership.

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**33. Working Groups**

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- (a) The Council and its Committees may establish any working group as may be required from time to time but each working group will have a limited time span as may be determined by Council or the parent Committee.
- (b) The membership, chairperson and quorum of working groups will be determined by Council or the parent Committee, which membership will comprise Elected Members and, where appropriate, officers from this Council and/or representatives from community groups/partner agencies.
- (c) A working group is not a committee or sub-committee of the Council and will not have any delegated powers to implement its findings but will prepare a report for consideration by Council or the parent Committee.
- (d) Where a working group is unable to make a decision by consensus, the matter shall be determined by a vote by those Elected Members present and voting, in accordance with the rules of voting as previously described within these Standing Orders.
- (e) Agendas and Reports for consideration at Working Groups will be issued by electronic means to all members no later than two days (not including Saturday and Sunday) prior to the start of the meeting.

## PART III

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### 34. Officers Delegated Powers

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The Council has a Scheme of Delegation to Officers which is kept under review. All delegations referred to in the Scheme are subject to the principles in this Standing Order.

- (a) The undernoted powers are delegated to Officers of the Council:-
- (i) The Chief Executive or appropriate Chief Officer will have delegated responsibility for all matters in respect of the operation, development and implementation of policy for the service area assigned to them unless specifically reserved to the Council or other Committees or contrary to the principles listed in 6(b) below, together with such Statutory Duties as may have been specifically and personally assigned to them.
  - (ii) The Chief Executive and/or the relevant Strategic Directors will be responsible for the appointment of all posts below the level of Strategic Director. However, the Chief Executive will, where he/she considers it appropriate, involve elected members in the appointment process to such an extent as he/she considers appropriate.
  - (iii) Such delegations are at all times to be exercised with due care and attention and in accordance with all relevant law, and the Council's Standing Orders, Financial Regulations, policies and procedures.
  - (iv) Where clarification is required, the Chief Executive will determine which matters are operational or otherwise.
- (b) Officers will exercise those powers referred to above in accordance with the following scheme:-
- (i) The Chief Executive and other such officers as aforesaid may, except insofar as the function is by law required to be exercised personally by a named or designated officer, authorise other officers to exercise such functions.
  - (ii) Delegated powers should generally not be exercised where any decision by an authorised officer would represent a departure from Council policy or procedure or would be contrary to a standing instruction of Council (or Committee), or would itself represent a significant development of policy or procedure.
  - (iii) Such decisions will be referred to Council, or the appropriate Committee, except in the case of urgency, where the officer may, after consultation with the relevant Service Spokesperson or Convener of the appropriate Committee, exercise such delegated powers.



- (iv) Should such powers be exercised in urgent circumstances, a report will be submitted to the next appropriate Committee for noting.
- (v) If any decision proposed under delegated powers might lead to a budget being exceeded, the officer must consult with both the relevant Service Spokesperson or Convener of the appropriate Committee, as appropriate, and the Chief Executive, before exercising the delegated power.
- (vi) Chief Officers must ensure that the relevant Service Spokespersons, as appropriate, are consulted on matters of a controversial nature.
- (vii) Where appropriate, such matters should be referred to Council or the appropriate Committee for decision.
- (viii) particular and without prejudice to the foregoing, Chief Officers will exercise particular care in determining whether a matter is to be regarded as controversial in the following circumstances:-
  - Where determination of the issue may involve a decision contrary to local or national policy or the determination may lead to a breach of a relevant Code of Guidance.
  - Where it is proposed that any issue be determined contrary to significant objections or the strong recommendation of Statutory Consultees.
  - The Officer proposes to determine the matter, or act in a manner, contrary to the recommendation of other officers whom he/she is obliged to, or has chosen to, consult with.
  - There are perceived public safety or significant public policy issues dependent on the determination (save in the case of urgency as aforesaid).
  - Standing Orders, National or International regulation requires determination otherwise.
  - There are questions of legality or financial advisability/probity involved.

## **PART IV**

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### **35. Contract**

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1. Part IV of the Standing Orders is made under Section 81 of the Local Government (Scotland) Act, 1973 and applies to all contracts for the supply of goods or materials or for the execution of works or for the provision of services (after referred to as Supplies, Works and Services). Where such contracts are regulated by any legislation or any Directive of the European Union and there is a conflict between the terms of that legislation or that Directive and the terms of this Standing Order, the terms of the legislation or Directive will prevail.
2. No tender will be invited or contract entered into unless the estimated expenditure has been previously approved by the Council, which will in the case of tenders or contracts falling within the limits delegated to Strategic Directors be deemed to be satisfied provided the sums to be expended have been provided for and approved as part of the Revenue Estimates for the year in question, or in the case of capital expenditure, either specifically approved in a report to Members, or included with other items under a generic heading and so approved. Where such expenditure is likely to be greater than the limits of the Strategic Director's delegated authority, a report specifically requesting consent to expend the sums involved will require to have been approved by Members.
3. Part IV of the Standing Orders will be read in conjunction with the Financial Regulations, and in particular Section Q – Procurement Financial Regulations.
4. The provision of Supplies, Works or Services will be regulated by these Standing Orders except where there is an emergency involving danger to life of property or where the estimated expenditure, inclusive of all consequential costs over the period of the contract, is less than £50,000. In either of those cases the Strategic Director concerned may authorise the expenditure immediately.
5. The Council may invite tenders in one of the methods specified in the Procurement Financial Regulations, to ensure appropriate competition and the delivery of Best Value.

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### **36. Cancellation**

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Every contract will contain a clause entitling the Council to terminate the contract and to recover from the contractor the amount of any loss resulting from such termination if the contractor or his/her representative (whether with or without the knowledge of the contractor) will have practiced collusion in tendering for the

contract or any other contract with the Council or will have employed any corrupt or illegal practices either in the obtaining or execution of the contract or any other contract with the Council.

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### **37. Assignment**

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Except where otherwise provided in the contract a contractor will not assign or sub- let a contract or any part thereof without the prior written consent of Council.

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### **38. Tendering Procedures**

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- (a) The Council will not be obliged to accept the lowest or any other tender, and may where it has indicated its intention to do so in the tender documentation, award on the basis of the Most Economically Advantageous Tender for the Council.
- (b) The detailed procedures specified in the Procurement Financial Regulations will apply to all Tenders received.
- (c) The Strategic Director will, if previously required by the committee authorising the expenditure, prepare and submit to the Tendering Committee a written report in respect of all tenders received and containing a specific recommendation as to the acceptance or otherwise for each tender and the reasons therefor.

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### **39. Exception to Tender Requirements**

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Tenders will not be required in the following situations:-

- (a) Where the detailed provisions of the Procurement Financial Regulations permit the award of a contract without a Tender.
- (b) Where the Supplies, Works and Services are provided by one part of the Council to itself and there is no legal requirement to Tender.
- (c) Where the contract is certified by the Chief Executive to be required so urgently as not to permit the invitation of tenders or to require a relaxation in the term within which they are invited, subject to a full report being submitted to the next appropriate meeting of Council or the relevant Committee.

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#### **40. Specifications**

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All Specifications issued by and all contracts made with the Council will contain provisions and conditions to the following effect:-

- (a) The contractor will recognise the freedom of all his/her workpeople employees to be members of trade unions.
- (b) Unless the relevant Strategic Director specifies to the contrary, all contracts in writing with the Council shall require a clause to be added requiring contractors to confirm that they are and will comply with all relevant equal opportunities law but the omission of any such clause shall not thereby cause any such contract to be reduced on that basis.
- (c) The contractor will at all time during the continuance of a contract display for the information of his/her workpeople/employees in every factory, workshop or place occupied or used by him/her for the execution of the contracts, a copy of this Order.
- (d) The contractor will be prohibited from transferring or assigning or sub-letting directly or indirectly, to any person or persons whatever, any portion of his/her contract without the written permission of the Council. The contractor will be responsible for the observance of this clause by any approved sub-contractor.
- (e) The contractor will keep proper wages books and time sheets, showing the wages paid and (so far as practicable) the time worked by the workpeople in his/her employ in and about the execution of the contract, and such wages books and time sheets will be produced, whenever required, for the inspection of any officer authorised by the Council.
- (f) The contractor will in respect of all persons employed by him/her (whether in execution of the contract or otherwise) in every factory, workshop or place occupied or used by him/her for the execution of the contract comply with the general conditions required by this Order.
- (g) In the event of any question arising as to whether the requirements of this clause are being observed, the question will, if not otherwise disposed of, be referred to an independent arbiter for decision.

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#### **41. Work and Accounts**

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No account will be presented for payment unless its accuracy is certified by the Strategic Director or person nominated by the Strategic Director concerned.

## PART V

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### 43. Definitions

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- (a) In these Standing Orders the following words and phrases will have the following meanings respectively ascribed to them:-
- (1) Convener will mean the person appointed to Chair the Council, Committee or Sub-Committee.
  - (2) Vice-Convener will mean the person appointed to Chair the Council, Committee or Sub-Committee in the absence of the Convener.
  - (3) Service Spokesperson will mean the member who has been given responsibility for the group of services. The postholder will be a Senior Councillor and will receive appropriate remuneration in terms of the Scheme of Allowances.
  - (4) Chief Executive will mean the Head of Paid Service of the Council as defined in terms of the Local Government and Housing Act 1989 s4(1)(a) or such other person as may be nominated by him/her.
  - (5) The Chief Financial Officer will mean the proper officer so designated by the Council in terms of the Local Government (Scotland) Act 1973 s95 or such other qualified accountant as may be nominated by him/her.
  - (6) The Council will mean West Dunbartonshire Council being a Local Authority constituted under the Local Government Etc. (Scotland) Act 1994 s1 and Schedule 1 thereto.
  - (7) Elected Members and Member will mean, except where the expression will otherwise so require, a Councillor of the Council only, as the word "Councillor" is defined by reference to Local Government Etc. (Scotland) Act 1994 s5.
  - (8) Chief Officer will include the Chief Executive, Strategic Directors and Strategic Leads.
  - (9) Legal Officer will mean the Council's Senior Legal Officer or such other legally qualified person as may be nominated by him/her.
  - (10) (a) A Decision of Council will be deemed to have been made where any of the following circumstances occur:-
    - (i) A motion or amendment pursuant to Standing Order 18, and otherwise in accordance with the provisions of these

Standing Orders, has been passed by the necessary majority;

- (ii) The exercise by the Chief Executive of the discretion available to them in terms of Standing Order 39(d).
  - (b) Such Decision of Council will be deemed to include any necessary actions required to give effect to such decision.
  - (c) Where a Decision of Council is subsequently found to be incapable because of a defect or a new supervening factor, then subject to the confirmation of the Chief Executive upon advice taken, the Decision of Council may be given effect to with the removal of such defective element, or its replacement with a suitable and in all respect compatible element, provided always that the likely outcome of the resultant Decision of Council is materially the same or sufficiently similar to the original decision. In such circumstances the Chief Executive will be obliged to report such change to the next appropriate meeting of the Council, and any decision on such report will not require the suspension of Standing Orders in terms of Standing Order 19.(a)1
- (11) The Interpretation Act 1978 applies to the interpretation of the Standing Orders as it applies to an Act. Any Act or other legislative provision referred to herein will be any Act or legislative provision as amended or repealed and re-enacted with or without modification as may from time to time occur.
  - (12) Office holder will mean any of those Elected Members who for the time being have been appointed to the following positions:- Convener of the Council; Depute Convener of Council; Convener of any Committee of Council, any Service Spokesperson, Leader of the Council; Depute Leader of Council; and Leader of the Opposition.
  - (13) Party will mean any grouping of two or more Members.
  - (14) Advisory committee will mean a committee appointed by the Council to advise the Council on any matter relating to the discharge of their functions in terms of Section 57 (4) of the Local Government (Scotland) Act 1973.
  - (15) Public Holiday will mean any day on which the Council's main offices at Dumbarton and Clydebank are closed.
- (b) For the purpose of these Standing Orders the term "working days" will mean Monday to Saturday inclusive, excluding public holidays.

- (c) In determining the computation of time for the purposes of the Standing Orders where the last day upon which anything is permitted to be done is a Saturday, Sunday, or a Public Holiday or a day appointed for public thanksgiving or mourning the permission will be deemed to relate to the first day thereafter which is not one of the days before mentioned.
- (d) These Standing Orders will mean these Standing Orders in 5 parts. All other documents forming part of the Scheme of Administration will have the same standing as Standing Orders and can only be amended in the same manner as Standing Orders.
- (e) The Scheme of Administration will mean: these Standing Orders the Council's Financial Regulations; the Scheme of Members' Allowances; the Schedule of Meetings; any Code of Conduct approved by/for the Council or any particular Committee; the Approved List of Membership of Committees, Joint Boards, Outside Bodies etc.; the Member/Officer Protocol; and other such documents as may from time to time be approved by Council.
- (f) In the event of any dispute or difference as to the interpretation or these Standing Orders and any other document forming part of the Scheme of Administration the Standing Orders will prevail.

## Areas of Service Covered by Service Spokespersons

### 1. Housing & Communities

Responsibility for the various functions of the service which will include:-

- Housing
- Community Safety

### 2. Infrastructure, Regeneration and Economic Development

Responsibility for the various functions of the service which will include:-

- Regeneration
- Planning
- Economic Development
- Roads and Transportation
- Asset Management
- Refuse Collection and Waste Management
- Leisure Services

### 3. Chief Executive and Corporate Services

Responsibility for the various functions of the service which will include:-

- Finance
- Procurement
- Human Resources and Organisational Development
- Risk, Health and Safety, and Business Continuity
- Legal
- Democratic Services
- Registration of Births, Deaths and Marriages
- Regulatory Services
- Information and Communications Technology
- Internal Audit
- Community Planning
- Community learning & development
- Customer Services
- Welfare Advice
- Policy and Performance



#### **4. Educational Services**

Responsibility for the various functions of the service which will include:-

- Primary and Secondary Schools
- Early Childhood Development
- Outdoor Education
- Libraries

#### **5. Social Work & Health**

Responsibility for the various functions of the service which will include:-

- Children's Health and Care
- Community Health and Care Service
- Mental Health, Learning Disability and Addictions
- Criminal Justice Service
- Strategy, Planning and Health Improvement

#### **6. Community Empowerment**

Responsibility for community empowerment throughout West Dunbartonshire.

#### **7. Communications, Museums and Cultural Development**

Responsibility for the various functions of the service which will include:-

- Museums
- Culture and Arts
- Cultural activities and council events, excluding civic events which are the responsibility of the Provost's Office
- Town Twinning
- Corporate Communications
- Town Hall (excludes the main entrance at Dumbarton Road, main staircase and the entire first floor including the Provost's Rooms, Council Chambers and Members' accommodation).

**Note:** The Provost will be Spokesperson for civic events in West Dunbartonshire.

**Procedures for Open Forum Questions**

1. There will be a maximum of five questions allowed on the agenda per meeting and such questions will be limited to one per person per meeting. Questions received after the initial five will not be included on the agenda, but will receive a written response.
2. Any member of the public wishing to ask a question or raise an issue at an Open Forum must submit his/her question in writing to the Chief Executive eleven clear working days (i.e. excluding Sundays) before the meeting.
3. The Chief Executive will apply the following criteria to all questions received:-
  - Questions should be a single question and not contain multiple points although an explanatory paragraph is permissible.
  - Questions should not make personal attacks on any individual.
  - Questioners must be resident in or have a business in West Dunbartonshire.
  - Questions should not seek to raise an issue where Council has provided an alternative appeal or other procedure to be followed.
  - Questions must not seek a grant or financial assistance.
  - Questions relating to individual employee issues or employment policies are not competent.
4. Providing the questions meet the above criteria, the questions will be listed on the agenda in the chronological order in which they have been received. If the question does not meet the above criteria, the Chief Executive will write to the questioner to explain why the question has not been allowed.
5. The Chief Executive, in consultation with the Leader of the Council, will decide which Elected Member will respond to the question and will pass the question to that Elected Member as soon as possible.
6. All written questions submitted in accordance with the above will be acknowledged in writing and the questioner will be advised of the date, time and location of the meeting when the Open Forum will be held.
7. Before the start of the meeting the questioner should sit in the public gallery and remain there until invited to come forward by the Convener. It would be helpful if the questioner would make his/her presence known to the Clerk prior to the start of the meeting.
8. The Convener will invite each questioner to come forward and address the meeting. The questioner should briefly introduce him/herself and read out the question.

9. The Convener will then invite the appropriate Elected Member to respond to the question. A written copy of the response will be circulated/supplied to the questioner either at or as soon as reasonably possible after the meeting.
10. Thereafter, the questioner will be allowed to put one supplementary question to the Elected Member, if he/she so wishes. The supplementary question must arise directly out of the matter under consideration.
11. Following the Elected Member's response to the supplementary question (if any), the questioner will be invited to return to the public gallery. Where possible the supplementary question will be answered at the meeting, but in any event, a written response will be made to the questioner within seven days of the meeting.
12. Please note that, in accordance with Council Standing Orders, the Convener shall amongst other things:-
  - (a) Preserve order and ensure a fair hearing.
  - (b) Decide on matters of relevancy, competency and order.
  - (c) Maintain order and at his/her discretion, order the exclusion of any member of the public who is deemed to have caused disorder or misbehaved.
  - (d) The decision of the Convener on all matters within his/her jurisdiction shall be final.
  - (e) Deference shall, at all times, be paid to the authority of the Convener. When he/she speaks, the Convener shall be heard without interruption and any person standing shall resume their seat and no person shall rise to speak until the Convener is seated.

**3. Appeals Committee**

**3.1 Membership/Arrangements for Meetings**

3.1.1 The membership of the Appeals Committee will comprise all members of the council who have undertaken training on appeals and who wish to be members of the committee, only four of whom shall sit on any individual Committee. Where any Appeals concerns teaching staff, at least one member of the Appeals Committee will also be a member of the Education Committee

3.1.2 The quorum of the Appeals Committee will be three Elected Members.

3.1.3 The Appeals Committee will meet as and when required or in accordance with any timetable approved by the Corporate Services Committee or Council.

**3.2 Role and Remit**

**General**

The remit of the Appeals Committee will be to consider and decide upon Appeals submitted under the Council's Disciplinary and Grievance Procedures for all Council employees and Appeals against dismissals submitted outwith those procedures.

**3.3 Delegated Powers**

The Appeals Committee has full delegated powers to implement its functions, remit and responsibilities as detailed above save that it does not have the power to reverse any decision taken by Council or any other Committee of the Council.

## **Audit & Performance Review Committee**

### **1. Membership/Arrangements for Meetings**

- 1.1 The membership of the Audit and Performance Review Committee will comprise 8 Elected Members and 2 lay members. Lay members should not be members of any political party.
- 1.2 The quorum of the Audit and Performance Review Committee will be 3 Elected Members.

### **2. General**

The purpose and remit of Audit and Performance Review Committee is to:

- Monitor, and make recommendations on the development of, the Best Value and Continuous Improvement activity of the Council. This includes responsibilities under the Local Government (Scotland) Act 2003.
- Monitor, and make recommendations on, the Performance Management Planning activity of the Council.
- Monitor, and make recommendations on the development of, the Audit, Risk Management and Performance Review activity of the Council.
- Scrutinise the monitoring and review activity of the thematic and regulatory committees.

The Audit and Performance Review Committee will undertake a number of general responsibilities. These include:

- Monitoring and ensuring that the work of the committee, and the activities reported to the committee are responsive to the needs of local people.
- Monitoring and ensuring that the views of local people, staff and other stakeholders are sought on relevant issues.
- Promoting the development of relevant inter agency issues and supporting partnership working.
- Monitoring performance targets (within the context of the Corporate and Service Planning processes), for the overall standards of service and to receiving reports on these.

### **3. Best Value and Performance Review**

The Audit and Performance Review Committee will oversee the development and will monitor the implementation of Best Value and continuous improvement. It will oversee the provision of statutory and other performance information. This may include:

- Commissioning and considering reports on the approaches to Best Value, Continuous Improvement and related matters (e.g. process, content, prioritisation, project management).
- Commissioning and considering reports on cross-cutting Best Value service reviews and other corporate continuous improvement and quality initiatives.
- Scrutinising performance of the Council's Strategic Plan and Local Outcome Plan.
- Commissioning and/or considering reports related to External Scrutiny of the Council or Council services, (including the Audit of Best Value and Single Outcome Agreement).
- Scrutinising overall performance of Statutory and other Performance Indicators.
- Considering reports on Scottish Executive Statutory Returns.
- Monitoring the Council's Complaints System and related issues.
- Scrutinising reports on 'Efficient Government' matters and other corporate support issues.
- Commissioning and considering further performance reviews and reports on areas of poor performance.
- Commissioning and considering reviews and reports on areas of national, topical or local public interest or importance.

#### **4. Audit and Risk Management**

The Audit and Performance Review Committee will develop and monitor the provision of relevant Audit and Risk Management services. This may include:

- Considering Annual/Strategic Audit Plans and performance reports.
- Considering other appropriate Internal Audit matters.
- Considering annual Audit Planning Memorandum.
- Considering External Audit reports/action plans.
- Considering Audit information from all departments.
- Receiving reports on the Council's Corporate Governance arrangements, Risk Management, Civil Contingencies, Business Continuity and Internal Financial Control Statements.

#### **5. Delegated Powers**

In general, the Audit & Performance Review Committee does not have delegated powers. All recommendations of the Audit & Performance Review Committee will be considered by Council, or by the appropriate committee.

As an exception to this, the Audit and Performance Review Committee has delegated powers to establish Sub-Committees and Working Groups to examine and report on specific issues.

The Audit & Performance Review Committee may call upon external experts to participate in specific reviews, (subject to any costs involved being approved by Council).

## **Communications, Museums and Cultural Development Committee**

### **1. Membership/Arrangements for Meetings**

- 1.1 The membership of the Communications, Museums and Cultural Development Committee is composed of 5 Elected Members.
- 1.2 The quorum of the Communications, Museums and Cultural Development Committee will be 3 Elected Members.
- 1.3 In addition to the power to establish Sub-Committees, the Committee will have the power to establish working groups to examine and report on specific issues.

### **2. Role and Remit**

#### **2.1 General**

The purpose and remit of Communications, Museums and Cultural Development Committee is to direct and supervise the activities of the Council in respect of Communications, Museums and Cultural Development.

- 2.2 The Communications, Museums and Cultural Development Committee will undertake a number of general responsibilities. These include:-

- Ensuring that the Committee retains a primary focus on its responsibilities for delivering on the outcomes which are within its area of responsibility.
- Monitoring the work of the Committee and ensuring that the activities reported to the Committee are responsive to the needs of local people.
- Ensuring that the views of local people, staff and other stakeholders are sought on the development and delivery of services.
- Promoting Social Inclusion and Equalities.
- Promoting Health Improvement in all areas for which the committee has responsibility.
- Considering the findings and recommendations of any working groups relevant to the Committee's areas of activity.

#### **2.3 Best Value**

The Communications, Museums and Cultural Development Committee will monitor the implementation of Best Value and other continuous improvement initiatives within the scope of its remit.

## 2.4 Communications, Museums and Cultural Development

The Communications, Museums and Cultural Development Committee will develop and monitor the provision of the following services/functions:

- Museums
- Culture and Arts
- Cultural activities and council events, excluding civic events which are the responsibility of the Provost's Office.
- Town Twinning
- Corporate Communications
- Town Hall (excludes the main entrance at Dumbarton Road, main staircase and the entire first floor including the Provost's Rooms, Council Chambers and Members' accommodation).

## 2.5 Delegated Powers

The Communications, Museums and Cultural Development Committee will have full delegated powers to implement its functions, remit and responsibilities as detailed above.



## Corporate Services Committee

### 1. **Membership/Arrangements for Meetings**

- 1.1 The membership of the Corporate Services Committee is composed of 12 Elected Members.
- 1.2 The quorum of the Corporate Services Committee will be 4 Elected Members.
- 1.3 In addition to the power to establish Sub-Committees, the Corporate Services Committee will have the power to establish Working groups to examine and report on specific issues.

### 2. **Role and Remit**

#### 2.1. **General**

The purpose and remit of Corporate Services Committee is to direct and supervise the activities of the Council under Corporate Services and the Chief Executive's Service and as part of this to:-

- Direct and supervise the activities of the Council under its financial, audit and procurement functions and relevant legislation.
- Direct and supervise the Legal, Democratic and Regulatory functions of the Council, including the implementation of relevant legislation (although licensing issues will be reported through the Licensing Committee).
- Develop and monitor Information and Communications Technology policy and service provision in West Dunbartonshire.
- Develop and monitor policy and service provision for Human Resources and Organisational Development issues, including training, with in West Dunbartonshire Council.
- Direct and supervise the activities of the Community Planning Partnership, Community Learning and Development and Welfare Rights.

The Corporate Services Committee will undertake a number of general responsibilities. These include:-

- Ensuring that the committee retains a primary focus on its responsibilities for delivering on the outcomes which are within its area of responsibility – as set out in both the Single Outcome Agreement for West Dunbartonshire, and the Council's Strategic Plan.
- Monitoring the work of the committee and ensuring that the activities reported to the committee are responsive to the needs of local people.
- Ensuring that the views of local people, staff and other stakeholders are sought on the development and delivery of services.

- Promoting Social Inclusion and Equalities in all areas for which the committee has responsibility.
- Promoting Health Improvement in all areas for which the committee has responsibility.
- Promoting the development of relevant inter agency issues and supporting partnership working.
- Setting performance targets (within the context of the Corporate and Service Planning processes), for the overall standards of service and receiving reports on these.
- Establishing a strategic financial framework to underpin service delivery, continuous improvement and partnership arrangements.
- Monitoring capital expenditure in respect of each area of the committee's activity.
- Monitoring revenue budgets in respect of each area of the committee's activity.
- Considering the findings and recommendations of any working groups relevant to the committee's areas of activity.

## 2.2 Best Value and Performance Review

The Corporate Services Committee will monitor the implementation of Best Value and other continuous improvement initiatives within the scope of its remit. It will scrutinise statutory and other performance information. This may include:-

- Developing and monitoring the Council's approach to the 'Efficient Government agenda and other associated corporate support issues.
- Approving relevant service plans, including the Corporate Services Departmental Service Plan, and setting targets.
- Scrutinising performance reports on Service Plans.
- Considering reports on Best Value service reviews and other continuous improvement and quality initiatives.

## 2.3. Financial and Information Services

The Corporate Services Committee will develop and monitor the provision of relevant Financial and Information services. This may include:-

- Preparation of the annual departmental revenue estimates and recommendation to Council.
- Preparation of the annual departmental capital plans and recommendation to Council.
- Monitoring the Council's capital and revenue budgets during the course of each financial year through consideration of regular reports and other information submitted to the Committee.
- Consideration of treasury management/Investment appraisal reports.
- Consideration of reports on revenues collection and related matters.
- Consideration of reports relating to procurement.
- Consideration of matters relating to council tax (except setting the annual level of tax) and benefits.

- Consideration of grants (where not otherwise covered by other Committees), to public or voluntary bodies in accordance with any direction or policy determined by the Council.
- Provision of financial services to other bodies, organisations, etc., subject to a charge being made where appropriate.
- Overseeing the Council's Information, Communications Technology and Business Development, (ICT&BD) Strategy, E-Government Strategy, Disaster Recovery arrangements, and other related matters.
- Ensuring the effective use of ICT&BD systems throughout the authority and monitoring the same.
- Co-ordinating the acquisition of ICT&BD systems for the authority and receiving reports in this connection.
- Overseeing the provision of user-friendly public information on Council services
- Letting of insurance contracts and supervision of the Council's insurance portfolio.

#### 2.4. Legal, Democratic and Regulatory Services

The Corporate Services Committee will develop and monitor the provision of relevant Legal, Democratic and Regulatory Services. This may include:-

- Legal and Democratic support services to the Council, committees, partnership bodies and Council departments.
- Registration of Births, Deaths and Marriages and Civil Partnerships.
- Administration of Citizenship Ceremonies.
- Administration of Area Support Team (Children's Hearing Scotland) and recruitment of members of the Children's Panel
- Organisation of civic events and civic hospitality.
- Trusts.
- The Environmental Health and Trading Standards functions of the Council including food safety, health and safety, pest control, contaminated land, pollution control, infectious diseases, nuisances, consumer and business advice, fair trading and weights and measures (although Licensing issues will be reported through the Licensing Committee).
- Support services for Elected Members.
- Freedom of Information, Data Protection and Records Management.
- Registration of Investigatory Powers (RIPSA).

#### 2.5 People and Transformation

The Corporate Services Committee will oversee all employee related matters and organisational structure issues within the departments of the Council. This may include:

- Departmental structures.
- All staffing matters.
- Pay Modernisation, including the implementation of equal pay and the Single Status agreement, pay structures, job evaluation and grading arrangements.

- Personnel Policies and procedures.
- Training and development for employees and Elected Members.
- Superannuation issues.
- Health and safety in the workplace.
- Employee Recognition Schemes.
- Employee centred performance issues such as attendance and equalities.
- Diversity in the Council.
- Conditions of service for local government employees and craft workers.
- National pay awards.
- ICT Functions.

## 2.6 Customer and Community Services

Unless specifically delegated to another committee the Corporate Services Committee will develop and monitor the provision of relevant Chief Executive Services. This may include:-

- Policy and Performance.
- Internal Audit.
- Single Outcome Agreement and Community Engagement.
- Welfare Advice.
- Community Learning and Development.
- Risk, Continuity Planning and Contingency Planning
- One Stop Shops.
- Contact Centre.
- Performance and Policy.
- Community Councils.
- Libraries & Museums

## 2.7. Equalities

The Corporate Services Committee will oversee the development and monitoring of policies to address the range of equalities issues as they impact on the population of West Dunbartonshire, employees of the Council and other stakeholders. (Monitoring of overall performance on equalities is within the remit of the Audit and Performance Review Committee).

## 2.8 Halkett Memorial Trust

The Corporate Services Committee will act as Trustees for the Halkett Memorial Trust (the “Trust”) a Charitable Trust administered by the Council in line with the guidance laid down by the Office of the Scottish Charity Regulator (OSCR). The Trustees shall hold and apply all funds and assets as may from time to time be comprised in the Trust Property and that in trust for the advancement of art by supporting painting activities and painting competitions within and amongst primary schools located within the West Dunbartonshire area

## 2.9 Delegated Powers

The Corporate Services Committee will have full delegated powers to implement its functions, remit and responsibilities as detailed above.

## **Educational Services Committee**

### **1. Membership/Arrangements for Meetings**

1.1 The membership of the Educational Services Committee will be as follows:-

- 14 Elected Members to be nominated by Council.
- When the Educational Services Committee considers Education matters (in so far as they relate to the exercise by the Council of its roles and responsibilities as Education authority) the following persons will also be present:-
- Three religious representatives (with voting rights) to be nominated in accordance with the procedures laid down in Section 124 of the Local Government (Scotland) Act 1973.
- Two permanent class teachers (with voting rights), made up of one primary and one secondary teacher.
- Nursery Head (non-voting) delegated by all Nursery heads can be invited on an ad-hoc basis by the Committee to advise where nursery education/childcare matters are on the agenda.
- Primary Head (non-voting) delegated by all Primary heads can be invited on an ad-hoc basis by the Committee to advise where primary matters are on the agenda.
- Secondary Head (non-voting) delegated by all Secondary heads can be invited on an ad-hoc basis by the Committee to advise where secondary matters are on the agenda.
- Two parent representatives (with voting rights).

1.2 The quorum of the Educational Services Committee will be 5 Members, subject to the provision that when Education matters are being considered at least half of those present must be Elected Members.

1.3 In addition to the power to establish Sub-Committees, the Educational Services Committee will have the power to establish Working Groups to examine and report on specific issues.

### **2. Role and Remit**

#### **2.1 General**

The purpose and remit of the Educational Services Committee is to:-

- Direct and supervise the discharge of the functions of the Council as an Education Authority under the relevant legislation. This includes community learning and development, early childhood services, psychological services, specialist provision for children with additional support needs, mainstream school provision, sports development & outdoor education and the payment of Educational Maintenance Allowances and grants.

- Develop and monitor policy and service provision for Integrated Children's Services in West Dunbartonshire.
- Direct and supervise the discharge of the functions of the Council in relation to lifelong learning.

The Educational Services Committee will undertake a number of general responsibilities. These include:-

- Ensuring that the committee retains a primary focus on its responsibilities for delivering on the outcomes which are within its area of responsibility – as set out in both the Single Outcome Agreement for West Dunbartonshire, and the Council's Strategic Plan.
- Monitoring the work of the committee and ensuring that the activities reported to the committee are responsive to the needs of local people.
- Ensuring and monitoring that the views of local people, employees and other stakeholders are sought on the development and delivery of services.
- Promoting Social Inclusion and Equalities in all areas for which the committee has responsibility.
- Promoting Health Improvement in all areas for which the committee has responsibility.
- Promoting, developing and monitoring West Dunbartonshire's Strategic Partnership Agreement to secure Better Integration for Children's Services.
- Promoting West Dunbartonshire's vision that all children have the best possible start in life by a shared commitment to improve services through joint planning.
- Providing the key accountability on behalf of the Council as the 'Corporate Parent' for looked after and accommodated children and young people – (note – joint remit with West Dunbartonshire Health and Social Care Partnership).
- Promoting the development of relevant inter agency issues and supporting partnership working.
- Setting performance targets (within the context of the Corporate and Service Planning processes, the Integrated Children's Services Plan, the Single Outcome Agreement, and the NHS Community Health Partnership Annual Plan) for the overall standards of service and to receiving reports on these.
- Establishing a strategic financial framework to underpin service delivery and partnership arrangements.
- Monitoring capital expenditure in respect of each area of the committee's activity.
- Monitoring revenue budgets in respect of each area of the committee's activity.
- Considering the findings and recommendations of any working groups/forums relevant to the Committee's areas of activity.

## 2.2 Best Value and Performance Review

The Educational Services Committee will monitor the implementation of Best Value and other continuous improvement initiatives within the scope of its remit. It will scrutinise statutory and other performance information. This may include:-

- Approving relevant service plans, including the Educational Services and Integrated Children's Services Plan, and setting targets.
- Scrutinising performance reports on Service plans.
- Considering reports on Best Value service reviews and other continuous improvement and quality initiatives.

## 2.3 Schools Education

The Educational Services Committee will develop and monitor the provision of relevant schools education services. This may include:-

- Provision of primary and pre-school education within the area.
- Provision of secondary education within the area.
- The development of the curriculum within the schools, in association with Government policy.
- Provision for pupils with additional support needs within the area
- In partnership with Social Work, provision of specialist support outwith the area.
- Provision of outdoor education as appropriate.
- Arrangements for financial contributions to individuals and external bodies under the auspices of EMAs, school clothing and footwear grants, and grants to Voluntary Organisations.
- Nomination of an elected member to chair recruitment panels for the appointment of Head Teachers.
- Approval of delineated areas for day schools and provision of day schools sufficient to meet the needs of pupils in the area.
- Curriculum development, staff development and in-service training.
- Provision of a psychological service and arrangements to meet the additional support needs of individual pupils.
- Operation of special and support services as appropriate and, if necessary, in collaboration with other local authorities and/or providers.
- Monitoring of service specification and quality development.
- Provision of appropriate support to educational establishments and services.
- Policy development and monitoring in respect of attendance and exemption from attendance of pupils at day schools.
- Provision of adequate health and welfare services in all educational establishments.
- All relevant aspects of pupil welfare.
- All relevant aspects of resource provision to educational establishments.



#### 2.4 Early Years/Out of School Care Services – (note – joint remit with West Dunbartonshire Health and Social Care Partnership)

The Educational Services Committee will develop and monitor the provision of relevant early years and out of school care services. This may include:-

- Provision of early childhood services for children under 3 in line with national guidance and Council policy.
- Provision of early education and child care for children 3 and over, who have not yet reached statutory school age in line with legislative requirements and Council policy.
- Guidance to the Council in formulation of its policy objectives and priorities in all appropriate matters relating to children who have not yet reached the statutory school age and their parents.
- Direction and supervision of the discharge of the Council's functions with regard to Pre 5 services and relevant Part III of the Children's Act 1989.
- Development of services which provide activities of a kind suitable for pre-school children.
- Co-ordination and monitoring of the Council's policies and practices with regard to the provision of out-of-school care including, the use of the grants budget.

#### 2.5 Lifelong learning

The Educational Services Committee will develop and monitor the provision of relevant Lifelong Learning Services. This will include libraries.

#### 2.6 Sports

The Educational Services Committee will develop and monitor the provision of relevant sports activities. This will include:-

- Outdoor Education
- Sports Development
- Active Schools

#### 2.7 Support & Safety Services

The Educational Services Committee will develop and monitor the provision of relevant support services. This may include:-

- School catering
- School Cleaning
- Janitorial Services
- School Crossing/Cycle Training
- Provision of school transport for pupils within the area in accordance with the qualifying criteria contained with the Education (Scotland) Act 1980 and Council policy.

- Educational property matters, including maintenance and repair of building stock, the school buildings strategy and certain health and safety issues.
- Co-ordination and control of the specification of certain tenders, assessment and acceptance of such tenders, co-ordination and monitoring of contract performance and authorisation of termination of any such contracts relative to the provision of educational services.
- The schools PPP contract.

Alternatively, issues such as road safety, cycle training, school crossing, school catering, school cleaning, janitorial services may be reported to Housing, Environment and Economic Development Committee where relevant.

## 2.8 Delegated Powers

The Educational Services Committee will have full delegated powers to implement its functions, remit and responsibilities as detailed above.

## **Housing and Communities Committee**

### **1. Membership/Arrangements for Meetings**

- 1.1 The membership of the Housing and Communities Committee will comprise 12 Elected Members.
- 1.2 The quorum of the Housing and Communities Committee will be 4 Elected Members.
- 1.3 In addition to the power to establish Sub-Committees, the Housing and Communities Committee will have the power to establish Working Groups to examine and report on specific issues.

### **2. Role and Remit**

#### **2.1 General**

The purpose and remit of the Housing and Communities Committee is to:-

- Direct and supervise the activities of the Council in its role as direct provider of housing and as strategic planner of housing provision.
- Direct and supervise the activities of the Council in its responsibilities for Community Safety.

The Housing and Communities Committee will undertake a number of general responsibilities. These include:-

- Ensuring a primary focus on delivering the outcomes which are within its area of responsibility - as set out in both the Single Outcome Agreement for West Dunbartonshire, and the Council's Strategic Plan.
- Setting performance targets (within the context of the Corporate and Service Planning processes), for the overall standards of service and receiving reports on these.
- Establishing a strategic financial framework to underpin service delivery, continuous improvement and partnership arrangements
- Monitoring revenue budgets in respect of each area of the committee's activity.
- Monitoring capital expenditure in respect of each area of the committee's activity.
- Ensuring that the activities reported to the committee are responsive to the needs of local people.
- Promoting the development of relevant inter agency issues and supporting partnership working.

- Ensuring that the views of local people, employees and other stakeholders are sought on the development and delivery of services.
- Promoting Social Inclusion and Equalities in all areas for which the committee has responsibility.
- Promoting Health Improvement in all areas for which the committee has responsibility.
- Considering the findings and recommendations of any working groups relevant to the committee's areas of activity.

## 2.2 Best Value and Performance Review

The Housing and Communities Committee will monitor the implementation of Best Value and other continuous improvement initiatives within the scope of its remit. It will scrutinise statutory and other performance information. This may include:-

- Approving relevant service plans, including setting targets.
- Scrutinising performance reports on Service Plans.
- Considering reports on Best Value service reviews and other continuous improvement and quality initiatives.

## 2.3 Housing and Communities Committee

The Housing and Communities Committee will develop and monitor the provision of relevant Housing and Communities Services.

This may include:-

- Recommending Housing Capital Programmes (and any revisions or amendments) to the Council.
- Recommending the Housing Revenue Account (HRA) Revenue budget, (and any revisions or amendments), to the Council, including house rent levels and other charges.
- Direct and supervise all of the activities of the Council in its role as direct provider of housing and as strategic planner of housing provision.
- Housing Regeneration Strategies (e.g. Local Housing Strategy/Community Ownership Programme).
- Council property maintenance.

## 2.4 West Dunbartonshire Strategic Community Safety Partnership

The Housing and Communities Committee will work with partners through the West Dunbartonshire Strategic Community Safety Partnership (a partnership of public sector agencies, community representatives, and the Council), to ensure the benefits of partnership working in making a safer West Dunbartonshire.

## 2.5 Delegated Powers

The Housing and Communities Committee will have full delegated powers to implement its functions, remit and responsibilities as detailed above.

**Infrastructure, Regeneration and Economic Development Committee**

**1. Membership/Arrangements for Meetings**

- 1.1 The membership of the Infrastructure, Regeneration and Economic Development Committee will comprise 12 Elected Members.
- 1.2 The quorum of the Infrastructure, Regeneration and Economic Development Committee will be 4 Elected Members.
- 1.3 In addition to the power to establish Sub-Committees, the Infrastructure, Regeneration and Economic Development Committee will have the power to establish Working Groups to examine and report on specific issues.

**2. Role and Remit**

**2.1 General**

The purpose and remit of the Infrastructure, Regeneration and Economic Development Committee is to:-

- Direct and supervise the activities of the Council in its responsibilities for Urban Regeneration and Economic Development.
- Direct and supervise the activities of the Council in its responsibilities for the local and wider environment, including roads and transportation.
- Direct and supervise the Council's Asset Management activities.

The Infrastructure, Regeneration and Economic Development Committee will undertake a number of general responsibilities. These include:-

- Ensuring a primary focus on delivering on the outcomes which are within its area of responsibility - as set out in both the Single Outcome Agreement for West Dunbartonshire, and the Council's Strategic Plan.
- Setting performance targets (within the context of the Corporate and Service Planning processes), for the overall standards of service and receiving reports on these.
- Establishing a strategic financial framework to underpin service delivery, continuous improvement and partnership arrangements
- Monitoring revenue budgets in respect of each area of the committee's activity.
- Monitoring capital expenditure in respect of each area of the committee's activity.
- Ensuring that the activities reported to the committee are responsive to the needs of local people.

- Promoting the development of relevant inter agency issues and supporting partnership working.
- Ensuring and monitoring that the views of local people, employees and other stakeholders are sought on the development and delivery of services.
- Promoting Social Inclusion and Equalities in all areas for which the committee has responsibility.
- Promoting Health Improvement in all areas for which the committee has responsibility.
- Considering the findings and recommendations of any working groups relevant to the committee's areas of activity.

## 2.2 Best Value and Performance Review

The Infrastructure, Regeneration and Economic Development Committee will monitor the implementation of Best Value and other continuous improvement initiatives within the scope of its remit. It will scrutinise statutory and other performance information. This may include:-

- Approving relevant service plans, including setting targets.
- Scrutinising performance reports on Service Plans.
- Considering reports on Best Value service reviews and other continuous improvement and quality initiatives.

## 2.3 Infrastructure, Regeneration and Economic Development Committee

The Committee will develop and monitor the provision of relevant Infrastructure, Regeneration, Economic Development and Neighbourhood Services.

This may include:-

- Economic Development activities.
- Sustaining and growing employment and driving growth
- Physical Regeneration.
- Direct and supervise the Council's Asset Management Strategy and activities.
- Issues relative to the provision of architectural, building services design, Quantity surveying and property maintenance services.
- Roads and transportation policy issues subject to the Council's statutory obligation, principally under The Roads Scotland Act 1984.
- Recommending Roads and Transportation Capital Programme to the Council.
- The provision operation and maintenance of roads, footpaths, bridges, lighting, open spaces and other public infrastructure.
- Traffic management and Road Safety.
- Transport, vehicles and plant.
- Refuse collection and waste management.
- Energy performance and climate change.

- Leisure Services strategy.
- Outdoor Recreation.
- School catering.

Leisure Services, Council events and halls operations are now delivered by West Dunbartonshire Leisure Trust, who will be responsible for operational matters including delivery of services. The committee retains a responsibility for strategy and budgetary decisions, and monitoring performance.

Issues such as the school estate, road safety, cycle training, school crossing, school catering, school cleaning, janitorial services are regarded as part of the maintenance and operation of public infrastructure and may be reported to Infrastructure, Regeneration and Economic Development Committee, but alternatively, may be reported to Educational Services Committee where relevant.

#### 2.4 West Dunbartonshire Strategic Community Safety Partnership

The Infrastructure, Regeneration and Economic Development Committee will work with partners through the West Dunbartonshire Strategic Community Safety Partnership (a partnership of public sector agencies, community representatives, and the Council), to ensure the benefits of partnership working in making a safer West Dunbartonshire.

#### 2.5 Delegated Powers

The Infrastructure, Regeneration and Economic Development Committee will have full delegated powers to implement its functions, remit and responsibilities as detailed above.



**Licensing Committee**

**1. Membership/Arrangements for Meetings**

- 1.1 The membership of the Licensing Committee will comprise 8 Elected Members.
- 1.2 The quorum of the Licensing Committee will be 2 Elected Members.
- 1.3 In addition to the power to establish Sub-Committees, the Licensing Committee will have the power to establish Working Groups to examine and report on specific policy objectives or issues.

**2. Role and Remit**

**2.1 General**

The remit of the Licensing Committee will be to consider contentious Civic Government and other non-liquor licensing regulatory and related issues, including:-

- Applications not delegated to officers.
- Enforcement provisions.
- The setting of fees and charges.
- Policy matters.

**2.2 Delegated Powers**

The Licensing Committee will have full delegated powers to implement its functions, remits and responsibilities as detailed above.

## Planning Committee

### 1. **Membership/Arrangements for Meetings**

- 1.1 The membership of the Planning Committee will comprise 10 Elected Members.
- 1.2 The quorum of the Planning Committee will be 3 Elected Members.
- 1.3 In addition to the power to establish Sub-Committees, the Planning Committee will have the power to establish Working Groups to examine and report on specific policy objectives or issues.

### 2. **Role and Remit**

#### 2.1 General

The remit of the Planning Committee will be to:-

- Receive reports and consider planning policy as set out in documents which may be published by the Scottish Executive, including Planning Advice Notes and Scottish Planning Policy documents, and other agencies including Historic Scotland and Scottish Natural Heritage.
- Consider and determine as necessary all matters concerning the statutory development plan process including the nature and content of the Structure Plan and the nature and content of the Local Plan.
- Consider contentious development management applications, including applications for planning consent, listed building consent, advertisement consent, for certificate of lawful use, for certificates of appropriate alternative development, conservation areas consent, hazardous substance consent and related matters where not otherwise delegated.
- Tree Preservation Orders, or other planning related Orders where not otherwise delegated.
- Planning Enforcement Action where not otherwise delegated.
- Rights of Way, Access, Core Path Planning and Footpaths.
- Consider items concerning the functioning of the building standards systems not otherwise delegated.

#### 2.2 Delegated Powers

The Planning Committee will have full delegated powers to implements its functions, remits and responsibilities as detailed above with the exception of the following:-

- Applications for planning permission for development of a class mentioned in Section 38 A(1) of the Town and Country Planning (Scotland) Act 1997.
- In relation to these matters the Planning Committee does not have delegated powers.

## **Local Review Body**

### **1. Membership/Arrangements for meetings**

- 1.1 Membership of the Local Review Body will comprise the members of the Planning Committee.
- 1.2 The quorum of the Local Review Body will be 3 elected members.

### **2. Role and Remit**

#### **2.1 General**

The remit of the Local Review Body will be to:-

Act as Local Review Body in terms of the Town and Country Planning (Scotland) Act 1997 as amended by the Planning etc (Scotland) Act 2006 and in particular to review cases where a person appointed by the Council under a Scheme of Delegation to determine an application for planning permission for a development within the category of local developments or any applications for consent, agreement or approval, required by a condition imposed on that grant of planning permission for a development within that category has:-

- a) refused an application for planning permission or for consent, agreement or approval,
- b) grants it subject to conditions, or
- c) has not determined it within such period as prescribed by regulations or a development order.

#### **2.2 Delegated Powers**

The Local Review Body will have full delegated powers to implement its functions, remits and responsibilities as detailed above.

## Recruitment and Individual Performance Management Committee

### 1. Membership/Arrangements for Meetings

- 1.1 The Membership of the Recruitment and Individual Performance Management Committee will comprise up to five standing Elected Members plus, where not already one of the standing Elected Members, the relevant Service Convener. The standing Elected Members of the Committee to be the Provost; the Leader of the Council, Depute Leader of the Council and the Leader of the Opposition as well one Opposition (other) and one opposition (Labour).
- 1.2 For The purposes of recruiting and considering the individual performance of the joint post of Executive Director of Social Work and Health and General Manager of the West Dunbartonshire Community Health Partnership the Committee will comprise the Leader of the Council, Leader of the Opposition, Spokesperson for Social Work and Health, the Chair and Chief Executive of NHS Greater Glasgow and Clyde, the Chair of West Dunbartonshire Community Health Partnership and an independent member to be chosen by agreement between the Chief Executive and NHS Greater Glasgow and Clyde.
- 1.3 The Chief Executive and Strategic Lead of People and Technology will act as Special Advisers to the Committee when undertaking Director recruitment.
- 1.4 The quorum of the Recruitment and Individual Performance Management Committee will be 3 Elected Members.
- 1.5 Meetings

The Committee will meet as and when necessary in respect of its Recruitment responsibilities.

With regard to Individual Performance Management, the Committee will meet at the beginning of the Performance Year, i.e. April/May, to discuss and agree the Chief Executive's Objectives, Targets, and Personal Development Plan for the forthcoming Performance Year. The Committee will also meet at the end of the Performance Year, i.e. March/April, to:-

- undertake a formal assessment, i.e. Review and Appraisal, of the Chief Executive's performance over that Performance Year; and
- to receive a recommendation report on the outcomes of the annual Director Reviews and Appraisals undertaken by the Chief Executive and in this regard, to agree appraisal outcomes.

## 1 **Role and Remit**

### 1.1 **General**

The *Recruitment and Individual Performance Management Committee* is responsible for:-

- a) Overseeing the Recruitment and Selection processes for Chief Executive and Strategic Director appointments.
- b) Overseeing the annual Individual Performance Management process for the Chief Executive and Strategic Directors.

### 1.2 **Recruitment**

- Approving Job Profiles and Person Specifications.
- Approving the advertising process.
- Approving any changes to Chief Officials' remuneration arrangements.
- Acting as the Selection Committee and deciding on the preferred candidate.
- Approving the Chief Officials' Contract of Employment.
- Approving specialist or technical assessors to assist the Committee.

### 1.3 **Individual Performance Management**

- In conjunction with the Chief Executive, discussing and agreeing his annual Individual Performance Objectives and Targets.
- In conjunction with the Chief Executive, discussing and agreeing his Personal Development Plan.
- Approving any financial costs associated with the Chief Executive's Personal Development Plan.
- Undertaking the annual formal Performance Review and Appraisal of the Chief Executive.
- Receiving a report from the Chief Executive on the annual objectives and targets of each Director. This will be supplemented by a presentation from each Director.
- Receiving a recommendation report from the Chief Executive on the outcomes of the annual Reviews and Appraisals undertaken by the Chief Executive for each Director and agreeing the outcomes.

### 1.4 **Delegated Powers**

The Recruitment and Individual Performance Management Committee will have full delegated powers to implement its functions, remit and responsibilities as detailed above.

## **Tendering Committee**

### **1. Membership/Arrangements for Meetings**

- 1.1 The membership of the Tendering Committee will comprise 8 Elected Members.
- 1.2 The quorum of the Tendering Committee will be 2 Elected Members.
- 1.3 The Tendering Committee will meet as and when required.

### **2. Role and Remit**

#### **2.1 General**

The remit of the Tendering Committee will be to consider and approve tenders for works exceeding £50,000 in value where no delegated authority to accept such a tender being otherwise granted and where the appropriate Service Committee, when authorising the expenditure, has directed that the tender be considered and approved by the Tendering Committee, in accordance with the rules and procedures specified elsewhere in these Standing Orders. A tender for works for less than £50,000 in value may be submitted to the Tendering Committee for approval, at the discretion of the relevant Strategic Director.

#### **2.2 Delegated Powers**

The Tendering Committee will have full delegated powers to implement its function, remit and responsibilities as detailed above.

**Alexander Cross Cameron Bequest Committee**

**1. Membership/Arrangements for Meetings**

- 1.1 The membership of the Alexander Cross Cameron Bequest Committee will comprise those Elected Members representing Wards 4, 5 and 6 in Clydebank.
- 1.2 The quorum of the Alexander Cross Cameron Bequest Committee will be 2 Elected Members.
- 1.3 The Alexander Cross Cameron Bequest Committee will meet as and when required.

**2. Role and Remit**

**2.1 General**

The remit of the Alexander Cross Cameron Bequest Committee will be to act as Trustees for the Alexander Cross Cameron Bequest Trust (the "Trust") a Charitable Trust administered by the Council in line with the guidance laid down by the Office of the Scottish Charity Regulator (OSCR). The Trustees shall hold and apply all funds and assets as may from time to time be comprised in the Trust Property and that in trust for the relief of those residents within Clydebank by considering applications by or on behalf of non-profit making community groups for grant assistance towards the cost on one-off community activities within Clydebank the objectives of which are in the opinion of the Trustees, to assist and relieve those in need by reason of age, ill health, disability, financial hardship or other disadvantage. For the avoidance of doubt no grant assistance shall be paid in respect of the normal running costs of the community group itself.

**2.2 Delegated Powers**

The Alexander Cross Cameron Committee will have full delegated powers to implement its function, remit and responsibilities as detailed above.



## **Dumbarton Trust Committee**

### **1. Membership/Arrangements for Meetings**

- 1.1 The membership of the Dumbarton Trust Committee will comprise those Elected Members representing Ward 3 in Dumbarton.
- 1.2 The quorum of the Dumbarton Trust Committee will be 2 Elected Members.
- 1.3 The Dumbarton Trust Committee will meet as and when required.

### **2. Role and Remit**

#### **2.1 General**

The remit of the Dumbarton Trust Committee will be to act as Trustees for

2.1.1 the War Memorial Dumbarton Trust (the “Trust”) a Charitable Trust administered by the Council in line with the guidance laid down by the Office of the Scottish Charity Regulator (OSCR). The Trustees shall hold and apply all funds and assets as may from time to time be comprised in the Trust Property and that in trust to provide for the upkeep of war memorials in Dumbarton.

2.1.2 the Dr A K Glen Fund (the “Trust”) a Charitable Trust administered by the Council in line with the guidance laid down by the Office of the Scottish Charity Regulator (OSCR). The Trustees shall hold and apply all funds and assets as may from time to time be comprised in the Trust Property and that in trust for the benefit of the people of Dumbarton, to assist and relieve those in need by reason of age.

#### **2.2 Delegated Powers**

The Dumbarton Trust Committee will have full delegated powers to implement its function, remit and responsibilities as detailed above.

## Vale of Leven Fund Committee

### 1. **Membership/Arrangements for Meetings**

- 1.1 The membership of the Vale of Leven Fund Committee will comprise those Elected Members representing Wards 1 and 2 in Alexandria.
- 1.2 The quorum of the Vale of Leven Fund Committee will be 2 Elected Members.
- 1.3 The Vale of Leven Fund Committee will meet as and when required.

### 2. **Role and Remit**

#### 2.1 **General**

The remit of the Vale of Leven Fund Committee will be to act as Trustees for the Vale of Leven Fund (the “Trust”) a Charitable Trust administered by the Council in line with the guidance laid down by the Office of the Scottish Charity Regulator (OSCR). The Trustees shall hold and apply all funds and assets as may from time to time be comprised in the Trust Property and that in trust for the relief of those residents within the Vale of Leven area who are in need by reason of age, ill health, disability, financial hardship or other disadvantage

#### 2.2 **Delegated Powers**

The Vale of Leven Committee will have full delegated powers to implement its function, remit and responsibilities as detailed above.

**THE STANDARDS COMMISSION FOR SCOTLAND OFFICE OF  
ADMINISTRATION AND HEARINGS  
GUIDANCE ON CONDUCT**

**Introduction**

1. High standards in the Chamber or Committee are of fundamental importance to the integrity of Council business and to public perception of local democracy.
2. The Councillors' Code of Conduct sets out Key Principles at Section 5.2 and 3 which include:

**"Respect"**

You must respect all other councillors and all Council employees and the role they place, treating them with courtesy at all times."

**3.1 states:**

"The rules of good conduct in this section must be observed in all situations where you act as a Councillor, including representing the Council on official business".

**3.2 states:**

"You must respect the chair, your colleagues, Council employees and any members of the public present during meeting of the Council or its Committees or Sub-Committees or of any public bodies where you have been appointed by and represent the Council. You must comply with rulings from the chair in the conduct of the business of the Council."

3. The following guidance sets out the Standard's Commission's guidance under the Code of Conduct in relation to conduct in the Chamber or Committee or other meetings and is intended to support Chairs, elected Members and Officers alike by supplementing the requirements of the Code.

**Guidance**

4. The rules of good conduct set out in Section 3 must be observed in all situations where Councillors are acting as Councillors, including representing the Council on official business and the list of meetings to which this provision applies to should be viewed as illustrative, rather than exhaustive. The role of the Chair in any Council meeting, which includes a Committee meeting or a meeting of a Working Group or similar forum, is to ensure that the agenda of business is properly dealt with and clear decisions are reached. To do this the Chair has a responsibility to ensure

that the views and opinions of other participants (including the advice of Officers) are allowed to be expressed and, at the same time, he/she has a responsibility for proper and timely conduct of the meeting and for ensuring that the meeting is conducted in compliance with the Council's Standing Orders. This includes determining the point at which conclusions should be reached. It requires a balanced approach to ensure fairness to participants while at the same time dealing firmly with any attempt to disrupt or unnecessarily delay the meeting. Members present share the responsibility for the proper and expeditious discharge of business and the role of the Chair in reaching such judgements requires to be supported and respected.

5. The Chair's powers and duties should be articulated to the whole Council by the way of Standing Orders which should set out the obligation on the Chair to permit fair and responsible debate and the obligation on the other Members to adhere to appropriate rulings by the Chair. Behaviour disruptive to the meeting should not be tolerated. Appropriate sanctions should be available to deal with Members guilty of such behaviour including exclusion from the meeting if necessary to allow Council business to be completed.
6. Where disruptive behaviour, individual or otherwise, reaches the stage of preventing Council business from properly and timeously taking place, it is recommended that such issues, wherever possible, be referred in the first instance to an informal meeting of Senior Elected Members (such as Political Group Leaders), together with appropriate Senior Officers in order to seek a resolution to such issues. Reference should, however, be made to the Standards Commission where it is believed that such a reference to a group of Senior Elected Members would serve no useful purpose or would otherwise be inappropriate. It should be recognised that disruptive behaviour will reflect on the reputation of the Council as well as that of individual Elected Members.
7. Councillors are accountable for their own individual conduct in the Chamber or Committee at all times in terms of the Councillors' Code of Conduct irrespective of the conduct of others. Abusive or offensive language should not be tolerated and it is a matter for the Chair to rule on the acceptability of language used during the course of a meeting and to take appropriate action as necessary, including requiring withdrawal of a remark, requiring an apology, or any other action required to allow the meeting to properly proceed.
8. The conduct of the Chair in the process of conducting a meeting can play a major role in ensuring a successful meeting. For that reason, Councillors who are regularly expected to Chair meetings should ensure that they are familiar with the Council's Standing Orders relating to the conduct of debate

## Proposed changes to Standing Orders – Appendix 2

25 October 2017

Standing Order	Proposed Change	Rationale
<b>1 (a) and Appendix 1</b>	Delete final sentence of Standing Order 1(a) and remove Appendix 1	The service spokespersons appointed by the Council do not in fact equate to those listed in Appendix 1 and in any case there is no need for the responsibilities of service spokespersons to be specified in Standing Orders.
<b>4</b>	Replace nine with ten	Current practice of issuing papers on a Friday causes significant difficulties for Committee Services, administrative support and the couriers. This change would mean committee papers will be issued on a Thursday for Wednesday committees
<b>8</b>	Insert new 8(c) providing that where a member wishes to convey the honour of the freeman of West Dunbartonshire the member will seek the consent of the Provost and if the Provost agrees, officers shall prepare a report for a subsequent Council meeting on the request.	Reflecting Members' concerns
<b>10</b>	Change reference to 15A in the Local Government ( Scotland ) Act 1973 to 50A	Correction of typing error
<b>12</b>	Alter to make it clear that questions should relate to the report or documents referred to in the report as background papers or associated material in the public domain. Questions should not relate to other documents that Members or officers may not have had sight of.	Difficulty caused at Council when members have referred to documents that no one else has seen.
<b>17(a) and (b)</b>	Clarify that the deputation must be received by 4pm on the particular day.	To make this the same as other Standing Orders such as for motions and questions

<b>17(e)</b>	Change to note deputation will consist of no more than 5 individuals, only 2 of whom may address the Council for a total together of not more than 10 minutes.	To clarify existing wording.
<b>19 (d)</b>	After every ordinary local government election there shall be a period of nine months during which standing orders may be reviewed. Outwith that period no motion to alter, delete or rescind any provision of standing orders will be competent unless a decision is made prior to consideration of the matter to suspend this standing order in terms of Standing Order 27 and allow consideration. Final sentence to remain as is.	Current standing order related to previous Council term.
<b>20(d)</b>	Change words “ will have” to “has”	Poor English in current version
<b>20(e)</b>	Make it clear whether when someone moves a motion that is not seconded, they cannot speak again in the debate	Currently unclear
<b>28(l)</b>	Add the word “working” before the words “days’ ” in the final sentence	To be consistent with the remaining Standing Orders.
<b>34 (viii)</b>	Insert word “in” at start of paragraph	Grammatical correction
<b>Appendix 3 (a) Para. 3.1.1</b>	Insert requirement that training will have been within the last 5 years	Given importance of decisions taken at the Committee it is suggested training should be regular
<b>Appendix 3 (a) Para 3.2</b>	Delete “out with these procedures” and insert “in accordance with other provisions/procedures”	Clearer wording
<b>Appendix 3 (b)</b>	Rename Audit and Performance Review Committee as Audit Committee and remove current references to performance, best value, risk management & performance targets.	To reflect practice that it is the service committees that monitor performance not the Audit Committee, delivery plans being approved at Committee
<b>Appendix 3 (b) Part 3</b>	Remove and re-number remainder of appendix accordingly	To reflect fact best value and performance monitored by service committees.

<b>Appendix 3(b) Part 4</b>	<p>Substitute the following -          “The Audit Committee will develop and monitor the provision of relevant Audit services. This may include:</p> <ul style="list-style-type: none"> <li>• Considering and monitoring Audit Strategies, Policies and Procedures.</li> <li>• Considering Annual Audit Plans and associated action plans.</li> <li>• Considering other appropriate Internal Audit matters across the organisation.</li> <li>• Considering External Audit reports and action plans as appropriate.</li> <li>• Considering and monitoring the Council’s Governance arrangements,</li> <li>• Considering Internal Financial Control and Efficiency Statements.</li> <li>• Considering and scrutinising Treasury Strategy and associated plans</li> <li>• Commissioning and/or considering reports related to External Scrutiny of the Council or Council services, (including the Audit of Best Value and Single Outcome Agreement).</li> </ul>	To reflect current practise
<b>Appendices 3(b) and (d)</b>	Move Civil Contingencies and Business Continuity to Corporate Services Committee	Reflecting current responsibility for these shared service arrangements
<b>Appendices 3(c), 3(d) and 3 (e)</b>	Move Libraries from Education Committee to Corporate Services Committee.	To reflect structural changes made in April 2016, particularly the

	Also in appendices 3(c) and (d) make it clear that Corporate Services has responsibility for monitoring capital and revenue budgets for the areas covered by the new Communications, Museums and Cultural Development Committee as well as Planning & Building Control and Licensing.	Communications, Culture and Communities Strategic Lead area. Also to reflect the decision of Council on 28 June 2017
<b>Appendix 3 (d)</b>	Tidy up the standing orders to ensure services are listed under the appropriate strategic lead area	This change will be to format rather than content, i.e. with this change it is not proposed to alter the remit of Corporate Services Committee.
<b>Appendices 3(d) (para 2.6)</b>	Reference to Chief Executive Services should be removed and the services listed within this section should be put to an appropriate place within the remit of Corporate Services or Housing and Communities as appropriate.	
<b>Appendices 3(d), 3(e) and 3(f)</b>	<p>Remove from the responsibility of Corporate Services Welfare Advice, Community Learning and Development and Community Councils and Community Planning Partnership. Remove Community Learning and Development from Education Committee.</p> <p>Add the following to para 2.3 in Appendix 3(f) (Housing and Communities Committee):-</p> <p>“</p> <ul style="list-style-type: none"> <li>• Community Development, Community Councils, Your Community, Community Empowerment</li> <li>• Working4U including Welfare Benefits Service, Debt Advice service, Community Learning and Development, Adult Learning, Youth Services”</li> </ul>	To reflect structural changes made in April 2016, particularly the Housing and Employability Strategic Lead area.
<b>Appendices 3 (d)(e)(f)(g)</b>	<p>Add to each service committee</p> <p>“Considering delivery plans and workforce monitoring information for each area of the committee’s activity”</p>	To make it explicitly clear that the service committees consider delivery plans and absence information for areas relevant to their remits.



<b>Appendix 3 (f)</b>	Include direction and supervision of the Council's Building Service	Unclear in current standing orders and reflects practice
<b>Appendix 3(m)(para 2.1)</b>	Where it says "approve tenders for works" it should say "for works and services"	Reflects practice



## **WEST DUNBARTONSHIRE COUNCIL**

### **Report by the Strategic Lead – Regulatory**

**Council: 25 October 2017**

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**Subject: Committee Timetable – January 2018 to June 2022**

#### **1. Purpose**

- 1.1** To seek approval of a committee timetable for the period from January 2018 to June 2022.

#### **2. Recommendation**

- 2.1** It is recommended that Council agrees to approve the committee timetable attached as an appendix to this report.

#### **3. Background**

- 3.1** A timetable covering the period August to December 2017 was agreed by Council at its meeting on 28 June 2017.
- 3.2** Council also agreed, at that time, that the budget setting meeting for 2018 would be held on 21 February.

#### **4. Main Issues**

- 4.1** It is important that a committee timetable is approved in advance as it ensures there is continuity of Council business and allows officers to plan ahead.
- 4.2** It is envisaged that the existing practice of venues alternating between Clydebank and Dumbarton will continue.
- 4.3** It is suggested that the Joint Consultative Forum (JCF) and Local Negotiating Committee for Teachers (LNCT) continue to meet on a quarterly basis and set their own dates providing the proposed dates do not clash with other Council/committee meetings.
- 4.4** The Licensing Committee currently meets 6 times a year in order to ensure that applications are considered timeously and it is proposed that this continues.
- 4.5** It is proposed that meetings for the Appeals, Planning and Tendering Committees continue to be scheduled on a monthly basis due to the nature of their remits. If there is insufficient business for any of these committees then the meeting will be cancelled, as is the current practice.

## **5 People Implications**

**5.4** There are no people implications.

## **6 Financial and Procurement Implications**

**6.4** There are no financial or procurement implications.

## **7 Risk Analysis**

**7.4** If the Council fails to put in place a timetable of meetings beyond December 2017 then all matters requiring Council/committee decision will need to be submitted to special meetings of Council. Given that a full Council meeting would not be a suitable forum to consider regulatory matters such as planning and licensing, it is recommended that Council approves the proposed dates detailed in the Appendix, or agrees alternatives.

## **8 Equalities Impact Assessment (EIA)**

**8.1** There is no impact on equalities groups.

## **9 Consultation**

**9.1** Officers from the Council's Legal and Finance sections have been consulted on this report.

## **10 Strategic Assessment**

**10.4** The continuation of Council business will contribute towards the Council's five Strategic Priorities.

**Peter Hessett**  
**Strategic Lead – Regulatory**  
**Date: October 2017**

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**Person to Contact:** Christine McCaffary, Senior Democratic Services Officer,  
Council Offices, Garshake Road, Dumbarton.  
Telephone No. 01389-737186 or  
e-mail: [christine.mccaffary@west-dunbarton.gov.uk](mailto:christine.mccaffary@west-dunbarton.gov.uk)

**Appendix:** Proposed Committee timetable from January 2018 to  
June 2022

**Background Papers:** None

**Wards Affected:** All wards

## COMMITTEE TIMETABLE – JANUARY 2018 TO APRIL 2022

MONTH/YEAR	DAY	DATE	TIME	MEETING
January 2018	Wednesday	10 <sup>th</sup>		<b>FREE WEEK</b>
	Wednesday	17 <sup>th</sup>	10 am	Cultural Committee
	Wednesday	24 <sup>th</sup>		<b>FREE WEEK</b>
	Thursday	25 <sup>th</sup>	9.30 am	Appeals Committee
	Wednesday	31 <sup>st</sup>	9.15 am	Tendering Committee
			10 am	Planning Committee
			2 pm	WD Health & Social Care Partnership Board <sup>(note 1)</sup>
February 2018	Wednesday	7 <sup>th</sup>	10 am	Housing & Communities Committee
			2 pm	Corporate Services Committee
	Wednesday	14 <sup>th</sup>	10 am	Licensing Committee
	Thursday	15 <sup>th</sup>	9.30 am	Appeals Committee
	Wednesday	21 <sup>st</sup>	9.15 am	Tendering Committee
			10 am	Planning Committee
			5 pm	<b>West Dunbartonshire Council – budget setting</b> <sup>(note 3)</sup>
	Thursday	22 <sup>nd</sup>	9.30 am	Community Planning West Dunbartonshire Management Board <sup>(note 1)</sup>
	Wednesday	28 <sup>th</sup>	10 am	Infrastructure, Regeneration & Economic Development Committee
			2 pm	Community Alliance <sup>(note 2)</sup>
March 2018	Tuesday	6 <sup>th</sup>	2 pm	Local Negotiating Committee for Teachers (LNCT) <sup>(note 2)</sup>
	Wednesday	7 <sup>th</sup>	2 pm	Educational Services Committee
	Thursday	8 <sup>th</sup>	2 pm	Joint Consultative Forum (JCF) <sup>(note 2)</sup>
	Wednesday	14 <sup>th</sup>	2 pm	WD Health & Social Care Partnership Board – Audit Committee <sup>(note 2)</sup>
	Tuesday	20 <sup>th</sup>	10 am	Licensing Board <sup>(note 1)</sup>
	Wednesday	21 <sup>st</sup>	9.15 am	Tendering Committee
			10 am	Planning Committee
			2 pm	Audit & Performance Review Committee
	Thursday	29 <sup>th</sup>	9.30 am	Appeals Committee
April 2018	Wednesday	4 <sup>th</sup>		<b>RECESS</b>
	Wednesday	11 <sup>th</sup>		<b>FREE WEEK</b>
	Wednesday	18 <sup>th</sup>	10 am	Licensing Committee
	Thursday	19 <sup>th</sup>	9.30 am	Appeals Committee
	Wednesday	25 <sup>th</sup>	9.15 am	Tendering Committee

			10 am	Planning Committee
			5 pm	<b>West Dunbartonshire Council</b>
<b>May 2018</b>	Wednesday	2 <sup>nd</sup>	2 pm	WD Health & Social Care Partnership Board <sup>(note 2)</sup>
	Wednesday	9 <sup>th</sup>	10 am	Housing & Communities Committee
			2pm	Recruitment & Individual Performance Management Committee
	Wednesday	16 <sup>th</sup>	2 pm	Corporate Services Committee
	Wednesday	23 <sup>rd</sup>	10 am	Cultural Committee
			2 pm	Community Alliance <sup>(note 2)</sup>
	Thursday	24 <sup>th</sup>	9.30 am	Community Planning West Dunbartonshire Management Board <sup>(note 1)</sup>
	Wednesday	30 <sup>th</sup>	9.15 am	Tendering Committee
			10 am	Planning Committee
			2 pm	Infrastructure, Regeneration & Economic Development Committee
	Thursday	31 <sup>st</sup>	9.30 am	Appeals Committee
<b>June 2018</b>	Tuesday	5 <sup>th</sup>	2 pm	Local Negotiating Committee for Teachers (LNCT) <sup>(note 2)</sup>
	Wednesday	6 <sup>th</sup>	2 pm	Educational Services Committee
	Thursday	7 <sup>th</sup>	2 pm	Joint Consultative Forum (JCF) <sup>(note 2)</sup>
	Wednesday	13 <sup>th</sup>	10 am	Licensing Committee
			2 pm	Audit & Performance Review Committee
	Tuesday	19 <sup>th</sup>	10 am	Licensing Board <sup>(note 2)</sup>
	Wednesday	20 <sup>th</sup>	2 pm	WD Health & Social Care Partnership Board – Audit Committee <sup>(note 2)</sup>
	Thursday	21 <sup>st</sup>	9.30 am	Appeals Committee
	Wednesday	27 <sup>th</sup>	9.15 am	Tendering Committee
			10 am	Planning Committee
			5 pm	<b>West Dunbartonshire Council</b>

(note 1) - These committees agree their own meeting timetable. These dates have already been agreed.

(note 2) - These committees agree their own meeting timetable. Dates given above are suggestions only and may change.

(note 3) - Date already agreed.

## COMMITTEE TIMETABLE – AUGUST 2018 TO JUNE 2019

MONTH/YEAR	DAY	DATE	TIME	MEETING
<b>August 2018</b>	Wednesday	1 <sup>st</sup>	10 am	Licensing Committee
	Wednesday	8 <sup>th</sup>	2 pm	WD Health & Social Care Partnership Board <sup>(note 2)</sup>
	Wednesday	15 <sup>th</sup>	10 am	Housing & Communities Committee
			2 pm	Community Alliance
	Thursday	16 <sup>th</sup>	9.30 am	Appeals Committee
	Wednesday	22 <sup>nd</sup>	10 am	Infrastructure, Regeneration & Economic Development Committee
			2 pm	Corporate Services
	Thursday	23 <sup>rd</sup>	9.30 am	Community Planning West Dunbartonshire Management Board <sup>(note 1)</sup>
	Wednesday	29 <sup>th</sup>	9.15 am	Tendering Committee
			10 am	Planning Committee
<b>September 2018</b>	Wednesday	29 <sup>th</sup>	5 pm	<b>West Dunbartonshire Council</b>
	Wednesday	5 <sup>th</sup>	10 am	Cultural Committee
			2 pm	Educational Services Committee
	Wednesday	12 <sup>th</sup>		<b>FREE WEEK</b>
	Thursday	13 <sup>th</sup>	2 pm	Joint Consultative Forum <sup>(note 2)</sup>
	Tuesday	18 <sup>th</sup>	10 am	Licensing Board <sup>(note 1)</sup>
			2 pm	Local Negotiating Committee for Teachers (LNCT) <sup>(note 2)</sup>
	Wednesday	19 <sup>th</sup>	9.15 am	Tendering Committee
			10 am	Planning Committee
	Wednesday	26 <sup>th</sup>	10 am	Audit & Performance Review Committee
<b>October 2018</b>			2 pm	WD Health & Social Care Partnership – Audit Committee <sup>(note 2)</sup>
	Thursday	27 <sup>th</sup>	9.30 am	Appeals Committee
	Wednesday	3 <sup>rd</sup>	10 am	Licensing Committee
	Wednesday	10 <sup>th</sup>	9.15 am	Tendering Committee
			10 am	Planning Committee
	Wednesday	17 <sup>th</sup>		<b>RECESS</b>
	Wednesday	24 <sup>th</sup>		<b>FREE WEEK</b>
	Thursday	25 <sup>th</sup>	9.30 am	Appeals Committee
	Wednesday	31 <sup>st</sup>	5 pm	<b>West Dunbartonshire Council</b>
<b>November 2018</b>	Wednesday	7 <sup>th</sup>	10 am	Housing & Communities Committee
			2 pm	Community Alliance

	Wednesday	14 <sup>th</sup>	9.15 am	Tendering Committee
			10 am	Planning Committee
			2 pm	WD Health & Social Care Partnership Board <sup>(note 2)</sup>
	Wednesday	21 <sup>st</sup>	10 am	Infrastructure, Regeneration & Economic Development Committee
			2 pm	Corporate Services Committee
	Thursday	22 <sup>nd</sup>	9.30 am	Community Planning West Dunbartonshire Management Board <sup>(note 2)</sup>
	Wednesday	28 <sup>th</sup>		<b>FREE WEEK</b>
<b>December 2018</b>	Thursday	29 <sup>th</sup>	9.30 am	Appeals Committee
	Wednesday	5 <sup>th</sup>	10 am	Licensing Committee
			2 pm	Educational Services Committee
	Thursday	6 <sup>th</sup>	2 pm	Joint Consultative Forum <sup>(note 2)</sup>
	Tuesday	11 <sup>th</sup>	10 am	Licensing Board <sup>(note 2)</sup>
			2 pm	Local Negotiating Committee for Teachers (LNCT) <sup>(note 2)</sup>
	Wednesday	12 <sup>th</sup>	10 am	Audit & Performance Review Committee
			2 pm	WD Health & Social Care Partnership – Audit Committee <sup>(note 2)</sup>
	Thursday	13 <sup>th</sup>	9.30 am	Appeals Committee
	Wednesday	19 <sup>th</sup>	9.15 am	Tendering Committee
			10 am	Planning Committee
			5 pm	<b>West Dunbartonshire Council</b>
<b>January 2019</b>	Wednesday	9 <sup>th</sup>	10 am	Cultural Committee
	Wednesday	16 <sup>th</sup>	9.15 am	Tendering Committee
			10 am	Planning Committee
	Wednesday	23 <sup>rd</sup>		<b>FREE WEEK</b>
	Wednesday	30 <sup>th</sup>		<b>FREE WEEK</b>
	Thursday	31 <sup>st</sup>	9.30 am	Appeals Committee
<b>February 2019</b>	Wednesday	6 <sup>th</sup>	10 am	Housing & Communities Committee
			2 pm	Community Alliance
	Wednesday	13 <sup>th</sup>	10 am	Infrastructure, Regeneration & Economic Development Committee
			2 pm	Corporate Services Committee
	Thursday	14 <sup>th</sup>	9.30 am	Community Planning West Dunbartonshire Management Board <sup>(note 2)</sup>
	Wednesday	20 <sup>th</sup>	10 am	Licensing Committee
			2 pm	WD Health & Social Care Partnership Board <sup>(note 2)</sup>
	Thursday	21 <sup>st</sup>	9.30 am	Appeals Committee
	Wednesday	27 <sup>th</sup>	9.15 am	Tendering Committee



			10 am	Planning Committee
			5 pm	<b>West Dunbartonshire Council</b>
<b>March 2019</b>	Wednesday	6 <sup>th</sup>	2 pm	Educational Services Committee
	Tuesday	12 <sup>th</sup>	10 am	Licensing Board
	Wednesday	13 <sup>th</sup>		<b>FREE WEEK</b>
	Thursday	14 <sup>th</sup>	2 pm	Joint Consultative Forum
	Tuesday	20 <sup>th</sup>	2 pm	Local Negotiating Committee for Teachers (LNCT) <sup>(note 2)</sup>
	Wednesday	21 <sup>st</sup>	9.15 am	Tendering Committee
			10 am	Planning Committee
	Wednesday	27 <sup>th</sup>	10 am	Audit & Performance Review Committee
			2 pm	WD Health & Social Care Partnership – Audit Committee <sup>(note 2)</sup>
	Thursday	28 <sup>th</sup>	9.30 am	Appeals Committee
<b>April 2019</b>	Wednesday	3 <sup>rd</sup>		<b>RECESS</b>
	Wednesday	10 <sup>th</sup>	10 am	Cultural Committee
	Wednesday	17 <sup>th</sup>	10 am	Licensing Committee
	Thursday	18 <sup>th</sup>	9.30 am	Appeals Committee
	Wednesday	24 <sup>th</sup>	9.15 am	Tendering Committee
			10 am	Planning Committee
			5 pm	<b>West Dunbartonshire Council</b>
<b>May 2019</b>	Wednesday	1 <sup>st</sup>	10 am	Housing & Communities Committee
			2 pm	Community Alliance
	Wednesday	8 <sup>th</sup>	2 pm	WD Health & Social Care Partnership Board <sup>(note 2)</sup>
	Wednesday	15 <sup>th</sup>	10 am	Infrastructure, Regeneration & Economic Development Committee
			2 pm	Recruitment & Individual Performance Management Committee
	Thursday	16 <sup>th</sup>	9.30 am	Community Planning West Dunbartonshire Management Board <sup>(note 2)</sup>
	Wednesday	22 <sup>nd</sup>	9.15 am	Tendering Committee
			10 am	Planning Committee
			2 pm	Corporate Services
	Thursday	23 <sup>rd</sup>	9.30am	Appeals Committee
	Wednesday	29 <sup>th</sup>		<b>FREE WEEK</b>
<b>June 2019</b>	Wednesday	5 <sup>th</sup>	2 pm	Educational Services Committee
	Tuesday	11 <sup>th</sup>	10 am	Licensing Board
	Wednesday	12 <sup>th</sup>	10 am	Audit & Performance Review Committee
			2 pm	WD Health & Social Care Partnership – Audit Committee <sup>(note 2)</sup>

	Thursday	13 <sup>th</sup>	2 pm	Joint Consultative Forum
	Tuesday	18 <sup>th</sup>	2 pm	Local Negotiating Committee for Teachers (LNCT) <sup>(note 2)</sup>
	Wednesday	19 <sup>th</sup>	10 am	Licensing Committee
	Thursday	20 <sup>th</sup>	9.30 am	Appeals Committee
	Wednesday	26 <sup>th</sup>	9.15 am	Tendering Committee
			10 am	Planning Committee
			5 pm	<b>West Dunbartonshire Council</b>

(note 1) - These committees agree their own meeting timetable. These dates have already been agreed.

(note 2) - These committees agree their own meeting timetable. Dates given above are suggestions only and may change.

(note 3) - Date already agreed.

## COMMITTEE TIMETABLE – AUGUST 2019 TO JUNE 2020

<b>August 2019</b>	Wednesday	7 <sup>th</sup>	10 am	Licensing Committee
			2 pm	WD Health & Social Care Partnership Board <sup>(note 2)</sup>
	Wednesday	14 <sup>th</sup>	10 am	Housing & Communities Committee
			2 pm	Community Alliance
	Thursday	15 <sup>th</sup>	9.30 am	Community Planning West Dunbartonshire Management Board <sup>(note 2)</sup>
	Wednesday	21 <sup>st</sup>	10 am	Infrastructure, Regeneration & Economic Development Committee
			2 pm	Corporate Services
	Thursday	22 <sup>nd</sup>	9.30 am	Appeals Committee
	Wednesday	28 <sup>th</sup>	9.15 am	Tendering Committee
			10 am	Planning Committee
			5 pm	<b>West Dunbartonshire Council</b>
<b>September 2019</b>	Wednesday	4 <sup>th</sup>	2 pm	Educational Services Committee
	Tuesday	10 <sup>th</sup>	10 am	Licensing Board
	Wednesday	11 <sup>th</sup>	10 am	Cultural Committee
	Thursday	12 <sup>th</sup>	2 pm	Joint Consultative Forum
	Tuesday	17 <sup>th</sup>	2 pm	Local Negotiating Committee for Teachers (LNCT) <sup>(note 2)</sup>
	Wednesday	18 <sup>th</sup>	9.15 am	Tendering Committee
			10 am	Planning Committee
	Wednesday	25 <sup>th</sup>	10 am	Audit & Performance Review Committee
			2 pm	WD Health & Social Care Partnership – Audit Committee <sup>(note 2)</sup>
	Thursday	26 <sup>th</sup>	9.30 am	Appeals Committee
<b>October 2019</b>	Wednesday	2 <sup>nd</sup>	10 am	Licensing Committee
	Wednesday	9 <sup>th</sup>		<b>FREE WEEK</b>
	Wednesday	16 <sup>th</sup>		<b>RECESS (tbc)</b>
	Wednesday	23 <sup>rd</sup>	9.15 am	Tendering Committee
			10 am	Planning Committee
	Thursday	24 <sup>th</sup>	9.30 am	Appeals Committee
	Wednesday	30 <sup>th</sup>	5 pm	<b>West Dunbartonshire Council</b>
<b>November 2019</b>	Wednesday	6 <sup>th</sup>	10 am	Housing & Communities Committee
			2 pm	Community Alliance
	Wednesday	13 <sup>th</sup>	9.15 am	Tendering Committee
			10 am	Planning Committee

			2 pm	WD Health & Social Care Partnership Board <sup>(note 2)</sup>
	Wednesday	20 <sup>th</sup>	10 am	Infrastructure, Regeneration & Economic Development Committee
			2 pm	Corporate Services Committee
	Thursday	21 <sup>st</sup>	9.30 am	Community Planning West Dunbartonshire Management Board <sup>(note 2)</sup>
	Wednesday	27 <sup>th</sup>		<b>FREE WEEK</b>
	Thursday	28 <sup>th</sup>	9.30 am	Appeals Committee
<b>December 2019</b>	Wednesday	4 <sup>th</sup>	10 am	Licensing Committee
			2 pm	Educational Services Committee
	Thursday	5 <sup>th</sup>	2 pm	Joint Consultative Forum
	Tuesday	10 <sup>th</sup>	10 am	Licensing Board
	Wednesday	11 <sup>th</sup>	10 am	Audit & Performance Review Committee
			2 pm	WD Health & Social Care Partnership – Audit Committee <sup>(note 2)</sup>
	Thursday	12 <sup>th</sup>	9.30 am	Appeals Committee
	Tuesday	17 <sup>th</sup>	2 pm	Local Negotiating Committee for Teachers (LNCT) <sup>(note 2)</sup>
	Wednesday	18 <sup>th</sup>	9.15 am	Tendering Committee
			10 am	Planning Committee
			5 pm	<b>West Dunbartonshire Council</b>
<b>January 2020</b>	Wednesday	8 <sup>th</sup>		<b>FREE WEEK</b>
	Wednesday	15 <sup>th</sup>	10 am	Cultural Committee
	Wednesday	22 <sup>nd</sup>	9.15 am	Tendering Committee
			10 am	Planning Committee
	Wednesday	29 <sup>th</sup>		<b>FREE WEEK</b>
	Thursday	30 <sup>th</sup>	9.30 am	Appeals Committee
<b>February 2020</b>	Wednesday	5 <sup>th</sup>	10 am	Housing & Communities Committee
			2 pm	Community Alliance
	Wednesday	12 <sup>th</sup>	10 am	Infrastructure, Regeneration & Economic Development Committee
			2 pm	Corporate Services Committee
	Thursday	13 <sup>th</sup>	9.30 am	Community Planning West Dunbartonshire Management Board <sup>(note 2)</sup>
	Wednesday	19 <sup>th</sup>	10 am	Licensing Committee
			2 pm	WD Health & Social Care Partnership Board <sup>(note 2)</sup>
	Thursday	20 <sup>th</sup>	9.30 am	Appeals Committee
	Wednesday	26 <sup>th</sup>	9.15 am	Tendering Committee
			10 am	Planning Committee
			5 pm	<b>West Dunbartonshire Council</b>

<b>March 2020</b>	Wednesday	4 <sup>th</sup>	2 pm	Educational Services Committee
	Tuesday	10 <sup>th</sup>	10 am	Licensing Board
	Wednesday	11 <sup>th</sup>		<b>FREE WEEK</b>
	Thursday	12 <sup>th</sup>	2 pm	Joint Consultative Forum
	Tuesday	17 <sup>th</sup>	2 pm	Local Negotiating Committee for Teachers (LNCT) <sup>(note 2)</sup>
	Wednesday	18 <sup>th</sup>	10 am	Audit & Performance Review Committee
	Wednesday	25 <sup>th</sup>	9.15 am	Tendering Committee
			10 am	Planning Committee
	Thursday	26 <sup>th</sup>	9.30 am	Appeals Committee
<b>April 2020</b>	Wednesday	1 <sup>st</sup>	2 pm	WD Health & Social Care Partnership – Audit Committee <sup>(note 2)</sup>
	Wednesday	8 <sup>th</sup>		<b>RECESS</b>
	Wednesday	15 <sup>th</sup>	10 am	Cultural Committee
	Wednesday	22 <sup>nd</sup>	10 am	Licensing Committee
	Thursday	23 <sup>rd</sup>	9.30 am	Appeals Committee
	Wednesday	29 <sup>th</sup>	9.15 am	Tendering Committee
			10 am	Planning Committee
			5 pm	<b>West Dunbartonshire Council</b>
<b>May 2020</b>	Wednesday	6 <sup>th</sup>	10 am	Housing & Communities Committee
			2 pm	Community Alliance
	Wednesday	13 <sup>th</sup>	10 am	Infrastructure, Regeneration & Economic Development Committee
			2 pm	Corporate Services Committee
	Wednesday	20 <sup>th</sup>	10 am	Recruitment & Individual Performance Management Committee
			2 pm	WD Health & Social Care Partnership Board <sup>(note 2)</sup>
	Thursday	21 <sup>st</sup>	9.30 am	Community Planning West Dunbartonshire Management Board <sup>(note 2)</sup>
	Wednesday	27 <sup>th</sup>	9.15 am	Tendering Committee
			2 pm	Planning Committee
	Thursday	28 <sup>th</sup>	9.30 am	Appeals Committee
<b>June 2020</b>	Wednesday	3 <sup>rd</sup>	2 pm	Educational Services Committee
	Tuesday	9 <sup>th</sup>	10 am	Licensing Board
	Wednesday	10 <sup>th</sup>	10 am	Licensing Committee
	Thursday	11 <sup>th</sup>	2 pm	Joint Consultative Forum
	Tuesday	16 <sup>th</sup>	2 pm	Local Negotiating Committee for Teachers (LNCT) <sup>(note 2)</sup>
	Wednesday	17 <sup>th</sup>	10 am	Audit & Performance Review Committee
			2 pm	WD Health & Social Care Partnership – Audit Committee <sup>(note 2)</sup>

	Thursday	18 <sup>th</sup>	9.30 am	Appeals Committee
	Wednesday	24 <sup>th</sup>	9.15 am	Tendering Committee
			10 am	Planning Committee
			5 pm	<b>West Dunbartonshire Council</b>

(note 1) - These committees agree their own meeting timetable. These dates have already been agreed.

(note 2) - These committees agree their own meeting timetable. Dates given above are suggestions only and may change.

(note 3) - Date already agreed.

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## COMMITTEE TIMETABLE – AUGUST 2020 TO JUNE 2021

<b>August 2020</b>	Wednesday	5 <sup>th</sup>	10 am	Licensing Committee
			2 pm	WD Health & Social Care Partnership Board <sup>(note 2)</sup>
	Wednesday	12 <sup>th</sup>	10 am	Housing & Communities Committee
			2 pm	Community Alliance
	Thursday	13 <sup>th</sup>	9.30 am	Community Planning West Dunbartonshire Management Board <sup>(note 2)</sup>
	Wednesday	19 <sup>th</sup>	10 am	Infrastructure, Regeneration & Economic Development Committee
			2 pm	Corporate Services Committee
	Thursday	20 <sup>th</sup>	9.30 am	Appeals Committee
	Wednesday	26 <sup>th</sup>	9.15 am	Tendering Committee
			10 am	Planning Committee
			5 pm	<b>West Dunbartonshire Council</b>
<b>September 2020</b>	Wednesday	2 <sup>nd</sup>	2 pm	Educational Services Committee
	Wednesday	9 <sup>th</sup>	10 am	Cultural Committee
	Thursday	10 <sup>th</sup>	2 pm	Joint Consultative Forum
	Tuesday	15 <sup>th</sup>	10 am	Licensing Board
	Wednesday	16 <sup>th</sup>	10 am	Audit & Performance Review Committee
	Tuesday	22 <sup>nd</sup>	2 pm	Local Negotiating Committee for Teachers (LNCT) <sup>(note 2)</sup>
	Wednesday	23 <sup>rd</sup>	9.15 am	Tendering Committee
			10 am	Planning Committee
			2 pm	WD Health & Social Care Partnership – Audit Committee <sup>(note 2)</sup>
	Thursday	24 <sup>th</sup>	9.30 am	Appeals Committee
	Wednesday	30 <sup>th</sup>		<b>FREE WEEK</b>
<b>October 2020</b>	Wednesday	7 <sup>th</sup>		<b>FREE WEEK</b>
	Wednesday	14 <sup>th</sup>		<b>RECESS (tbc)</b>
	Wednesday	21 <sup>st</sup>	10 am	Licensing Committee
	Thursday	22 <sup>nd</sup>	9.30 am	Appeals Committee
	Wednesday	28 <sup>th</sup>	9.15 am	Tendering Committee
			10 am	Planning Committee
			5 pm	<b>West Dunbartonshire Council</b>
<b>November 2020</b>	Wednesday	4 <sup>th</sup>	10 am	Housing & Communities Committee
			2 pm	WD Health & Social Care Partnership Board <sup>(note 2)</sup>
	Wednesday	11 <sup>th</sup>	10 am	Infrastructure, Regeneration & Economic Development Committee

			2 pm	Corporate Services Committee
	Wednesday	18 <sup>th</sup>	2 pm	Community Alliance
	Thursday	19 <sup>th</sup>	9.30 am	Community Planning West Dunbartonshire Management Board <sup>(note 2)</sup>
	Wednesday	25 <sup>th</sup>	9.15 am	Tendering Committee
			10 am	Planning Committee
	Thursday	26 <sup>th</sup>	9.30 am	Appeals Committee
<b>December 2020</b>	Wednesday	2 <sup>nd</sup>	10 am	Licensing Committee
			2 pm	Educational Services Committee
	Thursday	3 <sup>rd</sup>	2 pm	Joint Consultative Forum
	Tuesday	8 <sup>th</sup>	10 am	Licensing Board
	Wednesday	9 <sup>th</sup>	10 am	Audit & Performance Review Committee
			2 pm	WD Health & Social Care Partnership – Audit Committee <sup>(note 2)</sup>
	Thursday	10 <sup>th</sup>	9.30 am	Appeals Committee
	Tuesday	15 <sup>th</sup>	2 pm	Local Negotiating Committee for Teachers (LNCT) <sup>(note 2)</sup>
	Wednesday	16 <sup>th</sup>	9.15 am	Tendering Committee
			10 am	Planning Committee
			5 pm	<b>West Dunbartonshire Council</b>
<b>January 2021</b>	Wednesday	6 <sup>th</sup>		<b>FREE WEEK</b>
	Wednesday	13 <sup>th</sup>		<b>FREE WEEK</b>
	Wednesday	20 <sup>th</sup>	10 am	Cultural Committee
	Wednesday	27 <sup>th</sup>	9.15 am	Tendering Committee
			10 am	Planning Committee
	Thursday	28 <sup>th</sup>	9.30 am	Appeals Committee
<b>February 2021</b>	Wednesday	3 <sup>rd</sup>	10 am	Housing & Communities Committee
			2 pm	WD Health & Social Care Partnership Board <sup>(note 2)</sup>
	Wednesday	10 <sup>th</sup>	10 am	Infrastructure, Regeneration & Economic Development Committee
			2 pm	Corporate Services Committee
	Thursday	11 <sup>th</sup>	9.30 am	Community Planning West Dunbartonshire Management Board <sup>(note 2)</sup>
	Wednesday	17 <sup>th</sup>	10 am	Licensing Committee
			2 pm	Community Alliance
	Thursday	18 <sup>th</sup>	9.30 am	Appeals Committee
	Wednesday	24 <sup>th</sup>	9.15 am	Tendering Committee
			10 am	Planning Committee
			5 pm	<b>West Dunbartonshire Council</b>



<b>March 2021</b>	Wednesday	3 <sup>rd</sup>	2 pm	Educational Services Committee
	Wednesday	10 <sup>th</sup>		<b>FREE WEEK</b>
	Thursday	11 <sup>th</sup>	2 pm	Joint Consultative Forum
	Tuesday	16 <sup>th</sup>	10 am	Licensing Board
	Wednesday	17 <sup>th</sup>		<b>FREE WEEK</b>
	Tuesday	23 <sup>rd</sup>	2 pm	Local Negotiating Committee for Teachers (LNCT) <sup>(note 2)</sup>
	Wednesday	24 <sup>th</sup>	10 am	Audit & Performance Review Committee
	Thursday	25 <sup>th</sup>	9.30 am	Appeals Committee
	Wednesday	31 <sup>st</sup>	9.15 am	Tendering Committee
			10 am	Planning Committee
			2 pm	WD Health & Social Care Partnership – Audit Committee <sup>(note 2)</sup>
<b>April 2021</b>	Wednesday	7 <sup>th</sup>		<b>RECESS</b>
	Wednesday	14 <sup>th</sup>	10 am	Cultural Committee
	Wednesday	21 <sup>st</sup>	10 am	Licensing Committee
	Thursday	22 <sup>nd</sup>	9.30 am	Appeals Committee
	Wednesday	28 <sup>th</sup>	9.15 am	Tendering Committee
			10 am	Planning Committee
			5 pm	<b>West Dunbartonshire Council</b>
<b>May 2021</b>	Wednesday	5 <sup>th</sup>	2 pm	Community Alliance
	Thursday	6 <sup>th</sup>		<b>Scottish Parliamentary Elections (tbc)</b>
	Wednesday	12 <sup>th</sup>	10 am	Infrastructure, Regeneration & Economic Development Committee
			2 pm	Corporate Services Committee
	Wednesday	19 <sup>th</sup>	10 am	Housing & Communities Committee
			2 pm	WD Health & Social Care Partnership Board <sup>(note 2)</sup>
	Thursday	20 <sup>th</sup>	9.30 am	Community Planning West Dunbartonshire Management Board <sup>(note 2)</sup>
	Wednesday	26 <sup>th</sup>	9.15 am	Tendering Committee
			10 am	Planning Committee
			2 pm	Recruitment & Individual Performance Management Committee
	Thursday	27 <sup>th</sup>	9.30 am	Appeals Committee
<b>June 2021</b>	Wednesday	2 <sup>nd</sup>	2 pm	Educational Services Committee
	Wednesday	9 <sup>th</sup>	10 am	Licensing Committee
	Thursday	10 <sup>th</sup>	2 pm	Joint Consultative Forum
	Tuesday	15 <sup>th</sup>	10 am	Licensing Board
	Wednesday	16 <sup>th</sup>	10 am	Audit & Performance Review Committee

			2 pm	WD Health & Social Care Partnership – Audit Committee <sup>(note 2)</sup>
	Thursday	17 <sup>th</sup>	9.30 am	Appeals Committee
	Tuesday	22 <sup>nd</sup>	2 pm	Local Negotiating Committee for Teachers (LNCT) <sup>(note 2)</sup>
	Wednesday	23 <sup>rd</sup>	9.15 am	Tendering Committee
			10 am	Planning Committee
			5 pm	<b>West Dunbartonshire Council</b>

(note 1) - These committees agree their own meeting timetable. These dates have already been agreed.

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(note 3) - Date already agreed.

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## COMMITTEE TIMETABLE – AUGUST 2021 TO JUNE 2022

<b>August 2021</b>	Wednesday	4 <sup>th</sup>	10 am	Licensing Committee
			2 pm	WD Health & Social Care Partnership Board <sup>(note 2)</sup>
	Wednesday	11 <sup>th</sup>	10 am	Housing & Communities Committee
			2 pm	Community Alliance
	Thursday	12 <sup>th</sup>	9.30 am	Community Planning West Dunbartonshire Management Board <sup>(note 2)</sup>
	Wednesday	18 <sup>th</sup>	10 am	Infrastructure, Regeneration & Economic Development Committee
			2 pm	Corporate Services Committee
	Thursday	19 <sup>th</sup>	9.30 am	Appeals Committee
	Wednesday	25 <sup>th</sup>	9.15 am	Tendering Committee
			10 am	Planning Committee
			5 pm	<b>West Dunbartonshire Council</b>
<b>September 2021</b>	Wednesday	1 <sup>st</sup>	2 pm	Educational Services Committee
	Wednesday	8 <sup>th</sup>	10 am	Cultural Committee
	Tuesday	14 <sup>th</sup>	10 am	Licensing Board
	Wednesday	15 <sup>th</sup>	2 pm	WD Health & Social Care Partnership – Audit Committee <sup>(note 2)</sup>
	Thursday	16 <sup>th</sup>	2 pm	Joint Consultative Forum
	Tuesday	21 <sup>st</sup>	2 pm	Local Negotiating Committee for Teachers (LNCT) <sup>(note 2)</sup>
	Wednesday	22 <sup>nd</sup>	9.15 am	Tendering Committee
			10 am	Planning Committee
			2 pm	Audit & Performance Review Committee
	Thursday	23 <sup>rd</sup>	9.30 am	Appeals Committee
	Wednesday	29 <sup>th</sup>		<b>FREE WEEK</b>
<b>October 2021</b>	Wednesday	6 <sup>th</sup>	10 am	<b>FREE WEEK</b>
	Wednesday	13 <sup>th</sup>	10 am	Licensing Committee
	Wednesday	20 <sup>th</sup>	10 am	<b>RECESS (tbc)</b>
	Thursday	21 <sup>st</sup>	9.30 am	Appeals Committee
	Wednesday	27 <sup>th</sup>	9.15 am	Tendering Committee
			10 am	Planning Committee
			5 pm	<b>West Dunbartonshire Council</b>
<b>November 2021</b>	Wednesday	3 <sup>rd</sup>	10 am	Housing & Communities Committee
			2 pm	WD Health & Social Care Partnership Board <sup>(note 2)</sup>
	Wednesday	10 <sup>th</sup>	10 am	Infrastructure, Regeneration & Economic Development Committee

			2 pm	Corporate Services Committee
	Wednesday	17 <sup>th</sup>	9.15 am	Tendering Committee
			10 am	Planning Committee
	Thursday	18 <sup>th</sup>	9.30 am	Community Planning West Dunbartonshire Management Board <sup>(note 2)</sup>
	Wednesday	24 <sup>th</sup>	2 pm	Community Alliance
	Thursday	25 <sup>th</sup>	9.30 am	Appeals Committee
<b>December 2021</b>	Wednesday	1 <sup>st</sup>	10 am	Licensing Committee
			2 pm	Educational Services Committee
	Thursday	2 <sup>nd</sup>	2 pm	Joint Consultative Forum
	Tuesday	7 <sup>th</sup>	10 am	Licensing Board
	Wednesday	8 <sup>th</sup>	10 am	Audit & Performance Review Committee
			2 pm	WD Health & Social Care Partnership – Audit Committee <sup>(note 2)</sup>
	Thursday	9 <sup>th</sup>	9.30 am	Appeals Committee
	Tuesday	14 <sup>th</sup>	2 pm	Local Negotiating Committee for Teachers (LNCT) <sup>(note 2)</sup>
	Wednesday	15 <sup>th</sup>	9.15 am	Tendering Committee
			10 am	Planning Committee
			5 pm	<b>West Dunbartonshire Council</b>
<b>January 2022</b>	Wednesday	12 <sup>th</sup>		<b>FREE WEEK</b>
	Wednesday	19 <sup>th</sup>	10 am	Cultural Committee
	Wednesday	26 <sup>th</sup>	9.15 am	Tendering Committee
			10 am	Planning Committee
	Thursday	27 <sup>th</sup>	9.30 am	Appeals Committee
<b>February 2022</b>	Wednesday	2 <sup>nd</sup>	10 am	Housing & Communities Committee
			2 pm	WD Health & Social Care Partnership Board <sup>(note 2)</sup>
	Wednesday	9 <sup>th</sup>	10 am	Infrastructure, Regeneration & Economic Development Committee
			2 pm	Corporate Services Committee
	Thursday	10 <sup>th</sup>	9.30 am	Community Planning West Dunbartonshire Management Board <sup>(note 2)</sup>
	Wednesday	16 <sup>th</sup>	10 am	Licensing Committee
			2 pm	Community Alliance
	Thursday	17 <sup>th</sup>	9.30 am	Appeals Committee
	Wednesday	23 <sup>rd</sup>	9.15 am	Tendering Committee
			10 am	Planning Committee
			5 pm	<b>West Dunbartonshire Council</b>
<b>March 2022</b>	Wednesday	2 <sup>nd</sup>	2 pm	Educational Services Committee

	Wednesday	9 <sup>th</sup>		<b>FREE WEEK</b>
	Thursday	10 <sup>th</sup>	2 pm	Joint Consultative Forum
	Tuesday	15 <sup>th</sup>	10 am	Licensing Board
			2 pm	Local Negotiating Committee for Teachers (LNCT) <sup>(note 2)</sup>
	Wednesday	16 <sup>th</sup>	10 am	<b>FREE WEEK</b>
	Wednesday	23 <sup>rd</sup>	10 am	Audit & Performance Review Committee
			2 pm	WD Health & Social Care Partnership – Audit Committee <sup>(note 2)</sup>
	Wednesday	30 <sup>th</sup>	9.15 am	Tendering Committee
			10 am	Planning Committee
	Thursday	31 <sup>st</sup>	9.30 am	Appeals Committee
<b>April 2022</b>	Wednesday	6 <sup>th</sup>		<b>RECESS</b>
	Wednesday	13 <sup>th</sup>	10 am	Cultural Committee
	Wednesday	20 <sup>th</sup>	10 am	Licensing Committee
	Thursday	21 <sup>st</sup>	9.30 am	Appeals Committee
	Wednesday	27 <sup>th</sup>	9.15 am	Tendering Committee
			10 am	Planning Committee
			5 pm	<b>West Dunbartonshire Council</b>
<b>May 2022</b>	Wednesday	4 <sup>th</sup>		<b>FREE WEEK</b>
	Thursday	5 <sup>th</sup>		<b>UK PARLIAMENTARY ELECTIONS / LOCAL ELECTIONS (tbc)</b>
	Wednesday	11 <sup>th</sup>	10 am	Infrastructure, Regeneration & Economic Development Committee
			2 pm	Corporate Services Committee
	Wednesday	18 <sup>th</sup>	10 am	Housing & Communities Committee
			2 pm	WD Health & Social Care Partnership Board <sup>(note 2)</sup>
	Thursday	19 <sup>th</sup>	9.30 am	Community Planning West Dunbartonshire Management Board <sup>(note 2)</sup>
	Wednesday	25 <sup>th</sup>	10 am	Community Alliance
			2 pm	Recruitment & Individual Performance Management Committee
	Thursday	26 <sup>th</sup>	9.30 am	Appeals Committee
<b>June 2022</b>	Wednesday	1 <sup>st</sup>	2 pm	Educational Services Committee
	Wednesday	8 <sup>th</sup>		<b>FREE WEEK</b>
	Tuesday	14 <sup>th</sup>	10 am	Licensing Board
			2 pm	Local Negotiating Committee for Teachers (LNCT) <sup>(note 2)</sup>
	Wednesday	15 <sup>th</sup>	10 am	Audit & Performance Review Committee
	Thursday	16 <sup>th</sup>	2 pm	Joint Consultative Forum
	Wednesday	22 <sup>nd</sup>	10 am	Licensing Committee

			2 pm	WD Health & Social Care Partnership – Audit Committee <sup>(note 2)</sup>
	Thursday	23 <sup>rd</sup>	9.30 am	Appeals Committee
	Wednesday	29 <sup>th</sup>	9.15 am	Tendering Committee
			10 am	Planning Committee
			5pm	<b>West Dunbartonshire Council</b>

(note 1) - These committees agree their own meeting timetable. These dates have already been agreed.

(note 2) - These committees agree their own meeting timetable. Dates given above are suggestions only and may change.

(note 3) - Date already agreed.

## **WEST DUNBARTONSHIRE COUNCIL**

### **Report by Strategic Lead - Regulatory**

**Council: 25 October 2017**

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**Subject: Appointments to Outside Bodies: National Association of Councillors – General Management Committee**

#### **1. Purpose**

- 1.1** To provide information to allow Council to consider a request for nominations to the National Association of Councillors (NAC).

#### **2. Recommendations**

- 2.1** Council is asked to consider appointing two elected members and two substitute elected members to represent West Dunbartonshire Council on the National Association of Councillors – General Management Committee.

#### **3. Background**

- 3.1** West Dunbartonshire Council is currently affiliated to the NAC and all 22 councillors are members of the Association.
- 3.2** The National Association of Councillors exists to promote and enhance the role of councillors and to help elected members to be as effective as possible in carrying out their responsibilities.
- 3.3** The main policy-making body of the National Association is the General Management Committee which consists of representatives of the Corporate Member authorities and the regions.
- 3.4** As members of the General Management Committee the appointed elected members will be invited to attend 4 meetings per year held in Scotland and 4 national conferences per year.

#### **4. Main Issues**

- 4.1** A request has been received seeking two nominations to join the General Management Committee.

#### **5. People Implications**

- 5.1** There are no personnel issues.

## **6. Financial and Procurement Implications**

**6.1** There may be a financial implication for the Council in terms of members' expenses incurred for travel and accommodation.

**6.2** There are no procurement implications.

## **7. Risk Analysis**

**7.1** There may be a reputational risk to the Council if it chooses not to make nominations to this outside body.

## **8. Equalities Impact Assessment (EIA)**

**8.1** The Council's representation on this organisation will have no adverse equality impacts.

## **9. Consultation**

**9.1** Officers in Legal and Finance have been consulted on the content of this report.

## **10. Strategic Assessment**

**10.1** The Council's representation on such organisations will help contribute towards achieving the Council's five Strategic Priorities.

**Peter Hessett**  
**Strategic Lead - Regulatory**  
**October 2017**

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**Person to Contact:** Christine McCaffary, Senior Democratic Services Officer,  
Legal, Democratic & Regulatory Services.  
Tel: 01389 737186  
Email: [christine.mccaffary@west-dunbarton.gov.uk](mailto:christine.mccaffary@west-dunbarton.gov.uk)

**Appendices:** None

**Background Papers:** None

**Wards Affected:** All Wards



## WEST DUNBARTONSHIRE COUNCIL

### Report by Strategic Lead – Environment and Neighbourhood

**Committee Name: Council 25 October 2017**

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**Subject: Winter Gritting Programme**

#### **1. Purpose**

- 1.1** The purpose of the report is to provide Council with the opportunities to review the Winter Gritting Programme as requested through a Motion presented to April Council.

#### **2. Recommendations**

- 2.1** The Council is asked to note the content of this report.

#### **3. Background**

- 3.1** At the West Dunbartonshire Council meeting on 26 April 2017, Council agreed the undernoted motion and addendum. The minute of that meeting indicated that:

“Council agrees to a review of the Winter Gritting Programme with a view to improving and increasing the measures currently in place. The review needs to recognise that the vast majority of Constituents live in streets which under the current policy are not a priority for gritting. Council agrees to task the relevant Director with bringing a report back to Council which takes into account this fact and also attaches the same priority to pavements in housing estates adjoining bus routes. The report’s recommendations must be fully compatible with the Roads Scotland Act (1984).

Councillor McColl asked Councillor Bollan whether he would be willing to accept the following as an addendum to his motion:-

Add after “bus routes”, “and areas with steep inclines that can be particularly dangerous for pedestrians and vehicles when left untreated”.

Councillor Bollan indicated that he was willing to accept the addendum to his motion, which was then approved by Council”.

- 3.2** In terms of the legal position as stated in the Roads Scotland Act (1984), section 34 relates to the clearance of snow and ice and says:  
 “A roads authority shall take such steps as they consider reasonable to prevent snow and ice endangering the safe passage of pedestrians and vehicles over public roads”.

In terms of the description of public roads this includes carriage ways and footways.

- 3.3 The term reasonable is subjective and has historically been interpreted that footways in town centres around care homes and adjacent to schools would be treated should a resource be available from the Greenspace section.
- 3.4 Roads gritting is carried out by the Roads team who do not have the capacity to treat footways.

#### **4. Main Issues**

- 4.1 There are approximately 670km of footways in West Dunbartonshire. By increasing the gritting service to footways in line with the motion to Council the estimated length of additional footway would be 156 kilometres based on treating one footway on one side of the road only. Treatment of one footway on one side of the road is the current operational practice.

The area of footway to be treated based on a 2 metre width would be 312 km<sup>2</sup> to carry out this treatment there would be the requirement to travel to the start of the route which would be another 117km.

Allowing for treatment of an average footway width of 2m (one side only) gives a treatment area of 312 km<sup>2</sup>.

#### **4.2 Estimated Resources Required**

In order to carry out this treatment in the same time as the carriageway treatment, nominally 3hours, it is estimated that it would take 4 times the carriageway resource, due to the considerably slower spreading speed, manoeuvring around obstacles on the footway and mounting and dismounting the footway, along with the slower overall travelling speed. The resultant resources required would be 24 footway tractor /spreaders with operatives.

It should be noted that not all footways could be treated at the same time. Inevitably some would be treated later than others and therefore risk and inconvenience cannot be completely eliminated.

Suitable tractor spreaders would be required and at the recent meet the buyer event, prices from a local dealer were obtained. The cost of each tractor and spreader is £16,780.

The spreaders have a limited capacity of 350-400kg of salt and would require re-filling. This would require 1 pickup to serve 2 tractors, i.e. 12 pickups and operatives.

For 36 operatives working from different depots there is a requirement for 2 supervisors with vans to co-ordinate the operation.

The salt is available from stock and it is assumed that existing loaders could be used.

#### **4.3 Cost of Provision**

The cost to provide this service for the normal winter standby period which runs from the beginning of November until the end of March and which is normally 21 weeks.

For estimation purposes we have based the costs on the usage over the past 4 years where we have treated the priority routes 64 times a season on average, with 12 of these treatments being call outs, however the labour requirement for this amounts to 38 staff which allowing for a 1 in 3 rota similar to present operational delivery within Roads is 114 staff in total. Within Greenspace there would not be enough staff to cover this rota and still deliver essential services.

Roads staff are fully employed in carriageway treatment and this resource would have to come from other sections most likely Greenspace.

- 4.4** Costs associated with provision of this service are contained within the Financial Implications as detailed in section 6 of this report.

### **5. People Implications**

- 5.1** To deliver this revised service there would be a requirement to have 114 employees on a 1 in 3 rota for standby, it is not practical to recruit this number of staff on short term contracts and so this would require volunteers from the existing workforce.

The staffing to deliver this service would come from the Greenspace team as Roads operations would already be committed to carrying out carriageway treatment during adverse weather.

- 5.2** Should the staff be called out overnight then they would not report for work the next morning potentially creating a gap in service delivery for Greenspace.

One of the consequences of utilising Greenspace staff should they volunteer would be that their normal duties would not be carried out therefore impacting on the appearance of the authority if there was a reduction in street sweeping, tree maintenance etc.

### **6. Financial and Procurement Implications**

#### **6.1 Financial**

There is currently no budget for carrying out this work in the current year. The costs are also not included in current proposals for 2018-19.

The fixed costs for this service per treatment are:

Resources	Breakdown	Cost
Labour cost for 3hr grit treatment	38 operatives x 3hrs @ 1 ½ overtime rate of £16.85 (hourly rate £11.23)	£1921
Salt	12 tonnes @ £30.00	£360
<b>Total cost per treatment excluding standby costs</b>		<b>£2281</b>

Standby costs for 38 operatives x 21 weeks @ £85.31 amounts to £68,077.

In addition the annual vehicle maintenance charge and fuel usage will amount to £22,300.

If we assume there will be 64 treatments @ £2281 per treatment the cost will be £145,984 plus £68,077 for standby and £22,300 for vehicle maintenance and fuel. In addition call out costs for 12 occasions for 38 operatives @ £13.62 equates to £6,211. Therefore the estimated total cost for a season is £242,572 excluding charges for vehicle provision.

In terms of transportation the estimated cost for the 24 tractors required is considerable, amounting to £402,720 to purchase. This cost has not been included in the vehicle replacement programme, therefore would require additional investment. An options appraisal to see if it would be better to buy, lease or rent the mini tractors will be carried out.

## 6.2 Procurement

The procurement procedures outlined within this report shall ensure that the Council meets its statutory requirements in respect of procurement.

## 7. Risk Analysis

- 7.1 There is a risk that by not treating all footways members of the public may slip.
- 7.2 There is a risk that in delivering this service other Council services could be reduced.

## 8. Equalities Impact Assessment (EIA)

- 8.1 There is no Equalities Impact.

## 9. Consultation

**9.1** At this point in time there has been no consultation with staff that may be required to deliver this service or the public who would benefit from the service. Both would be required in order to determine the viability and prioritisation of the proposal.

## **10. Strategic Assessment**

**10.1** The implementation of additional gritting would assist in achieving the Council's strategic priorities.

**Ronnie Dinnie**  
**Strategic Lead – Environment & Neighbourhood.**  
**Date: 10 October 2017**

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**Person to Contact:** Ronnie Dinnie, Strategic Lead – Environment & Neighbourhood, Council Offices, Garshake Road, Dumbarton, G82 3PU. Telephone: 01389 737601  
[Ronald.dinnie@west-dunbarton.gov.uk](mailto:Ronald.dinnie@west-dunbarton.gov.uk)

**Appendices:** None

**Background Papers:** Motion to Council 26 April 2017

**Wards Affected:** All Wards