

# Agenda



## West Dunbartonshire Council

**Date:** Wednesday, 29 March 2023

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**Time:** 16:00

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**Format:** Hybrid meeting

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**Contact:** Carol-Ann Burns, Senior Democratic Services Officer  
Email: [carol-ann.burns@west-dunbarton.gov.uk](mailto:carol-ann.burns@west-dunbarton.gov.uk)

Dear Member

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

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

The business is shown on the attached agenda.

Yours faithfully

**PETER HESSETT**

Chief Executive

Distribution:-

Provost Douglas McAllister  
Councillor James Bolla  
Councillor Karen Conaghan  
Councillor Ian Dickson  
Councillor Diane Docherty  
Councillor Craig Edward  
Councillor Gurpreet Singh Johal  
Councillor Daniel Lennie  
Councillor David McBride  
Councillor Jonathan McColl  
Councillor James McElhill

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

Chief Executive  
Chief Officers

Date of issue: 16 March 2023

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# **WEST DUNBARTONSHIRE COUNCIL**

**WEDNESDAY, 29 MARCH 2023**

## **AGENDA**

### **1 STATEMENT BY CHAIR – AUDIO STREAMING**

### **2 APOLOGIES**

### **3 DECLARATIONS OF INTEREST**

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

### **4 RECORDING OF VOTES**

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

### **5 MINUTES OF PREVIOUS MEETINGS**

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

(a) Ordinary meeting – 21 December 2022; and	<b>11 – 27</b>
(b) Budget meeting – 1 March 2023	<b>29 – 64</b>

### **6 MINUTES OF MEETING OF AUDIT COMMITTEE 65 – 68**

Submit for information, and where necessary ratification, the Minutes of Meeting of the Audit Committee held on 9 November 2022.

### **7 OPEN FORUM**

The following Open Forum questions have been submitted:-

#### **(a) Question from Jay Haston**

To ask the leader of the Council, following the decision that was unanimously taken by the Council at the August 26th 2021 meeting in respect of the WAVE Trust, can the leader of the Council provide an update into what work has subsequently been undertaken to progress this?

**(b) Question from Susan Dick**

I currently own land which will be bulldozed as part of the exxon development.

I have one request in light of this Councils drive towards net zero and any climate change policies they may have.

Within this field there is large and beautiful 200 year old tree. It is on a prominent site within the field near the private road also belonging to myself and which is a right of way, it is a healthy tree which grows straight with no known issues or health concerns.

There is also a large wildlife pond near the Arnold Clark end of the site.

I don't think either of them are in the path of the intended roads.

When the site is cleared I ask that serious attempts are made to save this tree and the pond from destruction. I ask this due to the tree's great age and the fact that a tree of this age and size will be an asset in carbon capturing, something that should be important to us all. The pond will also be doing its bit for wildlife in the area and carbon capture as well.

It is not good enough to simply destroy such a valuable tree and replace it with tiny saplings as is the norm.

The hundreds of trees that will be lost on this site mean that the drive towards net zero will be damaged extensively but the saving of this tree and pond could help offset some of the damage done to the environment when this field is destroyed.

Could I have any kind of assurances that when decisions are being made the saving of the tree and pond could be considered as essential.

To be truthful after all that has gone on over my field it is the very least you can do.

**8      CONTINGENCY ARRANGEMENTS (NUCLEAR INCIDENT) –      69 – 75**  
**MOTION FROM COUNCIL 21 DECEMBER 2022**

Submit report by the Chief Officer – People and Technology providing an update on the local resilience structures should there be a nuclear incident at Faslane.

**9      GLASGOW CITY REGION CITY DEAL – UPDATE      77 – 81**

Submit report by the Chief Officer – Regulatory and Regeneration noting the progress with the implementation of the Glasgow City Region City Deal.

**10      NON-DOMESTIC RATES EMPTY PROPERTY RELIEF POLICY      83 – 94**

Submit report by the Chief Officer – Resources seeking approval of the introduction of West Dunbartonshire Council's locally agreed Non-Domestic Rates (NDR) Empty Property Relief (EPR).

**11      SCALE OF CHARGES – CLYDEBANK TOWN HALL –      95 – 99  
MOTION FROM COUNCIL 31 AUGUST 2022**

Submit report by the Chief Officer – Citizen, Culture & Facilities requesting consideration of a review of all hire costs associated with Clydebank Town Hall events and what level of charitable discount or reduction is appropriate.

**12      TREASURY MANAGEMENT STRATEGY AND ANNUAL      101 – 133  
INVESTMENT STRATEGY**

Submit report by the Chief Officer – Resources seeking Council approval of the proposed Treasury Management Strategy Statement and Annual Investment Strategy and the indicators contained within.

**13      GENERAL SERVICES BUDGETARY CONTROL REPORT TO      135 – 212  
31 JANUARY 2023 (PERIOD 10)**

Submit report by the Chief Officer – Resources providing an update on the General Services revenue budget and the approved capital programme to 31 January 2023.

**14      HOUSING REVENUE ACCOUNT BUDGETARY CONTROL      213 – 233  
REPORT TO 31 JANUARY 2023 (PERIOD 10)**

Submit report by Chief Officer – Resources providing an update on the financial performance to 31 January 2023 (Period 10) of the HRA revenue and capital budgets for 2022/23.

**15      NOTICE OF MOTIONS**

**(a)      Motion by Councillor Jim Bolla – Naloxone Intervention Kits**

Council recognises the huge number of deaths due to opiate overdose in Scotland. West Dunbartonshire, at the end of 2022, had six such deaths within the space of a month.

People who overdose on opiates can be saved by Naloxone being administered, which temporarily reverses the effects of opiate overdose to allow medical intervention.

Last year in Scotland 1,300 lives were saved by Naloxone. Council agrees to locate a Naloxone Intervention Kit in all Council premises, Offices, Libraries, Leisure Centres, Residential Units and other locations, where it is felt they could be of emergency assistance.

Free training for staff locally (45mins) is available, the Naloxone Kit and a free supply of the Naloxone is available locally from the NHS for all accredited/trained users.

**(b) Motion by Councillor Clare Steel – Scottish Water Inadequate Infrastructure and Local Flooding in Linnvale**

This Council is concerned about the annual flooding events which affect Linnvale in Clydebank.

The Council notes that an Open Forum Question from John Mooney was considered at the December Council and that Councillor David McBride responded on behalf of West Dunbartonshire Council. A copy of the question and response is appended to this motion.

The access to Linnvale is limited and the only way in and out of the area by vehicle is through Livingston Street which is highly prone to localised flooding. As a result, when we have heavy rain, the road into Linnvale becomes unusable and means that local residents, emergency services and businesses are affected.

As well as the temporary isolation this causes, there is an inherent risk of flooding to homes which is a major concern for local residents.

Council is concerned that although the flooding is captured in the Clyde & Loch Lomond Local Flood Risk Management Plan, funding for the Scottish works to bring its infrastructure up to an adequate standard has not yet been identified.

The Council has made commitment to support Tenants & residents with flood preventions to their property. Council has also committed to working with Scottish Water to accelerate key areas that experience flooding due to capacity issues in the Scottish water draining system. Funding has been allocated by West Dunbartonshire Council to progress those studies.

Given the above, the Council asks the Chief Executive to write to the appropriate Cabinet Secretary highlighting the impact of the flooding on the residents of Linnvale and calls on the Scottish Government and Scottish Water to prioritise the replacement of the inadequate Scottish Water infrastructure.

## **Appendix**

### **Open Forum Question John Mooney:**

The following Open Forum question has been submitted:- Question from John Mooney – Flooding in Linnvale, Clydebank

The Linnvale community is very concerned about the recurrent flooding of their streets. It is disappointing and demoralising to read the recriminations between the Council and Scottish Water about this in the local press.

Can the Council provide an assurance today that it will do its utmost to work in partnership with Scottish Water and the Linnvale community to sort this out for good?

### **Council Response by Councillor David McBride:**

The Clyde & Loch Lomond Local Flood Risk Management Plan sets out the actions that West Dunbartonshire Council has agreed to take forward to reduce the overall flood risk within the area.

These actions have been discussed and agreed by the WDC, SEPA, Scottish Water and all other responsible authorities & Public bodies involved in reducing Flood Risk.

West Dunbartonshire Council will be the Lead on the action for a Surface Water Management Plan for the Clydebank Area, this is a cycle 3 action under the Clyde & Loch Lomond Local Flood Risk Management Plan for West Dunbartonshire Council & Scottish Water due to the ongoing actions.

At this time there is no confirmation of when the funding will be made available from the Scottish Government to fund this piece of work as the flooding budget is currently oversubscribed.

The flood study has identified a number of locations at high risk to the impact of surface water and the need for a detailed Surface Water Management plan to be developed to address current capacity issue of the existing drainage system.

Whilst the responsibility for surface water lies with the local authority, the majority of drainage systems are owned and maintained by Scottish Water and as such any plans need to be developed in conjunction with them.

Although the Council will be looking at methods to best manage the Surface Water within the area, there will still be a Flood Risk from the combined sewer systems where the capacity is not sufficient.

Scottish Water have confirmed that there is a capacity issue within the existing systems at Linnvale which results in flooding experienced at street level.

A budget allocation of £500k was made in the 2022/23 budget to accelerate flood prevention works.

The 2<sup>nd</sup> Nov 2022 IRED Committee approved that £375k would be allocated to accelerate feasibility studies for a number of priority locations that are identified within the Surface Water Management Study. Linnvale has been identified as a priority location.

As part of this investment the Council will liaise with Scottish Water to undertake a focused study to develop plans for water alleviation and system upgrades to reduce the impact of surface water within the area.

**(c) Motion by Councillor Craig Edward – Additional Dwelling Supplement Tax Increase**

Council notes the Scottish Budget announced on the 15<sup>th</sup> of December 2022, resulted in the Additional Dwelling Supplement (ADS) increased from 4% to 6% with immediate effect. This tax is payable on the total price of purchasing additional residential properties in Scotland, when a property purchase price exceeds £40,000.

Local Authorities are still obliged to pay the ADS rate. To put this into context, if the Housing Department purchased an 'off the shelf' buy back property on the open market at £100,000, then the Housing Revenue Account (HRA) would be paying an additional £2000 in ADS.

Housing policy must not solely rely on building new homes, when it is possible to purchase private housing to meet the needs of our citizens on the housing waiting list. Each property purchased becomes council housing stock.

This Council has ambitious plans to purchase more homes for council ownership. Based on our 2023/24 projections, the HRA would be paying £300,000 in ADS, which is £100,000 more than was the case prior to the Scottish Government increasing this tax at the Scottish Budget announcement.

This will have a real impact on Council's plans because if it did purchase a home at £100,000 for example, the unjustness of the ADS tax will result in either council tenants suffering with a £300,000 surcharge, or council purchasing three less properties each year.

This is not an acceptable situation for our tenants or for our citizens on housing waiting lists.

Council commends the hard work and diligence of our housing staff who have already been lobbying strongly and repeatedly for this obstructive tax increase



to be reversed, to enable more homes to be purchased for council housing use.

Council supports the work of our staff highlighting this tax injustice. Therefore, the Convenor of Housing, Employability & Communities, and the Leader of the Council, will make respective representations to the relevant Cabinet Secretaries, and via COSLA. The representation will highlight the absurdity of this situation, call for this tax increase to be reversed immediately, and highlight the negative impact the ADS increase has on the Scottish Government's own priorities in terms of increasing supply and housing by 2040.

Council will also liaise directly with the WDTRO on raising these concerns and report back to council on the outcome of the representations made, as above.

**(d) Motion by Councillor Sophie Traynor – Growing Up Grieving**

Council recognises the differing levels of bereavement services for children and young people within schools across West Dunbartonshire.

The current support that is in place varies significantly across schools in the area and is not holistic enough to fully support grieving children and young people throughout their school careers. The motion is based on the National Childhood Bereavement Project's "Growing Up Grieving" report which was delivered by Includem which looks at this issue on a national level.

Council requests the Chief Education Officer to address the lack of universality of bereavement support provided in schools across West Dunbartonshire through a bereavement policy that takes at a whole school approach to death, dying and bereavement to support all children and young people who are experiencing grief.

**(e) Motion by Councillor Craig Edward – Welcoming HM Coastguard to Clydebank**

Council warmly welcomes news that His Majesty's Coastguard will soon be creating a new Coastguard Rescue Team based in Clydebank.

Coastguard Rescue Teams (CRTs) are made up of fully trained volunteers from all walks of life that will attend emergencies on the Clyde and can be mobilised to support partner agencies inland with any qualifying incident.

This is fantastic news for all of West Dunbartonshire and beyond. CRT's expertise ranging from persons in water incidents, flooding incidents, trapped persons, concern for persons, missing persons, vessels in distress, and helicopter operations to name but a few.

Council looks forward to working constructively with HM Coastguard.

**(f) Motion by Councillor Craig Edward – Clyde Green Freeport Bid Disappointment**

Council is deeply disappointed that the Clyde Green Freeport bid has lost out in the race to win freeport status. This is a major investment opportunity which has been awarded concentrating out-with the Clyde estuary, with the Cromarty Firth and Firth of Forth benefitting from freeport status instead.

The special economic zone would have resulted in tens of thousands of new jobs across the Clyde and beyond, benefiting citizens of West Dunbartonshire with new opportunities.

This decision bypasses the beating heart of Scotland's economy, and importantly the communities at greatest need to benefit from the Levelling Up agenda.

Both UK and Scottish Governments need to address the further disadvantage this decision creates affecting the Glasgow City Region including West Dunbartonshire, which has a proud and proven track record in delivering projects with real economic, infrastructure, social, and regeneration outcomes.

The Leader of the Council will write to both governments outlining Council's disappointment, particularly as it has been revealed that this application scored higher in the bid submission criteria than all but one of the other bids. The Leader will also request further opportunities for both governments to work with Council and attract investment and job opportunities for West Dunbartonshire.

**WEST DUNBARTONSHIRE COUNCIL**

At a Hybrid Meeting of West Dunbartonshire Council held in the Civic Space, 16 Church Street, Dumbarton on Wednesday, 21 December 2022 at 4.02 p.m.

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

\* arrived later in the meeting

**Attending:** Peter Hessett, Chief Executive; Alan Douglas, Chief Officer – Regulatory and Regeneration (Legal Officer); Laurence Slavin, Chief Officer – Resources and Section 95 Officer; Peter Barry, Chief Officer – Housing and Employability; Beth Culshaw, Chief Officer – West Dunbartonshire Health and Social Care Partnership, Amanda Graham, Chief Officer – Citizen, Culture and Facilities; Gail Macfarlane, Chief Officer – Roads and Neighbourhood; Laura Mason, Chief Education Officer; Victoria Rogers, Chief Officer – People and Technology; Angela Wilson, Chief Officer – Supply, Distribution and Property; Michelle Lynn, Assets Co-ordinator; George Hawthorn, Manager – Democratic and Registration Services and Christine McCaffary, Senior Democratic Services Officer.

**Also Attending:** Christopher Gardner, Senior Audit Manager, Audit Scotland.

**Apologies:** An apology for absence was intimated on behalf of Councillor Diane Docherty.

**Provost Douglas McAllister in the Chair**

**STATEMENT BY CHAIR**

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

## **MINUTE OF SILENCE**

At the request of the Provost, the Council observed a minute's silence as a mark of respect following the recent passing of Richard Polanski, who was the last surviving crew member of the Polish Navy warship, ORP Piorun, that while docked in Clydebank during World War II had helped defend the town.

## **DECLARATIONS OF INTEREST**

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

## **RECORDING OF VOTES**

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

## **MINUTES OF PREVIOUS MEETING**

The Minutes of Meeting of West Dunbartonshire Council held on 26 October 2022 were submitted and approved as a correct record.

## **MINUTES OF AUDIT COMMITTEE**

The Minutes of Meeting of the Audit Committee held on 10 August 2022 were submitted and approved as a correct record.

## **OPEN FORUM**

The Provost advised that the undernoted Open Forum question had been received from Mr John Mooney. He then invited Mr Mooney to put his question to Council.

### **Question from John Mooney – Flooding in Linnvale, Clydebank**

The Linnvale community is very concerned about the recurrent flooding of their streets. It is disappointing and demoralising to read the recriminations between the Council and Scottish Water about this in the local press.

Can the Council provide an assurance today that it will do its utmost to work in partnership with Scottish Water and the Linnvale community to sort this out for good?

Councillor McBride provided the following response:-

The Clyde & Loch Lomond Local Flood Risk Management Plan sets out the actions that West Dunbartonshire Council has agreed to take forward to reduce the overall flood risk within the area.

These actions have been discussed and agreed by the WDC, SEPA, Scottish Water and all other responsible authorities and public bodies involved in reducing Flood Risk.

West Dunbartonshire Council will be the lead on the action for a Surface Water Management Plan for the Clydebank Area, this is a cycle 3 action under the Clyde & Loch Lomond Local Flood Risk Management Plan for West Dunbartonshire Council and Scottish Water due to the ongoing actions.

At this time, there is no confirmation of when the funding will be made available from the Scottish Government to fund this piece of work as the flooding budget is currently oversubscribed.

The flood study has identified a number of locations at high risk to the impact of surface water and the need for a detailed Surface Water Management plan to be developed to address current capacity issue of the existing drainage system.

Whilst the responsibility for surface water lies with the local authority, the majority of drainage systems are owned and maintained by Scottish Water and as such any plans need to be developed in conjunction with them.

Although the Council will be looking at methods to best manage the Surface Water within the area, there will still be a Flood Risk from the combined sewer systems where the capacity is not sufficient.

Scottish Water have confirmed that there is a capacity issue within the existing systems at Linnvale which results in flooding experienced at street level.

A budget allocation of £500k was made in the 2022/23 budget to accelerate flood prevention works.

The 2<sup>nd</sup> November 2022 IRED Committee approved that £375k would be allocated to accelerate feasibility studies for a number of priority locations that are identified within the Surface Water Management Study. Linnvale has been identified as a priority location.

As part of this investment the Council will liaise with Scottish Water to undertake a focused study to develop plans for water alleviation and system upgrades to reduce the impact of surface water within the area.

Mr Mooney asked the following supplementary question:-

Can residents in the area be provided with information on the process of gully cleaning, e.g. timescales and the priority areas?

Councillor McBride advised that he would ask officers to issue this information in due course.

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

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

Having heard the Chief Officer in answer to Members' questions, the Council agreed to note the progress of the Glasgow City Region programme.

### **REVIEW OF THE COUNCIL'S CAPITAL PROGRAMME**

A report was submitted by the Chief Officer – Resources providing the Council with the outcome of a review of the Council's Capital Programme and presenting recommendations to reduce the capital programme in light of concerns about affordability.

Note: Councillor Edward joined the meeting at this point.

Councillor McBride, seconded by Councillor O'Neill moved:-

This Council agrees the recommendations in the report subject to the following changes:

- Supply Distribution & Property (SDP): New Sports Facility Dumbarton West (Old OLSP): To retain this planned spend within the current capital programme on the basis that it was a long term commitment to the local community following the relocation of the Secondary School.
- Supply Distribution & Property (SDP): New Westbridgend Community Centre: To ask officers to re-profile the spend and build programme over 2023/24 and 2024/25 to allow for a decision to be made on whether the group has been successful in its bid for Regeneration Capital Grant Fund (RCGF) which will not be known until September 2023.

As an amendment, Councillor Dickson seconded by Councillor Conaghan moved:-

Council agrees the recommendations at 2.1 of the report with the following exceptions/caveats:

- P41, SDP New Sports Changing Facility Dumbarton West (Old OLSP)
  - No decision is taken on this until user groups and the local community are consulted. Feedback from this consultation can be fed back to the budget meeting next year with a final decision taken then.
- P41, New Westbridgend Community Centre
  - This will remain in the capital plan until the outcome of the RCGF bid is known. Council can make a decision on a way forward during the 2024/25 budget process.
- P41, Changing Places Toilet Provision
  - While removing the current provision from the capital plan, Council commits to providing these facilities within the Dumbarton Concord Centre and Alexandria Community Centre as part of the planned refurbishments as suggested in the report.
- P42, Footways/Cycle Path Upgrades | Footway Resurfacing (RAMP) | P 43, Roads Improvements | Pavement Improvements | P46, Infrastructure – Roads
  - There will be no removal or reduction of these capital budgets, which are a priority for our constituents and do not result in a significant revenue saving in the context of the projected budget gap; Council does not believe the 2023/24 cost saving benefit (£98k) outweighs the detriment of making this cut.
- P45, A813 Road Improvement Phase 1
  - Council agrees that this project should remain in the capital programme for 2025/26. There is no revenue benefit to the 2023/24, 2024/25 or 2025/26 budgets according to the officer's report. This is however an important planned upgrade to a piece of infrastructure needing investment.
- P45, Audio Visual Equipment
  - Any proposals to reduce capital funding must not have an adverse impact on teachers' ability to provide a good learning experience for our children and young people.
- P53, Children and Families Team (Dumbarton/Vale of Leven)
  - Council agrees that funding WILL be available to deliver these premises as promised by Council. We cannot and will not renege on this commitment to our hard working Children and Families Social Work team and the families they support.

On a roll call vote being taken 8 members voted for the amendment, namely Councillors Conaghan, Dickson, McColl, McElhill, Oxley, Pollock, Scanlan and Traynor, 11 members voted for the motion, namely Provost McAllister and Councillors Johal, Lennie, McBride, McGinty, McKay, Millar, O'Neill, Rooney, Sorrell and Steel. Two members abstained from voting, namely Councillors Bollan and Edward. The motion was declared carried.

## FINANCIAL UPDATE

A report was submitted by the Chief Officer – Resources providing an update on the financial challenges facing the Council, the estimated 2023/24 – 2024/25 revenue budget gaps and presenting the first tranche of saving options for Members consideration to help the Council deliver a balanced 2023/24 budget.

The Chief Officer provided a further verbal update and officers were heard in answer to Members questions.

Councillor Rooney, seconded by Councillor McGinty moved:-

Council thanks the Chief Officer of Resources for the detailed Financial Update in the report and for the verbal update following the Scottish Government setting out its budget proposals on 15<sup>th</sup> December.

This is without doubt the greatest financial challenge in the history of West Dunbartonshire Council. We have increasing cost pressures, limited funding support from government and we were left with the additional financial burden as a result of the previous administrations failure to tackle the financial risks.

Council notes that the Scottish Government Block Grant increased by £3.9 Billion for 2022/23. However, the Scottish Government chose to give councils a “flat cash” settlement which was a real terms cut of £100m.

At the same time the Scottish Government indicated they would cut funding to Councils by a further 7% over four years. (1.75% average cut per year).

As a result of underfunding and cost pressures, the West Dunbartonshire Council budget gap has grown to a massive £21m by December:

- We were left with a £13.8m Gap Council following the SNP Councils budget in March.
- By the summer it reached £18.3m due to a range of cost pressures.
- By December the gap increased to £21m.

Unfortunately, as had been set out by the Chief Officer for Resources the early indications are that the reality of the 2023/24 Scottish Government budget is another “flat cash” settlement which, in a financial climate where inflation exceeds 10%, is a real terms cut in funding which will affect services and jobs.

This is the Scottish Government forcing yet more austerity upon West Dunbartonshire Council.

Given the above, the Council agrees the following:

- a) To reconfirm the October Council decision to the 72/28 split of residential care costs as per 2.1 serial of the report and agree to transfer a proportionate share of the 2022/23 budget.



- b) To retain the full £4.748 million of Scottish Government funding provided as a contribution to the 2022/23 pay award to focus on Council priorities.
- c) To note the estimated revenue budget gap from £14.309 million to £21.142 million.
- d) To approve the activation of the Service Concessionary Financial Flexibility to cover the life of the assets rather than the life of the contracts.
- e) To approve the earmarking of the one off benefit generated by the Service Concessionary Financial Flexibility:
- To establish a £15m voluntary redundancy / early retirement reserve.
  - To establish a £6m smoothing fund to support a three year service transformation programme.
  - To provide £1.75m to increase the Councils prudential target to 3% of expenditure (net of requisitions).
  - To fund the Councils projected 2022/23 overspend of £1.5m.
  - To provide £4.39m of funding for the impact of the 2022/23 pay award on 2022/23 and 2023/24.
- f) To approve £3.019m of the 2023/24, rising to £4.042m in 2024/25, saving options outlined at Appendix 1 with the following adjustments/clarification:

	Adjustment/ Clarification	2023/24 £000	2024/25 £000
Proposed Savings per Appendix 1		3,193	4,238
RN02 – Reduced Civic Waste Amenity Site	Option supported is to retain two sites but with reduced opening hours and with a one day per closure at each site which retains a 7 day service across the Council area. This saves £63,000 in 2023/24 rising to £113,000 in 24/25 rather than £140,000 in 2023/24 and future years	(77)	(27)
RR13 - Close Clydebank Registration Office and provide necessary services from Dumbarton	Reject this option to remove registration services from Clydebank. Removes saving of £28,000 per annum	(28)	(28)
EDU01 – Close out of school care services at Linnvale and St Eunan's Primary Schools	Reject this option. Removes saving of 25,000 in 2023/24 rising to £38,000 in future years	(25)	(38)

CCF07 – Review funding for events programmes	It should be noted that although the saving is agreed, the intention remains to secure external funding to support local events.	0	0
EDU08 - Reduce School Transport Provision	Reduce School Transport towards statutory limits taking account of safe routes to school and increasing free bus pass update and work with bus companies to increase provision at busy times.	0	0
RES06 – Review of the Capital Programme	Adjust the revenue savings to be generated by the review of the capital programme to reflect the decisions taken by Council in relation to Agenda Item 9 to this Council meeting.	(44)	(103)
Approved Savings		3,019	4,042

- g) To note the £899,000 of management adjustments at Appendix 2 which will contribute towards a balanced budget and future projected budget gaps.
- h) To approve the rescheduling of the budget setting meeting from 8<sup>th</sup> February to 1<sup>st</sup> March.
- i) Approve the use of the one off benefit associated with the Service Concessionary Financial Flexibility as a recovery plan to restore the council's reserves to be in line with or above the Councils prudential target.

These actions will help generate funds to help towards reducing the council budget gap. However, the bulk of the savings will be considered at a future budget setting meeting on 1<sup>st</sup> March 2023.

This Council has given a public commitment to assist local residents with the Cost of Living Crisis. Therefore, Council agrees to earmark £1 million to provide a further £250,000 of cost of living support each year for the next four years. This is to be funded from the Council's general reserves including the transfer of the balance of £0.99m from the Service Concessionary One Off benefit.

As an amendment, Councillor Dickson seconded by Councillor Conaghan moved:-

Council agrees the recommendations at 2.1 of the report with the following exceptions/caveats:

- b) Council does not have enough information at this time to determine whether it would be appropriate for a proportion of the £4.748m of Scottish Government funding provided as a contribution to the 2022/23 pay award to be passed through to the Health and Social Care

Partnership (HSCP). Council is aware that the HSCP may be in a position to fund this pressure from reserves, which may be a better option given the extreme pressure on Council budgets. Officers should provide narrative and options around this to allow members to make an informed decision at the March 2023 budget meeting.

- e) Council does not agree that it is appropriate to increase the prudential reserve at a time when we must maximise spending on public services, therefore the £1.75m referred to will transfer to the general reserve for elected members to decide how best to make use of this money as part of the March 2023 budget meeting.
- f) Council does not agree any of the proposed saving options at this time and instead agrees that as the last public consultation feedback has expired, a new consultation be carried out during January & February on all savings options, or as was done previously, on public priorities for spending by service area, to allow elected members to deliver on the needs and wishes of the citizens we were elected to serve.
- i) Approve the use of the one off benefit associated with the Service Concessionary Financial Flexibility as a recovery plan to restore the Council's reserves to be in line with, or above, the Council's prudential target of 2%.

On a roll call vote being taken 8 members voted for the amendment, namely Councillors Conaghan, Dickson, McColl, McElhill, Oxley, Pollock, Scanlan and Traynor and 12 Members voted for the motion, namely Provost McAllister and Councillors Edward, Johal, Lennie, McBride, McGinty, McKay, Millar, O'Neill, Rooney, Sorrell and Steel. One member abstained from voting, namely Councillor Bollan. The motion was declared carried.

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

## **GENERAL SERVICES BUDGETARY CONTROL REPORT TO 31 OCTOBER 2022 (PERIOD 7)**

A report was submitted by the Chief Officer – Resources providing an update on the General Services revenue budget and the approved capital programme to 31 October 2022.

The Council agreed:-

- (1) to note a current projected annual adverse variance on the revenue account of £1.447m (0.56% of total budget); and
- (2) to note that projected expenditure on the capital account was lower than the 2022/23 budget by £23.294m (34.18% of budget), made up of £22.073m

(32.39% of budget) of project re-profiling, and an in-year net underspend of £1.221m (1.79% of budget).

## **HOUSING REVENUE ACCOUNT (HRA) BUDGETARY CONTROL REPORT TO 31 OCTOBER 2022 (PERIOD 7)**

A report was submitted by the Chief Officer – Resources providing an update on the financial performance to 31 October 2022 (Period 7) of the HRA revenue and capital budgets for 2022/23.

Having heard officers in answer to Members' questions, the Council agreed:-

- (1) to note that the revenue analysis showed projected adverse variances of £1.298m however this would be offset by reducing the contribution from revenue to capital (CFCR) therefore netting to a revenue break even position; and
- (2) to note that the net projected annual position in relation to the capital plan was highlighting an in-year adverse variance of £26.444m (40.31%) which was made up of re-profiling of £28.346m (43.21%) and overspend of £1.902m (2.9%) as detailed in Appendix 4 to the report.

## **AUDITED FINANCIAL STATEMENTS 2021/22**

A report was submitted by the Chief Officer – Resources providing Members with the opportunity to scrutinise the Audited Annual Accounts 2021/22 for both the Council and the Charities administered by the Council, following approval at the Audit Committee on 9 November 2022.

The Council agreed:-

- (1) to note the information provided within the Audited Annual Accounts 2021/2022 – covering the Council and the Charities administered by the Council and as appended to the report; and
- (2) to note that the Statements were approved by the Audit Committee on 9 November 2022.

## **ANNUAL AUDIT REPORT TO MEMBERS AND CONTROLLER OF AUDIT 2021/22**

A report was submitted by the Chief Officer – Resources providing Members with the opportunity to consider the Annual Audit Report to Members and Controller of Audit for the Council and the Trusts administered by the Council, following consideration by the Audit Committee on 9 November 2022.

The Council agreed:-

- (1) to note the information provided within the letter to the Audit Committee in relation to DR AK Glen and West Dunbartonshire Trust Fund - as appended to the report;
- (2) to note the Annual Audit Report to Members and Controller of Audit 2021/22 for the Council and the Charities administered by the Council - as appended to the report; and
- (3) to note that the Letter and the Annual Audit Report, together with the Financial Statements were reported to the Audit Committee on 9 November 2022.

### **COMMITTEE TIMETABLE – AUGUST 2023 TO APRIL 2027**

A report was submitted by the Chief Officer – Regulatory and Regeneration proposing a timetable of Council and committee meetings for the period August 2023 to April 2027.

The Council agreed:-

- (1) to approve the timetable of meetings for the period August 2023 to April 2027 shown as an appendix to the report;
- (2) that meetings of the Council and the four policy committees (Corporate Services, Educational Services, Housing and Communities and Infrastructure, Regeneration and Economic Development) continue to be held in hybrid format in the Civic Space, Council Offices, Church Street, Dumbarton;
- (3) that meetings of regulatory committees, namely Planning and Licensing, continue to alternate between the Council Offices, Church Street, Dumbarton and Clydebank Town Hall;
- (4) that Appeals Committee meetings continue to be held in the Council Offices, Church Street, Dumbarton to ensure a sufficient number of rooms are available for the parties involved;
- (5) that meetings of the Audit Committee alternate between Dumbarton and Clydebank; and
- (6) that meetings of the remaining committees continue to be held in the Council Chamber, Clydebank Town Hall.

### **EQUALITIES REVIEW OF TERMS AND CONDITIONS OF EMPLOYMENT**

A report was submitted by the Chief Officer – People and Technology seeking approval of proposed changes to terms and conditions of employment for local government and craft employees to further eradicate inequalities and to authorise

the Chief Officer – People and Technology to engage with the Trade Unions for consultation with a view to seeking agreement on their implementation.

Councillor Rooney, seconded by Councillor McGinty moved:-

That the Council agrees the following proposals:-

- Align the core terms and conditions of employment for local government and all craft employees to further equality of offering.
- To replace current overtime enhanced rates, with a single overtime rate of time plus a quarter for any hours in excess of 37 per week, payable to grades 1 to 7.
- A review of contracts of employment across relevant service areas to remove contractual overtime.
- Replace the additional 4 public holidays for those employed on Craft Operative terms and conditions (i.e. last Friday and Monday in May, third Monday in July and last Friday in September), with additional days transferred to annual leave entitlement.
- Replace 2 public holidays for all employee groups, again transferring these days to annual leave entitlement.
- Removal or replacement of alternating shift allowance.
- Replace facility for incremental progression after 6 months for eligible employees, instead applying incremental progression annually on 1st April in line with existing employees.
- Remove the historical, now closed discretionary Group Life Assurance Scheme provision entirely.
- Introduce a provision whereby employees appointed to standalone business critical roles of below grade 8 will be contractually required to give a minimum of 8 weeks' notice of their intention to terminate employment.

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

During the previous 5 year term, the then SNP Administration consistently opposed and rejected proposals brought forward by management to reduce staff terms and conditions for the purpose of making budget savings.

Any proposals to change terms and conditions will go through an appropriate consultation and negotiation process with the trades unions, BEFORE being debated by Council transparently, with uncensored feedback from trades unions provided as an appendix to any officer report.

On a roll call vote being taken, 9 Members voted for the amendment namely Councillors Bollan, Conaghan, Dickson, McColl, McElhill, Oxley, Pollock, Scanlan and Traynor and 12 Members voted for the motion, namely Provost McAllister and Councillors Edward, Johal, Lennie, McBride, McGinty, McKay, Millar, O'Neill, Rooney, Sorrell and Steel. The motion was declared carried.

## NOTICE OF MOTIONS

### **(a) Motion by Councillor Jim Bollan - STUC Campaign "Scotland Demands Better"**

Councillor Bollan moved:-

Council agrees to support the STUC's campaign "Scotland Demands Better". The key points of which are noted below, which sets out a programme to help combat the effects of the Cost of Living Emergency.

1. A real pay rise for all public service workers
2. A social security system that loosens the grip of poverty
3. Warm homes, through municipal energy companies
4. Sustained action to tackle rent costs
5. Share the wealth, through income, wealth and business taxes
6. Universal free school meals
7. Cheap, publicly controlled public transport
8. More support for childcare
9. Enforcement of Fair Work

Council further agrees to circulate the motion to all other Scottish Councils seeking their support for the motion.

The motion was agreed by the Council.

### **(b) Motion by Councillor Jim Bollan – Contingency Plans in the Event of Nuclear Incident at Faslane**

Councillor Bollan moved:-

Council will be aware of the recent reports of the serious fire on the Vanguard Nuclear Submarine which was carrying Trident missiles, while it was in the North Atlantic.

The fire was tackled by the crew, then the submarine had to surface to expel toxic fumes. The incident brings into sharp focus the absolute catastrophe that could have unfolded had the submarine been lost in the North Atlantic.

This dangerous incident will be of great concern to many local people given the location of the incident and that the submarine is being taken back to Faslane Base. Given the gravity of the situation Council asks the CEO to bring a report to the next Council meeting detailing what contingency plans the Council has in the event of a serious nuclear incident at Faslane, or the surrounding waters, to support and protect the residents of West Dunbartonshire.

The motion was agreed by the Council.

**(c) Motion by Councillor Clare Steel – Kilbowie St Andrew’s Church, Clydebank**

Councillor Steel moved:-

This Council recognises the important part that Kilbowie St Andrew’s Church has played in the history of Clydebank and that local residents have a strong association with the church.

This church has been a key focus of help and support over many decades and a key element of the Council and the community of Clydebank for commemorating the Clydebank Blitz.

The church building endured the Clydebank Blitz and contains important artefacts such as the Blitz Chapel, a memorial stained glass window and a book was created with the names of all those who lost their lives in the Blitz.

The church was also gifted a valuable triptych painting portraying images of the Blitz created by renowned local artist Tom McKendrick. In addition, it is regarded as a Chapel of Remembrance and Reflection in Clydebank.

Given the above, this Council calls on the Clyde Presbytery to reconsider its plans to close Kilbowie St Andrew’s Church and instead to retain the church and preserve its historic story for the benefit of future generations.

The motion was agreed by the Council.

**(d) Motion by Councillor Gurpreet Singh Johal – Prioritising Repairs Related to Dampness and Mould**

Councillor Johal moved:-

West Dunbartonshire Council notes the tragic death of two year old Awaab Ishak who passed away in December 2020 in Rochdale, having suffered prolonged exposure to mould as concluded by the coroner on Tuesday, 15 November 2022.

This avoidable death should be a wake-up call for all social housing providers including West Dunbartonshire Council, and local, regional and national Housing Associations. Council therefore asks the Chief Officer of Supply, Distribution and Property and Chief Officer, Housing and Communities to:

1. Review our approach to dampness in Council properties and how best to prioritise associated repairs.
2. Introduce a process to ensure all dampness/mould repairs are checked and signed off by Maintenance Co-ordinator before the case is closed. This quality control check should ensure the action taken has fully resolved the complaint.



3. Produce a briefing note setting out the outcome of the review to be sent to all elected members for information.

Council further notes that we will take all appropriate actions to address any concerns tenants may have.

Our thoughts and prayers remain with the loved ones of Awaab Ishak following this heart-breaking case.

The motion was agreed by the Council.

**(e) Motion by Councillor Ian Dickson – People Make West Dunbartonshire**

Councillor Dickson moved:-

Council recognises that we are fortunate within our communities to have a wealth of volunteers who give of their time and talents to enrich the lives of others.

Bryan Warren from Bonhill is one of many volunteers our area is blessed with.

Council applauds Captain Warren for his fundraising efforts over the years, especially those for the Erskine charity. To date he has raised over £7000 from donations as he plays his bagpipes locally.

It is not only the Erskine charity that benefits from Bryan's musical talent but visitors to our local area who are welcomed by such a friendly and positive ambassador for this area.

We commend Bryan for his good works and wish him good health and happiness for the years ahead.

The motion was agreed by the Council.

Having heard Councillor Dickson further, the Provost advised that he would be delighted to present Captain Warren with a gift from his Civic stock.

**(f) Motion by Councillor James McElhill – The Stand, Our Holy Redeemer Primary School**

Councillor McElhill, seconded by Councillor Oxley moved:-

This Council recognises that a degree of powers delegated to officers of the Council can be and is often conducive to the smooth day to day running of the Council.

This Council further thanks officers for their continuing hard work and dedication in this regard.

This Council does not believe, however, that, going forward, Council Officers should have delegated authority to close long-standing and firmly established public facilities without the agreement of this Council and without any consultation with affected community groups.

It would appear that The Stand facility at Our Holy Redeemer Primary School in Clydebank has recently been boarded up in preparation of demolition despite a significant amount of money having been identified for its refurbishment.

It is also the case that neither the school's PTA nor the local Community Council, or any other community group, have been informed of the decision to demolish let alone being consulted on it.

With the above in mind, this Council agrees that a full report is brought to Council concerning the status of "The Stand" at Our Holy Redeemer Primary School and the likely impact of any required change to the scheme of delegation around determination by officers that property is surplus to requirements.

Council notes that this Motion is in the interests of openness, transparency, accountability and local democracy.

As an amendment, Councillor Lennie seconded by Councillor McKay moved:-

Council notes that there was no community demand for use of the Stand for the past four years. The last time it was used was for a sessional dance class in 2018/19 and there was only a single request for a let after 6pm in 2019. The building is a time limited facility and has been used by the school as an ancillary building but is not required for the core activities of the school.

The building known as "The Stand" was previously located at St Andrew's High School, Clydebank in 2005 but with the plans for a new Secondary School at St. Peter the Apostle, the Stand was moved to the Our Holy Redeemers site in 2013/14, where it served the local community for many years.

The Council carried out an assessment of the condition of the building with a view to extending the life of the asset by the school and the wider community if required. Asset Management looked to commence work to the building in the summer of 2022 but survey works could not be carried out until the summer recess.

The survey works identified serious rotting within the timber of the structure and the estimated cost was around £500,000. As a result Asset Management and Corporate Health & Safety and Building Services assessed the building to see if a reduced scope could allow the continued use of the building.

Corporate Health & Safety advised that on the basis of the physical inspection of the interior of the building, that the use of the hall could be permitted but that the rest of the building such as the kitchen, toilets etc., cannot be used due to poor condition of timber frame and evidence of “soft” underfoot conditions in a variety of areas indicating potential collapse of floors.

This meant that the areas out with the hall would need to be cordoned off to ensure there were no unauthorised entry to the other parts of the building and if similar structural damage is found around the main hall then it would be deemed not fit for use from a Health & Safety perspective.

The findings were reviewed by a special Learning Estate Project Board in August 2022. In light of health & safety issues and the fact it was not economically viable it was agreed that The Stand would be demolished.

Given the above, the Council agrees that officers should continue with the plans to demolish the building.

On a roll call vote being taken 11 Members voted for the amendment, namely Provost McAllister and Councillors Johal, Lennie, McBride, McGinty, McKay, Millar, O'Neill, Rooney, Sorrell and Steel and 9 Members voted for the motion, namely Councillors Bollan, Conaghan, Dickson, McColl, McElhill, Oxley, Pollock, Scanlan and Traynor. One Member abstained from voting, namely Councillor Edward. The amendment was declared carried.

### **VALEDICTORY**

The Provost advised that this was the last meeting of West Dunbartonshire Council that Christine McCaffary, Senior Democratic Services Officer, would be attending before her retirement in January 2023, and thanked her for her outstanding service to Elected Members and West Dunbartonshire Council. The Council concurred.

### **COMPLIMENTS OF THE SEASON**

Before closing the meeting, Provost McAllister wished everyone a very Merry Christmas.

The meeting closed at 8.47 p.m.



**WEST DUNBARTONSHIRE COUNCIL**

At a Hybrid Meeting of West Dunbartonshire Council held in the Civic Space, 16 Church Street, Dumbarton on Wednesday, 1 March 2023 at 4.00 p.m.

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

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

**Also Attending:** Tom Reid, Audit Director, Mazars.

**Provost Douglas McAllister in the Chair**

**STATEMENT BY CHAIR**

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

**DECLARATIONS OF INTEREST**

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

## **RECORDING OF VOTES**

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

### **REQUEST FOR DEPUTATION – JOINT TRADES UNION**

The Provost advised that a late request had been received to hear a deputation from GMB, Unite and Unison in relation to the item General Services Budget Setting 2023/24 and 2024/25 - 2027/28 Budget Estimates and Council Tax Setting.

Having heard the Provost, the Council agreed to suspend Standing Orders 18 (b) and (e) in order to allow the deputation of Trades Union Representative, three may address Council for a total together of not more than ten minutes, and to allow the deputation to remain for the duration of the meeting.

The Provost invited the delegation, namely David Scott, Margaret Wood, David Smith and Margo Davenport forward to join the meeting, and Mr Smith, Mr Scott and Ms Wood were heard in relation to their concerns regarding potential budget cuts.

The Provost thanked the Representatives for their contributions.

### **GENERAL SERVICES BUDGET SETTING 2023/24 AND 2024/25 – 2027/28 BUDGET ESTIMATES AND COUNCIL TAX SETTING**

A report was submitted by the Chief Officer – Resources:-

- (a) summarising the key issues relating to the revenue budget estimates of council tax for 2023/24 and providing the budget estimates for 2024/25 to 2027/28;
- (b) providing an update in relation to the capital budget; and
- (c) seeking approval to set the General Services revenue and capital budgets for 2023/24 through approval of options to close the 2023/24 budget gap.

After discussion and having heard from the Chief Officer – Resources and relevant Officers in further explanation and in answer to Members' questions, Councillor Rooney, seconded by Councillor McGinty, moved:-

Council thanks the Chief Executive and the Chief Officer of Resources for the detailed report at item 5 comprising a covering report and appendices with a total of 353 pages. Council also thanks the Chief officer Resources for his verbal update regarding Scottish Government announcements about funding and on changes to cost pressures and saving options. This report shows the level of work that has gone into the budget setting process this year.

This is without doubt the greatest financial challenge in the history of West Dunbartonshire Council. We have increasing cost pressures, limited funding support from government and we were left with the additional financial burden as a result of the previous administrations failure to tackle the financial risks.

Council notes the hugely challenging financial position facing the council as a result of sustained cuts to its revenue funding since 2007. In the context of West Dunbartonshire this has cumulatively amounted to over £20 million of recurring savings having to be made over the period and the exhaustion of the Council's reserves.

The Scottish Government's claim that the local government funding increase for 2023/24 was £570 million is misleading. COSLA subsequently demonstrated that the actual cash increase to core council funding was in fact a much smaller £71 million equivalent to a significant real terms reduction in funding.

Given the current extreme financial landscape, the ever increasing lack of flexibility for councils due to Scottish Government interference, most notably in respect of the recent announcements regarding teacher numbers, pupil support staff and learning hours, is resulting in very limited choices in how councils deliver services. This will inevitably impact on the provision of vital community services.

Council agrees that the Scottish Government in power since 2007 has regrettably demonstrated disdain and contempt for local government in Scotland and seems to have entirely given up on any pretence of partnership working or recognition of councils' legitimate authority to make decisions on services they deliver on behalf of valued local communities.

Council agrees that quite apart from this disdain and contempt for local government that the Scottish Government has specifically acted against the interests of West Dunbartonshire by amending the law in respect of the application of the Scottish Landfill Tax, effectively reversing a decision of the Upper Tier Tribunal without any proper consideration of the impact on Councils. As a result an extra £1.4M of savings has been necessitated by the Scottish Government's actions.

This continued ill-considered approach by the Scottish Government to centralising decision making and imposition of restrictions poses a very concerning threat to the continued ability of the council to maintain a range of high-quality services to the public in West Dunbartonshire. Despite the political and financial context, the Council is still legally required to set a balanced budget.

Given the above the Council agrees the following:-

- (1) to note the updated position regarding projections for the revenue budget in 2022/23 as identified at paragraph 4.1.1;

- (2) to note the projected reserves position of the Council as at 31/03/2023 as identified at paragraph 4.1.5;
- (3) the revision to the use of the Service Concessionary One-Off Benefit as identified at paragraph 4.1.6;
- (4) to note the projected outturn position for capital for 2022/23 as detailed in Appendix 5 to the report including information in relation to the re-profiling of a number of projects and resources into future years;
- (5) to approve the savings options in Appendix 2 to the report Summarised Saving Options and Management Adjustments), to be used to set the General Services revenue budget for 2023/24 and assist with future projected budget gaps and use of reserves, all subject to the amendments appended in Appendix 1 to this motion (shown as Appendix 1 to these Minutes);
- (6) to note the management adjustments to be used to set the General Services revenue budget for 2023/24 and assist with future projected budget gaps including the additional £120k detailed by the Chief Officer Resources;
- (7) a 5% increase to the Council Tax rate which will result in a 2023/24 Band D Charge of £1,398.98;
- (8) to approve the proposed updated capital plan from 2023/24 as detailed in Appendix 6 to the report;
- (9) that a report will be brought to a future meeting of the Corporate Services Committee to agree the 2023/24 West Dunbartonshire Leisure Trust management fee; and
- (10) the details of consultation is at Appendix 2 (shown as Appendix 2 to the Minutes) and the Administration's, savings, growth items and other measures to close the budget gap as appended at Appendix 3 to this motion (shown as Appendix 3 to these Minutes).



SUMMARY OF BUDGET	2023/24 (£,000)
Budget Gap Before Any Measures to Balance Budget	21,799
Measures Agreed December 2022	-7,065
Updated Gap	14,734
Labour Administration Measures to Balance Budget	
Saving Options (See Appendix 1 to this Motion)	-6,288
Management Adjustments	-1,352
5% Council Tax Increase	-1,915
Use of Smoothing Fund (See Appendix 2 to this Motion)	-3,000
Use of VERS Reserve (See Appendix 2 to this Motion)	-2,249
Labour Growth Items (See Appendix 2 to this Motion)	320
Increase in Turnover Savings (See Appendix 2 to this Motion)	-250
Surplus	0

At this point in the meeting Councillor Dickson requested an adjournment of the meeting to allow consideration of the motion. The Provost declined the request.

As an amendment, Councillor Dickson, seconded by Councillor Conaghan, moved:-

Council agrees to a Council Tax rise of 5%; this would mean a Band D property would pay an extra £1.28 per week. This will result in a 2023/24 Band D charge of £1398.98.

Council agrees the management adjustments at the revised figures of £1,352,000.

Council notes that there has been no public consultation on either local priorities nor on the specific savings options presented here today.

This would be unacceptable at any time, but more so now when we face having to make serious decisions on drastic cuts to public services, and greatly reduced investment across West Dunbartonshire.

Therefore, Council agrees that officers will immediately carry out a public consultation to allow members to make informed decisions on the budget at a future meeting, to be called by the Provost at a time and date that allows for feedback from that consultation to be presented to members as part of the published meeting papers. This will allow members to make informed decisions fully understanding the views of our local communities.

There being a remaining gap of £11,467,000, to allow a balanced budget to be fixed today Council agrees to draw this sum from the Service Concessionary One off Benefit. At that further meeting having taken full cognisance of feedback from our communities, any additional savings agreed will be redirected to Council reserves to assist with future year spending challenges.

On a roll call vote being taken 9 Members voted for the amendment, namely Councillors Conaghan, Dickson, Docherty, McColl, McElhill, Oxley, Pollock, Scanlan and Traynor, and 11 Members voted for the motion, namely Provost McAllister and Councillors Johal, Lennie, McBride, McGinty, McKay, Millar, O'Neill, Rooney, Sorrell and Steel. Two Members abstained from voting the motion, namely Councillors Bollan and Edward. The motion was accordingly declared carried.

### **DUMBARTON COMMON GOOD BUDGET UPDATE 2023/24**

A report was submitted by the Chief Officer – Resources providing an update on the 2022/23 Dumbarton Common Good budget and seeking approval for a revised 2023/24 budget and indicative budgets for 2024/25 and 2025/26.

The Council agreed:-

- (1) to note the probable 2022/23 outturn as set out in Appendix 1 to the report;
- (2) to approve the revised 2023/24 budget as set out in Appendix 1 to the report, including the approval of additional budgets for the Pipe Band Championship of £50,000, £10,000 for resources for Dumbarton Library and an increase in grant of £13,706 for Alcoholics Anonymous;
- (3) to note the indicative budgets to 2025/26 as set out in Appendix 1 to the report; and
- (4) to note the projected balances available for carry forward of £615,424 at 31 March 2023 and £584,446 at 31 March 2024 (based upon the revised draft 2023/24 budget).

### **CAPITAL STRATEGY 2023/24 TO 2031/32**

A report was submitted by the Chief Officer – Resources providing the updated capital strategy for the period 2023/24 to 2031/32.

After discussion and having heard the Chief Officer – Resources in further explanation and in answer to Members' questions, the Council agreed to approve West Dunbartonshire Council's updated capital strategy for the period 2023/24 to 2031/32.

### **HOUSING REVENUE ACCOUNT (HRA) ESTIMATES AND RENT SETTING 2023/2024**

A report was submitted by the Chief Officer – Housing and Employability:-

- (a) seeking approval of the updated HRA capital programme;
- (b) seeking approval of the HRA revenue budget for 2023/24; and

- (c) seeking agreement of the level of weekly rent increase for 2023/24 which is sufficient to fund the revenue budget for 2023/24 and the associated capital investment programme.

Councillor Johal, seconded by Councillor McGinty moved:-

Council thanks the Chief Officer and all of his staff for their work in preparing the report for consideration by elected members.

Council also records its thanks to the Tenants Representatives and the individuals who have taken part in the tenant consultation which informs the decision today.

The consultation included two options with 52.9% supporting a 4% increase in rents; while 47.1% supported a 5% increase.

The difference in the average weekly rent between the two options was £0.84 pence.

However, the increase by 5% provided an additional £50m of capital investment over the next five years in housing to address a number of priorities (shown in Appendix 4 to these Minutes).

Given the above, the Council agrees the recommendations in the report but with an important difference and after consultation with the WDTRO to increase weekly rent, pitch rent at the Gypsy Travellers site, and lock-up rents by 5%, as detailed below:-

This means a weekly average rent increase of £4.22 for tenants, of whom 72% are in receipt of Housing Benefit/Universal Credit.

We are aware any increase can be hard on our tenants especially through the current cost of living crisis, and to support our most disadvantaged tenants we have set aside £565k of direct financial assistance to support them over the course of the next financial year.

The Administration has ambitions to develop our Housing Service to become sector leading, meeting and exceeding the needs and expectations of our tenants, now and into the future. This requires greater investment in tenants' priorities such as:

- More new sustainable housing that is attractive, built to the highest standards and net zero carbon
- More homes to suit the needs of larger families
- More homes to address identified medical needs
- Better homes where we respond proactively to damp and mould issues
- Better homes that are energy efficient
- More homes to increase choice and opportunities for families

In order to increase the housing supply and the quality of existing properties, the Council agrees the following:

- Use £10m to increase the Council's buy back programme over the next five years to purchase additional housing on the local housing market to address identified need
- Use £40m to accelerate the following renewal and replacement programmes over the next five years that our tenants have told us are most important to them:-
  - Energy efficiency measures including new heating systems
  - Kitchen and Bathroom Renewals
  - Window/Door Renewal Programmes
  - Accelerate a programme to eliminate damp and mould problems from our tenants homes

The Chief Officer and his management team is asked to develop the programme of additional £50m of capital investment in full consultation and involvement of the WDTR0 and report back on progress at future Housing and Communities Committees. This programme will set out in detail the scale of additional development and improvements across our housing stock.

As an amendment, Councillor Conaghan, seconded by Councillor Traynor, moved:-

That the Council agrees the recommendations stated in the report, namely:-

- (1) to note the outcome of the tenant consultation process detailed in Appendix 1 to the report;
- (2) to note the projected break even revenue position for 2022/23;
- (3) to note the progress made, per Appendix 2 to the report, in the HRA capital programme for 2022/23;
- (4) the updated five year capital programme of work set out in Appendix 3 to this report inclusive of the Council's new house building programme and the overall resources to fund the programme
- (5) the revenue budget for 2023/24 as detailed in Appendix 4 to the report;
- (6) the 4% weekly rent increase for 2023/24 at an average £3.38 on a 52 week basis (£3.73 on a 47 week basis), equating to 4% to meet the planned revenue HRA budget as detailed in Appendix 4 to the report;
- (7) to increase rents at the Gypsy Travellers site by the 4%; increasing pitch rent by £3.08 to £80.09 on a 52 week basis (£3.41 to £88.61 per week on a 47 week basis);

- (8) to increase the lock-up rents by 4%, increasing rent by £0.22 to £5.66 per week on a 52 week basis (£0.24 on a 47 week basis to £6.26);
- (9) to note the increase in the prudential reserve target for 2023/24 (from £0.940m to £0.984m); and
- (10) the recommended use of the projected reserves as at 31 March 2023 for the purposes identified at 4.3.4 of the report.

On a roll call vote being taken 9 Members voted for the amendment, namely Councillors Conaghan, Dickson, Docherty, McColl, McElhill, Oxley, Pollock, Scanlan and Traynor, and 13 Members voted for the motion, namely Provost McAllister and Councillors Bollan, Edward, Johal, Lennie, McBride, McGinty, McKay, Millar, O'Neill, Rooney, Sorrell and Steel. The motion was accordingly declared carried.

The meeting closed at 8.15 p.m.

## Appendix 1

Ref:	Saving Option	Officer Proposed Saving (£,000)	Labour Group Decision	Labour Group Saving (£,000)
CCF01	Co-locate Dalmuir Library and Dalmuir Community Centre within the existing Community Centre building	14	Accept	14
CCF02	Consider further options for co-location and closure - in particular potential options for Balloch, Parkhall, Duntocher, Faifley and Dalmuir	277	Accept Option 1	50
CCF03	Reduce West Dunbartonshire Leisure Trust's management fee by 10%	416	Accept 10% Reduction	416
CCF06	Generate additional income through commercialisation opportunities at Church Street, Bruce Street Baths and Aurora House including letting available space to third parties.	77	Accept	77
CCF09	Reduce the number of days Clydebank Town Hall is open from either six to four or six to three.	40	Reject	0
CCF12	Replace face to face citizen service provision at Church Street reception with phone access to contact centre	30	Reject	0
CCF13	Reduce community facility provision across West Dunbartonshire to a level more consistent with neighbouring local authorities through a combination of closure and community asset transfers. Reduction of 7.8 FTE in WDLT staff	257	Accept	257
CCF16	Remove two posts across the Communications, Culture and Performance areas which would reduce resource available to support services such as Arts and Heritage; Communications, Marketing and Events and Performance and Strategy.	80	Accept	80
CCF18	Reduce opening hours and/or days across the library network	95	Accept	95
CCF19	Review provision of library services within the school estate to consider part time or term time only provision	40	Accept Option 2	20
CCF20	Reduce staff numbers in the Customer Contact Centre and promote a digital first approach encouraging more residents to self serve and submit enquiries via the Council website.	90	Accept	90
CCF21	Reduce funding provided to Shopmobility by up to 90%	43	Reject	0
CCF22	Reduce funding provided to Antonine Sports Centre by up to 90%	44	Reject	0
EDU03	Reduce the number of learning assistants in schools by 2.34 FTE from the current establishment of 28 FTE.	32	Accept	32
EDU07	Reduce the school clothing grant to the statutory level of £120 for primary school children and £150 for secondary school children	839	Accept Option 1	774

EDU09	Reduce the provision of clerical support hours in primary schools	0	Accept	0
EDU11	Reduce the Education Maintenance Allowance payment from £35 every two weeks to the statutory level of £30 every two weeks.	47	Reject	0
EDU12	Remove breakfast club provision in all primary schools	142	Reject	0
EDU13	Remove the provision of free swimming lessons for children in primary 4	14	Reject	0
EDU15	Reduce the budget for grounds maintenance and either reduce frequency of grass cuts in educational premises or create areas of biodiversity which would not require grass cutting	100	Accept	100
EDU16	Provide statutory education provision over a four day week with a programme of activities provided on the 5th day in secondary schools	1,338	Reject	0
EDU17	Review the role of Senior Early Learning and Childcare Officers enabling the removal of six Early Learning and Childcare Officers posts	119	Accept	119
HE01	Reduce anti-social behaviour service by removing backshift/weekend provision and limiting to phone provision within normal office hours.	272	Accept Option 3	127
HE02	Remove or reduce the Modern Apprenticeship Pathway Scheme	250	Accept Option 1	50
HE04	Reduce the Communities Team by 50% or Restructure Communities Team by bringing W4U Youth Learning Team and wider Community Planning support into the Communities Team	447	Accept Option 2	383
HE07	Reduce the Working 4U Service by up to 25%	1,145	Accept Option 3	1,145
HE08	Reduce funding provided to West Dunbartonshire Citizen Advice Bureau by up to 90%	314	Accept Option 1	87
HE10	Reduce funding provided to Y-Sort-it by up to 90%	141	Accept Option 1	39
HE11	Reduce the number of Tenant Liaison Officers from four to two	99	Accept	99
HE12	Mitchell Way Office Accommodation Rent	41.5	Accept	41.5
HE13	Reduce the level of funding available to Community Councils	11	Accept	11
PT05	Reduce pay preservation period	0	Reject	0
PT06	Reduction in ICT Management	50	Accept	50
PT07	Reduction in ICT Support	82	Accept	82
RES01	Reduce the size of the Council's Audit & Fraud team by removing 1.8TE of vacancies rising to 2.8 in future years	75	Accept	75

RES03	Remove the provision of £15 per annum to each resident over the age of 67 via the Elderly Welfare Grant	110	Reject	0
RES04	Remove voluntary grant funding provided to West Dunbartonshire Community & Volunteering Services and reduce funding provided to the Clydebank Asbestos Group by 25%	173	Accept Tullochan Trust Alternative Funding - Reject the rest	17
RES05	Remove the Provost Hospitality Fund which is used for hospitality for provost hosted events and for commemorating special events within the community	37	Accept Reduction of £9,000	9
RES10	Reduce the size of the Council's Insurance Management team from four officers to three.	50	Accept	50
RES11	Reduce manual processing by automating the generation of debtor and creditor invoices	25	Accept	25
RES21	Reduce the size of the Council's Automation team from three to two in 2023/24 and by a further one in 2024/25	37.5	Accept	37.5
RES22	Reduce accountancy provision by removing one vacant post and transferring 70% of a post to work charged to the HRA	73	Accept	73
RN01	Reduce or remove the provision of school crossing patrollers	95	Reject	0
RN04	Review the charging policy for the Care of Gardens scheme or remove provision entirely	440	Accept Option 2	211
RN06	Reduce or remove the provision of weekend litter collection at key destinations such as parks and town centres	140	Accept Option 1	47
RN08	Introduce charging for garden waste collection	64	Reject	0
RN09	Reduce provision of grass cutting, bin clearing, litter collection and street sweeping	400	Accept Option 1	460
RN10	Improve recycling rates through a review of the programme of residual waste collection	50	Accept	50
RN12	Reduce or remove provision of footway gritting	128	Reject	0
RN15	Transfer the provision of Christmas lights to community groups or traders associations with assistance provided by the Council at switch on events	25	Accept	25
RN16	Roads Review of Activities to Support Education	34	Reject	0
RN17	Environmental Trust Grant Reduction	87	Accept Option 2	87



RR12	Reduce support provided to local businesses and organisations including a reduction in officers within the Council's economic development team	169	Accept Option 2	169
SDP01	Non regulated procurement under £2m to be carried out by services and remove need for procurement monitoring activity for contracts awarded under that threshold	110	Accept	110
SDP02	Non-Complex procurement to be carried out by services and remove need for procurement monitoring activity for those contracts	148	Accept	148
SDP03	Review and improve purchase to pay administration procedures reducing the need for Corporate Procurement Unit support and allowing services to fully undertake purchase to pay activities	99	Accept	99
SDP11	Reduce Consultancy Services and Capital Investment Team	212	Accept	212
SDP13	Reduce the resource in the Asset Management team from 22.14 FTE to 19.14 FTE removing three posts. This generates a capital budget saving rather than revenue.	0	Accept	0
SDP14	Review the use of Municipal Buildings to identify alternative uses or commercial opportunities	37	Accept	37
SDP15	Review possible early closure of Clydebanks Town Centre Office with employees based there relocated to alternative Council accommodation	108	Accept	108
SDP16	Two week Christmas closedown bar delivery of essential services	6.5	Reject	0
<b>Total</b>		<b>9,920</b>		<b>6,288</b>

## **Appendix 2 Budget Consultation**

**2015:** The last **budget consultation public meeting** was held in the Town Hall in 2015 under Labour with participants using electronic voting to register their agreement or disagreement with each option.

**2016:** No public consultation activity.

**2017:** No public consultation activity.

**2018:** The last **standard budget consultation** (consulting on each saving proposal) was in January 2018 when there were questions asked on line seeking views on individual options.

**2019:** The last **priority based budget** consultation was on-line in 2019 (primary education, secondary education and roads were residents' top three priority service areas).

**2020:** No public consultation activity

**2021:** No public consultation activity

**2022:** Savings options were submitted by the SNP Council last year with no public consultation. [20220309 - 202223 Budget Setting - Appendix 2 - Saving Options.xlsx \(west-dunbarton.gov.uk\)](#)

**2022/23:** Consultation took place on the **Council's strategic priorities** for the 5 Year Strategic Plan. A consultation was undertaken as part of the development of the strategic plan which went to chief officers and elected members, our strategic partners including via schools, housing, community team and to community groups, equality and diversity groups, and also promoted via social media, the website site, intranet and a release issued to the local media and paper copies available from libraries and leisure centres

The Council engages with residents throughout the year. 16 separate consultations were undertaken to date during 22/23 and this included statutory and non-statutory. In addition the Council gathers feedback from residents via the Citizens Panel and monthly telephone satisfaction surveys of 100 residents.

There is also service specific engagement such as via the housing service with tenants associations and groups, from the communities team with community groups including as part of community budgeting and community councils, and from education with parents/carers and pupils.

The last budget consultation in 2019 was to ascertain resident's priorities and as such the results remain relevant for this and future years. The priorities at that time of primary education, secondary education and roads have been reflected and reinforced by more recent citizens panel survey and the consultation on the 2022-2017 Strategic Plan.

In relation to this year, all impacted groups were directly informed of the potential options on 16 February and directed to the Council website to view these in detail alongside the Council report. This provided an opportunity to raise questions or contact members in advance of the budget meeting.

Equality Impact Assessments have been undertaken and these prompt consideration of groups with protected characteristics as well as detailing all engagement activity undertaken by services as part of the preparation of the options.

The options are informed by data and developed by officers with a view to ensuring elected members have the required details available to make an informed decision.

# West Dunbartonshire Council

## Budget 2023-24

Appendix 3

March 2023

### **BUDGET 2023/24**

**S**upporting communities to thrive during the cost of living crisis is at the heart of the Council's 2023/24 budget.



Following the success of **£3million** investment in cost of living initiatives last year – including a **£2million** Cost of Living Fund and **£1million** Cost of Living Capital Fund – we are now strengthening our offer to ensure residents and communities can access the support they need.

In the face of the biggest financial challenge in the Council's history and the cost of living crisis impacting on ever increasing numbers of our residents, we are focusing our investment to protect the most vulnerable, provide support to those who need it most and help our young people to realise their potential.

It means that families, young people, carers and community groups will all receive additional support as part of a package of measures introduced in the council budget.

The plans outlined below include a school meal hardship fund for any family struggling with the cost of living; additional funding to foodbanks each month to support their operation and increased demand; and enhanced Educational Maintenance Allowance for pupils who stay in school, including a top up for those who have caring responsibilities.

We want to introduce these measures to protect the vulnerable and shield our communities as much as possible from the scale of the financial challenge we are faced with as lack of fair funding from the Scottish Government means we have no choice but to progress with some of the proposed savings options.

We have a legal obligation to balance the budget and in order to reduce the number of savings affecting services our residents rely on, we have made the difficult decision to implement a Council Tax increase, with the knowledge that the most vulnerable will be protected from this through support mechanisms in place.

### **SOCIO-ECONOMIC CONTEXT**

West Dunbartonshire is one of Scotland's smallest local authorities and accounts for 1.6% of the Scottish population. It is also has some of the highest concentrations of poverty in Scotland. Of the lowest 20% of the Scottish Index of Multiple Deprivation (SIMD), 40% of these fall within West

# West Dunbartonshire Council

## Budget 2023-24

Dunbartonshire. Overall life expectancy is low in comparison with Scotland as a whole.

Female life expectancy is the third lowest in Scotland behind Glasgow City and Inverclyde at 78.8 years; and male life expectancy is third lowest behind Glasgow City and Dundee City at 74.1 years. The population mid-year estimates for 2020 was 88,340. This is a decline of 590 people or 0.7% on the previous year (88,930 in June 2019) and is the third greatest percentage population decline of all Scottish local authorities.

The declining population in West Dunbartonshire has been a consistent trend over the previous 10 years (a 2.7% decline from 2010-2020) and 20 years (a 6% decline from 2000-2020). This is in contrast to Scotland as a whole. The greatest part of the COSLA distribution formula is based on population size, so areas with growing population will get a rising share of the funding, while areas like West Dunbartonshire with a reducing population will see their share of funding reduced. This is more pronounced when the Scottish Government reduces the size of the available funding.

### **COST OF LIVING FUND**

In June 2022 the Council set up a **£1,000,000** earmarked reserve to support cost of living initiatives. The funding included the original £400,000 cost of living fund plus an additional £600,000. The spending committed during 2022/23 included:

- Creating an Energy Fund where households could be referred to for a **£200** grant to help with fuel bills. **£250,000.**
- Introducing a Foodbank Supplement of **£1,000** per week to be shared between West

Dunbartonshire foodbanks to help with the purchase of food items to supplement donations from the public and businesses. **£52,000.**

- Earmarked funding for a Community Clean-up to target additional resources to improve local neighbourhoods. (Spring 2023). **£50,000.**
- Increased funding to Antonine Sports Centre to support sports and leisure programme for local residents over the rest of the financial year. **£25,000.**
- Free Swim, Gym, & Sports Camp for families over three school holiday periods – Summer holidays, October week; and Easter holidays. **£45,000.**
- Introduced free all-inclusive family memberships from July to August for families identified by Working4U. **£10,500.**
- Supported the Recycling Room with rental costs for the next 12 months while they developed a bid to the lottery or other funders. **£8,350.**





# West Dunbartonshire Council

## Budget 2023-24

### COST OF LIVING GROWTH

In December, the Administration committed a further **£1,000,000** to the earmarked cost of living fund. There was also an in year underspend of the Cost of Living Fund this year of **£558,000**. This has been added to the additional **£1m** announced in December, giving a total fund of **£1.558** million. The administration has decided to allocate **£1.326m** in the fund as part of the Council budget leaving a balance of **£232,000** for future allocation. The cost of living fund will be used to provide funding for a range of cost of living initiatives over the next three years. The details are set out below:

- **Cost of Living 1:** Enhancement to the Schools Summer Programme. **£100,000** per year for four years. **£400,000**.
- **Cost of Living 2:** Create a four year School Meal Cost Hardship Fund to help families struggling with the cost of living. **£60,000** per year. **£240,000**.
- **Cost of Living 3:** Additional Support for Apprenticeships. **£50,000** per year for four years. **£200,000**.
- **Cost of Living 4:** Fund the successful spending on Sport & Leisure for children during holiday times for the next four years. **£45,000** per year. **£180,000**.
- **Cost of Living 5:** Additional investment to the energy fund to cover winter 2023/24. **£125,000**.
- **Cost of Living 6:** Transitional Funding Support to Y-Sort-It over four years to give them time to secure funding from external funders without impacting on their current activities and plans. **£39,000** per year. **£156,000**.

- **Cost of Living 7:** Introduce a programme of creative engagement and learning focused on supporting people through recovery and improving wellbeing. **£5,000** per year for four years. **£20,000**.
- **Cost of Living 8:** One-off funding of **£5,000** for West Dunbartonshire Kinship Carers to support their activities and additional set-up costs as they move into their new centre, and to mark National Kinship Carer week. The WD Kinship Carers are also encouraged to submit a bid to the Cost of Living Capital Fund for equipment for their new premises.



### COST OF LIVING £1M CAPITAL FUND

West Dunbartonshire Council agreed to make available **£1,000,000** of capital funds to help community organisations with their cost of living initiatives. The fund was launched on 31 October and the intention was to phase the funding over the next four years, allocating **£250,000** each year until 2025/26. There was significant demand and **£226,924** was awarded in year 1 (2022/23). This leaves **£773,076** to be distributed over years 2-4. The successful funding bids for 2022/23 are set out below:

# West Dunbartonshire Council

## Budget 2023-24

- **Dumbarton Area Council on Alcohol** received **£39,644** to pay for double glazing, central heating, rewiring and flooring, reducing their energy costs.
- **BenView Resource Centre** was awarded **£30,000** for a new energy efficient boiler reducing costs to support their activities.
- **Awestruck Academy** was awarded **£29,589** to upgrade nursery, kitchen, IT suite and leisure equipment to provide a variety of services to the community in Clydebank.
- **Lomond and Clyde Care & Repair** was awarded **£22,000** to purchase a van to help with the delivery of housing repair services to private owners.
- **Faifley Community Council** was awarded **£20,000** to purchase a new van for collection and delivery of food and other donations.
- **West Dunbartonshire Community Foodshare** was awarded **£19,413** for a replacement van to support deliveries and collections of food and other donations.
- **Y Sort It** was awarded **£15,120** to help reduce energy costs through the renewal of windows in gym hall, stage and activity area.
- **Tullochan** was awarded **£9,663** to purchase a commercial range cooker and ventilation for the Common Good Café.
- **Daniel's Wish** was awarded **£9,143** for the purchase of sensory equipment to help children and young people with complex needs.
- **Dalmuir Church Drop in Pantry** was awarded **£7,643** to purchase an industrial cooker, dishwashers and IT equipment
- **Clyde Shopmobility** received **£6,870** to help with the purchase of computer equipment,

mobility scooters and mobility aids to support their services for disabled people.

- **Our Warriors** was awarded **£5,000** to purchase sensory equipment for their group.
- **Clydebank Men's Shed** received **£4,100** for replacement saws and ancillary equipment to support their activities addressing isolation.
- **Mini Messy Monsters** were awarded **£3,800** to purchase sensory equipment to support their activities.
- **Carers of West Dunbartonshire** were awarded **£3,309** to purchase laptop, projector and accessories to help the organisation to provide support to unpaid carers.
- **Isaro Community Initiative** was awarded **£1,000** to help with fixtures and fittings for a community drop in.

The Chair of the cost of living working group organised a conference during 2022 and a second cost of living conference is planned for 2023 to share experiences and to highlight the remaining Cost of Living Capital funding of **£773,076** for the next three years.

### **BUDGET GROWTH (REVENUE)**

The administration identified a number of priority areas for growth in its revenue budget to support families affected by the cost of living. Some initiatives will be funded in the short term as a one-off, others are scheduled to provide support over three years while others will be recurring spends.

- **Labour 1:** Increase food subsidy to foodbanks from £1,000 per week to £10,000 per month for the next three years. £360,000. **£120,000.**

# West Dunbartonshire Council

## Budget 2023-24

- **Labour 2:** Increase the current Education Maintenance Allowance from £35 to £40. **£47,000.**
- **Labour 3:** Increase funding to Antonine Sports Centre & SLA to support the Council's sports activities over the summer, October week and Easter. **£25,000.**
- **Labour 4:** Revenue funding to hire an additional gully motor to carry out targeted gully cleans at flooding hot spots. This will fund 8 weeks in total and the proposal is to split this into 2 sets of 4 weeks activities, 4 weeks Spring and 4 weeks Autumn to proactively target the times when there are either leaf fall or seasonal rainfall. **£25,000.**
- **Labour 5:** Introduce a Young Carers EMA supplement of additional £10 to support young people with caring responsibilities. **£20,000.**
- **Labour 6:** Create an earmarked Community Wellbeing Fund to support community groups with up to £2,000 for hall and facility hire. **£20,000.**
- **Labour 7:** Reverse the Management Adjustment for Nuclear Free Local Authorities. **£1,500.**
- **Labour 8:** Business Support - Reduce Environmental Health Charges by 50% for businesses with Private Water Supplies. The current charge is £486. The charges are based on cost recovery but the Council has relatively high costs. Six businesses are affected by the reduction. **£1,458.**
- **Labour 9:** Create an earmarked Community Transfer Support Fund to help local groups take over management and control of community buildings and facilities no longer part of operational requirement. **£60,000.**

### **BUDGET GROWTH - CAPITAL**

The ten year capital plan was updated in December to reprioritise planned works and to contribute to revenue savings in the short term. Further capital investment to benefit our communities includes:

- **Labour 10: £50,000** capital to upgrade gullies in Linnvale area, replace the gully pots and carry out any repair or replacement works to the gully connections.
- **Labour 11: £20,000** river bank erosion repair in the vicinity of Levenhowe to compliment the vegetation cutback already committed.
- **Labour 12: £150,000** on improvement to Goldenhill Park including a new Multi-Use Games Area (MUGA), environmental improvements and replacement of the historic flagpole for a permanent flag marking the parks heritage surrounding the Roman Fort and Antonine wall.
- **Labour 13:** The Council has a large waiting list for allotments and agreed to progress with allotments at Dillichip Park in Bonhill. In order to properly address the identified need and to recognise the social and environmental benefits of allotments, the Council will spend a further **£270,000** to create additional allotments on Dumbarton Common.





# West Dunbartonshire Council

## Budget 2023-24

### **GROWTH ITEMS IN THE BASE BUDGET**

The Council's base budget has grown from **£251.7m** in 2022/23 to **£258.9m** in 2023/24. However, the extra funding is for Scottish Government priorities, it doesn't provide enough funding to support core services or fully fund local government pay awards. The details of the spending is as follows:

- **Base Budget Growth 1:** Real Living Wage (HSCP). The council has received £1.686m to deliver a **£10.90** minimum pay settlement for adult social workers in commissioned services.
- **Base Budget Growth 2:** Free Personal & Nursing Care (HSCP) This additional funding of **£144,00** is an inflationary uplift for Free Personal Nursing Care rates although this is more than offset by the removal of non-recurring care money of £336,000 provided in 2022/23.
- **Base Budget Growth 3:** Whole Family Wellbeing - The Council has received **£602,000** to help families overcome challenges and reduce the number of children and young people in care by 2030.
- **Base Budget Growth 4:** Local Energy Strategy We have received a share of **£75,000** for the Local Energy Fund to help us with home energy efficiency schemes.
- **Base Budget Growth 5:** Devolution of Empty Property Relief: The Scottish Government has devolved new powers to the Council to provide for greater flexibility around setting reliefs and have provided funding amounting to **£862,000** to fund this.

- **Base Budget Growth 6:** 2022/23 Pay Award Following negotiations with the recognised trades unions the pay award for 2022/23 was agreed. This means an additional 5% for Council staff. This created a cost pressure of **£5.640m** in addition to the 2% assumption already built into the Council's budget. The Scottish Government provided **£4.748m** toward this additional pressure meaning the Council needed to fund **£892,000** of it. The uplift was paid to staff prior to Christmas and has been built into the base budget.

### **GENERAL CAPITAL INVESTMENT**

The Council will continue with its programme of investment in the General Fund and has committed tens of millions of pounds over the next four years including:

- **Capital Investment 1:** We will continue our investment in the new **£35.619m** Faifley Campus.
- **Capital Investment 2:** Investment in our Exxon City Deal Project will accelerate over the next four years and will see **£30.065m** with the aim to complete the project in financial year 2026/27.
- **Capital Investment 3:** The Councils successful stage 1 bid to the UK Levelling-Up Fund will mean that we will spend **£19.634m** in 2023/24. This project includes regeneration of the Artizan Centre in Dumbarton, the upgrade of Glencairn House, and road safety improvements to better connect the town centre with Dumbarton Central Station.



# West Dunbartonshire Council

## Budget 2023-24

- **Capital Investment 4:** Between 2023/24 and 2026/27 the council will invest **£14.508m** in Gruggies Burn Flood Prevention scheme.
- **Capital Investment 5:** The District Heating Network in Clydebank will be expanded over the next three years with **£11.220m** of investment in infrastructure.
- **Capital Investment 6:** We are investing **£10.160m** to improve roads over the next four years.
- **Capital Investment 7:** The Council has committed **£7.667m** towards the development of a new depot.
- **Capital Investment 8:** The Council has a regeneration fund of **£4.848m** to spend over the next four years.
- **Capital Investment 9:** We have earmarked **£5.377m** for vehicle replacement over the next four years.
- **Capital Investment 10:** Between 2023/24 and 2026/27 we will invest **£4.376m** in Regeneration & Economic Development.
- **Capital Investment 11:** **£4.728m** has been earmarked for the schools estate improvement plan to be spent between 2023/24 and 2024/25.
- **Capital Investment 12:** **£3.082m** is committed for special needs aids and adaptations for health & social care clients over the next four years.
- **Capital Investment 13:** New Westbridgend **£2.262m** in the capital plan for 2023/24-24/25. It's also hoped that we are successful in our bid to the Capital Regeneration Fund to support the full project costs.
- **Capital Investment 14:** This year we will also spend **£1.935m** in a new waste transfer station.
- **Capital Investment 15:** We are investing **£1.590m** in Strathleven Place to create a new heritage facility.

- **Capital Investment 16:** Over the next four years we have committed **£1.550m** in flood risk management across the council area.
- **Capital Investment 17:** The Council is investing **£1.317m** in schools to support the expansion of free school meals.
- **Capital Investment 18:** **£340,000** will also be spent on a new sports changing facility in Dumbarton West as part of our commitment to the local community.

### **SPORTS, PLAY & COMMUNITY FACILITIES**



The Council is already planning to develop two new MUGA's at Breval Crescent and Milton Park which together is an investment of **£250,000**. In addition, there will be a further investment of **£220,000** investment in resurfacing East End Park 3G pitch. We will also see the **£1m** Vale of Leven Cemetery extension take place over this summer.

The Administration is keen to continue its investment in parks, play facilities, sports facilities and other community facilities. Over the next four years we plan to invest **£1.4m** in these facilities. The fund will support improvements to 51 play areas. A report to a future IRED will provide detailed costings and proposals. This will ensure

# West Dunbartonshire Council

## Budget 2023-24

that all of our play parks are accessible and inclusive.

### **Year 1 - Financial Year 2023/24 £460,407**

- Moss Teen Site **£75,000**
- Brown Street **£4,370**
- Bannachra Crescent (J) **£2,370**
- Bannachra Crescent (T) **£4,347**
- Braeside Dr Toddler **£2,370**
- Firth View **£74,000**
- Garshake Avenue **£1,358.**
- HighMains **£39,689**
- Kyle Terrace **£60,172**
- Overburn **£1,000**
- Westcliff **£65,000**
- Stuart Avenue **£32,981**
- Craigielea Road **£55,112**
- Melbourne Avenue **£29,088**
- Montreal House **£13,550**

### **Year 2 - Financial Year 2024/25 £336,873**

- Pappert **£70,000**
- Dennystoun Forge **£7,550**
- Milton Park **£19,730**
- Lusset Park **£70,000**
- Braes Avenue **£81,116**
- Dalmuir Park **£88,477**

### **Year 3 - Financial Year 2025/26 £480,566**

- Balloch Park Junior **£20,131**
- Balloch Park Toddler **£19,950**
- Moss Toddler Site **£49,936**
- Alexandria **£58,115**
- McColl Avenue **£20,369**
- Christie Park Junior **£5,528**
- Dalmonach **£25,345**
- Ladyton **£12,100**
- Dillichip **£11,336**
- Braeside Dr Junior **£15,860**
- Dumbarton Common **£8,200**

- Dumbarton East **£47,678**
- Bowling **£25,170**
- Thistlebank **£17,222**
- Goldenhill Park **£758**
- Langfaulds Crescent **£20,420**
- Linnvale **£12,396**
- Kirkoswald Drive Teen **£28,900**
- Kirkoswald Drive Toddler/Junior **£24,723**
- Onslow Road **£26,662**
- Stark Avenue **£3,070**
- Whitecrook Park **£36,697**

### **Year 4 - Financial Year 2026/27 £104,198**

- Ledrish Avenue **£4,313**
- Rosshead **£58,717**
- Christie Park Toddler **£2,285**
- Wylie Park **£11,500**
- The Cewsy **£10,000**
- East Thomson Street **£4,000**
- Vanguard Street **£2,000**
- St Helena Crescent **£11,383**

## **FLOOD PROTECTION**

A budget allocation of **£500k** was made in the 2022/23 budget to accelerate flood prevention works. The IRED Committee in November approved **£375k** to be allocated to accelerate feasibility studies for a number of priority locations that are identified within the Surface Water Management Study. Linnvale has been identified as a priority location.

SEPA has advised that the Council can move straight to the Surface Water Management Plan for Clydebank therefore the Council can progress quicker to recommended solutions and costings than can be presented for consideration. This will be in liaison with Scottish Water to reduce the

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impact of surface water within the area with water storage and drainage system upgrades.

In addition the Council has allocated **£75k** to promote and install property protection to residents within the risk areas of River Leven, Levenhowe, Gruggies Burn and within the Clydebank area. The issuing of letters has commenced to residents making them aware of the scheme.

**£50k** has been allocated to embankment improvements and vegetation clearing within the Gruggies Burn, River Leven and Levenhowe as well as other urban watercourses within the area. Gruggies Burn detailed design is underway with consultation being programmed to share the design proposals.

### **BUILDING RESILIENCE**

The Administration has taken action to ensure that we are better prepared for the future. We built in resilience to the draft budget in December to help with the 2022/23 budget and the 2023/24 budget:

- We doubled our 2023/24 budget assumption for pay awards from 2% to **4%**.
- We created a **£15m** Voluntary Severance/Early Retirement fund to fund staffing reductions.
- We created a **£6m** smoothing Fund to support the changes.
- We cleared the projected 2022/23 **£1.5m** overspend which resulted from cost pressures.
- We increased provision for energy costs and other cost pressures.

- We increased the Prudential Reserves by **£1.75m** to protect the Council against unforeseen cost pressures.
- The Council initiated recruitment restrictions to reduce in year expenditure.
- We approved changes to accounting for debt and generated a one-off benefit to the Council of **£29m**.
- We reduced the **£21m** plus budget gap to **£14.6m** in December.

### **EARLY ACTION**

In December the Council took early action to reduce the budget gap to **£14.6 million** through approving saving options.

- The report also identified **£899,000** of management adjustments.
- The Labour Administration agreed to profiling of the Council's capital Programme saving circa **£300,000** in 2023/24 rising to circa **£480,000** by 2025/26.
- The Administration also committed an additional **£1m** of funding to the cost of living crisis in West Dunbartonshire.
- A further tranche of savings options were to be developed for consideration at the Council meeting on 1<sup>st</sup> March.

### **STRATEGIC PLANNING**

The Council agreed the strategic plan 2022/23 to 2026/27 in the knowledge that the Scottish Government was unlikely to properly fund West Dunbartonshire Council. Post COVID-19 and in the midst of the greatest cost of living crisis in living memory we recognise our residents need services and support more than ever and this was reflected in our strategic plan. We remain committed to the

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delivery of our key priorities – resilient and thriving communities, a greener future, a strong and flourishing economy and an inclusive and adaptable Council. We will continue to commit all of our effort and make the case for West Dunbartonshire nationally to deliver for our communities and our area and sustain our core services.

### INCOME & RESERVES

The main source of income to the Council comes from the Scottish Government. West Dunbartonshire Council will receive **£216.755m** from the Scottish Government for 2023/24. In December, the Council increased its sales, fees, and charges to 10% to help with the increased costs of service delivery.

The Council's other key source of income is from Council Tax. In 2022/23 Council Tax raised approximately **£38.1m** and it is expected that a Council Tax increase of 5% will result in estimated council tax income of **£40.254m** in 2023/24.

The 5% increase generates **£1.918m** and would increase a band D bill by **£1.28** a week (for those not receiving any CT discount).

Of the **46,003** properties in West Dunbartonshire, **30,351** receive a council tax reduction or exemption, with over **8,400** receiving a 100% exemption/reduction, and **18,938** households in receipt of a 25% discount (single household). Some other households will qualify for support at 10% or lower.

The distribution of properties by Council Tax band are set out below:

- Band A Properties: **7,547**

- Band B Properties: **16,957**
- Band C Properties: **7,831**
- Band D Properties: **6,189**
- Band E Properties: **4,817**
- Band F Properties: **1,753**
- Band G Properties: **841**
- Band H Properties: **66**

### ADDITIONAL MEASURES TO BALANCE THE BUDGET

The administration has a legal requirement to set a balanced budget. In essence as the Scottish Government has not given us enough funding to support existing services we have had to raise revenue and reduce costs. Had we closed the **£21m** budget gap with Council Tax alone it would have meant a Council Tax increase of around **54%**. If we were to close the current **£14.7m** budget gap using council tax alone, it would mean an increase of **38%**. Neither of these options are acceptable especially in the grip of a cost of living crisis.

Had we tried to close the budget gap by reducing costs then even if we took the maximum of the officers' savings proposals we would still not been able to balance the books. So on its own, this was not a credible option either.

If we were to attempt to close the budget gap using our reserves, we could have balanced the budget for a single year but would have increased our budget gap for next year and been in an even worse financial crisis than the one the Scottish Government has put us in and this would have set us up to fail next year.

Section 70 of the Local Government Finance Act 1992 requires councils to impose a council tax that meets expenses not otherwise met through other



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means. Effectively this means any deficit after applying other funds must be met from Council Tax. This would require a Council Tax increase in excess of **38%** to bridge the **£14.7m** budget gap Council is being asked to consider to agree a balanced 2023/24 budget.

If Councillors' were to decide not to set a balanced budget in the forlorn hope of the Scottish Government providing the additional **£14.7m**, this would lead to a requirement for the Council's S95 Officer to submit a report to the full Council for consideration within 21 days. For that period the Council would be prevented from entering into any agreements incurring expenditure until the full Council had considered the report.

After considering the report the Council is required to prepare a report which specifies the action it proposes to take and the planned timescales. Where appropriate action is not taken Council's external auditors would notify the Controller of Audit to enable them to take appropriate action. This may include making a report to the Accounts Commission which may lead to a hearing and ultimately could lead to suspension or disqualification of members of the Council.

Therefore, the only realistic option is a combination of increasing revenue, reducing costs and utilising some of the reserves that were created in December by the Administration, using the fiscal flexibilities to help us manage the Council finances over the next four years.

- Use of some of the earmarked £6m smoothing Fund **£3m**.
- Use some of the earmarked £15m VERS Reserve Fund: **£2.249m**

- Increase Council Tax by 5% to generate additional income: **£1.915m**
- Increase turnover target by another **£250,000**

### PROTECTING JOBS

Assuming that the average council FTE job cost £25,000 per year, every £1m of income would save the equivalent of 40 FTE jobs or 80 part time jobs. The Council is using **£5.249m** of reserves to help close the budget gap in 2023/24. This is the equivalent of supporting around **210** full time jobs or **420** part time jobs but for one year only. West Dunbartonshire currently offers up to 2 years pay protection for employees impacted by organisational change, job evaluation and/or capability issues as part of the SWITCH and Organisational Change Policy. This compares favourably with the offerings of many neighbouring authorities and the Labour Administration are proud to continue to support employees by maintaining protection at current levels. If a no cuts budget was agreed this current benefit would be at risk.

### BUDGET REALITY

COSLA Leaders submitted an evidence based claim for at least [£1 Billion](#) for Local Government for 2023/24. Our share would have been 1.82% or **£18.2m**. At stage 1 of the Budget the Scottish Government removed £32.8m of baselined funding for teachers pay without consultation with COSLA but this was reinstated after COSLA highlighted it. As part of our Save Our Services campaign all 32 Council Leaders have written to the Scottish Government calling for more funding for Scottish Councils. In addition, all 32 Directors of Finance wrote to the Scottish Government raising their concerns about the underfunding of Local Government. Despite the political and professional representations, the Scottish

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## Budget 2023-24

Government did not increase the funding to Councils at the final budget stage.

### POLITICAL & FINANCIAL CONTEXT

We have lobbied for the fair funding West Dunbartonshire deserves and needs. We have made the case, highlighted the issues our residents have to contend with living in an area of multiple deprivation, the health statistics including lower life expectancy, the social challenges including domestic abuse rates, and the highest number of young people in prison in the country per head of population. The picture for too many of our residents is stark, they need and deserve support to overcome trauma, to recover, to thrive. We need the Scottish Government to respond to their crisis now rather than putting money away for an aspirational National Care Service which may never happen. Our financial outlook has been exacerbated for a variety of reasons but primarily:

- the Scottish Government not fully funding the 2022/23 pay awards
- increases in anticipated waste costs due to the Scottish Government changing legislation affecting the amount of landfill tax required to be paid on waste disposed of in landfill sites
- the Scottish Government providing real terms funding cuts which leaves the Council having to absorb the impact of spiralling inflation
- on-going increases in utility costs and the impact of increases in bank interest rates.

The Scottish Government had an increase of **£5.1 billion** to its [Block Grant](#) over the period 2021/22 to 2024/25 from **£36.7 Billion** to **£41.8 Billion**, as a result of the UK Government Spending Review in

October 2021. This is in addition to £1.8 billion received through Barnett consequential in 2022 which included a share of £241m in 2023/24 and for 2024/25 a share of £287m for local government and education. This additional funding was not passed on to local government to support core services. Based on the COSLA [Budget Reality](#) analysis the Local Government Settlement announced on the 15 December 2022 equates to a cash increase to local government of just **£71m**, once all commitments are covered for 2023/24. This is a real terms cut and will have a devastating impact on our core services. We hoped that as the Scottish Parliament went through its budget process, additional funding would be made available to West Dunbartonshire. Without it, our Council is faced with the dreadful prospect of cutting core services, so despite its rhetoric the Scottish Government is imposing a new wave of austerity upon our residents and our communities.

### TEACHER NUMBERS & FALLING SCHOOL ROLLS

West Dunbartonshire Council believes that the best people to determine the numbers of teachers required in our area are the professional officers of the Council. Teacher numbers associated with Scottish Attainment Challenge are set to fall over time as we will have less money overall. Also, with falling pupil rolls the numbers of teachers required would fall further.

The Scottish Government wants West Dunbartonshire Council to maintain teacher numbers at 950, despite cuts in funding, falling roles and no inflation uplift for temporary teachers recruited to support the recovery from COVID. This would have the effect of reducing other services.

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The Scottish Government started reducing Scottish Attainment funding by £298,018 in 2021/22 with a 15% cut in funding. In 2022/23 another 17% cut was applied reducing funding again. For 2023/24 a further 21% reduction is being applied reducing funding yet again. The 2024/25 reduction will be 26% and the 2025/26 another reduction in excess of 27% is planned by the Scottish Government. Over the same time our school rolls (excluding new house builds) are projected to continue to fall:

- 2019/2020: **12,569**
- 2020/2021: **12,522**
- 2021/2022: **12,390**
- 2022/2023: **12,337**
- 2023/2024: **12,269**
- 2024/2025: **12,117**
- 2025/2026: **11,979**

### **CHIEF OFFICER CITIZEN, CULTURE AND FACILITIES**

Citizen, Culture and Facilities incorporates a range of services including libraries, arts and heritage, communications, facilities management, the Council's contact centres and performance. In order to retain library provision in Dalmuir, we agree that the library will move to be located within the nearby Community Centre. This option **CCF01** means the community continues to have access to the service with jobs retained while saving **£14,000**. In addition, we agree that potential options for co-location of libraries in Balloch, Parkhall, Duntocher and Faifley can be explored as detailed in **CCF02**, with an expected saving of **£50,000**. Proposal **CCF18** will save **£95,000** by reviewing opening hours and/or days across the library network, informed by visitor

data which will identify peak usage times. In addition, we agree to a review of school library provision in **CCF19**, with all five mainstream secondary school libraries operating and staffed three days a week, with access to pupils for activities on other days. This protects the service and jobs while making a contribution to the council budget gap, saving **£20,000**.

In financial year 2022/23, the Council provided West Dunbartonshire Leisure Trust (WDLT) with a management fee of **£4.16m**. The Council is providing an extra **£321,000** to cover pay rises in 2022/23 and will also meet the impact of the 2023/24 pay award. We agree savings proposal **CCF03** to reduce the management fee but the uplift in staffing costs means that 2023/24 management fee will increase slightly to **£4.2million**. WDLT has **£1.4m** in reserves and has recently carried out a restructure. Due to vacancies all staff have a post in the structure and any staff displaced receive two years preservation of their former salary. The transfer of community facilities to voluntary organisation will also help WDLT to reduce its costs. In addition, **CCF13** proposes to review community facility provision across West Dunbartonshire to a level more consistent with neighbouring local authorities and to address reduced usage post-pandemic. Through a combination of community asset transfers or, where no interest exists, closure of the facility, would save the Council **£257,000**.

In order to maximise Council income, proposal **CCF06** will explore commercialisation opportunities at Church Street and Bruce Street Baths, including potential to let available space to third parties, generating **£77,000**. Another proposal **CCF16** removes two posts across the Communications, Culture and Performance areas which impacts resource available to support

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## Budget 2023-24

services such as Arts and Heritage; Communications, Marketing and Events and Performance and Strategy. This saves a further **£80,000** each year. Lastly, proposal **CCF20-** will review contact centre provision, with a small reduction in staff numbers alongside the promotion of a digital first approach encouraging more residents to self-serve and submit enquiries via the Council website, generating a saving of **£90,000**.

### **CHIEF OFFICER EDUCATIONAL SERVICES**

The Educational Services **covers** early learning and childcare centres, primary schools, secondary schools and ASN centres as well as other services.

The School clerical budget is £1.461 million and the proposal **EDU09** will reduce the provision of clerical support hours in primary schools saving **£120,000** from 2024/25 onwards. As well as this savings proposal **EDU03** will reduce the number of learning assistants in schools by 2.34 FTE from the current establishment of 28 FTE and making a saving of **£32,000**. Savings proposal **EDU17** was to review the role of Senior Early Learning and Childcare Officers enabling the removal of six Early Learning and Childcare Officers posts and saving **£119,000**. For savings proposal **EDU15** reducing the budget for grounds maintenance and either reduce frequency of grass cuts in educational premises or create areas of biodiversity which would not require grass cutting and saves **£100,000**.

The previous administration provided one-year funding to double the school clothing grant in 2022/23 using COVID funding but there was no

provision for future years. The proposal **EDU07** option 1 will return the school clothing grant to the previous payment of £150 per primary school children and £150 for secondary school children. Deciding not to fund this on a recurring basis saves **£774,000** from future budgets. In the current financial crisis we are not in a position to increase it in 2023/24 but we will look to increasing the school clothing grant over time.

### **CHIEF OFFICER HOUSING, COMMUNITIES, AND EMPLOYABILITY**

The Housing & Employability service includes housing development, homelessness services, housing operations and Working4U services.

The Council's Anti-Social Behaviour services has a budget of £413,000 and 9 FTE staff. With **HE01** option 3, we would retain the service and share its cost with the Housing Revenue Account (HRA) on a 66%/34% split. This saves **£127,000** from the council general fund costs. The Council has had a very successful apprenticeship programme providing training opportunities for local residents. We want to retain as much of this service as possible so are committed to investing £200,000 per year as outlined in **HE02** option 1, which saves the council **£50,000** this year. In order to retain the Communities Team, we agree to **HE04** option 2, which will see a restructure of the team, bringing W4U Youth Learning Team and Community Planning support role into the Communities Team to meet the needs of the service. This will contribute **£383,000** to help close the budget gap. The Working4U Service is discretionary spend and we recognise it provides



# West Dunbartonshire Council

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an invaluable service to local people. The service employs 98 Full Time Equivalent (FTE) staff. The **HE07** proposal will retain 73.5 FTE staff members to provide a range of financial, employability and learning support, while reducing the cost of the service by **£1,145,000**. Proposal **HE08** will see the Council continue to provide £261,853 to the West Dunbartonshire Citizens Advice Bureau to support their services within our communities. This saves the council **£87,000** WDCAB also receive £219,000 from Citizens Advice Scotland and has been successful in applying for grants in the past from other funders to support their activities.

Y-Sort-it is the biggest youth organisation in West Dunbartonshire. It receives £156,124 from the Council which it uses to provide a range of services across the council area. Y-Sort-It also has reserve funds of £982,619. The proposal **HE10** option 1 would reduce the funding by **£39,031** and Y-Sort-It would continue to receive a grant of £117,093 from the Council. Y-Sort It also currently receives funding from the HSCP of £30,000 and will be getting a further £189,000 on a recurring basis from the HSCP for Young Carers. Some other savings include: **HE11** Reduce the number of Tenant Liaison Officers from four to two. Saving **£99,000**, while **HE12** Mitchell Way Office Accommodation Rent £42,000. The Council funding for community councils is considerably higher than some other councils such as Glasgow City Council. **HE13** would reduce the level of funding available to Community Councils by **£11,000**.

### **CHIEF OFFICER PEOPLE & TECHNOLOGY**

People & Technology comprises Strategic People & Change services, ICT, Transactional Services Health, Safety & Risk and Organisational Resilience. There are two savings proposals approved: **PT06** which will save **£50,000** by removing the ICT business partner, and **PT07** will save **£82,000** by reducing ICT support by three part time roles.

### **CHIEF OFFICER RESOURCES**

The Resources Service is responsible for a wide range of financial and administrative services, including Financial Management and control, Central Administrative support services, Revenues and Benefits, and Internal Audit and Fraud. The Administration has approved savings option **RES01** Reduce the size of the Council's Audit & Fraud team by removing 1.8TE of vacancies rising to 2.8 in future years. **£75,000** rising to **£131,000**.

The Council also agrees **RES04** to remove the **£17,297** grant to Tulloch Trust as this will be replaced by the No One Left Behind funds (employability Funds from the Scottish Government). No impact on the Trust. **RES05** will reduce the Provost Hospitality Fund by 25%. This is used for hospitality for Provost hosted events and for commemorating special events within the community. **£9,000**. **RES10** reduces the size of the Council's Insurance Management team from four officers to three. **£50,000**.

The saving **RES11** reduce manual processing by automating the generation of debtor and creditor invoices. **£25,000**. In addition, **RES21** will reduce the size of the Council's Automation team from three to two in 2023/24 and by a further one in 2024/25. **£37,500**. Also, **RES22** will reduce accountancy provision by removing one vacant

# West Dunbartonshire Council

## Budget 2023-24

post and transferring 70% of a post to work charged to the HRA. **£73,000**.

### **CHIEF OFFICER ROADS & NEIGHBOURHOODS**

The Roads & Neighbourhood Service is made up of roads operations, Greenspace, and fleet and waste. In order to retain the service, we have accepted **RN04** Option 2, which will introduce a universal charge of £100 for all households who participate in the scheme. This equates to less than £2 per week and generates a saving of **£211,000**. While savings proposal **RN06** option 1 will mean the provision of weekend litter collection continues, with a staffing reduction of 1.6 FTE, saving **£47,000**. The non-recruitment of seasonal staff under proposal **RN09** on provision of grass cutting, bin clearing, litter collection and street sweeping, makes a saving of **£400,000**. In addition, option **RN10** will progress to improve recycling rates through a review of the programme of residual waste collection while saving **£50,000**. Other agreed savings include **RN15**, which will see the transfer of the provision of Christmas lights to community groups or traders associations with assistance provided by the Council for any community switch on events, saving **£25,000**, and **RN17**, a **£87,000** reduction to funding provided to the Environmental Trust.

### **CHIEF OFFICER REGULATORY & REGENERATION**

Regulatory & Regeneration comprises a wide range of services including legal, licensing, business support and projects to regenerate the area. The Economic Development Team savings

proposal **RR12** reduces support provided to local businesses and organisations including a reduction in officers within the Council's economic development team. **£169,000**.

### **CHIEF OFFICER SUPPLY DISTRIBUTION & PROPERTY**

Supply, Distribution and Property delivers wide ranging services which help support the day to day running of the Council, from asset management, procurement and providing a positive workplace for employees. The Administration will accept **SDP01** to allow non regulated procurement under £2m to be carried out by services and remove need for procurement monitoring activity for contracts awarded under that threshold. **£110,000**. Also **SDP02** non-Complex procurement can be carried out by services and remove need for procurement monitoring activity for those contracts. **£148,000**, while **SDP03** will review and improve purchase to pay administration procedures reducing the need for Corporate Procurement Unit support and allowing services to fully undertake purchase to pay activities. **£99,000**. The savings proposal **SDP11** will reduce Consultancy Services and Capital Investment Team. **£212,000**, and **SDP13** will reduce the resource in the Asset Management team from 22.14 FTE to 18.94 FTE removing four posts of which one is a vacancy. This generates a capital budget saving rather than revenue. **SDP14** reviews the use of Municipal Buildings to identify alternative uses or commercial opportunities. Saving **£37,000** and **SDP15** review possible early closure of Clydebank Town Centre Office with employees based there relocated to alternative Council accommodation. **£108,000**.

# West Dunbartonshire Council

## Budget 2023-24

### SAVINGS PROPOSALS REJECTED

The administration has rejected a number of savings proposals including:

- **Rejected:** Library Closures (co-location will retain services and jobs)
- **Rejected:** Changes to Clydebank Town Hall opening times
- **Rejected:** Deletion of front of house service post at Church Street
- **Rejected:** Reduction of Shopmobility Funding
- **Rejected:** Reduction of funding to Antonine Sports Centre
- **Rejected:** Reduction of EMA to statutory level
- **Rejected:** Closure of breakfast clubs
- **Rejected:** Removal of P4 Swimming Lessons
- **Rejected:** School 4 day week
- **Rejected:** Removal of Elderly Welfare Grant
- **Rejected:** Reduction in pay preservation
- **Rejected:** Reduction in school crossing patrollers
- **Rejected:** Garden waste collection charges
- **Rejected:** Footway gritting
- **Rejected:** Review of activities to support Education
- **Rejected:** Two Week Christmas closure

### HOUSEHOLD COST OF LIVING INCREASES

There has been an enormous surge in costs, including:

- A 132% increase in gas prices;
- A 65% increase in electricity prices;

- A 38% increase in mortgage interest payments;
- A 17% increase in food prices;
- A 10% rise in the price of buying a house and
- 11% rise in rent for a new rental property.

[Consumer price inflation, UK - Office for National Statistics](#)



### 2023/24 BALANCED BUDGET

	2023/24 £,000
Budget Gap Before Any Measures to Balance Budget	21,799
Measures Agreed December 2022	-7,065
<b>Updated Gap</b>	<b>14,734</b>
<b>Labour Administration Measures to Balance Budget</b>	
Saving Options	-6,288
Management Adjustments	-1,352
5% Council Tax Increase	-1,915
Use of Smoothing Fund	-3,000
Use of VERS Reserve	-2,249
Labour Growth Items	320
Increase in turnover savings	-250
<b>Surplus</b>	<b>0</b>



# **West Dunbartonshire Council Budget 2023-24**



# WEST DUNBARTONSHIRE COUNCIL

## HRA BUDGET & RENT SETTING

Appendix 4

March 2023

### **A BUDGET FOR HOUSING** **GROWTH**

**W**ith a housing stock of more than 10,000 in communities across West Dunbartonshire, the Council is the area's largest social landlord.

In order to achieve good health and wellbeing, it is recognised that good quality housing for all is essential.

That is why over the past decade more than £82million has been invested in the development and acquisition of safe, secure, warm, energy efficient and affordable new homes, as well as upgrades and enhancements to existing stock.

The Council is committed to continuing this progress with a range of initiatives which support increased demand for homelessness support; requests for larger homes; and the additional needs of the area's aging population.

We plan significant further investment to achieve ambitious housing targets and ensure our residents experience a thriving and prosperous West Dunbartonshire.

A key element of Council plans includes continuing to deliver value for money services for our tenants. As well as a reactive repairs service, we are continuing to roll out a range of improvements and upgrades to homes in area.

These works - including roof replacements, upgraded windows and doors and improved shower systems - are funded through the Housing Revenue Account (HRA), which is generated by the rent the Council receives from tenants.

Each year, the Council asks tenants for their opinion on how much rent they should pay. Tenants are asked to vote on which level of increase and investment they prefer, with the outcome used to inform the final decision.

The past three years have brought unprecedented challenges, including inflation, soaring costs for building materials and increased demand for homelessness support.

That is why this year, in order to retain the current service and capital investment programme, and see housing growth across West Dunbartonshire, a 5% rent increase is necessary.

This increase will include additional investment in housing of £50million, which will ensure the Council can drive forward a raft of improvements to existing stock, provide additional homes to meet demand, and ensure comprehensive support is in place for any person who finds themselves at risk of becoming homeless.

Each of these improvements will be of benefit to tenants, as well as enhancing communities for the good of West Dunbartonshire as a whole.

# WEST DUNBARTONSHIRE COUNCIL

## HRA BUDGET & RENT SETTING

### TENANT REPRESENTATIVES

The Council recognises the importance of tenants' views and is grateful for the constructive discussions with tenant representatives. The Council engages with Tenant Representatives through the Involving You strategic approach. Currently, the Council liaises with West Dunbartonshire Tenants and Residents Organisation (WDTRO), 12 independent Tenant Resident Associations and an Interested Tenants Register. In addition, feedback is received through the Joint Rent Group, Sheltered Housing Forum, Scrutiny Panel and Estate Walkabouts. Tenant newsletter Housing News is distributed to all Council properties every quarter.

### CONSULTATION

Ahead of rent-setting each year, the Council meets with tenants' representatives and launches a consultation to seek views on proposals.

This year, there were two options for tenants to consider:

**Option 1:** This option would maintain the current level of service. This would mean:

- 4% rent increase (average weekly rent increase of £3.38)
- Maintaining all current services that tenants receive including direct support budgets
- Improving performance around voids to maximise tenant experience and HRA income
- Delivering Capital programme of housing investment
- Retaining a Tenant Priority Budget of £800,000 for tenants to direct spend to improve buildings and wider environment

- Continuation of New Build housing programme

**Option 2:** This option would maintain the current level of service, with an additional £50m of investment in housing over the next five years to drive greater improvement. This would mean:

- 5% rent increase (average weekly increase of £4.22)
- Maintaining all current services that tenants receive including direct support budgets
- Improving performance around voids to maximise HRA income
- Delivering Capital programme of housing investment
- Retaining a Tenant Priority Budget of £800,000 for tenants to direct spend to improve buildings and wider environment
- Continuation of New Build housing programme
- Delivering an additional £50m of capital investment in existing homes over the next 5 years based on tenant priorities – the preferred programme/s that tenants could choose from for this option were:
  - Programme A – Energy Efficiency Measures including new heating systems
  - Programme B – Kitchen and Bathroom Renewals
  - Programme C – Window/Door Renewal Programmes
  - Programme D – Environmental Works
  - Programme E - All Options Above

### RENT SETTING

# WEST DUNBARTONSHIRE COUNCIL

## HRA BUDGET & RENT SETTING

The feedback received through the consultation provides insight into tenant priorities and is a key consideration when setting rent.

It is accepted that the period of consultation offered this year could have been extended to increase participation and this will be taking into consideration for next year's planning.

### **INVESTING £50 MILLION MORE IN HOUSING**



An increased investment of **£50 Million will achieve:**

- Additional new sustainable housing that is attractive, built to the highest standards and energy efficient
- More homes to suit the needs of larger families
- More homes to address identified medical needs
- Better quality homes
- A reactive service for responding to issues like damp and mould
- More homes to increase choice and opportunities for families

**£10 million will be invested in the** Council's buy back programme over the next five years to purchase additional housing on the local housing market to address identified need.

**£40 million will be invested** to accelerate the renewal and replacement programmes over the next five years including:

- Energy efficiency measures like new heating systems
- Kitchen and Bathroom Renewals
- Window/Door Renewal Programmes
- Programme to eliminate damp and mould from homes

The additional investment will result in:

- An additional 100 new council homes (through buyback scheme)
- Roll out of the Energy Efficiency Programme making properties cheaper to heat and supporting tenants out of fuel poverty
- new heating systems to over 1000 homes per annum
- Potential delivery of an additional 350 kitchen replacements per year
- Potential delivery of an additional 280 bathrooms replacements per year
- Potential delivery of an additional 260 window and door replacements
- Enhanced approach to damp and mould issues
- enhancements to the quality of multi storey flats across West Dunbartonshire

Further consultation will be undertaken to ensure the views of the WDTR0 and the Tenants are taken into account when investing the £50 million.

### **IMPROVEMENTS IN LAST SIX MONTHS**

# WEST DUNBARTONSHIRE COUNCIL

## HRA BUDGET & RENT SETTING

Over the last six months, a range of improvements have been achieved. These include:

- 14% Reduction in Voids
- Major Capital Programme Elements Progressing
- External Wall Insulation
- Roofs
- Heating
- Kitchens
- Bathrooms
- Adaptations
- Paths
- Queens Quay Completed.

### **HELP FOR STRUGGLING FAMILIES**

It is clear any increase of rent can be hard on Tenants especially through the current cost of living crisis. To support the most disadvantaged tenants, a fund of £565,000 has been set aside for direct financial assistance to support tenants over the course of the next financial year.

### **DAMPNESS & MOULD**

An enhanced protocol for dealing with referrals for dampness and mould is under development and will be presented to the Housing and Communities committee in May 2023. This will include a focus on using new technology to detect dampness and mould in properties and give tenants more awareness and control over this issue. Additional funding will allow the programme to be accelerated.

### **MEDICAL NEEDS AND LARGER FAMILIES**

The Council is committed to meeting housing demand and both the Buy Back Scheme and New Build Programmes are based on detailed Housing needs analysis. This ensures Council housing stock is reflective of the needs of residents, including single households, large family homes and homes for people with a range disabilities or limiting conditions.



### **NEW HOUSING PROGRAMME**

We have an ambitious programme to build or enable development of 2500 new homes in the next 10 years. As part of this target, over 700 Council homes will be delivered in the next 5 years.

The Council's programme will be fully net zero as well as continuing to offer a high standard of space, materials and design that have been evidenced in the programme over the last five years.



**AUDIT COMMITTEE**

At a Meeting of the Audit Committee held in the Council Chambers, Clydebank Town Hall, Clydebank on Wednesday, 9 November 2022 at 10.00 a.m.

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

**Attending:** Laurence Slavin, Chief Officer – Resources; Angela Wilson, Chief Officer – Supply, Distribution and Property; Victoria Rogers, Chief Officer – People and Technology; Julie Slavin, Chief Finance Officer, HSCP\*; Andi Priestman, Shared Service Manager – Audit and Fraud; Gillian McNeilly, Finance Manager and Ashley MacIntyre, Committee Officer.

\*Arrived later in the meeting.

**Also attending:** Fiona Mitchell-Knight, Audit Director and Christopher Gardner, Senior Audit Manager, Audit Scotland.

**Councillor Karen Conaghan in the Chair**

**DECLARATIONS OF INTEREST**

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

**MINUTES OF PREVIOUS MEETING**

The Minutes of Meeting of the Audit Committee held on 10 August 2022 were submitted and approved as a correct record.

**OPEN FORUM**

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

## **STRATEGIC RISKS 2022-2027**

A report was submitted by the Chief Officer – People and Technology setting out proposed changes to the strategic risks for 2022-2027 following the Strategic Plan developments.

After discussion and having heard the Chief Officer – People and Technology and relevant officers in further explanation of the report and in answer to Members' questions, the Committee agreed the strategic risks as detailed in Appendix 1 to the report.

Note: Julie Slavin, Chief Finance Officer, HSCP joined the meeting during consideration of this item.

## **TREASURY MANAGEMENT STRATEGY MID YEAR REPORT 2022/23**

A report was submitted by the Chief Officer – Resources providing an update on treasury management to 31 August 2022.

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

- (1) to note the treasury management stewardship information within Appendix 1 to the report;
- (2) to note the 2022/23 revised estimates of treasury and prudential indicators as detailed in Appendix 1 to the report (Tables A, B, C, D, E, F, H, L and N); and
- (3) to note that the report had been remitted to the Audit Committee from Council to ensure further scrutiny took place.

## **TREASURY MANAGEMENT ANNUAL REPORT 2021/22**

A report was submitted by the Chief Officer – Resources providing an update on treasury management during 2021/22.

After discussion and having heard the Finance Manager in further explanation of the report and in answer to a Member's questions, the Committee agreed:-

- (1) to note the information provided within the Annual Report as detailed in Appendix 1 to the report; and
- (2) to note that the report had been remitted to the Audit Committee from Council to ensure further scrutiny took place.

**VALEDICTORY  
GILLIAN MCNEILLY, FINANCE MANAGER**

Laurence Slavin, Chief Officer – Resources advised that this was the last meeting of the Audit Committee that Gillian McNeilly, Finance Manager would be attending as she was leaving Council service before the end of the year.

On behalf of all Members of the Audit Committee, Councillor Karen Conaghan, Chair thanked Ms. McNeilly for her years of dedication and wished her well for the future.

Councillor Martin Rooney concurred with Councillor Conaghan's sentiments thanking Ms. McNeilly for her hard work and valued support.

In response, Ms. McNeilly thanked everyone for their kind well wishes.

**ANNUAL AUDIT REPORT TO MEMBERS AND CONTROLLER OF AUDIT 2021/22**

A report was submitted by the Chief Officer – Resources providing the opportunity to consider the Annual Audit Report to Members and Controller of Audit, for the Council and the Trusts administered by the Council, prior to approving the Audited Annual Accounts 2021/22 for both the Council and the Charities administered by the Council.

After discussion and having heard the Chief Officer – Resources, Audit Director and Senior Audit Manager, Audit Scotland in further explanation of the report and in answer to Members' questions, the Committee agreed:-

- (1) to note the information provided within the letter to the Audit Committee in relation to DR AK Glen and West Dunbartonshire Trust Fund as detailed in Appendix 1 to the report;
- (2) to note the Annual Audit Report to Members and Controller of Audit 2021/22 for the Council and the Charities administered by the Council as detailed in Appendix 3 to the report; and
- (3) to note that the Letter and the Annual Audit Report, together with the Financial Statements will be reported to Council in December 2022.

**AUDITED FINANCIAL STATEMENTS 2021/22**

A report was submitted by the Chief Officer – Resources providing the opportunity to scrutinise and approve the Audited Annual Accounts 2021/22 for both the Council and the Charities administered by the Council.

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

- (1) to approve the information provided within the Audited Annual Accounts 2021/2021 – covering the Council and the Charities administered by the Council as detailed in the appendices to the report; and
- (2) to note that the Statements will also be reported to Council in December 2022.

### **DECLARATIONS OF INTEREST**

During consideration of the foregoing item of business and a discussion regarding overtime, Councillor Jonathan McColl made a declaration of interest noting that a member of his family was currently a Home Carer within West Dunbartonshire.

### **INTERNAL AUDIT PLANS 2021/22 AND 2022/23 - PROGRESS TO SEPTEMBER 2022**

A report was submitted by the Chief Officer – Resources advising of progress at 30 September 2022 against the Internal Audit Plans for 2021/22 and 2022/23.

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

### **NATIONAL FRAUD INITIATIVE EXERCISE 2020/21**

A report was submitted by the Chief Officer – Resources advising of the Audit Scotland Report "National Fraud Initiative 2020/21" published in August 2022 and providing an overview of the key messages and recommendations raised in the report and how these issues were being addressed by the Council.

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

- (1) to note the contents of the report; and
- (2) that a further update report would be submitted to the February 2023 Audit Committee outlining the Council's progress with the 2022-2023 exercise.

The meeting closed at 11:45 a.m.

**WEST DUNBARTONSHIRE COUNCIL****Report by Chief Officer People and Technology****Council: 29<sup>th</sup> March 2023**

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**Subject: Motion Report - contingency arrangements (nuclear incident)****1. Purpose**

- 1.1** To provide an update on the local resilience structures should there be a nuclear incident at Faslane.

**2. Recommendations**

- 2.1** It is recommended that Council note:
- West Dunbartonshire Council's response structures; and
  - Specific Nuclear Incident Planning.

**3. Background**

- 3.1** At December Council, a motion from Councillor Bollan was agreed, the terms of which are set out below:

"Council will be aware of the recent reports of the serious fire on the Vanguard Nuclear Submarine, which was carrying Trident missiles, while it was in the North Atlantic.

The fire was tackled by the crew, then the submarine had to surface to expel toxic fumes.

The incident brings into sharp focus the absolute catastrophe that could have unfolded had the submarine been lost in the North Atlantic.

This dangerous incident will be of great concern to many local people given the location of the incident and that the submarine is being taken back to Faslane Base.

Given the gravity of the situation Council asks the CEO to bring a report to the next Council meeting detailing what contingency plans the Council has in the event of a serious Nuclear incident at Faslane, or the surrounding waters, to support & protect the residents of West Dunbartonshire."

- 3.2** As outlined above, the Royal Navy vanguard-class nuclear submarine, HMS Victorious, aborted its' mission after an on-board fire on Monday 7 November 2022. The vessel's crew responded by dousing the electrical fire. The ship's captain declared an emergency as the fire spread quickly forcing the submarine to surface to expel the toxic fumes. The vessel was then commanded to return to base at HMNB Clyde in Faslane, Scotland.

## **4. Main Issues**

### **4.1 Response Structures**

To ensure the safety and wellbeing of residents within West Dunbartonshire and the surrounding area, there are well established emergency planning forums and plans in place to mitigate incidents.

**4.2** The lead officer for resilience for West Dunbartonshire Council is the Chief Officer People and Technology and this area of work is supported by an established (since October 2016) shared civil contingencies service (CCS) which provides a 6 FTE strong team of support officers, including out of hours standby. The Council has a dedicated Civil Contingencies Officer responsible for reviewing and updating the Council's suite of Incident Response Procedures and relevant plans that would be invoked should the Council be required to respond to an incident in the local area. There are also trained Council Incident Officers (CIO), typically senior officers, who would be deployed to support emergency service partners on-scene, facilitate decision making and resource co-ordination.

**4.3** In addition, the West of Scotland has six Local Resilience Partnerships (LRPs), comprising of Category 1 and 2 responders. Category 1 and 2 responders are organisations defined in the Civil Contingencies Act 2004 as having specific responsibilities enshrined in the legislation.

**4.4** Each responder typically has an emergency planning officer (sometimes called a civil protection officer, civil contingencies officer, or resilience officer) who is responsible for ensuring their organisation is compliant with the Act and works closely with other responders.

**4.5** Category 1 responders are known as core responders; they include:

- Local authorities;
- Integrated Joint Boards (from 17<sup>th</sup> March 2021);
- Police forces, including the British Transport Police;
- Fire services;
- Ambulance services;
- HM Coastguard;
- NHS hospital trusts, NHS foundation trusts (and Welsh equivalents), NHS England, Public Health England, and Public Health Wales;
- Port health authorities; and
- The Environment Agency, the Scottish Environment Protection Agency (SEPA), and Natural Resources Wales.

**4.6** Category 2 responders are key co-operating responders acting in support of the Category 1 responders. Category 2 responders are mostly utility companies and transport organisations, such as:

- Electricity distributors and transmitters;
- Gas distributors;

- Water and sewerage undertakers; and
- Telephone service providers (fixed and mobile).

**4.7** As highlighted above, the Council and IJB are Category one responders and therefore legally required to prepare, respond to, and aid recovery from any major disruption/incident within the local area. The LRP facilitates the planning and preparation for localised incidents as well as major emergencies. We work with partners to identify potential risks and produce plans to prevent and/or mitigate local impacts.

**4.8** In addition, West Dunbartonshire Council have three emergency management response structures (Appendix 1):

**Resilience Group** – This group is a “peacetime” group that meets every quarter to discuss local incidents, incident response plans/procedures and emerging/concurrent risks. This group is comprised of service managers who would typically be involved in incident response due to the nature of their service. It is chaired by the Resilience Lead, Chief Officer People & Technology and supported by the Civil Contingencies Officer.

**Strategic Resilience Group** – This group, comprising of West Dunbartonshire Council’s Chief Executive, Chief Officers, Health, and Social Care Partnership (HSCP) Chief Officer and Heads of Service, Communications Manager and Civil Contingencies Officer, typically stands up during a major incident e.g., Covid. However, the group can be called to stand up if there are specific risks that may have a major impact on the Council and/or local area. This group drives the strategic priorities that the Council need to deliver to support the response. This is also chaired by the Resilience Lead, Chief Officer People & Technology and supported by the Civil Contingencies Officer.

**Operational Resilience Group (ORG)** – This group’s activities flow from the SRG with tactical actions typically assigned to the Operational Resilience Group (ORG). This group co-ordinates the Council’s operational response to a major incident and escalates issues to SRG for consultation and consideration.

#### **4.9 Specific Nuclear Incident Planning**

**4.10** Locally, the Council have been involved in the consideration of Radiation Monitoring Units (RMUs) used to determine levels of radioactive contamination in or on people and any subsequent requirement for decontamination. This work is being carried out across the West of Scotland to support Public Health England (PHE) in determining suitable locations.

**4.11** The Council has strong relationships with Civil Contingencies teams across the LRPs and particularly those in the West LRP and Argyll and Bute ensuring a joined-up approach to incidents and/or risks that may encroach upon council boundaries. As background, as part of the Radiation Emergency

Preparedness and Public Information Regulations (REPPIR 2019) and the Control of Major Accidents Hazards Regulations (COMAH 2015) both Faslane and Argyll and Bute Council are responsible for testing the on and off-site emergency plan (typically every three years) to ensure both plans are fit for purpose. Additionally, Faslane is mandated by REPPIR to carry out a Hazard Evaluation & Consequence Analysis on a tri-annual basis.

- 4.12** It is worth highlighting that, due to the scale of a nuclear attack/incident, this would constitute a breach of National Security therefore there is a strong likelihood that the Cabinet Office Briefing Room (CoBR) the UK's Civil Contingencies Committee would be convened to support the response (Appendix 2).
- 4.13** West Dunbartonshire Council has a strong and robust emergency planning regime that is well tested. When incidents occur in the local areas, the respective structures stand up to ensure the residents of West Dunbartonshire are looked after and supported accordingly. There is a strong level of resilience awareness, planning and preparedness undertaken year on year, now well embedded in the organisation's culture. The resilience of the organisation is strengthened by the relationships with local responders and agencies which have proved invaluable when dealing with and responding to incidents.
- 4.14** Consequently, reassurance can be taken from the resilience structure within West Dunbartonshire Council being equipped to manage and respond to a nuclear incident and indeed any other incident that may pose a threat to West Dunbartonshire Council.

## **5. People Implications**

- 5.1** There are no people implications associated with this report, other than in relation to the mitigation of nuclear risk.

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

- 6.1** There are no financial and/or procurement implications directly associated with this report.

## **7. Risk Analysis**

- 7.1** Failure to appropriately plan and prepare as defined by our responsibilities under the CCA 2014 would result in the Council being non-compliant, subject to sanctions and being unable to adequately respond to incidents and events.

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

- 8.1** An equalities impact assessment was not required for this report.



## **9. Consultation**

- 9.1** Argyll and Bute Council and Faslane Naval Base were consulted in the preparation of this report. The Chief Officers Resources and Regulatory and Regeneration were also consulted as per usual process.

## **10. Strategic Assessment**

- 10.1** The following priorities are supported by the actions, planning and preparedness detail in this report:

- Meaningful community engagement with active empowered and informed citizens who feel safe and engaged.
- Open, accountable, and accessible local government.

**Name:** Victoria Rogers  
**Designation:** Chief Officer People & Technology  
**Date:** 28<sup>th</sup> February 2023

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**Person to Contact:** Jen Watt, Civil Contingencies Officer  
Telephone: 07989 416 772  
Email: [Jennifer.watt@renfrewshire.gov.uk](mailto:Jennifer.watt@renfrewshire.gov.uk)

**Appendices:** 1. Local Emergency Management Structure  
2. National to Local Resilience Structure

**Background Papers:** N/A

**Wards Affected:** No wards are affected.

## Appendix 1 – Emergency Management Structure

### Resilience

#### Emergency Management Structure, West Dunbartonshire Council

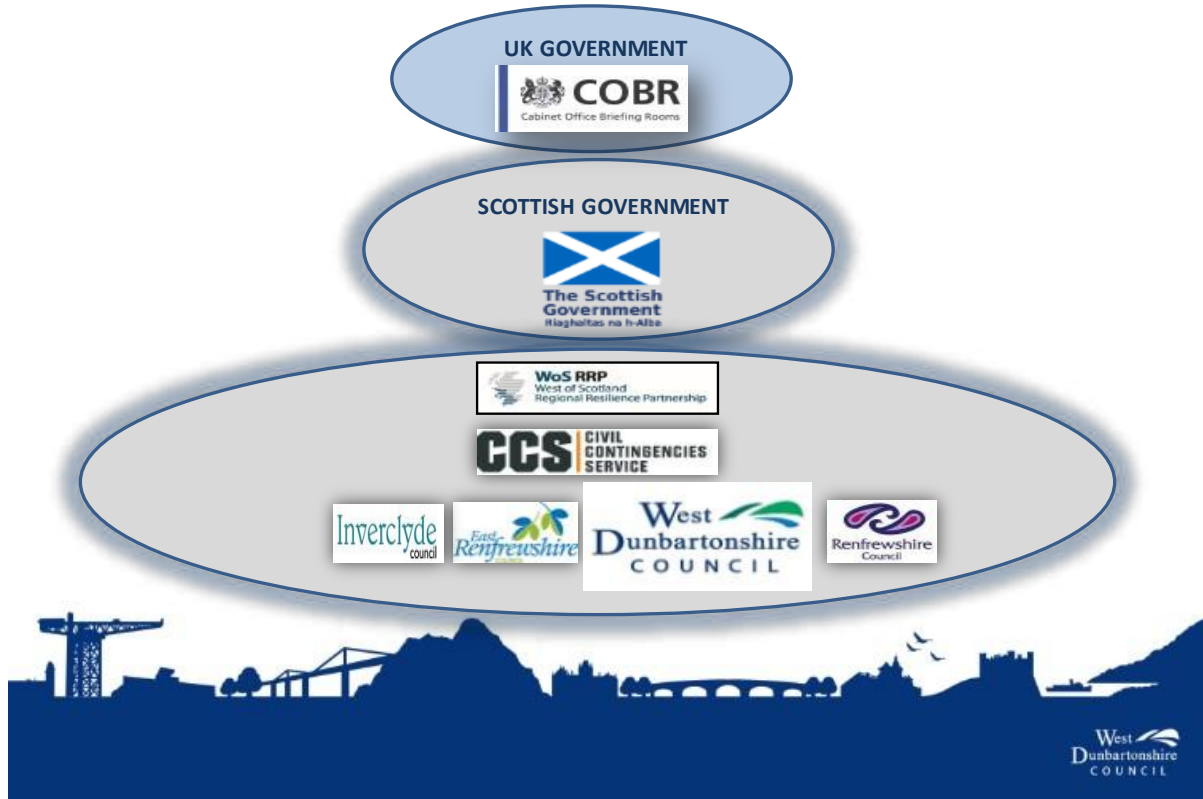


**West Dunbartonshire Council Resilience Group (RG)** meets periodically in 'peace time' to coordinate ongoing development of resilience plans and maintain horizon scanning for emergent and established risks.



## Appendix 2 – National to Local Structure

# National to Local Resilience Structure





## WEST DUNBARTONSHIRE COUNCIL

### Report by Chief Officer (Regeneration and Regulatory)

Council: 29 March 2023

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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.

#### **2. Recommendations**

- 2.1** It is recommended that Council notes the progress of the Glasgow City Region programme.

#### **3. Background**

- 3.1** The Glasgow City Region City Deal Infrastructure programme equates to £1.13bn of investment during period 2015-2035. Projects are progressing and have reached various stages from Strategic, Outline and Full Business Case stages of approval.
- 3.2** Previous reports, listed in background papers, have reported on progress of the Council's City Deal project at the Exxon site.

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

- 4.1** The Council is progressing the Exxon Project, which includes working with Balfour Beatty via the Scape Framework as part of the pre-construction agreement to allow the detailed design elements of the project to commence and provide greater certainty by June 2023 regarding the budget position. A number of cost savings have already been identified in the early design process. In October 2022 Council approved expenditure of £5.74M on design and construction of the Western Underpass prior to approval of the Full Business Case, anticipated to be in June 2023. The contract with Network Rail for the design has now been concluded and regular progress meetings are taking place. The Stage 2 2023/24 funding application to Scottish Government for Vacant and Derelict Land Fund was unsuccessful, but officers intend to resubmit for 2024/25, taking on board any feedback received.

#### **Glasgow City Region City Deal Update**

- 4.2** The Glasgow City Region Chief Executives Group (CEG) met on 2 February 2023. Agenda items included Electric Vehicle Charging Interim Report; an update on the Clyde Green Freeport bid; and a report on the proposed Anchor Network. Regarding the Electric Vehicle Charging Strategy, this

includes consideration of introducing tariffs, including potential overstay charges to encourage fair and sensible use of charge points. The Anchor Network is being established to share information across anchor organisations in an effort to progress community wealth building principles such as Living Wage, procurement and building the capacity of local businesses.

- 4.3** CEG noted that the second Strategic Transport Review was published in December which confirms that a Scottish Government strategic priority will be Glasgow Metro. The Investment Plan is due to be published early this year, and will set out funding, delivery mechanisms and timelines for phases of Metro. The Glasgow Airport Link will be subsumed into Metro proposals. The Metro team which include reps from Glasgow City Council, Transport Scotland and Strathclyde Partnership for Transport have been liaising with UK Infrastructure Bank on investment opportunities in Metro.
- 4.4** The Quarterly Performance Report was also presented to CEG Under Key Highlights, the agreement of a contract with Network Rail for the Western Underpass on Exxon was noted. The Report also notes some positivity around economic growth in the Region, albeit limited, in late 2022. There were details of Gateway Review 2 in that the Department of Levelling Up Housing and Communities have issued a new framework for evaluating impact of the City Deal projects since the first Gateway Review five years ago. Department of Levelling Up Housing and Communities have appointed consultants SQW to assist. The majority of this work will be done by the City Region programme management office, but completed projects will be assessed for their impact. This only affects projects that will be complete by October 2023.
- 4.5** Due to escalating construction costs having an impact on the ability to deliver all the projects across the Region, the City Region programme management office is working with Chief Executives on a project reprogramming exercise with the objective of prioritising projects with the most economic impact. The information will be analysed by the Programme Management Office and a report will be presented to April Cabinet.

### **Green Freeport Bid**

- 4.6** The Clyde Green Freeport Bid was unsuccessful, with Freeport status in Scotland being awarded to Inverness and Cromarty Firth Green Freeport and Forth Green Freeport by the Scottish and UK governments.

### **Shared Prosperity Fund**

- 4.7** A Local Investment Plan has been developed and approved by the UK Government as part of a wider Glasgow City Region Investment Plan through the UK Shared Prosperity Fund. The business support proposals within the Investment Plan will be available from April 2023 to support business recovery and include a Business Recovery & Growth fund, Early Stage Growth grants, Towards Net Zero Grant, Enhancing Tourism Events & Attractions Fund, Business Gateway Expert Help and Shopfront & Small Business Improvement Grants.

## **Clyde Bridge**

- 4.8** The Clyde Bridge Contractor maintains a website with regular updates on the project. A viewer at the top of the website home page shows a video of progress which is updated monthly. This can be accessed at: [www.graham.co.uk/clyde-waterfront](http://www.graham.co.uk/clyde-waterfront)
- 4.9** Since the last report the Contractor has made visible progress with works on site and continued dialogue with key stakeholders and landowners. Previously agreed accommodation works and boundary fencing along Dock Street is now complete. Work on the diversion of the Yoker Burn culvert is progressing with excavation for the new route established and work on structures on-going. The Contractor is liaising with colleagues regarding the detailed road design along Dock Street, prior to construction commencing in this area. Work on the south Pier for the new bridge has commenced. Fabrication of the bridge structure has commenced off-site.
- 4.10** The Construction Contract for the Clyde Bridge project requires that subcontract and supplier opportunities over a value of £10,000 are advertised through the Public Contracts Scotland Tender portal. This requirement ensures that as the large-scale project is broken into smaller work parcels, local companies and SME's have the opportunity to bid for packages of work. To date 19 works packages have been advertised, nine awarded, five of which to companies within the City Region. Additionally, a commitment of a minimum of 12 days will be spent by the Contractor undertaking supply chain development, to encourage and coach, local organisations and SME's how to prepare to enable access to this and therefore other public sector work opportunities. Thus far five sessions of training have been held. Also during the period the Contractor undertook a training day with Working 4U Dunbartonshire Training Academy staff and clients.
- 4.11** Next stages of works include works on the North Pier and layby berth at Rothesay Dock.
- 4.12** Newsletters are accessible by those who register for further updates after the issue of the first newsletter to over 3,500 residents and businesses in the local area. Posters advising the project website address were also delivered to public buildings in the project area. A link to register for updates is contained within the project webpage noted above.

## **5 People Implications**

- 5.1** There are a number of senior officers involved in the Glasgow City Region wider programme as identified at City Region Update paper at Council on 26 August 2021.

## **6. Financial Implications**

- 6.1** The approved budget to date for the City Deal Exxon project is £34.5M. The expenditure during 2021/22 was £0.44M, and as at February 2023 the current expenditure for 2022/23 stands at £0.614M.

## **7. Risk Analysis**

- 7.1** There are a number of project risks associated with the development at the ExxonMobil project site and these are contained within the risk register of the refreshed Outline Business Case and updated by the project board on a regular basis.

## **8. Equalities Impact Assessment**

- 8.1** An Equalities Impact Assessment is not necessary for this report as it is an update on a previously reported project.

## **9. Consultation**

- 9.1** Consultation with all key stakeholders is progressing as we continue to work as part of the Glasgow City Region.
- 9.2** Legal Services, Finance, Planning and Procurement are regularly consulted through their participation in the Exxon project board.
- 9.3** Wider communication is produced regarding progress of the Glasgow City Region at its website <http://www.glasgowcityregion.co.uk/>

## **10 Strategic Assessment**

- 10.1** At its meeting on 26 October 2022, the Council agreed that one of its main strategic priorities for the Strategic Plan 2022 - 2027 is:
- A Strong local economy and improved employment opportunities
- 10.2** The proposals within this report are specifically designed to deliver on this priority.

**Alan Douglas**  
**Chief Officer: Regulation and Regeneration**  
**Date: 6 December 2022**

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**Person to Contact:** Gillian McNamara  
gillian.mcnamara@west-dunbarton.gov.uk

**Appendix:** None

**Background Papers:** UK Shared Prosperity Fund Report to Housing and



Communities Committee 22 August 2022  
[GCR Interim Performance Report- 18 Nov 2021](#), [GCR Education Improvement Collaborative/West Partnership Improvement Plan 2021/22](#), Glasgow City Region City Deal – 29 Council updates since February 2016, March 2021 Elected Members briefing- Renfrew Bridge, July 2020 Members Bulletin.  
 ExxonMobil Commercial Agreement 24 June 2020.  
 Glasgow City Region City Deal - Exxon Site Outline Business Cases 22 Feb 2017 and 28 Nov 2018 (Refreshed).  
 Clyde Valley City Deal - Update and Strategic Business Case- Council 24 June 2015.  
 Clyde Valley City Deal Update- Council 25 Aug 2015 and 16 Dec 2015.  
 Clyde Valley City Deal- Governance- Council 17 Dec 2014.  
 Glasgow City Region City Deal- Council 13 August 2014.  
 “City Deal Initiative” Clyde Valley Investment Fund- Council 30 April 2014 (Memorandum of Understanding).  
 Clyde Valley Community Planning Partnership – City Deal Initiative – Council 28 August 2013.  
 Equalities Impact Assessment November 2018.  
 Environmental Impact Assessment - [DC20/088 – Planning Application – Documents](#).

**Wards Affected:** All



## WEST DUNBARTONSHIRE COUNCIL

### Report by Chief Officer - Resources

West Dunbartonshire Council: 29 March 2023

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**Subject: Non Domestic Rates Empty Property Relief Policy**

#### **1. Purpose**

- 1.1** The purpose of this report is to seek approval of the introduction of West Dunbartonshire Council's (the Council) locally agreed Non-Domestic Rates (NDR) Empty Property Relief (EPR).

#### **2. Recommendations**

- 2.1** Members are asked to:

- a) Approve the new West Dunbartonshire Council Empty Property Relief Policy.
- b) Agree that a review of the new Empty Property Relief Policy is carried out by 31 March 2024 and presented to the Corporate Services Committee following consultation with internal and external stakeholders.

#### **3. Background**

- 3.1** NDR is a national rate of non-domestic properties taxation and is determined each year by the Scottish Parliament. All local authorities collect the rates and the monies collected are pooled into a national central fund.
- 3.2** Current provisions are that EPR is a mandatory relief provided by the following provisions and fully funded through the local government settlement. These are:
- All unoccupied properties (non-industrial) receive 50% relief from non-domestic rates for the first 3 months they are unoccupied, reducing to a 10% relief thereafter.
  - Unoccupied industrial properties are eligible to receive 100% relief from non-domestic rates for the first 6 months they are unoccupied, reducing to a 10% discount thereafter.
  - 100% relief may be awarded where a property is unoccupied, with no limit of time, where the following criteria are met:
    - a listed building
    - a rateable value under £1,700

- owned by a trustee for sequestration, liquidation or executors
- the owner is a company or partnership being wound up
- the owner is in administration (or subject to administration order)
- by law, the property cannot be occupied
- under a compulsory purchase order
- the property has no buildings

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

- 4.1** The Scottish Government in line with the Barclay Review, have devolved EPR to local authorities from 1 April 2023 to award discretionary local reliefs. The view is that devolved EPR allows councils to set out their own local arrangements to better align the use of the relief in meeting local aims, strategic priorities.
- 4.2** The Council must have an agreed policy to continue to consider and grant EPR from 1 April 2023, failing which it cannot grant EPR relief from 1 April 2023 onwards to any business or business owner.
- 4.3** Reviews of the use and support provided by the Council's EPR scheme cannot yet be meaningfully considered for West Dunbartonshire at the point of introducing the Policy, hence it is not recommended to change the current provisions as set out in paragraph 3.2 at this time.

#### **5. People Implications**

- 5.1** There are no people implications.

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

- 6.1** NDR Empty Property Relief provided by the Council will be funded as a share of an agreed allocation from £105m grant funding provided by the Scottish Government for the next three financial years. There is no inflationary increase in devolved monies between these years and no indication at this juncture of considerations at the end of this three year period.
- 6.2** Local Government Revenue Funding will be adjusted to reflect the devolution of EPR. The provision awarded to the Council for the year 2023/24 will be announced by the Scottish Government.
- 6.3** The Council Policy presented continues to administer the EPR scheme with the same levels of relief as the current Scottish Government provisions, using the above funding to reconcile the costs.
- 6.4** Whilst there is flexibility to review the scheme and consider different levels of relief, it is recommended that such a review is undertaken following the first year of the new EPR Policy being applied, in consultation with Ratepayers, Business Support and Regeneration Services.

- 6.5** It is recommended that a review of the new EPR Policy be carried out prior to 31 March 2024 accompanied by a paper to the Corporate Services Committee with conclusions from the review and recommendations going forward.
- 6.6** For information, West Dunbartonshire Council awarded Empty Property Relief as follows;

Empty Property Relief	No of Accounts	Relief Awarded
2020/2021	98	£482,246.71
2021/2022	169	£302,050.66

There are no Procurement implications.

## **7. Risk Analysis**

- 7.1** The provision for West Dunbartonshire Council Empty Property Relief is provided within the current forecast planning based on the current legislative position. However ongoing forward a review of the continuation of such Empty Property Relief and its categories will be considered via the annual budget planning.
- 7.2** Exceptional economic events may cause unexpected impacts on the number of unoccupied properties or where large properties with high rateable values become unoccupied.
- 7.3** Where such a substantial impact on a Council area had a significant bearing on the settlement agreed councils and COSLA would raise discussion with the Scottish Government.
- 7.4** Revaluation is due on 1 April 2023 this is likely to impact the value of the relief currently allocated to EPR.

## **8. Equalities Impact Assessment**

- 8.1** No significant issues were identified in a screening for potential equality impact of this measure.

## **9. Consultation**

- 9.1** Consultation has taken place with Business Support and there are neither any issues nor concerns with the proposal.

## **10. Strategic Assessment**

- 10.1** NDR collection and the value of relief to be applied forms part of the financial governance of the Council. Sound financial practice and budgetary control are imperative to assist with the governance of the Council and support officers of the Council in achieving the five strategic priorities.

**Laurence Slavin**  
**Chief Officer - Resources**  
**Date: 31/01/2023**

**Person to Contact:** Arun Menon, Business Support Manager,  
Church St, Dumbarton.  
Email: [arun.menon@west-dunbarton.gov.uk](mailto:arun.menon@west-dunbarton.gov.uk)

**Appendices:** West Dunbartonshire Council Non Domestic Rates  
Empty Property Relief Policy  
  
NDR EPR Policy EIA

**Background Papers:** None

**Wards Affected:** All Council Wards.

# Non Domestic Rates Empty Property Relief Policy



## Document Management - Version Control

<b>Policy Title</b>	NDR – Empty Property Relief Policy	
<b>Version Number &amp; Date</b>	1.0	April 2023
<b>Summary of Substantive Changes (if applicable)</b>	New Policy Introduced SG devolved to Councils.	
<b>Summary of Technical Changes (if applicable)</b>		
<b>Lead Officer</b>	Arun Menon - Business Support Manager	
<b>Legislative Reference</b>	Local Government (Financial Provisions etc.) (Scotland) Act 1962 Section 4(5)	
<b>Consultation &amp; Approval Process</b>	<i>Committee</i>	<i>Date</i>
	West Dunbartonshire Council	<b>29/03/2023</b>



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## **1. Introduction/Background**

Non Domestic Rates (NDR) represent charges on the occupancy of lands and heritages in the Valuation Roll. NDR Charges are levied in terms of the Local Government (Scotland) Act 1947 (as amended).

NDR, often referred to as business rates, are levied on non-domestic properties, subject to statutory exemptions and reliefs. The NDR framework for Scotland is devolved to the Scottish Parliament and Scottish Government.

This document sets out West Dunbartonshire Council's (the Council) policy per Section 19 of the Non-Domestic Rates (Scotland) Act 2020. (Commencement No.3 and Commencement No.2, Transitional and Saving Provisions) (Amendment) Regulations 2022.

The cost of Empty Property Relief is funded by the Council based on the settlement and distribution agreement methodology from Scottish Government.

## **2. Empty Property Relief**

Entitlement to Empty Property rates relief is determined by section 3A of the Local Government (Financial Provisions etc.) (Scotland) Act 1962 (as inserted by the Community Empowerment (Scotland) Act 2015) to offer discretionary local reliefs for empty properties.

The appropriate level of relief that may be applied to any property and organisation meeting the criteria as set out in the Council's Empty Property Relief Policy is listed below:

- All non industrial unoccupied properties are eligible receive 50% relief from non-domestic rates for the first 3 months they are unoccupied, reducing to a 10% relief thereafter.
- Unoccupied industrial properties are eligible to receive 100% relief from non-domestic rates for the first 6 months they are unoccupied, reducing to a 10% discount thereafter.
- 100% relief may be awarded where a property is unoccupied, with no limit of time, where the following criteria are met:
  - a listed building
  - a rateable value under £1,700
  - owned by a trustee for sequestration, liquidation or executors
  - the owner is a company or partnership being wound up
  - the owner is in administration (or subject to administration order)
  - by law, the property cannot be occupied
  - under a compulsory purchase order
  - the property has no buildings.

## **3. How to Apply for Empty Property Rates Relief**

The Council will require a separate application for each rateable property. All requests for rates relief must be made on the relevant online application form and supported by the appropriate documentation, as applicable, to be eligible for this relief;

- Listed Building Status Confirmation
- Notice of sequestration, liquidation or executors
- Notice of winding up
- Notice of Administration or subject to administration order
- Notice of restricted occupation, surveyors reports

- Notice of compulsory purchase order
- Relevant maps, photographic evidence
- Removal evidence

Empty Property Relief is granted from the date the property is unoccupied and only backdated to prior years in exceptional circumstances. Empty Property Relief will be awarded for a maximum period of 1 year up to the 31 March of the current year and requires annual applications thereafter.

The Council will review all ratepayers in receipt of Empty Property Relief at a mid-year point, normally October, in order for the Council to review and receive appropriate confirmation that the organisation remains eligible for this relief.

### **3.1 Part Occupation**

Where the Council determines that part of a property is unoccupied for a short period, namely six months, it may ask the Assessor to apportion the Rateable Value between the occupied and unoccupied parts of the property.

In that case, the Assessor must apportion accordingly and the following applies. The Rateable Value for the whole property is taken for rating purposes to be the apportioned value of the occupied portion plus a percentage of the apportioned value of the unoccupied portion. That percentage is:

- 0% for industrial property empty for up to 6 months
- 90% for industrial property empty for over 6 months
- 50% for non-industrial property empty for up to 3 months
- 90% for non-industrial property empty for over 3 months.

This does not entail the Valuation Roll itself being altered, but the apportioned figures supplied to the Council by the Assessor on request. Part-occupation is generally considered when a ratepayer can clearly evidence that part of the property is unoccupied. The start date for Empty Property Relief is the later of the date part occupation commenced or the start of the financial year in which the Council's request was made to the Assessor. Note there is no provision to allow for prior years applications.

The end date is the earliest of:

- the end of the part occupation;
- the end of the financial year in which the Council's request was made to the Assessor; or
- a further apportionment being made; or
- the date property became fully unoccupied.

The Council may extend the duration into the following financial year.

Applications for Empty Property Relief are available online via the Council's Business Webpage.

Further assistance can be provided by contacting the Finance Service Centre via email: [rates@west-dunbarton.gov.uk](mailto:rates@west-dunbarton.gov.uk) or by telephoning 01389 737737.

The Council retains the right to inspect all such properties that make declarations on which Empty Property Relief is being applied.

#### **4. Rights of Appeal**

Where an organisation has been refused Empty Property Rates Relief for any reason an appeal may be heard by a panel from the Council's Corporate Services Committee made up of 3 members.

To submit an appeal this must be made in writing to the Chief Officer of Resources providing grounds of appeal and any relevant supporting evidence/documentation. Appeals must be made within 28 days of receipt of the Council's final written decision.

#### **5. Fraudulent Application**

Any applications found to be made fraudulently will result in reliefs being cancelled and reapportioning all relevant invoices and reissued for immediate payment. Police Scotland will be advised alongside all other relevant authorities/bodies.

#### **6. Policy Review**

A review of the Non Domestic Rates Empty Property Relief Policy will be undertaken in light of any legislative changes, or other factors that impact the effectiveness of the policy.

#### **Related Policies**

West Dunbartonshire Council Corporate Debt Policy (Section 5.2)

<b>AssessmentNo</b>	706	<b>Owner</b>	amenon
<b>Resource</b>	Transformation		<b>Service/Establishment</b> Resources
	First Name	Surname	<b>Job title</b>
<b>Head Officer</b>	Arun	Menon	Business Support Manager
	(include job titles/organisation)		
<b>Members</b>	Arun Menon (Business Support Manager); and Stella Kinloch (Section Head – Transactional Services)		
	<i>(Please note: the word 'policy' is used as shorthand for strategy policy function or financial decision)</i>		
<b>Policy Title</b>	West Dunbartonshire Council Non Domestic Rates Empty Property Relief Policy		
	<b>The aim, objective, purpose and intended outcome of policy</b>		
	With effect from 1 April 2023 the determination and administration of Non-Domestic Rates Empty Property Relief (EPR) will be devolved to local authorities in Scotland. As a result Councils will be required to set their own policy for the rating and reliefs available for unoccupied or empty properties. The Council's EPR Policy 2023 will replicate existing statutory reductions which will terminate at 31 March 2023. Empty properties will continue to be awarded EPR relief from Non-Domestic Rates in line with the agreed policy and failure to do so by 1 April 2023 will mean that the existing relief cannot continue and ratepayers would be liable to pay the full NDR charge excluding relief.		
	<b>Service/Partners/Stakeholders/service users involved in the development and/or implementation of policy.</b>		
	WDC Regulatory and Regeneration Services; other councils have been consulted as to their intentions through discussions at IRRV forums and conference		
<b>Does the proposals involve the procurement of any goods or services?</b>		<b>No</b>	
<b>If yes please confirm that you have contacted our procurement services to discuss your requirements.</b>		<b>No</b>	
<b>SCREENING</b>			
<i>You must indicate if there is any relevance to the four areas</i>			
<b>Duty to eliminate discrimination (E), advance equal opportunities (A) or foster good relations (F)</b>		<b>No</b>	
<b>Relevance to Human Rights (HR)</b>		<b>No</b>	
<b>Relevance to Health Impacts (H)</b>		<b>No</b>	
<b>Relevance to Social Economic Impacts (SE)</b>		<b>Yes</b>	
<b>Who will be affected by this policy?</b>			
Any business operating with WDC that is entitled to EPR. At the time of drafting this EIA the council has a total 3171 NDR properties of which 108 are in receipt of EPR			
<b>Who will be/has been involved in the consultation process?</b>			
WDC Regulatory and Regeneration Services; other councils have been consulted as to their intentions through discussions at IRRV forums and conference			
<b>Please outline any particular need/barriers which equality groups may have in relation to this policy list evidence you are using to support this and whether there is any negative impact on particular groups.</b>			

	Needs	Evidence	Impact
Age			
Cross Cutting			
Disability			
<b>Social &amp; Economic Impact</b>	The Council needs to take into account Fairer Scotland Duty in this circumstance	There is no change proposed to the current empty property relief scheme this status.	The policy will not have any different impact from that of previous arrangements.
Sex			
Gender Reassign			
Health			
Human Rights			
Marriage & Civil Partnership			
Pregnancy & Maternity			
Race			
Religion and Belief			
Sexual Orientation			
<b>Actions</b>			
<b>Policy has a negative impact on an equality group, but is still to be implemented, please provide justification for this.</b>			
N/A			
<b>Will the impact of the policy be monitored and reported on an ongoing bases?</b>			
Yes - the use of Empty Property Relief and the thresholds will be monitored and reviewed to be reported to Corporate Services Committee in consultation with Regeneration Services at the end of the first year with any changes being presented to Committee.			
<b>Q7 What is your recommendation for this policy?</b>			
Introduce			
<b>Please provide a meaningful summary of how you have reached the recommendation</b>			
EIA 706: The aim of the policy is to encourage empty commercial property back into economic use while allowing reasonable time for owners to achieve this. The return of empty property, including empty listed buildings, is a measure supporting the aims of protecting the built heritage, streetscape and encouraging economic activity. Whilst this policy is being mirrored with the existing EPR policy, council officers will aim to undertake a review by 31 March 2024 to assess if any material changes to the policy would make it more aligned with socio-economic needs of businesses operating in WDC. The Council had limited time to develop a policy however the analysis does not indicate a need for immediate changes, deviating from the statutory scheme.			

**WEST DUNBARTONSHIRE COUNCIL****Report by the Chief Officer - Citizen, Culture, & Facilities****West Dunbartonshire Council – 29 March 2023**

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**Subject: Scale of Charges – Clydebank Town Hall****1. Purpose**

- 1.1** This responds to a motion to Council requesting that Officers prepare a report to allow Elected Members to consider a review of all hire costs associated with Clydebank Town Hall events and what level of charitable discount or reduction is appropriate.

**2. Recommendations**

- 2.1** It is recommended that Elected Members:

- note the current scale of charges and discount scheme at Clydebank Town Hall and in addition note the £20,000 fund created as part of the 23/24 budget to support community groups with the hire of Council venues or facilities for one-off events
- delegate authority to officers to establish a process and criteria for applications
- delegate authority to the Chief Officer - Citizen, Culture, & Facilities and/or the Chief Officer – Resources to approve or reject applications to the fund.

**3. Background**

- 3.1** The B-listed Clydebank Town Hall is the Council's premier events venue, providing bespoke space for a range of corporate, civic and cultural events and also hosting museum and gallery space.
- 3.2** The Town Hall is currently open to the public and regularly staffed from 9am to 5pm Monday to Friday. Events space can be hired seven-days-a-week until midnight, subject to licensing. The annual cost of operating the building is circa £417,000 with income significantly impacted by Covid and at year end anticipated to be around £80,000.
- 3.3** The service has undergone a restructure which has reduced overall operating costs from £518,000 in 2020/21 to £417,000 in 2022/23. Typically bookings for events are received around 12 months in advance and bookings for wedding are received up to two years in advance. The extended closure as a result of Covid, has impacted on bookings for 2022/23 and 23/24 particularly for weddings. The building, due to its age and size, is costly to run and in order to offset this, it is

essential that all bookings are cost effective.

- 3.4** Constituted community groups and charities are offered a 25% discount on room bookings during normal operational hours, 9am to 5pm, Monday to Friday. Local amateur dramatic groups are among those which benefit from this discount. Groups have also been signposted to West Dunbartonshire Community and Volunteering Services for support and have successfully applied for funding for running costs in previous years. Lower cost room hire rates are available at venues operated by West Dunbartonshire Leisure, and free room bookings are on offer at several Council libraries.

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

- 4.1** A motion was passed at Council in September 2022 requesting that a report be brought forward to enable Elected Members to consider a review of all hire costs associated with Clydebank Town Hall events and what level of charitable discount or reduction is appropriate. The current schedule of charges is included as Appendix 1.
- 4.2** As highlighted above, charities and constituted groups utilising the Town Hall currently receive a 25% discount on room hire rates during normal operational hours, and in addition some groups have successfully applied for external funding to offset the costs of venue hire.
- 4.3** Since reopening in 2022/23, the focus has been on implementing the staffing restructure and recruiting to vacant posts. With staffing in place, the team is now set to resume implementation of the marketing plan developed pre-Covid with a wedding show planned for March 2023. A number of bookings have been received for 2024 and the focus is on restoring booking levels to pre-pandemic levels.
- 4.4** The revised staffing model has reduced costs however operational costs and in particular utility costs remain high. The new leaner staffing structure ensures efficient delivery during normal operational hours with the ability to supplement with additional staffing for events including on evenings and weekends. The type and scale of the event dictates the staffing numbers but typically for a show in the Grand Hall with upwards of 200 people, the cost of staffing including cleaning would be circa £73 an hour with £45 an hour for utilities. The current hourly rate for hire of the Grand Hall is £108 per hour and from 1 April 2023 will be £119. It is difficult in the circumstances and with the current financial climate to suggest a further discount for community groups and charities without incurring costs to the Council.
- 4.5** Post pandemic the Council is committed to supporting health and wellbeing and it is recognised that a key factor in achieving this is working with communities and community groups.
- 4.6** As part of the 2023/24 budget, a £20,000 wellbeing fund was created



to support local community groups with the hire of venues and facilities to stage one-off events in West Dunbartonshire.

- 4.7** Officers would under delegated authority consider each application against set criteria including that the fund would be open to community groups resident in West Dunbartonshire and providing activities for the benefit of communities in the area. Each group could apply for funding of up to £2,000 each to offset costs relating to hall and facility hire for one-off activities such as shows, festivals and events at Council venues including Clydebank Town Hall.
- 4.8** Groups would outline the details of the event and benefit provided within the application and would also be required to submit the quotation for the venue. Each group would be required to confirm their organisation does not exist to make a profit and would be limited to one grant per financial year. Applications meeting the criteria would be granted until the fund was exhausted for that calendar year. Grants meeting the criteria but submitted after the fund has been exhausted could be considered in the following financial year.
- 4.9** Council is asked to delegate authority to the Chief Officer - Citizen, Culture, & Facilities and/or the Chief Officer – Resources to make the final decision on whether to approve an application. This will ensure that applications can be reviewed, approved, or rejected and payments made within a reasonable timeframe.
- 4.10** If the report and proposal is approved, officers would look to launch the fund during April 2023 and this would be advertised through the Council's channels.

## **5. People Implications**

- 5.1** There are no personnel implications from this report.

## **6. Financial Implications**

- 6.1** The current charging structure ensures costs are met for the building while also providing local charities and community groups with a discount during periods when the building requires to be open to support Council functions including elected member access and business. A £20,000 fund has been created for 23/24 as part of the budget set on 1 March. Any decision to reduce charges or increase discounts at the Town Hall would result in additional costs to the Council.

## **7. Risk Analysis**

- 7.1** The Council has a duty to ensure best value. Failing to ensure a cost effective charging structure would have a financial impact on the Council.

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

**8.1** An EIA screening has been undertaken and no further action is required.

## **9. Consultation**

**9.1** Officers within legal, finance and communications have been consulted in the development of this report.

## **10. Strategic Assessment**

**10.1** The report reflects the 2022 -27 Strategic Plan and in particular the following Strategic Priorities:

- Our Communities - Resilient and Thriving
- Our Council - Inclusive and Adaptable

**Amanda Graham**  
**Chief Officer - CCF**  
**3 March 2023**

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<b>Person to Contact:</b>	<b>Amanda Graham</b> Chief Officer - CCF Email: <a href="mailto:amanda.graham@west-dunbarton.gov.uk">amanda.graham@west-dunbarton.gov.uk</a>
<b>Appendices:</b>	Appendix 1: Charging structure
<b>Background Papers:</b>	N/A
<b>Wards Affected:</b>	All Wards



## Pricing & Packages

Until 1<sup>st</sup> April 2023

<b>Corporate Room Hire – Hourly Charity 25% Discount if booked Mon-Fri 9-5</b>	<b>Cost</b>
<b>Sunday Hire</b>	<b>£45 additional per hour</b>
Grand hall	£108.00
Reception Hall	£85.00
Ceremony Room	£65.00
Garden Gallery	£85.00
Clyde Room	£36.00
Changing Rooms	£44.00

From 1<sup>st</sup> April 2023 - 31<sup>st</sup> March 2024

<b>Corporate Room Hire – Hourly Charity 25% Discount if booked Mon-Fri 9-5</b>	<b>Cost</b>
<b>Sunday Hire</b>	<b>£45 additional per hour</b>
Grand hall	£118.00
Reception Hall	£93.00
Ceremony Room	£70.00
Garden Gallery	£93.00
Clyde Room	£39.00
Changing Rooms	£48.00



**WEST DUNBARTONSHIRE COUNCIL****Report by the Chief Officer - Resources****Council: 29 March 2023**

---

**Subject: Treasury Management Strategy and Annual Investment Strategy****1. Purpose**

- 1.1** The purpose of this report is to seek Council approval of the proposed Treasury Management Strategy Statement and Annual Investment Strategy and the indicators contained within.

**2. Recommendations**

- 2.1** Council is requested to:

- (a) Approve the proposed Treasury Management Strategy Statement and Annual Investment Strategy and the indicators contained within
- (b) Approve the continued use of the asset life method (using either annuity or equal instalment) for the repayment of loan fund advances with the exception of spend to save schemes where the funding/income profile method could be used.
- (c) Approve the ability to continue to use countries with a sovereign rating of AA- and above.
- (d) Note the report will be referred to Audit Committee for further scrutiny.

**3. Background**

- 3.1** The Council has adopted the Chartered Institute of Public Finance and Accountancy (CIPFA) Code of Practice on Treasury Management in Local Authorities. A requirement of the Code is for an annual Treasury Management Strategy Statement and Investment Strategy to be approved by Council for the forthcoming financial year. This report seeks Member's approval of the proposed Treasury Management Strategy Statement and Annual Investment Strategy. The report also sets out the policy for the repayment of loans fund advances for 2023/24.
- 3.2** The Council uses Link Treasury Services as its external treasury management advisors. The Council recognises that there is value in employing external providers of treasury management services in order to acquire access to specialist skills and resources. The Council will ensure that the terms of their appointment and the methods by which their value will be assessed are properly agreed and documented, and subject to regular review.

- 3.3** Appendix 1 and 2 of the attached document outlines the Council's Capital Prudential and Treasury Indicators which Members are asked to approve as required by the Local Government (Scotland) Act 1973 (extended via the *Code on the Investments of Money by Scottish Local Authorities* (issued on 1 April 2010) under section 40 of the Local Government in Scotland Act 2003.
- 3.4** In 2016 new regulations were enacted by the Scottish Parliament, the Local Authority (Capital Finance and Accounting) (Scotland) Regulations 2016, under which the Council is required to set out its policy for the statutory repayment of loans fund advances prior to the start of the financial year as detailed in section 3 of Appendix 1. The policy on repayment of loans fund advances in respect of capital expenditure by the Council is to ensure 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.
- 3.7** The CIPFA Treasury Management Code of Practice requires greater Member scrutiny of the treasury policies, increased Member training and awareness and greater frequency of information. One of the key clauses is that a responsible body is required to ensure effective scrutiny of the treasury management strategy and policies. Within West Dunbartonshire Council the body identified to fulfil this role is the Audit Committee. Therefore the proposed Treasury Management Strategy Statement and Annual Investment Strategy and the indicators contained within should be referred to the Audit Committee once approved by Council to ensure further scrutiny takes place.

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

- 4.1** The Local Government in Scotland Act 2003 requires Council to adopt the CIPFA Prudential Code and to produce prudential indicators. Appendix 6 of this report details the Council's expected year end indicators for 2023/24, revises the indicators for 2024/25 to 2026/27 and projects the indicators to 2033/34, with those for the period 2026/27 to 2032/33 being indicative at this time.
- 4.2** Within this overall prudential framework there is a clear impact on the Council's treasury management activity, either through borrowing or investment activity. As a consequence the treasury management strategy (which includes details of both debt and investment) for 2023/24 to 2032/33 is included in Appendix 6 (with the period 2026/27 to 2032/33 being indicative at this time) to complement the prudential indicators relating to the treasury activity.
- 4.3** Details of the risks, mitigating controls and limits associated with each of the permitted investment categories are shown in Appendix 3. Credit rating type and definitions are attached as Appendix 4 and a list of approved sovereign countries for investments are attached as Appendix 5.

#### Changes to Financial Regulations - Leasing

- 4.4** The Treasury Management Strategy report to Council in March 2021 reported a change to financial regulations regarding leasing. The change was postponed and is now due to be implemented on 1 April 2024.
- 4.5** This change brings the assets and future liabilities for all leases onto the Council's Balance Sheet from 1 April 2024. The effect of this change will increase the 'level of debt' identified by the Council; the Capital Financing Requirement; Operational Boundary; and Authorised Limit, by the future liability of the leased assets. Forecast and estimates of the ratio of financing costs to Net Revenue Stream may also be affected in future years. This change affects all councils, though this Council has a low number of leased assets.

### Capital Strategy

- 4.6** For information, in December 2017, CIPFA issued a revised Prudential Code. As a result, from 2019/20, all local authorities were required to prepare a Capital Strategy report, which is intended to provide the following:
- a high-level overview of how capital expenditure, capital financing and treasury management activity contribute to the provision of services
  - an overview of how the associated risk is managed
  - the implications for future financial sustainability.
- 4.6.1** The aim of the Capital Strategy report is to ensure that all elected members fully understand the overall strategy, governance procedures and risk appetite entailed by the Strategy.
- 4.6.2** The Capital Strategy for 2023/24 (reported to, and approved by, Council on 1 March 2023) includes capital expenditure, investments and liabilities and treasury management in sufficient detail to allow all Members to understand how stewardship, value for money, prudence, sustainability and affordability will be secured.

## **5. Option Appraisal**

- 5.1** No option appraisal was required for this report.

## **6. People Implications**

- 6.1** There are no people implications arising from this report.

## **7. Financial and Procurement Implications**

- 7.1** The prudential indicators detailed in Appendix 6 show the Council's likely and indicative capital financing for the period 2023/24 to 2032/33 while the treasury management indicators detailed in Appendix 6 show the likely borrowing requirement for the same period.

- 7.2** Table E in Appendix 6 indicates that in each year the gross borrowing requirement (which includes short term borrowing for cashflow purposes) is below the capital financing requirement and does not exceed the total of the CFR in the preceding year plus the estimates of any additional CFR for 2023/24 and following two financial years (Appendix 2 – section 2.1 and 2.2).
- 7.3** As a key indicator of prudence this illustrates that the Council only undertakes long term borrowing for capital purposes and that over the last few years investment balances have been utilised to fund capital expenditure due to the concerns over the general economic environment and restricted counterparty lists.
- 7.4** There are no procurement issues arising from this report.

## **8. Risk Analysis**

- 8.1** There are three main risks associated with the formulation of prudential indicators and the treasury management strategy as detailed in Appendix 1 and 2:
- (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 robust controls included within the investment strategy (Appendix 2 – section 6) 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.

## **9. Equalities Impact Assessment**

- 9.1** No equalities impact assessment was required in relation to this report.

## **10. Environmental Sustainability**

- 10.1** No assessment of environmental sustainability was required in relation to this report.

## **11. Consultation**

- 11.1** Legal and Resources have been consulted in relation to this report and appendices.

## **12. Strategic Assessment**



- 12.1** Proper budgetary control and sound financial practice are cornerstones of good governance and support Council and officers to pursue the 5 strategic priorities of the Council's Strategic Plan. This report forms part of the financial governance of the Council.

**Laurence Slavin**  
**Chief Officer - Resources**  
**Date: 29 March 2023**

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**Person to Contact:** Jackie Thomson Church Street, Dumbarton  
Email: Jackie.NicholThomson@west-dunbarton.gov.uk

**Appendices:**

- 1 Prudential Indicators 2023/24 to 2032/33
- 2 Treasury Management Strategy 2023/24 to 2032/33
- 3 West Dunbartonshire Council and Common Good Funds Permitted Investments, Associated Controls and Limits
- 4 Counterparty Rating Explanations
- 5 Approved Countries for Investment
- 6 Prudential and Treasury Indicators

**Background Papers:** 2023/24 Budget Report – Council 1 March 2023  
Review of Capital Programme – Council 21 December 2022  
Treasury Management Strategy – Council March 2022  
Treasury Mid-year update – Council 26 October 2022

**Wards Affected:** All wards affected.

## **Capital Prudential Indicators 2022/23 to 2032/33**

### **1. Capital Expenditure and Financing**

- 1.1** This prudential indicator is a summary of the Council's capital expenditure plans, both those agreed previously, and those forming part of the 2023/24 budget setting. The Council's gross capital expenditure plans are summarised in Table A within Appendix 6. This forms the first of the prudential indicators. Total expenditure is partially funded by resources such as capital receipts, capital grants, etc. Any remaining expenditure which cannot be immediately funded from other resources will form a borrowing need.
- 1.2** A certain level of capital expenditure will be supported by the general capital grant provided by the Scottish Government, and also specific capital grants from the Scottish and UK Governments. Anything above this level will be funded from the Council's own resources (e.g. other grants, capital receipts, prudential borrowing).
- 1.3** There are two main limiting factors which may impact on the Council's ability to undertake unsupported capital expenditure:
- Whether the revenue resource is available to support the implications of capital expenditure (borrowing costs and running costs).
  - The Government may use a control to limit either the total of all councils' plans nationally, or in the event of an assessment by central government that local plans are unaffordable at a specific council, it may implement a local control. No such control has been implemented since the inception of the prudential code, however, HM Treasury keep this under review.
- 1.4** The summary of capital expenditure, as per the capital plan reported to Council on 1 March 2023 for both HRA and General Services, is shown in table A in Appendix 6. The HRA capital plan refresh extends to 2027/28 with the period from 2027/28 to 2032/33 extracted from the HRA Business Plan for the purposes of Prudential Indicator calculations.
- 1.5** Under section 22 of Schedule 3 of the Local Government (Scotland) Act 1975 a local authority may establish a capital fund to be used for "defraying any expenditure of the authority to which capital is properly applicable, or in providing money for repayment of the principal of loans (but not any payment of interest on loans)". Furthermore paragraph 24 of Finance Circular 7/2018 confirms that capital receipts may also be used to "fund the cost of premiums, either as they are incurred, or as they are recharged back to the General Fund/ HRA"
- 1.6** The capital plan update for General Services reported to Council assumes an element of capital receipts is used to fund the principal element of loan charges and annual premium costs between 2022/23 and 2025/26. This has been adjusted for within these indicators, where appropriate.

### **2. The Council's Borrowing Need (the Capital Financing Requirement)**

- 2.1** The second prudential indicator is the Council's Capital Financing Requirement (CFR). The CFR is simply the total outstanding capital expenditure which has not yet been paid for from either revenue or capital resources. It is a measure of the Council's underlying borrowing

need. The net capital financing need (as indicated in Table A in Appendix 6) impacts directly on the CFR.

- 2.2** Due to accounting requirements, the CFR currently includes any other long term liabilities (i.e. PPP schemes, finance leases) brought onto the Balance Sheet. Whilst this increases the CFR, and therefore the Council's borrowing requirement, these types of scheme include a borrowing facility and so the Council is not required to separately borrow for these schemes. The Council currently has circa £100m for PPP schemes within the CFR. From 1 April 2024, further accounting changes see operational leases (where the Council is lessee) also being brought onto Balance Sheet, which will further increase CFR through other long term liabilities (value to be confirmed, however an estimate has been included within the appendices).
- 2.3** The CFR projections for both General Services and HRA are shown in table B in Appendix 6 and show that the CFR for the HRA is projected to increase each year from 2022/23 to 2032/33 with the CFR for General Services being anticipated to increase each year until 2025/26, due to the levels of projected capital spend in comparison to income anticipated in that year.
- 2.4** The expected impact of the capital expenditure decisions above on the Council's debt and investment position are shown in the treasury strategy (Appendix 2).

### **3. Statutory repayment of loans fund advances**

- 3.1** The Council is required to set out its policy for the statutory repayment of loans fund advances prior to the start of the financial year. The repayment of loans fund advances ensures the Council makes a prudent provision each year to pay off an element of the accumulated loans fund advances made in previous financial years.
- 3.2** A variety of options are provided to councils so long as a prudent provision is made each year as detailed below:

<b>Option</b>	<b>Method</b>	<b>Detail</b>
1	Statutory	Loans fund advances will be repaid by the annuity method. The Council was permitted to use this option for a transitional period only, of five years until 31 March 2021, at which time it was required to change its policy to use alternative approaches based on depreciation, asset life periods or a funding/income profile as detailed below.
2	Depreciation	Annual repayment of loans fund advances will follow standard depreciation accounting procedures.
3	Asset Life	Loans fund advances will be repaid with reference to the life of an asset using either the equal instalment or annuity method.
4	Funding/ Income Profile	Loans fund advances will be repaid by reference to an associated income stream

- 3.3** Council is recommended to approve the following policy for loans fund advances:

- For loans fund advances made before 1 April 2016, advances will be repaid by the annuity method, by the appropriate write off period (based upon useful asset lives, following the agreed Council policy).

- Recognising that the Council had forward capital expenditure plans and was 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 was to mainly repay loans fund advances by the annuity method (with a write off period based upon useful asset lives) unless an alternative method is more appropriate.
- For loans fund advances made after 1 April 2021 (i.e. commencing 2021/22), the policy for the repayment of loans advances is to apply the following options, selecting the most suitable method 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. 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.

**3.4** The annuity rate applied to the loans fund repayments is based on historic interest rates and is currently 9%.

**3.5** Table C in Appendix 6 details the loans fund repayment profile for 2022/23 onwards based on the balance outstanding at 1 April 2022 and capital expenditure plans 2022/23 to 2032/33 as per Table A.

#### **4. Affordability Prudential Indicators**

**4.1** The previous sections cover the overall capital and control of borrowing, but within this framework prudential indicators are required to assess the affordability of the capital investment plans. These indicate the impact of the capital investment plans on the overall Council's finances. The Council is asked to approve the following indicators:

**4.2** Actual and Estimates of the ratio of financing costs to net revenue stream. This indicator is detailed in Table D in Appendix 6, and identifies the trend in financing cost of capital (loan charges and long term liability financing) against the net revenue stream (funding sources e.g. Scottish Government revenue support grant, council tax and HRA rental income).

The estimates of financing costs include current commitments and the impact of capital expenditure as per Table A and this indicator shows the percentage of total council revenue expenditure that is spent on repayment of loan charges and long term liability capital and interest repayments.

#### **5. Financial reporting changes in relation to leases**

**5.1** From 1 April 2024 there is a significant change to the Accounting Code of Practice which the Council follows for their Financial Statements, which will impact on debt levels and prudential indicators in the future. This change is in relation to assets the Council leases in.

**5.2** Currently there are two types of leases which are treated differently through the Financial Statements. From April 2024, all leases (where the Council is lessee and with a few exceptions) will require to be accounted for on the Council Balance Sheet as assets. For illustrative purposes, leases currently held by the Council (but not owned and therefore not currently on the Council's Balance Sheet) include leases for properties (such as Aurora/ Clydebank Town Centre Office/ Bridge Street),

photocopiers, and vehicles. The treatment of these leases will become similar to the current accounting reporting for PPP assets.

- 5.3** Accounting for these leases on the Balance Sheet will result in increases to assets and long term liabilities, affecting a number of the prudential and treasury management indicators – increasing: the ‘level of debt’ identified by the Council; the Capital Financing Requirement; Operational Boundary; and Authorised Limit, by the value of the leases. Forecast and estimates of the ratio of financing costs to Net Revenue Stream may also be affected.
- 5.4** Currently an exercise is underway to identify all leases and values for both the assets and the liabilities. No alterations to deal with bringing currently off-balance sheet leased assets onto the balance sheet have been made within the report as it is currently not required. However, this will be a requirement for closing of the accounts for 2024/25 and future updates to the Treasury Strategy (including the mid-year). This will include Capital Financing Requirement, External debt (Other long-term liabilities), authorised limit and operational boundary, to allow for those leases which were previously off balance sheet, being brought onto the balance sheet.

## **Treasury Management Strategy 2023/24 – 2032/33**

### **1. Background**

- 1.1** The treasury management service is an important part of the overall financial management of the Council's affairs. Whilst the prudential indicators in Appendix 1 consider the affordability and impact of capital expenditure decisions, the treasury service covers the effective funding of these decisions. There are specific treasury prudential indicators included in this strategy which need approval.
- 1.2** The Council's treasury activities are strictly regulated by statutory requirements and a professional code of practice (the CIPFA Code of Practice on Treasury Management).
- 1.3** As a requirement of the Code Council is required to adopt a Treasury Management Policy Statement and four Treasury Management clauses. These form part of the Council's financial regulations and the following documents were adopted on 5 March 2018:
- Treasury Management Policy Statement
  - Treasury Management Clauses
  - The Treasury Management Role of the Section 95 Officer
- 1.4** The policy requires an annual strategy to be reported to Council outlining the expected treasury activity for the forthcoming three years, however in line with the longer capital planning process treasury management indicators have been provided (where appropriate) covering the period to 2032/33. A key requirement of this report is to explain both the risks, and the management of the risks, associated with the treasury service. Further reports are issued as follows:
- Mid-year monitoring report on actual activity during the year including revised indicators where appropriate.
  - Year-end report on actual activity for the previous year.
- 1.5** This strategy covers:
- The Council's debt and investment projections
  - Limits to the Council's borrowing activity
  - The economic climate and expected movement in interest rates
  - The Council's borrowing, debt and investment strategies
  - Treasury performance indicators
  - Specific limits on treasury activities
  - Policy on ethical investments.

### **2. The Council's debt and investment projections**

- 2.1** The Council's forecast treasury portfolio position at 31 March 2023 with forward projections are summarised in Table E in Appendix 6 and shows the gross debt (the treasury management operations), against the underlying capital borrowing need (the Capital Financing Requirement - CFR), highlighting any under or over borrowing.
- 2.2** Within the prudential indicators there are a number of key indicators to ensure the Council operates its activities within well defined limits. One of these is that the Council needs to

ensure that its gross debt does not, except in the short term, exceed the total of the CFR in the preceding year plus the estimates of any additional CFR within the following two financial years. This allows some flexibility for limited early borrowing for future years, but ensures that borrowing is not undertaken for revenue purposes. This is illustrated by comparing the estimated gross debt as at 31 March 2023 with the CFR as at 31 March 2026.

- 2.3 The Section 95 Officer (Chief Officer - Resources) reports that the Council has complied with this prudential indicator, and no difficulties are envisaged for the current or future years.** This view takes into account the capital plan refresh reports for General Services and HRA.

### **3. Limits to Borrowing Activity**

- 3.1** The Operational Boundary is detailed in Table F in Appendix 6 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.

- 3.2 The Authorised Limit for External Borrowing** – This is a key prudential indicator and represents a control on the maximum level of borrowing. This represents a legal limit beyond which external debt is not allowed to exceed. This needs to be set or revised by Members. It reflects the level of external debt which, while not desired, could be afforded in the short term, but is not sustainable in the longer term. This is the statutory limit (Affordable Capital Expenditure Limit) determined under section 35(1) of the Local Government in Scotland Act 2003. The Government retains an option to control either the total of all councils' plans, or those of a specific council, although this power has not yet been exercised. The Council is asked to approve the authorised limit detailed in Table G in Appendix 6.

- 3.3 Policy on borrowing in advance of need** - This Council will not borrow more than or earlier than required purely in order to profit from the investment return of the extra sums borrowed. Any decision to borrow in advance will be within forward approved Capital Financing Requirement estimates, and will be considered carefully to ensure that value for money can be demonstrated and that the Council can ensure the security of such funds. Risks associated with any borrowing in advance activity will be subject to prior appraisal and subsequent reporting through the mid-year or annual reporting mechanism.

## **4. UK, World and Scottish Economy Update (January 2023) – Extraction from Link Treasury Advisor Reports and the Scottish Fiscal Commission Forecast.**

### **4.1 UK**

The contraction of GDP in the 3<sup>rd</sup> quarter of 2022 left it below its 4<sup>th</sup> quarter 2019 pre-virus level and the UK lagging behind its major counterparties which have all risen above pre-pandemic levels. Analysts expect the UK to be the only G7 economy that is still smaller than before the pandemic by the end of 2024. Household indicators show that households are increasingly feeling the effects of high inflation and high interest rates. Inflation indicators suggest the weaker economy has yet to put a dent in business price expectations

### **4.2 US**

There is mounting evidence that inflation will continue to fall sharply in 2023. Although the economy appears to have held up in the 4<sup>th</sup> quarter, most leading indicators support analysts' views that a recession is on its way, which will help to reduce

inflationary pressures further. Forecasters still expect interest rates to be falling again by late 2023.

### **4.3 EU**

There has been further slight improvement for prospects in the EU in recent weeks. Business surveys suggest that activity is no longer contracting sharply, headline inflation appears to be passed its peak and wholesale gas prices have plunged. However despite the economy growing the near term outlook is still poor, not least because of the impact of the tighter monetary policy. Core inflation rose in December 2022 and looks likely to stay well above 2% this year, perhaps to a peak of 3.5% as priced by financial markets.

### **4.4 China**

In China, it is three years since a cluster of cases of severe pneumonia started to draw attention in Wuhan. Forecasters had analysed economic developments in China since the outbreak a year ago, which suggested that China's economy was not much smaller than it would have been had the pre pandemic growth rate continued. But after a bad year a gap has opened up. The official GDP figures for last quarter are likely to show that the economy is about 7% smaller than it would have been had the previous growth rate continued. Analysts suggest that industry has grown slightly faster over the three years of the pandemic than it did in the three years before. However, the service sectors has retreated, not relative to its pre pandemic growth trend, but in absolute terms too.

### **4.5 Scotland Specific**

The near-term outlook for the Scottish economy has weakened significantly over the course of the year. The rise in energy and traded goods prices being driven by the conflict in Ukraine has been greater than expected earlier in the year, pushing up inflation. Interest rates have risen to levels not seen since before the 2008-09 Global Financial Crisis. All of this has intensified the costs for households and businesses. Falling real incomes mean the coming years are going to be difficult for many households, particularly those with lower incomes.

The underlying structure of the Scottish economy is undergoing profound shifts. The pandemic has resulted in shifts in demand and changes in labour markets including more people working from home, while some people are suffering from prolonged health effects, in part due to delays in NHS treatment.

Judgement is that Scotland has already entered a recession which will last six quarters, however the precise magnitude and duration of the recession are uncertain.

### **4.6 World Outlook**

Global growth is projected to fall from an estimated 3.4 percent in 2022 to 2.9 percent in 2023, then rise to 3.1 percent in 2024. The rise in central bank rates to fight inflation and Russia's war in Ukraine continue to weigh on economic activity. The rapid spread of COVID-19 in China dampened growth in 2022, but the reopening has paved the way for a faster-than-expected recovery. Global inflation is expected to fall from 8.8



percent in 2022 to 6.6 percent in 2023 and 4.3 percent in 2024, still above pre-pandemic (2017–19) levels of about 3.5 percent.

The balance of risks remains tilted to the downside. On the upside, a stronger boost from pent-up demand in numerous economies or a faster fall in inflation are plausible. On the downside, severe health outcomes in China could hold back the recovery, Russia's war in Ukraine could escalate, and tighter global financing costs could worsen debt distress. Financial markets could also suddenly reprice in response to adverse inflation news, while further geopolitical fragmentation could hamper economic progress.

## **5. Prospect for Interest Rates**

- 5.1** The Council has appointed Link Asset Services as its treasury advisor and part of their service is to assist the Council to formulate a view on interest rates. Table H in Appendix 6 gives the current Link Asset Services central view.

## **6. Borrowing and Debt Strategy 2023/24 – 2032/33**

- 6.1** Table E in Appendix 6 forecasts that the capital borrowing need (the Capital Financing Requirement) will be almost fully funded with external borrowing which is a mixture of short term and long term debt.
- 6.2** Against this background and the risk within the economic forecast, caution will be adopted with the 2023/24 treasury operations. The Section 95 Officer will monitor interest rates in financial markets and adopt a pragmatic approach to changing circumstances.
- 6.3** If it was felt that there was a significant risk of fall in long and short term rates, e.g. due to a marked increase of risks around recession or of risks of deflation, then long term borrowing will be postponed, and potential rescheduling from fixed rate funding into short term borrowing will be considered.
- 6.4** If it was felt that there was a significant risk of a much sharper rise in long and short term rates than that currently forecast, perhaps arising from a greater than expected increase in world economic activity or further increases in inflation risks, then the portfolio position will be re-appraised with the likely action that fixed rate funding will be drawn whilst interest rates were still relatively cheap.
- 6.5** Any decisions will be reported to Members via the Members Bulletin at the next available opportunity.
- 6.6** Approved sources of long and short term borrowing include:

	<b>Fixed</b>	<b>Variable</b>
PWLB	X	X
Local Authorities	X	X
Banks	X	X
Pension Funds	X	X
Insurance Companies	X	X
Market – long term	X	X
Market – short term	X	X
Market – LOBOs	X	X
Overdraft	X	X

Internal (capital receipts / revenue balances)	X	X
Finance Leases	X	X

## 7. Investment Strategy

**7.1** The Council's investment policy has regard to the Local Government Investment (Scotland) Regulations (and accompanying finance circular). Council has also adopted both the Treasury Management Code of Practice and the Prudential Code and is required to adopt revised editions. The day to day investment policies and practices are contained in the Council's Treasury Management Practices, which reflect the requirements of these codes.

**7.2 Key Objectives** – Following the economic background above, the current investment climate has one over-riding risk consideration - counterparty security risk. As a result of these underlying concerns, officers have implemented an operational investment strategy which **prioritises security first, liquidity second and then return.**

**7.2.1** The Council has adopted a prudent approach to managing risk and defines its risk appetite by the following means:

- Minimum acceptable credit criteria are applied in order to generate a list of highly creditworthy counterparties. This also enables diversification and thus avoidance of concentration risk. The key ratings used to monitor counterparties are the short term and long-term ratings.
- Other information: ratings will not be the sole determinant of the quality of an institution; it is important to continually assess and monitor the financial sector on both a micro and macro basis and in relation to the economic and political environments in which institutions operate. The assessment will also take account of information that reflects the opinion of the markets. To achieve this consideration the Council will engage with its advisors to maintain a monitor on market pricing such as "credit default swaps" and overlay that information on top of the credit ratings.
- Other information sources used will include the financial press, share price and other such information pertaining to the financial sector in order to establish the most robust scrutiny process on the suitability of potential investment counterparties.
- The Council has defined the list of types of investment instruments that the treasury management team are authorised to use.
- Transaction limits are set for each type of investment.
- All investments will be denominated in sterling.

**7.2.2** The aim of the strategy is to generate a list of highly creditworthy counterparties which will enable diversification, and thus avoidance of concentration, with the prime intention of providing security of investment and minimisation of risk.

**7.3 Investment Strategy** – The process for investment strategy under the regulations covers a wide range of Council investments and will be broadly managed in the following way:

- Short Term Cash – Cash relating to day to day cash flow will be maintained on a shorter term basis in cash type products with consideration to liquidity requirements.

- Longer Term Cash – Cash relating to reserves, provisions and balances on the balance sheet may be held for longer periods of time in cash type products or in longer term bonds or funds depending on:
  - cash flow requirements
  - the underlying expectation for interest rates
  - the economic background of these investments may be held longer term.
- Service Type Investments – These will predominantly be policy driven and approved by Members. Shareholdings, development opportunities, loans to third parties, equity instruments and investment properties held for rental returns will be regularly reviewed to judge the investment performance.
- Non Service Type Investments – Investments such as Joint venture delivery companies such as Hub West Scotland and investments in regeneration partnerships and development opportunities.

#### **7.4 Benchmarking and Monitoring Security, Liquidity and Yield in the Investment Service**

A development for Member reporting is the consideration and approval of security, liquidity and discreet benchmarks. Yield benchmarks are currently widely used to assess investment performance.

**7.4.1** These benchmarks are targets (not limits) and so may be breached from time to time, depending on movements in interest rates and counterparty criteria. The purpose of the benchmark is that officers will monitor the current and trend position and amend the operational strategy depending on any changes. Any breach of the benchmarks will be reported, with supporting reasons in the Mid-Year or Annual Report.

**7.4.2** In the context of benchmarking, assessing security is a very subjective area to assess. Security is currently evidenced by the application of minimum quality criteria to investment counterparties, primarily through the use of credit ratings supplied by the three main credit rating agencies (Fitch/ Moody's and Standard and Poors). Whilst this approach embodies security considerations, benchmarking levels of risk is more problematic. One method to benchmark security risk is to assess the historic level of default against the minimum criteria used in the Council's investment strategy. Table I in Appendix 6 shows average defaults for differing periods of investment grade products for each Fitch/ Moody's Standard and Poors long term rating category.

**7.4.3** The Council's minimum long term rating criteria is currently "A-", meaning the average expectation of default for a one year investment in a counterparty with a "A" long term rating would be 0.05% of the total investment (e.g. for a £1m investment the average loss would be £500). This is only an average - any specific counterparty loss is likely to be higher - but these figures do act as a proxy benchmark for risk across the portfolio.

**7.4.4** As required by the CIPFA Treasury Management Code of Practice The Council will "ensure that it has adequate, though not excessive, cash resources, borrowing arrangements, overdrafts or standby facilities to enable it at all times to have the level of funds available to it which are necessary for the achievement of its business/service objectives". In respect to liquidity as defined above the Council seeks to maintain:

- Bank overdraft - £1m
- Liquid short term deposits of at least £5m available on an overnight basis.

**7.4.5** Local measures of yield investment benchmarks that will be used to assess returns are:

Benchmark	Benchmark Return	Average Return
Compound 12 month SONIA*	1.04%	1.12%
Council's Instant Access Account	1.09%	1.12%

\* SONIA is Sterling Overnight Index Average and has replaced LIBOR & LIBID

**7.5 Council Permitted Investments** – The Investments Regulations (Code on the Investment of Money by Scottish Local Authorities) requires Council approval of all the types of investment to be used and set appropriate limits for the amount that can be held for each investment type. These types of investment are termed permitted investments and any investments used which have not been approved as a permitted investment will be considered ultra vires.

**7.5.1** The permitted investments which may be used in the forthcoming year are noted below. Details of the risks, mitigating controls and limits associated with each of these permitted categories are shown in Appendix 3.

- **Cash Type Instruments**

- Deposits with the Debt Management Account Facility (UK Government)
- Deposits with other local authorities or public bodies
- Money Market Funds
- Call accounts, deposit accounts with financial institutions (banks and building societies)
- Term deposits with financial institutions (banks and building societies)
- UK Government Gilts and Treasury Bills
- Certificates of deposits with financial institutions (banks and building societies)
- Structured deposit facilities with banks and building societies (escalating rates, de-escalating rates, etc).

- **Other Investments**

- Investment properties
- Loans to third parties, including soft loans
- Loans to a local authority company
- Shareholding in a local authority company
- Non-local authority shareholdings
- Joint venture delivery companies such as Hub West Scotland
- Regeneration partnerships and development opportunities
- District Heating Schemes
- Local Authority Mortgage Scheme (LAMS).

**7.5.2** Permitted investments related to the Common Good are also shown in Appendix 3, and where applicable the same counterparty selection criteria as noted in 6.6 below will be applied.

**7.6 Investment Counterparty Selection Criteria**

The primary principle governing the Council's investment criteria is the security of its investments, although the yield or return on the investment is also a key consideration. After this main principle the Council will ensure:

- It maintains a policy covering both the categories of investment types it will invest in, criteria for choosing investment counterparties with adequate security, and monitoring their security.
- It has sufficient liquidity in its investments. For this purpose it will set out procedures for determining the maximum periods for which funds may prudently be committed. These procedures also apply to the Council's prudential indicators covering the maximum principal sums invested.

**7.6.1** The Section 95 Officer will maintain a counterparty list in compliance with the following criteria and will revise the criteria and submit them to Council for approval as necessary. This criteria selects which counterparties the Council will choose from, rather than defining what its investments are.

**7.6.2** Credit rating type and definitions are attached within Appendices 4 and 6.

**7.6.3** Credit rating information is supplied by our treasury consultants on all active counterparties that comply with the criteria below. Any counterparty failing to meet the criteria would be omitted from the counterparty (dealing) list. Any rating changes, rating watches (notification of a likely change), rating outlooks (notification of a possible longer term change) are provided to officers almost immediately after they occur and this information is considered before dealing. For instance a negative rating watch applying to any counterparty at the minimum Council criteria will be suspended from use, with all others being reviewed in light of market conditions.

**7.6.4** The criteria for providing a pool of high quality cash type investment counterparties is:

- **Category 1 - Good Credit Quality** – the Council will only use financial institutions (including certificates of deposit and corporate bonds) which:
  - Are UK banks; and/or
  - Are non-UK and domiciled in a country which has a minimum Sovereign long term rating of AA; The UK will be excluded from any Sovereign rating criteria.
  - And have, as a minimum, the following Fitch, Moody's and Standard and Poors (S&P) credit ratings (where rated):
    - Short Term – F1 (or equivalent from Fitch, Moody's and S&P)
    - Long Term – A- (or equivalent from Fitch, Moody's and S&P)

The difference between the ratings will be reflected in the money limits as noted in Table K in Appendix 6.

- **Category 2 – Part nationalised UK banks** – Lloyds Bank Group and Royal Bank of Scotland Group. These banks can be included if they continue to be part nationalised or they meet the ratings in Category 1 above.
- **Category 3 - The Council's own banker** for transactional purposes if the bank falls below the above criteria specified in category 1, although in this case balances will be minimised in both monetary size and time.
- **Category 4 - Bank Subsidiary and Treasury Operations** – the Council will use these where the parent bank has the necessary ratings outlined in category 1.

- **Category 5 - Building Societies** – the Council will use all Societies which meet the ratings for banks outlined in category 1.
- **Category 6 - Money Market Funds** – the Council will use either Constant Net Asset Value (CNAV) or Low Volatility Net Asset Value (LVNAV) money market funds that are AAA rated (by at least one of the 3 rating agencies)
- **Category 7 - UK Government** (including gilts, treasury bills and the Debt Management Account Deposit Facility (DMADF/HM Treasury)
- **Category 8 - Local Authorities, etc**

**7.6.5** Due to the uncertainty in the financial markets it is recommended that the Investment Strategy is approved which will provide officers with the flexibility to deal with any unexpected occurrences. Officers can restrict the pool of available counterparties from these criteria to safer instruments and institutions.

**7.6.6** The time limits for institutions on the Council's cash type counterparty list are as noted in Table J in Appendix 6.

**7.6.7** The Council's bankers are currently Virgin Money (previously known as the Clydesdale Bank Plc) which falls within Category 3. It is recognised that the money limit of £5million may be breached for purely operational purposes on a temporary overnight basis only. The Chief Officer - Resources will endeavour to avoid this scenario but this allows for circumstances that are outwith the Council's control where funds may be deposited unexpectedly or at short notice into the Council's accounts after the dealing deadline for the day has passed. In such a circumstance the funds will require to be kept on an overnight basis in the Council's bank account until appropriate arrangements can be made for investment.

**7.6.8** Table J does not include a monetary limit for category 7 which are funds deposited with the UK Government namely the DMADF. This facility allows local authorities to deposit surplus cash on flexible terms and receive a market related rate of interest. Funds are held by the Bank of England and the scheme carries the Government's own sovereign credit rating offering the highest available security and therefore no maximum monetary limit has been set.

**7.6.9 Country and sector considerations** - Due care will be taken to consider the country, group and sector exposure of the Council's investments. In part the country selection will be chosen by the credit rating of the Sovereign state in Banks 1 above and the list of approved countries for investments are detailed in Appendix 5. In addition:

- No more than 25% will be placed with any country outside of the UK at any time
- Limits in place above will apply to Group companies
- Sector limits will be monitored regularly for appropriateness.

**7.6.10 Use of additional information other than credit ratings** – Additional requirements under the Code of Practice now requires the Council to supplement credit rating information. Whilst the above criteria relies primarily on the application of credit ratings to provide a pool of appropriate counterparties for officers to use, additional operational market information will be applied before making any specific investment decision from the agreed pool of counterparties. This additional market information (for example Credit Default Swaps, negative rating watches/outlooks) will be applied to compare the relative security of differing investment counterparties.

**7.6.11 Economic Investment Considerations** – Current forecasts on shorter-term interest rates, on which investment decisions are based, show a potential for the current 0.75% Bank Rate to continue to slowly increase. The Council's investment decisions are based on comparisons between the rises priced into market rates against the Council's and advisers own forecasts.

**7.6.12** There is an operational difficulty arising from the current economic situation. There is currently little value investing longer term unless credit quality is reduced. Whilst some selective options do provide additional yield uncertainty over counterparty creditworthiness suggests shorter dated investments would provide better security.

**7.6.13** The criteria for choosing counterparties set out above provide a sound approach to investment in "normal" market circumstances. Whilst Members are asked to approve this base criteria above, under the exceptional current market conditions the Section 95 Officer (Chief Officer - Resources) may temporarily restrict further investment activity to those counterparties considered of higher credit quality than the minimum criteria set out for approval. These restrictions will remain in place until the banking system returns to "normal" conditions. Similarly the time periods for investments will be restricted.

**7.7 Sensitivity to Interest Rate Movements** - Whilst most of the risks facing the treasury management service are addressed elsewhere in this report (credit risk, liquidity risk, market risk, maturity profile risk), the impact of interest rate risk is discussed but not quantified. Table K in Appendix 6 highlights the estimated impact of a 1% increase/decrease in all interest rates to the estimated treasury management costs/income for next year. That element of the debt and investment portfolios which are of a longer term, fixed interest rate nature will not be affected by interest rate changes.

**7.8 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.

**7.8.1** The following policy statement was approved on 25 October 2017:

**7.8.2** 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)
- Socially harmful activities (e.g. gambling).

**7.8.3** In order to give effect to its commitment to this policy the Chief Officer - Resources contacted all investment counterparties on 9 January 2018 advising of our policy.

**7.8.4** In accordance with the further commitments that were given in October 2017 it is considered that this policy statement remains relevant and does not require to be amended at this time.

## **8. Treasury Management Limits on Activity**

**8.1** There are four further treasury activity limits, which were previously prudential indicators. The purpose of these prudential indicators is to contain the activity of the treasury function within certain limits, thereby managing risk and reducing the impact of an adverse movement in interest rates. However, if these are set to be too restrictive they will impair the opportunities to reduce costs.

- *Upper limits on variable interest rate exposure* – This indicator identifies a maximum limit for variable interest rates based upon the debt position net of investments
- *Upper limits on fixed interest rate exposure* – Similar to the previous indicator this covers a maximum limit on fixed interest rates.
- *Maturity structures of borrowing* – These limits are set to reduce the Council's exposure to large fixed rate sums falling due for refinancing, and are required for upper and lower limits.
- *Total principal funds invested for greater than 364 & 365 days* - These limits are set with regard to the Council's liquidity requirements and to reduce the need for early sale of an investment, and are based on the availability of funds after each year-end.

The proposed indicators are shown within Table L in Appendix 6.

**8.2** The upper limit applies to the maturity structure of fixed interest rate borrowing in Table M. The level has been set to take account of the way that local authorities have to record certain market loans where the maturity date is deemed to be the next call date rather than the eventual repayment date.

## **9. Performance Indicators**

**9.1** The Code of Practice on Treasury Management requires the Council to set performance indicators to assess the adequacy of the treasury function over the year. These are distinct historic indicators, as opposed to the prudential indicators, which are predominantly forward looking. Examples of performance indicators often used for the treasury function are:

- Debt – Borrowing - Average rate of borrowing for the year compared to average available
- Debt – Average rate movement year on year
- Investments – Internal returns above the 7 day SONIA rate.

**9.2** The results of these indicators will be reported in the Treasury Annual Report for 2022/23.

## **10. Treasury Management Advisors**

**10.1** The Council uses Link Asset Services as its treasury management advisors. The company provides a range of services which include:

- Technical support on treasury matters, capital finance issues and the drafting of Member reports
- Economic and interest rate analysis
- Debt services which includes advice on the timing of borrowing
- Debt rescheduling advice surrounding the existing portfolio
- Generic investment advice on interest rates, timing and investment instruments
- Credit ratings/market information service comprising the three main credit rating agencies.



- 10.2** The current treasury advisor contract was awarded to Link Asset Services following a quick quote exercise and commencing on 1 May 2021 until 30 April 2023, with an option to extend for one year. This option was recently agreed with the contract now due to terminate on the 30<sup>th</sup> April 2024.
- 10.3** The Council recognises that responsibility for treasury management decisions remains with the organisation at all times and will ensure that undue reliance is not place upon external service providers.
- 10.4** The Council also recognises that there is value in employing external providers of treasury management services in order to acquire access to specialist skills and resources. The Council will ensure that the terms of their appointment and the methods by which their value is assessed are properly agreed and documented, and subjected to regular review.
- 10.5** Whilst the advisers provide support to the internal treasury function the final decision on treasury matters remains with the Council.

## **11. The Monitoring of Investment Counterparties**

- 11.1** The credit rating of counterparties will be monitored regularly. The Council receives credit rating information (changes, rating watches and rating outlooks) from Link Asset Services as and when ratings change, and counterparties are checked promptly. On occasion ratings may be downgraded when an investment has already been made. The criteria used are such that a minor downgrading should not affect the full receipt of the principal and interest. Any counterparty failing to meet the criteria will be removed from the list immediately by the Chief Officer - Resources and, if required, new counterparties which meet the criteria will be added to the list.

**West Dunbartonshire Council and Common Good Funds Permitted Investments,  
Associated Controls and Limits**

Type of Investment	Treasury Risks	Mitigating Controls	Council and Common Good Limits
<b>Cash Type Instruments</b>			
Deposits with the Debt Management Account Facility (UK Government) <b>(Very low risk)</b>	This is a deposit with the UK Government and as such counterparty and liquidity risk is very low, and there is no risk to value. Deposits can be between overnight and 6 months.	Little mitigating controls required. As this is a UK Government investment the monetary limit is unlimited to allow for a safe haven for investments.	As shown in Table J.
Deposits with other local authorities or public bodies <b>(Very low risk)</b>	These are considered quasi UK Government debt and as such counterparty risk is very low, and there is no risk to value. Liquidity may present a problem as deposits can only be broken with the agreement of the counterparty, and penalties can apply.  Deposits with other non-local authority bodies will be restricted to the overall credit rating criteria.	Little mitigating controls required for local authority deposits, as this is a quasi UK Government investment.  Non- local authority deposits will follow the approved credit rating criteria.	As shown in Table J.
Money Market Funds (MMFs) <b>(Very low risk)</b>	Pooled cash investment vehicle which provides very low counterparty, liquidity and market risk. These will primarily be used as liquidity instruments.	Funds will only be used where the MMFs has an “AAA” rated status from either Fitch, Moody’s or Standard and Poor’s.	As shown in Table J.
Call account deposit accounts with financial institutions (banks and building societies) <b>(Low risk depending on credit rating)</b>	These tend to be low risk investments, but will exhibit higher risks than the first three categories above. Whilst there is no risk to value with these types of investments, liquidity is high and investments can be returned at short notice.	The counterparty selection criteria approved above restricts lending only to high quality counterparties, measured primarily by credit ratings from Fitch, Moody’s and Standard and Poors.  On day to day investment dealing with this criteria will be further strengthened by the use of additional market intelligence.	As shown in Table J.

Type of Investment	Treasury Risks	Mitigating Controls	Council and Common Good Limits
Term deposits with financial institutions (banks and building societies) ( <b>Low to medium risk depending on period &amp; credit rating</b> )	These tend to be low risk investments, but will exhibit higher risks than the first three categories above. Whilst there is no risk to value with these types of investments, liquidity is low and term deposits can only be broken with the agreement of the counterparty, and penalties may apply.	The counterparty selection criteria approved above restricts lending only to high quality counterparties, measured primarily by credit ratings from Fitch, Moody's and Standard and Poors.  On day to day investment dealing with this criteria will be further strengthened by the use of additional market intelligence.	As shown in Table J.
Government Gilts and Treasury Bills ( <b>Very low risk</b> )	These are marketable securities issued by the UK Government and as such counterparty and liquidity risk is very low, although there is potential risk to value arising from an adverse movement in interest rates (no loss if these are held to maturity).	Little counterparty mitigating controls are required, as this is a UK Government investment. The potential for capital loss will be reduced by limiting the maximum monetary and time exposures.	As shown in Table J.
Certificates of deposits with financial institutions ( <b>Low risk</b> )	These are short dated marketable securities issued by financial institutions and as such counterparty risk is low, but will exhibit higher risks than the first three categories above. There is risk to value of capital loss arising from selling ahead of maturity if combined with an adverse movement in interest rates. Liquidity risk will normally be low.	The counterparty selection criteria approved above restricts lending only to high quality counterparties, measured primarily by credit ratings from Fitch, Moody's and Standard and Poors.  On day to day investment dealing with this criteria will be further strengthened by the use of additional market intelligence.	As shown in Table J.

Type of Investment	Treasury Risks	Mitigating Controls	Council and Common Good Limits
Structured deposit facilities with banks and building societies (escalating / de-escalating rates, etc.) <b>(Low to medium risk depending on period &amp; credit rating)</b>	These tend to be medium to low risk investments, but will exhibit higher risks than the first three categories above. Whilst there is no risk to value with these types of investments, liquidity is very low and investments can only be broken with the agreement of the counterparty (penalties may apply).	The counterparty selection criteria approved above restricts lending only to high quality counterparties, measured primarily by credit ratings from Fitch, Moody's and Standard and Poors.  On day to day investment dealing with this criteria will be further strengthened by the use of additional market intelligence.	As shown in Table J.
Corporate Bonds <b>(Medium to high risk depending on period &amp; credit rating)</b>	These are marketable securities issued by financial and corporate institutions. Counterparty risk will vary and there is risk to value of capital loss arising from selling ahead of maturity if combined with an adverse movement in interest rates. Liquidity risk will be low	The counterparty selection criteria approved above restricts lending only to high quality counterparties, measured primarily by credit ratings from Fitch, Moody's and Standard and Poors.  Corporate bonds will be restricted to those meeting the base criteria.  On day to day investment dealing with this criteria will be further strengthened by the use of additional market intelligence.	As shown in Table J.
<b>Other Types of Investments</b>			
Investment properties	These are properties that are not used to facilitate service delivery but are held solely to earn rentals or for capital appreciation or both. These are highly illiquid assets with high risk to value (the potential for property prices to fall or for rental voids).	In larger investment portfolios some small allocation of property based investment may counterbalance/compliment the wider cash portfolio.  Property holding will be re-valued regularly and reported annually with gross and net rental streams.	The Section 95 Officer will determine monetary and time limits managing risk accordingly, to the maximum total as noted in Table L of £7m.

Type of Investment	Treasury Risks	Mitigating Controls	Council and Common Good Limits
Loans to third parties, including soft loans	These are service investments either at market rates of interest or below market rates (soft loans). These types of investments may exhibit credit risk and are likely to be highly illiquid.	Each third party loan requires Member approval and each application is supported by the service rational behind the loan and the likelihood of partial or full default.	The Section 95 Officer will determine monetary and time limits managing risk accordingly, to the maximum total as noted in Table L of £7m.
Loans to a local authority company	These are service investments either at market rates of interest or below market rates (soft loans). These types of investments may exhibit credit risk and are likely to be highly illiquid.	Each loan to a local authority company requires Member approval and each application is supported by the service rational behind the loan and the likelihood of partial or full default.	The Section 95 Officer will determine monetary and time limits managing risk accordingly, to the maximum total as noted in Table L of £7m.
Shareholdings in a local authority company	These are service investments which may exhibit market risk and are likely to be highly illiquid.	Each equity investment in a local authority company requires Member approval and each application will be supported by the service rational behind the investment and the likelihood of loss.	The Section 95 Officer will determine monetary and time limits managing risk accordingly, to the maximum total as noted in Table L of £7m.
Non-local authority shareholdings	These are non-service investments which may exhibit market risk, be only considered for longer term investments, likely to be liquid.	Any non-service equity investment will require separate Member approval and each application will be supported by rational behind the service the investment and the likelihood of loss.	The Section 95 Officer will determine monetary and time limits managing risk accordingly, to the maximum total as noted in Table L of £7m.

Type of Investment	Treasury Risks	Mitigating Controls	Council and Common Good Limits
Joint venture delivery companies such as hub West Scotland	Public sector organisations across a hub territory will work in partnership with each other, and a private sector delivery partner, in a joint venture delivery company called hub West Scotland.	Any investment in hub West Scotland requires approval from the Section 95 Officer (Chief Officer - Resources) and the Chief Executive in consultation with the Leader of the Council and the Leader of the Opposition and each application will be supported by the service rational behind the investment and the likelihood of loss.	The Section 95 Officer will determine monetary and time limits managing risk accordingly, to the maximum total as noted in Table L of £7m.
Regeneration partnerships and development opportunities	Investments undertaken with the prime intention of local area regeneration.	Any investment in a regeneration partnership / development opportunity requires Member approval with each application supported by rational behind the investment and the likelihood of loss.	The Section 95 Officer will determine monetary and time limits managing risk accordingly, to the maximum total as noted in Table L of £7m.
Investment in Projects procured and managed by third parties e.g. District Heating Schemes	Investments undertaken to assist in facilitating third party projects where the Council has an interest in the successful outcome of the project. Expectation of a financial return for the Council.	Any investment in such projects requires Member approval and each application will be supported by a business case for the investment and the expectation of a financial benefit to the Council.	The Section 95 Officer will determine monetary and time limits managing risk accordingly, to the maximum total as noted in Table L of £7m.
Local Authority Mortgage Scheme (LAMS)	These are service investments at market rates of interest. Under this scheme the Council is required to place funds for a number of years with the bank which is participating in this scheme	Any investment in the LAMS requires Member approval and each application will be supported by the service rational behind the investment and the likelihood of loss.	The Section 95 Officer will determine monetary and time limits managing risk accordingly, to the maximum total as noted in Table L of £7m.

## Appendix 4

Type of Rating	Rating	Explanation
Fitch - Short Term	F1+	Indicates exceptionally strong capacity for timely payment of financial commitments
	F1	Indicates strong capacity for timely payment of financial commitments
Fitch - Long Term	AA-	Indicates very strong capacity for timely payment of financial commitments and this capacity is not significantly vulnerable to foreseeable events
	A-	Indicates strong capacity for timely payment of financial commitments. This capacity may, nevertheless, be more vulnerable to changes in circumstances or in economic conditions than is the case for higher ratings
Moody's - Short Term	P-1	Banks based Prime-1 for deposits offer superior credit quality and a very strong capacity for timely payment of short term deposit obligations
Moody's - Long Term	Aa	Offer excellent credit quality, with susceptibility to long term risks with a vulnerability to greater fluctuations within protective elements
	A	Offer excellent credit quality, but elements suggest a Susceptibility to impairment over the long term
Standard & Poors - Short Term	A-1	Indicates a strong capacity to meet institutions financial commitments. Within this category, certain obligors are design with a plus sign (+). This indicates that the obligor's capacity to meet its financial commitments is EXTREMELY STRONG
Standard & Poors - Long Term	AA-	Indicates strong capacity for timely payment of financial commitments
	A-	Indicates strong capacity for timely payment of financial commitments. This capacity may, nevertheless, be more susceptible to the adverse effects of changes in circumstances or in economic conditions than is the case for higher rated category

**West Dunbartonshire Council and Common Good Funds Permitted Investments,  
Approved Countries for Investments**

***Based on lowest available rating***

**AAA**

- Australia
- Denmark
- Germany
- Luxembourg
- Netherlands
- Norway
- Singapore
- Sweden
- Switzerland

**AA+**

- Canada
- Finland
- U.S.A.

**AA**

- Abu Dhabi (UAE)
- France

**AA-**

- Belgium
- Hong Kong
- Qatar
- **U.K.**

*Please note that this is the list will be updated as required on an ongoing basis*



Table A - Net Capital Financing Need

## General Services and HRA Shown Separately

£000	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33
<b>General Services</b>	<b>31,168</b>	<b>79,916</b>	<b>68,004</b>	<b>28,206</b>	<b>14,619</b>	<b>11,666</b>	<b>11,056</b>	<b>11,006</b>	<b>10,800</b>	<b>10,799</b>	<b>10,799</b>
Financed by:											
Capital receipts	10	(0)	1	0	0	0	0	0	0	0	0
Capital grants	12,186	26,007	17,650	14,825	8,080	7,087	6,607	6,607	6,607	6,607	6,607
Revenue	73	0	0	0	0	0	0	0	0	0	0
Other funding	722	69	0	0	0	0	0	0	0	0	0
<b>Net financing need for the year</b>	<b>18,177</b>	<b>53,840</b>	<b>50,354</b>	<b>13,381</b>	<b>6,539</b>	<b>4,579</b>	<b>4,449</b>	<b>4,399</b>	<b>4,193</b>	<b>4,192</b>	<b>4,192</b>

£000	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33
<b>HRA</b>	<b>37,831</b>	<b>66,277</b>	<b>52,627</b>	<b>42,374</b>	<b>39,311</b>	<b>22,336</b>	<b>21,487</b>	<b>21,917</b>	<b>22,355</b>	<b>21,854</b>	<b>21,854</b>
Financed by:											
Capital receipts	0	0	0	0	0	0	0	0	0	0	0
Capital grants	10,896	8,923	6,125	4,000	4,000	0	0	0	0	0	0
Revenue	5,386	840	443	2,792	2,793	200	155	454	1,044	2,253	2,253
Other funding	0	0	0	0	0	0	0	0	0	0	0
<b>Net financing need for the year</b>	<b>21,549</b>	<b>56,514</b>	<b>46,059</b>	<b>35,582</b>	<b>32,518</b>	<b>22,136</b>	<b>21,332</b>	<b>21,463</b>	<b>21,311</b>	<b>19,601</b>	<b>19,601</b>

## General Services and HRA Combined

£000	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33
<b>General Services</b>	<b>31,168</b>	<b>79,916</b>	<b>68,004</b>	<b>28,206</b>	<b>14,619</b>	<b>11,666</b>	<b>11,056</b>	<b>11,006</b>	<b>10,800</b>	<b>10,799</b>	<b>10,799</b>
<b>HRA</b>	<b>37,831</b>	<b>66,277</b>	<b>52,627</b>	<b>42,374</b>	<b>39,311</b>	<b>22,336</b>	<b>21,487</b>	<b>21,917</b>	<b>22,355</b>	<b>21,854</b>	<b>21,854</b>
<b>Capital Expenditure</b>	<b>68,999</b>	<b>146,193</b>	<b>120,631</b>	<b>70,580</b>	<b>53,930</b>	<b>34,002</b>	<b>32,543</b>	<b>32,922</b>	<b>33,155</b>	<b>32,653</b>	<b>32,653</b>
Financed by:											
Capital receipts	10	(0)	1	0	0	0	0	0	0	0	0
Capital grants	23,082	34,930	23,775	18,825	12,080	7,087	6,607	6,607	6,607	6,607	6,607
Revenue	5,459	840	443	2,792	2,793	200	155	454	1,044	2,253	2,253
Other funding	722	69	0	0	0	0	0	0	0	0	0
<b>Net financing need for the year</b>	<b>39,727</b>	<b>110,354</b>	<b>96,413</b>	<b>48,962</b>	<b>39,058</b>	<b>26,715</b>	<b>25,781</b>	<b>25,862</b>	<b>25,504</b>	<b>23,793</b>	<b>23,793</b>

Table B - Capital Financing Requirement

£000	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33
<b>Capital Financing Requirement</b>											
CFR – General Services	400,842	448,441	491,864	497,667	495,992	492,506	489,394	486,504	481,693	476,402	470,797
CFR – HRA	305,400	353,971	390,959	417,036	439,758	450,402	459,625	468,526	477,018	484,059	491,874
<b>Total CFR</b>	<b>706,242</b>	<b>802,412</b>	<b>882,823</b>	<b>914,703</b>	<b>935,751</b>	<b>942,909</b>	<b>949,018</b>	<b>955,030</b>	<b>958,711</b>	<b>960,461</b>	<b>962,671</b>
Movement in CFR	26,397	96,170	80,411	31,880	21,048	7,158	6,110	6,011	3,681	1,750	2,210

<b>Movement in CFR represented by</b>											
Net financing need for the year (above)	39,727	110,354	96,413	48,962	39,058	26,715	25,781	25,862	25,504	23,793	23,793
Loans Fund Review	-	-	-	-	-	-	-	-	-	-	-
Less scheduled debt amortisation and other financing movements	(13,330)	(14,184)	(16,001)	(17,082)	(18,010)	(19,558)	(19,671)	(19,850)	(21,823)	(22,043)	(21,583)
<b>Movement in CFR</b>	<b>26,397</b>	<b>96,170</b>	<b>80,411</b>	<b>31,880</b>	<b>21,048</b>	<b>7,158</b>	<b>6,110</b>	<b>6,011</b>	<b>3,681</b>	<b>1,750</b>	<b>2,210</b>

Table C - Internal Loan Fund Repayment Profile (excluding PPP repayments)

	General Services	HRA	Total
	£000	£000	£000
Under 12 months	2,527	7,017	9,545
2 years to 5 years	22,121	36,314	58,436
6 years to 10 years	41,323	61,543	102,866
11 years to 15 years	49,846	57,689	107,535
16 years to 20 years	47,793	65,251	113,045
21 years to 25 years	42,074	69,823	111,897
26 years to 30 years	36,673	52,710	89,383
31 years to 35 years	36,261	34,069	70,330
36 years to 40 years	23,468	19,776	43,244
41 years to 45 years	12,729	6,670	19,399
46 years to 50 years	12,640	4,328	16,968
51 years to 55 years	17,482	6,656	24,139
56 years to 60 years	27,070	9,506	36,576
60 years plus	133,862	1,176	135,038

Table D - Ratio of Financing Costs to Net Revenue Stream

	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33
General Services (Exc PPP)	4.06%	4.09%	4.89%	5.14%	5.50%	5.60%	5.85%	5.96%	6.43%	6.57%	6.57%
General Services	8.43%	7.63%	8.92%	8.62%	9.01%	9.11%	9.37%	9.51%	3576.56%	3582.69%	3616.90%
HRA	3.19%	3.62%	8.26%	12.08%	14.95%	17.40%	19.86%	21.46%	22.63%	23.67%	25.24%

Table E - Gross External Debt compared to the Underlying Need to Borrow (CFR)

£000	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33
<b>External Debt</b>											
Debt at 1 April	585,408	615,175	714,483	798,483	834,681	860,438	872,255	882,127	891,934	900,095	906,696
New Borrowing - CFR	29,767	99,308	84,000	36,198	25,757	11,816	9,873	9,806	8,161	6,601	7,198
<b>Debt at 31 March</b>	<b>615,175</b>	<b>714,483</b>	<b>798,483</b>	<b>834,681</b>	<b>860,438</b>	<b>872,255</b>	<b>882,127</b>	<b>891,934</b>	<b>900,095</b>	<b>906,696</b>	<b>913,894</b>
Long Term Liabilities at 1 April	92,485	89,115	85,977	82,388	78,070	73,361	68,702	64,939	61,144	56,664	51,813
Change in Long Term Liabilities	(3,370)	(3,138)	(3,589)	(4,318)	(4,709)	(4,659)	(3,763)	(3,795)	(4,480)	(4,851)	(4,989)
<b>Long Term Liabilities at 31 March</b>	<b>89,115</b>	<b>85,977</b>	<b>82,388</b>	<b>78,070</b>	<b>73,361</b>	<b>68,702</b>	<b>64,939</b>	<b>61,144</b>	<b>56,664</b>	<b>51,813</b>	<b>46,825</b>
<b>Gross Debt at 31 March</b>	<b>704,290</b>	<b>800,460</b>	<b>880,871</b>	<b>912,751</b>	<b>933,799</b>	<b>940,957</b>	<b>947,066</b>	<b>953,078</b>	<b>956,759</b>	<b>958,509</b>	<b>960,719</b>
Capital Financing Requirement	706,242	802,412	882,823	914,703	935,751	942,909	949,018	955,030	958,711	960,461	962,671
<b>Under / (Over) Borrowing</b>	<b>1,952</b>	<b>1,952</b>	<b>1,952</b>	<b>1,952</b>	<b>1,952</b>	<b>1,952</b>	<b>1,952</b>	<b>1,952</b>	<b>1,952</b>	<b>1,952</b>	<b>1,952</b>

Table F - Operational Boundary

£000	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33
External Debt	676,693	785,931	878,332	918,149	946,482	959,480	970,340	981,127	990,104	997,365	1,005,284
Long Term Liability	98,026	94,575	90,627	85,877	80,697	75,572	71,433	67,259	62,331	56,995	51,507
<b>Total</b>	<b>774,719</b>	<b>880,506</b>	<b>968,958</b>	<b>1,004,026</b>	<b>1,027,179</b>	<b>1,035,052</b>	<b>1,041,773</b>	<b>1,048,386</b>	<b>1,052,435</b>	<b>1,054,360</b>	<b>1,056,791</b>

Table G - Authorised Limit

£000	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33
External Debt	738,210	857,380	958,180	1,001,617	1,032,526	1,046,705	1,058,553	1,070,320	1,080,114	1,088,035	1,096,673
Long Term Liability	106,938	103,172	108,865	103,684	98,033	92,443	87,927	83,373	77,997	72,176	66,190
<b>Total</b>	<b>845,148</b>	<b>960,552</b>	<b>1,067,046</b>	<b>1,105,302</b>	<b>1,130,559</b>	<b>1,139,148</b>	<b>1,146,480</b>	<b>1,153,693</b>	<b>1,158,111</b>	<b>1,160,211</b>	<b>1,162,863</b>

Table H - Interest Rate Forecast

Link Asset Services Interest Rate View	Mar-23	Jun-23	Sep-23	Dec-23	Mar-24	Jun-24	Sep-24	Dec-24	Mar-25	Jun-25	Sep-25	Dec-25	Mar-26
Bank Rate	4.25%	4.50%	4.50%	4.25%	4.00%	3.75%	3.25%	3.00%	2.75%	2.75%	2.50%	2.50%	2.50%
5yr PWLB Rate	4.00%	4.00%	3.90%	3.80%	3.70%	3.60%	3.50%	3.40%	3.30%	3.20%	3.10%	3.10%	3.10%
10yr PWLB Rate	4.20%	4.20%	4.10%	4.00%	3.90%	3.80%	3.60%	3.50%	3.50%	3.40%	3.30%	3.30%	3.20%
25yr PWLB Rate	4.60%	4.60%	4.40%	4.30%	4.20%	4.10%	3.90%	3.80%	3.70%	3.60%	3.50%	3.40%	3.40%
50yr PWLB Rate	4.30%	4.30%	4.20%	4.10%	3.90%	3.80%	3.60%	3.60%	3.40%	3.30%	3.20%	3.20%	3.10%

Table I - Historic Risk of Default

Long term rating	1 year	2 years	3 years	4 years	5 years
AAA	0.04%	0.09%	0.17%	0.25%	0.34%
AA	0.02%	0.04%	0.09%	0.16%	0.23%
A	0.05%	0.14%	0.25%	0.37%	0.52%
BBB	0.13%	0.36%	0.63%	0.96%	1.30%
BB	0.62%	1.77%	3.05%	4.32%	5.52%
B	2.73%	6.69%	10.34%	13.32%	15.71%
CCC	19.10%	27.28%	32.05%	35.55%	38.34%

Note - The AAA default risk is actually higher than the AA default risk due the number of AAA rated institutions left

Table J - Counterparty Limits

Investment Category	Fitch (or equivalent)	Money Limit	Time Limit
1	F1+ / AA-	£10million	364 days
	F1 / A-	£5 million	
2	F1/A-	£10 million (per group)	364 days
3		£5 million	Overnight
4		£5 million	364 days
5	As in 1 above	£10million and £5million	364 days
6	Sector Limit	£25 million	Very liquid no time limit applies
	Fund Limit	£5 million	
7		No limit	6 months
8	Sector limit	£25 million	364 days
	Fund Limit	£5 million	

Table K - Sensitivity to Interest Rate Movements

£000	2021/22 Estimate	1%	-1%
Variable Rate Debt Payments	N/A	N/A	N/A
Variable Rate Investment income	75	150	(75)

Table L- Treasury Management Limits on Activity

	2022/23 Upper	2023/24 Upper	2024/25 Upper
Limits on fixed interest rates	100%	100%	100%
Limits on variable interest rates	50%	50%	50%

Maturity Structure of fixed interest rate borrowing						
	Lower	Upper	Lower	Upper	Lower	Upper
Under 12 months	0%	50%	0%	50%	0%	50%
12 months to 2 years	0%	50%	0%	50%	0%	50%
2 years to 5 years	0%	50%	0%	50%	0%	50%
5 years to 10 years	0%	50%	0%	50%	0%	50%
10 years to 20 years	0%	50%	0%	50%	0%	50%
20 years to 30 years	0%	50%	0%	50%	0%	50%
30 years to 40 years	0%	50%	0%	50%	0%	50%
40 years to 50 years	0%	100%	0%	100%	0%	100%
50 years to 60 years	0%	100%	0%	100%	0%	100%
60 years to 70 years	0%	100%	0%	100%	0%	100%
Principal sums invested > 364 & 365 days	£nil	£7m	£nil	£7m	£nil	£7m



**WEST DUNBARTONSHIRE COUNCIL**  
**Report by the Chief Officer – Resources**  
**Council – 29 March 2023**

**Subject: General Services Budgetary Control Report to 31 January 2023  
(Period 10)**

**1. Purpose**

- 1.1** This report provides an update on the General Services revenue budget and the approved capital programme to 31 January 2023.

**2. Recommendations**

- 2.1** Council is asked to:

- i) note a current projected annual adverse variance on the revenue account of £1.999m (0.78% of total budget); and
- ii) note that projected expenditure on the capital account is lower than the 2022/23 budget by £35.309m (53.04% of budget), made up of £30.488m (45.79% of budget) of project re-profiling, and an in-year net underspend of £4.820m (7.24% of budget).

**3. Background**

Revenue

- 3.1** At the meeting of West Dunbartonshire Council (the Council) on 9 March 2022, Members agreed the revenue estimates for 2022/2023. A total net budget of £251.693m was approved for General Services, before use of balances.
- 3.2** Since the budget was agreed, additional funding has been provided by the Scottish Government and a further allocation of the Council's existing general COVID funds has resulted in a revised total net budget of £257.137m.

	<b>£m</b>
Budget as set – Council 9 March 2022	251.693
S. Govt – Easter Provision Fund	0.101
Covid Reserves (Council June 2022) – Cost of Living Crisis	0.600
S.Govt – revenue/ alternative funding for pay award	4.743
	<b><u>257.137</u></b>

- 3.3** The % pay award for non teaching Local Government employees has been agreed and paid out. Funding from Scottish Government has been confirmed to fund part of the increase from budgeted to agreed payaward. The funding due to be received has been included in section 3.2 above, with the additional budget this allows, being transferred to Council services and included within the Budgetary Control Reports.

- 3.4** An agreement has recently been reached in relation to the Chief Officer pay award, with a further agreement reached to remove the £60,000 cap for all non-teaching Local Government employees. Officers are currently working on the cost implications of this in relation to 2022/23, therefore the figures in this report do not reflect the updated position yet.
- 3.5** The teachers' pay award has recently been agreed but not yet paid out. Officers are currently reviewing the cost implication to the council and the extent to which this will be funded by the Scottish Government. Therefore, the figures in this report do not reflect the updated position yet.

### Reserves

- 3.4** The General Fund balance at 31 March 2022, based on the Councils audited 2021/22 annual accounts, can be analysed as follows:

	<b>Balance (£m)</b>
Balance on General Fund as at 31 March 2021	15.020
Earmarked Balances	(11.517)
Contingency allowance at 2% of net expenditure	(3.123)
<b>Unallocated Balance as at 31 March 2022</b>	<b>0.380</b>

- 3.5** Due to the current financial challenges facing the Council, recruitment restrictions have been implemented and the filling of vacancies is subject to active review. For variances linked to this action (beyond the budgeted turnover targets), in year savings through not filling vacancies, are now being removed from services and held in a central code. This has resulted in a number of favourable service variances being removed from services and held centrally (currently £1.257m). This has no impact on the overall projected outturn of the Council, simply on how that outturn is reported.
- 3.6** With vacancy savings being removed from service budgets and transferred to a central budget, other projected overspends identified within services are now more clearly reported. This demonstrates that, if the Council were to only meet the budgeted turnover level of vacancies there would be a far more significant overspend which highlights the extent to which the Council cannot afford to operate with its current full establishment.
- 3.7** The effects of removing the vacancy savings from service budgets to a central budget as at Period 10 are noted below:

<b>Service with Vacancy Transfers at Period 10</b>	<b>Variance in BCR (under)/over £000</b>	<b>Vacancy Savings Moved to Central Budget (under)/over £000</b>	<b>Variance if vacancies were not removed (under)/over £000</b>
Resources	109	(42)	67
Regulatory and Regeneration	231	(450)	(219)
People and Technology	(158)	(187)	(345)



Housing and Employability	84	(55)	5
Supply Distribution & Property	143	(185)	(42)
Citizens, culture & Facilities	(33)	(338)	(371)
<b>Central Budget</b>		<b>(1,257)</b>	

### Capital

**3.8** At its 9 March 2022 meeting the Council also agreed the updated General Services Capital Plan for 2022/2023 to 2030/31. The three years from 2022/23 to 2024/25 were approved in detail with the remaining years being indicative at that stage. After adjusting for anticipated re-profiling from 2021/22 into 2022/23, the budget agreed for 2022/23 was £54.181m, as noted below.

**3.9** Since then, budget adjustments have taken place (through further 2021/22 capital re-profiling and additional external funding), revising the 2022/23 annual budget to £66.576m, as follows:

	<b>£m</b>
Base Budget 2022/23 (before re-profiling)	33.471
Re-profiling from 2021/22 – March 2022	18.035
<u>Increase capital budget from 9 March 2022 Council meeting:</u>	
Changing Places Toilets	0.050
Roads and Pavements	2.000
Flood Prevention	0.500
Street Sign Renewal	0.100
Children & Families Team	TBC
Christmas Lighting	TBC
Large Bins for High Traffic Areas	0.025
Pothole Rapid Repair Service	TBC
<b>Anticipated budget 2022/23 (Council – March 2022)</b>	<b>54.181</b>
Additional re-profiling from 2021/22 – following year end	7.593
<u>New Funding introduced to Period 10</u>	
CFCR (HSCP)	0.010
District Heating Consultancy	0.120
SG – Clyde Walking, Safer Streets	0.566
SG – Nature Restoration Fund	0.126
Place Based Investments	0.676
SPT – Kilbowie Road Bus Route	0.495
SPT – Congestion Reduction Measures	0.330
SPT – Balloch Station Park and Ride	0.050
SPT – Bus Infrastructure Improvements	0.200
Cost of Living Crisis (Council June 2022)	1.000
Acceleration of Schools Estate Improvement Plan	0.240
SG – Play park upgrade	0.079
SG – Free School Meal Expansion	0.495
National Acquisitions	0.011
SMPT Carless	0.200
Acceleration of budget – Clydebank Elderly Care	0.019

Session Initial Protocol (SIP) project Swan Trunking	0.030
Demolition 215 Main St, Alexandria	0.155
<b>Revised budget – Period 10</b>	<b>66.576</b>

#### 4. Main Issues

##### Revenue

- 4.1** At the meeting of Council 21 December 2022, Members were advised of the projected adverse year end variance (overspend) as at 31 October 2022 (Period 7) of £1.447m. A further updated adverse position as at 31 December 2022 (Period 9) of £2.143m was provided to Council on 1 March 2023, as part of the 2023/24 budget report. Since then, the 2022/23 year end variance has been updated as at 31 January 2023 (Period 10) as shown in Appendix 1 and highlights a revised projected annual adverse variance of £1.999m (0.78% of the total budget). The following table explains the relevant movements across services from the figure reported at period 7 (£1.447m) to the current projection as at period 10 (£1.999m):

		£m	£m
<b>Adverse variance as at 31 October 2022 (Period 7) – Council 21 December 2022</b>			<b>1.447</b>
<b>Movements between Period 7 and Period 9:</b>			
Education	Increase in Residential Care Costs (ref paragraph 4.2).	1.419	
	Reduction in education expenditure primarily due to a reduction in employee costs in relation to industrial action (ref paragraph 4.3).	(0.482)	
People & Technology (Mainly Information Services)	Reduction in expenditure relating mainly to reduced employee costs and supplies & service costs. Also, includes additional income from external recharges.	(0.122)	
Supply, Distribution & Property	Improved overall net expenditure position relating mainly to the income forecast within Corporate Asset Maintenance now anticipated to be back inline with budget.	(0.113)	
All Other Services	Movement across all services.	(0.006)	
<b>Total Movements between Period 7 and Period 9</b>			<b>0.696</b>
<b>Adverse variance as at 31 December 2022 (Period 9) - Council 1 March 2023</b>			<b>2.143</b>
<b>Movements between Period 9 and Period 10:</b>			
Education	Reduction in education expenditure primarily due to a reduction in employee costs in relation to industrial action (ref paragraph 4.3).	(0.259)	

Roads & Neighbourhood Services	Increase in the cost per tonne for waste removal.	0.793	
	Additional income anticipated within Road Services – Recharges to capital.	(0.251)	
Citizens, Culture & Facilities (CCF)	Additional cost of pay award to WDLT.	0.318	
	Reduction across services, mainly catering.	(0.126)	
Requisitions	Reduction in requisition payments (22/23 charges paid out of 21/22 and budget set too high).	(0.213)	
Unearmarked Covid Funds	Reclassification of education expenditure to be allocated against Covid Funds.	(0.242)	
All other Services	Movement across all other services.	(0.164)	
<b>Total Movements between Period 9 and Period 10</b>			<b>(0.144)</b>
<b>Revised adverse variance reported to 31 January 2023 (Period 10)</b>			<b>1.999</b>

Appendix 2 provides more detailed service reports by Chief Officer.

- 4.2** At its meeting held on 26 October 2022, Council agreed that the allocation of Residential Care Costs should change from that of a 77.3% HSCP/22.7% Education split to a 72%/28% split in 2022/23 and on a recurring basis. The P10 Budgetary Control Report appendices have been updated to reflect this decision and increases the adverse variance by £1.419m.
- 4.3** However, this is partly offset by the reduction in staff costs due to industrial action in relation to teacher's pay, which has already taken place. However, these P10 figures do not include any further reduction in costs arising from the two additional strike days (28<sup>th</sup> February and 1<sup>st</sup> March). This, when factored into future budgetary control reports, will reduce the projected overspend by approximately £0.400m to £1.599m.
- 4.4** It is worth highlighting that a letter from the Cabinet Secretary for Education and Skills to the COSLA Spokesperson Children and Young People dated 13 December 2022 stated:

“In view of the current financial position for 2022-23, I would also welcome a discussion about how we might fund any additional costs in this financial year related to teachers' pay, that may arise from current SNCT negotiations, including taking into account any pay bill savings that local government might realise as a result of industrial action by teachers over pay”.

If, it transpires, that the Council needs to use all or some of the staff cost reduction to fund any in year impact of teachers' pay, then this will increase the adverse variance. However, there has been no further correspondence from the Scottish Government on this issue since the letter dated 13 December.

**4.5** The current adverse variance as shown on appendix 1 is made up of:

	<b>£m</b>
COVID related variance	0.981
Less available COVID funding	(0.981)
Remaining COVID related variance	0.000
Non-COVID variance	1.999
<b>Total variance</b>	<b>1.999</b>

**4.6** Information on projected annual variances in excess of £0.050m are highlighted and noted within Appendix 3, with additional information on action being taken to minimise or mitigate overspends where possible.

**4.7** The pay award for 2022/23 has now been agreed, the current offer and funding and anticipated spend is reported within the appendices – it is anticipated that payaward increased the overspend by approximately £0.900m. The teachers' pay award has recently been agreed but not yet paid out. Officers are currently reviewing the cost implication to the council and the extent to which this will be funded by the Scottish Government.

**4.8** Agreed management adjustments (Appendix 4) actioned within 2022/23 are monitored with current indications showing that of the amount being monitored of £0.276m, £0.251m is on target to be fully achieved.

**4.9** A breakdown of the 2022/23 earmarked balances are shown within Appendix 5. This shows that, of the £11.517m brought forward into 2022/23, £7.060m has already been spent with a further £3.466m projected to be spent by 31 March 2023. This means that £0.991m is anticipated to be carried forward in 2023/24.

#### General COVID Reserve

**4.10** As at 31 March 2022 the Council carried forward £3.445m for future general COVID spend. Some of these available funds have been committed, with £0.100m remaining for future budget pressures.

**4.11** On 22 September 2022 UK Government announced that from 6 November 2022 the National Insurance levy (1.25%) which commenced from 1 April 2022 to subsidise Health and Social Care costs will be reversed. The budget agreed by Members at Council on 9 March 2022 allocated this cost to COVID monies. The part year saving from the reversal of this cost has been deducted from the committed COVID reserve, freeing this back into the general COVID reserve as noted in the table below:

	<b>Committed £m</b>	<b>Free £m</b>	<b>Total £m</b>
Covid balances as at 31 March 2022	2.164	1.281	3.445
Cost of Living Crisis (Council June 2022)	0.600	(0.600)	0
Funding of general Covid spend (P10 BCR)	0.981	(0.981)	0
NI uplift part year saving (Nov – March)	(0.400)	0.400	0
<b>Balance as at 31 January 2023</b>	<b>3.345</b>	<b>0.100</b>	<b>3.445</b>

- 4.12** If the remaining £0.100m of free covid funds are not required by the year end for any additional purposes, they will be applied against Education expenditure due to increases in costs of residential care in the same manner as the £0.242m noted in the table at paragraph 4.1. This would reduce the projected year end adverse variance by £0.100m.

#### Reserves

- 4.13** At the beginning of the financial year there was £0.380m of unallocated General Fund Balance (over and above contingency). After taking into consideration the forecast outturn position at 31 January 2023, the Council is currently forecast to have £1.619m below the current Prudential Target, including the effects of the assumed pay award for teachers which is still to be agreed. However, per the financial regulations, the Council is required to put in place a recovery action plan to bring reserves back to a level in line with or above the Prudential target. Details of the plan were presented to Council on 21 December 2022 as part of a Financial Update paper, where Council agreed to use the Service Concessionary Financial Flexibility to fund the Council's 2022/23 projected overspend, which at that time was £1.5m but has increased by £0.499m to £1.999m as stated in paragraph 4.1. Furthermore, at the same meeting, Council agreed to increase the prudential target to 3% of net expenditure from 2023/24 onwards. The projected levels of reserves held by the end of 2022/23 are set out in the table below:

	£m
Unearmarked Balance as at 31 March 22	3.503
Prudential Target as at 2% of net expenditure (2022/23)	(3.123)
<b>Unallocated balance (over and above Prudential Target)</b>	<b>0.380</b>
Current Forecast Outturn for 2022/23 as at 31 January 2023	(1.999)
<b>Balance above/(below) Prudential Target prior to recovery plan</b>	<b>(1.619)</b>
<b>Remedial action taken:</b>	
Allocation of Service Concessionary Financial Flexibility to fund overspend agreed 21 December 2022	1.999
<b>Projected Unearmarked reserves as at 31/03/23</b>	<b>0.380</b>

#### Capital

- 4.14** The current progress on the capital plan is shown in Appendices 6 to 9.
- 4.15** The overall programme summary report at Appendix 6 shows that planned 2022/23 expenditure is lower than the 2022/23 budget by £35.309m (53.04%)

of budget), made up of £30.488m (45.79% of budget) of project re-profiling, and an in-year net underspend of £4.820m (7.24% of budget).

- 4.16** Appendix 6 also provides an analysis of the overall programme at each alert status and a summary budgetary control report including detailing the number of projects and corresponding spend as a percentage of the overall programme currently at red, amber or green alert status for project life and the current year. The current projections are based on best judgement as to how these projects will continue in operation during the remainder of the year.
- 4.17** Appendices 7 and 8 detail the financial analysis of projects at red and green status respectively (currently no amber) and provide additional information on action being taken to minimise or mitigate under or overspends where possible. Appendix 9 provides an analysis of resources.
- 4.18** From the analysis within the appendices it can be seen there are a number of projects with identified re-profiling to date. Those with re-profiling valued at greater than £0.500m, are listed as follows:

<b>Project Name</b>	<b>Period 9 Re- profiling (£m)</b>	<b>Period 10 Re- profiling (£m)</b>	<b>Movement- (£m)</b>
Levelling Up Fund	(6.835)	(6.785)	0.050
District Heating Expansion	(3.350)	(3.720)	(0.370)
Vehicle Replacement	(2.217)	(2.217)	0
Regeneration Fund	(2.333)	(2.333)	0
Schools Estate Improvement Plan	(1.940)	(1.997)	(0.057)
Strathleven House	(1.590)	(1.590)	0
West Bridgend CC	(1.063)	(1.063)	0
Vehicle Replacement Strategy	(1.000)	(1.000)	0
Depot Rationalisation	(0.965)	(0.965)	0
Regen/Local Econ. Development	(0.876)	(0.876)	0
Cost of Living Crisis	(0.750)	(0.750)	0
Clydebank on the Canal	(0.657)	(0.657)	0
ICT Modernisation	(0.521)	(0.536)	(0.015)
Flood Risk Management	0	(1.257)	(1.257)
River Leven Flood Prevention Scheme	0	(0.620)	(0.620)
Gruggies Burn Flood Prevention	0	(1.524)	(1.524)

- 4.19** For comparison purposes, a summary of the monthly re-profiling position is noted below:

	<b>Period 9</b>	<b>Period 10</b>	<b>Movement</b>
	<b>£m</b>	<b>£m</b>	<b>£m</b>
Overall capital plan	66.391	66.576	0.185
Overall variance	(28.292)	(35.309)	(7.017)
Re-Profiling	(27.148)	(30.488)	(3.340)
Net over/ under	(1.144)	(4.820)	(3.676)
% Re-Profiling	40.89%	45.79%	4.90%

**4.20** The overall movement in re-profiling of £3.340m, shown in the table above, is almost entirely caused by the need to reprofile £3.401m of various flood prevention schemes as listed within the table at 4.18 above.

**4.21** The overall increase in the net underspend of £3.676m relates mainly to the decisions agreed by Council (21 December 2022) to reduce or remove projects from the capital plan.

## **5. Option Appraisal**

**5.1** No option appraisal was required for this report.

## **6. People Implications**

**6.1** There are no people implications.

## **7. Financial and Procurement Implications**

**7.1** The report notes the projected in-year financial position for both General Services revenue and capital budgets.

## **8. Risk Analysis**

**8.1** The main risks are as follows:

- (a) The present variances should be viewed in the knowledge that there are a number of variable factors which could arise between now and 31 March which could affect the year end results for both the revenue and capital budgets;
- (b) As a consequence of current market conditions, capital receipts may either not be received or they may be less than anticipated. The budget assumption is that a significant sum of capital receipts achieved in 2022/23 will be used to fund transformational projects and the principal and premium repayments within the loan charges budget. Any shortfall in capital receipts below that budgeted will affect the revenue budget position. This is being closely monitored and any issues will be reported to Council;

- (c) As a consequence of current market conditions, inflation is at an all-time high and interest rates continue to rise. To forecast for the full year costs budget assumptions have been required (particularly around energy and interest costs). These assumptions continue to change regularly and therefore it is likely that the projected year end budgetary position will change from that reported;
- (d) COVID related variances are based upon estimates regarding the likely annual values and are subject to further review. The cost of COVID currently projected is based upon a variety of assumptions including: known available funding; financial flexibilities; ongoing service restrictions and service demand. These assumptions continue to change regularly and therefore it is highly likely that the projected year end budgetary position will change from that reported;
- (e) The current pay award for teachers from 1 April 2022 has yet to be agreed. Any cost beyond the increase assumed in the budget will be required to be funded.

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

**9.1** No equalities impact assessment was required in relation to this report.

## **10. Environmental Sustainability**

**10.1** No assessment of environmental sustainability was required in relation to this report.

## **11. Consultation**

**11.1** All services involved in delivering the revenue and capital budgets have been consulted in the compilation of this report.

## **12. Strategic Assessment**

**12.1** Proper budgetary control and sound financial practice are cornerstones of good governance and support Council and officers to pursue the strategic priorities of the Council's current Strategic Plan. This report forms part of the financial governance of the Council.

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Laurence Slavin  
Chief Officer – Resources

Date: 13 March 2023

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<b>Appendices:</b>	Appendix 1 - Revenue Budgetary Control 2022/23 – Corporate Summary;
	Appendix 2 - Revenue Budgetary Control 2022/23 – Chief Officer Summaries;
	Appendix 3 - Analysis of Revenue Variances over £50,000;
	Appendix 4 - Monitoring of Efficiencies
	Appendix 5 - Monitoring of Earmarked Balances
	Appendix 6 - Overall Capital Programme Summary;
	Appendix 7 - Analysis of Projects at Red Status;
	Appendix 8 - Analysis of Projects at Green Status;
	Appendix 9 - Analysis of Capital Resources.

**Background Papers:**

- Ledger output – Period 10;
- General Services Revenue Estimates 2022/23
- Review of West Dunbartonshire Council's Capital Programme – Council 21 December 2022
- General Services Budget Setting 2023/24 and 2024/25 – 2027/28 Budget Estimates and Council Tax Setting – Council 1 March 2023
- General Services Capital Plan Update - Council 9 March 2022.

<b>Wards Affected</b>	All Wards
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WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2022/23  
SUMMARY

APPENDIX 1

PERIOD END DATE 31 January 2023

Department Summary	Total Budget	Spend to Date	Projected Spend	Variance	Annual RAG Status	Net Variance attributable to covid*	Underlying Variance excluding covid
	£000	£000	£000	£000	%		£000
Resources	5,582	8,777	5,691	109	2%	↓	0
Regulatory and Regeneration	2,732	3,502	2,963	231	8%	↓	0
People & Technology	7,134	5,993	6,976	(158)	-2%	↑	0
Citizens, Culture and Facilities	17,204	15,729	17,171	(33)	0%	↑	91
Education, Learning and Attainment	110,329	87,426	111,612	1,284	1%	↓	445
Roads and Neighbourhood	15,195	22,063	16,778	1,583	10%	↓	0
Housing and Employability	5,418	4,984	5,502	84	2%	↓	89
Supply, Distribution and Property	(1,091)	1,659	(948)	143	-13%	↓	47
Miscellaneous Services	8,292	6,153	8,504	212	3%	↓	309
Loan Charges	9,518	8,761	10,513	995	10%	↓	0
Capital Receipts used to fund Loan Charges	(2,884)	(711)	(2,884)	0	0%	→	0
Requisition (VJB)	765	649	779	14	2%	↓	0
Requisition (SPT)	1,632	1,171	1,405	(227)	-14%	↑	0
Requisition (CJP)	1,694	1,412	1,694	0	0%	→	0
Requisition (HSCP)	81,687	68,073	81,687	0	0%	→	0
Non GAE Allocation	(7,328)	(6,107)	(7,328)	0	0%	→	0
Vacancy Freeze	1,257	0	0	(1,257)	-100%	→	0
Contingency Fund	0	0	0	0	0%	→	0
<b>Total Expenditure</b>	<b>257,137</b>	<b>229,532</b>	<b>260,116</b>	<b>2,980</b>	<b>1.16%</b>	<b>↓</b>	<b>981</b>
Council Tax	(38,126)	(28,673)	(38,126)	-	0%	→	0
Revenue Support Grant/ NDR	(211,715)	(193,755)	(211,715)	-	0%	→	0
Additional alternative funding for pay award	(2,195)	0	(2,195)	-	0%	→	0
Covid Funding (specific and earmarked from 2021/22)	(3,367)	(2,806)	(3,367)	-	0%	→	0
Required use of available unearmarked covid funds	0	0	(981)	(981)	0%	→	(981)
Capital Receipts used to fund Transformation	(700)	0	(700)	-	0%	→	0
Use of Reserves	(1,034)	(862)	(1,034)	-	0%	→	0
<b>Total Resources</b>	<b>(257,137)</b>	<b>(226,096)</b>	<b>(258,118)</b>	<b>(981)</b>	<b>0%</b>	<b>↑</b>	<b>(981)</b>
<b>Net Expenditure</b>	<b>(0)</b>	<b>3,437</b>	<b>1,999</b>	<b>1,999</b>	<b>0.78%</b>	<b>↓</b>	<b>0</b>

WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2022/23  
RESOURCES SUMMARY

APPENDIX 2

PERIOD END DATE

31 January 2023

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance	Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
Service Summary	£000	£000	£000	£000	%	£000	£000
Audit	112	289	99	(13)	-12%	0	(13)
Finance	1,431	1,319	1,434	3	0%	0	3
Rent Rebates & Allowances	(341)	2,978	(341)	0	0%	0	0
Revenues & Benefits	2,177	2,078	2,281	104	5%	0	104
Finance Business Centre	309	242	316	7	2%	0	7
Cost of Collection of Rates	17	(14)	2	(15)	-89%	0	(15)
Cost of Collection of Council Tax	(798)	(234)	(798)	(0)	0%	0	(0)
Central Administration Support	2,675	2,119	2,698	23	1%	0	23
<b>Total Net Expenditure</b>	<b>5,582</b>	<b>8,777</b>	<b>5,691</b>	<b>109</b>	<b>2%</b>	<b>0</b>	<b>109</b>

WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2022/23  
REGULATORY AND REGENERATION SUMMARY

APPENDIX 2

PERIOD END DATE

31 January 2023

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance	Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
Service Summary	£000	£000	£000	£000	%	£000	£000
Democratic and Registration Service	771	630	788	17	0	↓	17
Environmental Health	659	594	645	(14)	(0)	↑	(14)
Licensing	(115)	(140)	114	1	(0)	↓	1
Legal Services	766	737	759	(7)	(0)	↑	(7)
Planning	394	513	624	230	1	↓	230
Economic Development	256	1,168	261	5	0	↓	5
<b>Total Net Expenditure</b>	<b>2,732</b>	<b>3,502</b>	<b>2,963</b>	<b>231</b>	<b>0</b>	<b>↓</b>	<b>231</b>

WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2022/23  
PEOPLE AND TECHNOLOGY

APPENDIX 2

PERIOD END DATE

31 January 2023

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance	Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
Service Summary	£000	£000	£000	£000	%	£000	£000
Transactional Services	762	644	769	7	1%	0	7
Human Resources (including risk)	1,297	990	1,280	(17)	-1%	0	(17)
Information Services	4,571	3,986	4,459	(112)	-2%	0	(112)
Change Support	503	373	468	(35)	-7%	0	(35)
<b>Total Net Expenditure</b>	<b>7,134</b>	<b>5,993</b>	<b>6,976</b>	<b>(158)</b>	<b>-2%</b>	<b>0</b>	<b>(158)</b>

WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2022/23  
CITIZENS, CULTURE AND FACILITIES

APPENDIX 2

PERIOD END DATE

31 January 2023

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance		Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
Service Summary	£000	£000	£000	£000	%		£000	£000
Communications & Marketing	279	213	279	(0)	0%	↑	0	(0)
Citizen Services	1,357	1,172	1,439	82	6%	↓	79	3
Performance & Strategy	309	196	283	(27)	-9%	↑	0	(27)
Clydebank Town Hall	342	226	367	25	7%	↓	23	2
Libraries	1,811	1,409	1,812	2	0%	↓	(27)	29
Arts and Heritage	346	296	347	1	0%	↓	0	1
Catering Services	4,793	3,954	4,334	(459)	-10%	↑	0	(459)
Building Cleaning	1,860	1,776	1,909	49	3%	↓	17	33
Building Cleaning PPP	(275)	(269)	(261)	14	-5%	↓	0	14
Facilities Assistants	2,253	1,761	2,245	(8)	0%	↑	0	(8)
Facilities Management	398	257	332	(66)	-17%	↑	0	(66)
Leisure Management	3,642	4,606	3,954	312	9%	↓	0	312
Events	89	131	131	42	47%	↓	0	42
Total Net Expenditure	17,204	15,729	17,171	(33)	0%	↑	91	(124)

WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2022/23  
EDUCATION, LEARNING AND ATTAINMENT

APPENDIX 2

PERIOD END DATE

31 January 2023

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance	Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
Service Summary	£000	£000	£000	£000	%	£000	£000
Primary Schools	31,914	25,300	31,025	(889)	-3%	0	(889)
Secondary Schools	31,675	25,179	31,300	(374)	-1%	0	(374)
Specialist Educational Provision	17,290	14,219	19,935	2,645	15%	445	2,200
Psychological Services	583	428	573	(10)	-2%	0	(10)
Sport Development / Active Schools	627	550	627	0	0%	0	0
Early Education	8,864	4,055	8,837	(27)	0%	0	(27)
PPP	15,420	14,981	15,536	116	1%	0	116
Creative Arts	642	470	637	(5)	-1%	0	(5)
Curriculum for Excellence	191	41	191	0	0%	0	0
Central Admin	854	802	852	(2)	0%	0	(2)
Workforce CPD	357	267	323	(34)	-10%	0	(34)
Performance & Improvement	467	281	366	(101)	-22%	0	(101)
Education Development	1,447	853	1,410	(36)	-3%	0	(36)
Raising Attainment - Primary	0	0	0	0	0%	0	0
Raising Attainment - Secondary	0	0	0	0	0%	0	0
Pupil Equity Fund (including LAC PEF)	0	0	0	0	0%	0	0
<b>Total Net Expenditure</b>	<b>110,329</b>	<b>87,426</b>	<b>111,612</b>	<b>1,284</b>	<b>1%</b>	<b>445</b>	<b>839</b>

WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2022/23  
ROADS AND NEIGHBOURHOOD

APPENDIX 2

PERIOD END DATE

31 January 2023

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance	Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid	
Service Summary	£000	£000	£000	£000	%	£000	£000	
Transport, Fleet & Maintenance Services	(518)	382	(388)	130	-25%	↓	0	130
Roads Services	3,055	2,217	3,041	(14)	0%	↑	0	(14)
Grounds Maintenance & Street Cleaning Client	7,503	6,253	7,503	0	0%	→	0	0
Outdoor Services	192	195	228	36	19%	↓	0	36
Burial Grounds	(193)	(457)	(179)	14	-7%	↓	0	14
Crematorium	(1,026)	(752)	(934)	92	-9%	↓	0	92
Waste Services	8,165	7,366	9,332	1,167	14%	↓	0	1,167
Depots	0	426	0	0	0%	→	0	0
Ground Maintenance & Street Cleaning Trading A/c	(1,982)	6,433	(1,824)	158	-8%	↓	0	158
Total Net Expenditure	15,195	22,063	16,778	1,583	10%	↓	0	1,583



WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2022/23  
HOUSING AND EMPLOYABILITY

APPENDIX 2

PERIOD END DATE

31 January 2023

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance	Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
Service Summary	£000	£000	£000	£000	%	£000	£000
Working 4 U	3,431	2,970	3,312	(119)	-3%	0	(119)
Communities	1,010	824	1,011	1	0%	0	1
Homeless Persons	473	841	736	263	56%	89	174
Private Sector housing	32	0	36	4	13%	0	4
Anti Social Behaviour	472	349	407	(65)	-14%	0	(65)
<b>Total Net Expenditure</b>	<b>5,418</b>	<b>4,984</b>	<b>5,502</b>	<b>84</b>	<b>2%</b>	<b>89</b>	<b>(5)</b>

WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2022/23  
SUPPLY, DISTRIBUTION AND PROPERTY

APPENDIX 2

PERIOD END DATE

31 January 2023

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance	Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
	£000	£000	£000	£000	%	£000	£000
Housing Maintenance Trading A/c	(933)	(940)	(940)	(7)	1%	0	(7)
Housing Asset and Investment	46	27	35	(11)	-24%	0	(11)
Corporate Assets and Capital Investment Programme	(2,277)	82	(2,190)	87	-4%	37	50
Office Accommodation	1,268	1,244	1,351	83	7%	10	72
Procurement	362	626	361	(1)	0%	0	(1)
Corporate Asset Maintenance	(203)	(46)	(201)	2	-1%	0	2
Private Sector Housing Grants	79	(184)	81	2	3%	0	2
Consultancy Services	567	849	555	(12)	-2%	0	(12)
<b>Total Net Expenditure</b>	<b>(1,091)</b>	<b>1,659</b>	<b>(948)</b>	<b>143</b>	<b>-13%</b>	<b>47</b>	<b>95</b>

WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2022/23  
MISCELLANEOUS

APPENDIX 2

PERIOD END DATE

31 January 2023

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance	Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
	£000	£000	£000	£000	%		£000
<b>Service Summary</b>							
Sundry Services	5,881	4,325	6,170	289	5%	↓	309
Members Allowances, etc	653	513	646	(7)	-1%	↑	0
European Employability	510	425	510	0	0%	→	0
Chief Executive and Chief Officers	1,248	890	1,178	(70)	-6%	↑	0
<b>Total Net Expenditure</b>	<b>8,292</b>	<b>6,153</b>	<b>8,504</b>	<b>212</b>	<b>3%</b>	<b>↓</b>	<b>309</b>

YEAR END DATE

31 January 2023

Budget Details	Variance Analysis			
	Total Budget	Projected Spend	Variance	RAG Status
	£000	£000	£000	%

### Resources

Revenues & Benefits	2,177	2,281	104	5%	↓
Service Description	The service provided by this area deal with benefits, council tax and debt recovery.				
Main Issues / Reason for Variance	Additional Covid-19 self-isolation grants are being paid by this service with the cost being offset by additional funding. Vacancies are being covered by overtime therefore targeted turnover savings not being fully achieved. In addition a shortfall in funding for the expected pay inflation agreement is also contributing to the overall adverse variance.				
Mitigating Action	No action is possible at this time.				
Anticipated Outcome	Overspend is anticipated				

### Regulatory and Regeneration

Planning	394	624	230	58%	↓
Service Description	This Service provides Building & Planning services				
Main Issues / Reason for Variance	The main reason for the adverse variance is that income is lower than budgeted due to cancelled or delayed building projects.				
Mitigating Action	No action is possible at this time.				
Anticipated Outcome	Overspend is anticipated				

### People & Technology

Information Services	4,571	4,459	(112)	-2%	↑
Service Description	This service area provides general ICT support to the Council and also supports transformational change and modernisation of working practices through technology				
Main Issues / Reason for Variance	Supplies and Services is favourable due to computer licence costs projected to cost less than budgeted. A favourable variance is also anticipated for employee cost, printing lease costs, copy costs and Internal income recharges.				
Mitigating Action	None required at this point.				
Anticipated Outcome	Underspend is projected.				

YEAR END DATE

31 January 2023

Budget Details	Variance Analysis			
	Total Budget	Projected Spend	Variance	RAG Status
	£000	£000	£000	%

#### Citizens, Culture and Facilities

Catering Services	4,793	4,334	(459)	-10%	↑
Service Description	Catering Services across WDC				
Main Issues / Reason for Variance	A favourable variance is anticipated in relation to the delay to the free school meal expansion.				
Mitigating Action	None required at present				
Anticipated Outcome	A favourable variance is likely.				

Facilities Management	398	332	(66)	-17%	↑
Service Description	Management and Team Leaders for Facilities Services such as Cleaning, Catering and Facilities Assistants				
Main Issues / Reason for Variance	Vacancies not filled in order to fund pending restructure				
Mitigating Action	None required at present				
Anticipated Outcome	Underspend likely				

Leisure Management	3,642	3,954	312	9%	↓
Service Description	Payment to West Dunbartonshire Leisure Trust for leisure services				
Main Issues / Reason for Variance	Additional fee for Pay Award from WDLT.				
Mitigating Action	No action is possible at this time.				
Anticipated Outcome	Overspend is projected.				

Citizen Services	1,357	1,439	82	6%	↓
Service Description	This service includes one stop shops and the contact centre				
Main Issues / Reason for Variance	Three call handlers were recruited on 18 month fixed-term contracts to resolve the telephone issues in the Housing Repairs Contact Centre, the funding for this is taken from the Scottish Government COVID-19 general funding.				
Mitigating Action	None required				
Anticipated Outcome	Overspend is projected; the majority of which will be financed by COVID funding.				

YEAR END DATE

31 January 2023

Budget Details	Variance Analysis			
	Total Budget	Projected Spend	Variance	RAG Status
	£000	£000	£000	%
<b>Education , Learning and Attainment</b>				

Primary Schools	31,914	31,025	(889)	-3%	↑
Service Description	This service area includes all Primary Schools.				
Main Issues / Reason for Variance	The budget was set before the delay to free school meal expansion was confirmed. As primaries 6 & 7 will now not be covered by universal free school meal provision from August 2022 income from school meals will be significantly above the budgeted target income (£225k). This offsets the reduction in school lets income (£15k) . There is also a favourable variance (£665k) against employee costs as the budget was set higher than expenditure would suggest and reduced expenditure from 3 days strike action has been recognised				
Mitigating Action	None necessary				
Anticipated Outcome	Favourable variance anticipated				

Secondary Schools	31,675	31,300	(374)	-1%	↑
Service Description	This service area includes all Secondary Schools.				
Main Issues / Reason for Variance	Income from sale of school meals is currently projected to be less than budgeted (£177k) while income from lets is also lower than expected (£104k). There is a favourable variance against employee costs caused in part by reduced expenditure from 3 days strike action.				
Mitigating Action	None necessary				
Anticipated Outcome	Favourable variance anticipated				

YEAR END DATE

31 January 2023

Budget Details	Variance Analysis				RAG Status
	Total Budget	Projected Spend	Variance		
	£000	£000	£000	%	
Specialist Educational Provision	17,290	19,935	2,645	15%	↓
Service Description	This service area covers all ASN Services.				
Main Issues / Reason for Variance	<p>The adverse variance within employee costs (£107k) is due to a combination of turnover targets not being achieved , a greater than expected pay award and greater staffing as part of our efforts to minimise external placements , all reduced partly by reduced expenditure from 3 days strike action. Payments to Other Bodies adverse variance is primarily due to Council's decision regarding the division of residential costs between WDC and HSCP exacerbated by the ongoing high demands on the Residential Placements Budget (£2.367m) - the number of residential placements is 6% higher (about 2 placements) than the average for 2021/22. Day placements are also over budget (£199k) as placements are on average about 6 greater than last year.</p>				
Mitigating Action	<p>The requirement for Residential Placements is demand-led and decisions are taken jointly with HSCP following an assessment of the best option for all concerned. However, the actual usage throughout the year will be reviewed regularly to identify where there is scope to reduce the number of placements.</p>				
Anticipated Outcome	adverse variance anticipated				
PPP	15,420	15,536	116	1%	↓
Service Description	This service area includes Vale of Leven, Clydebank High and St Peter the Apostle High Schools and St Eunan's Primary School. The costs charged to this service are Property costs and the Unitary charge.				
Main Issues / Reason for Variance	There is an overspend because of the increased pressure over the year on gas costs (£57k) ,contract cleaning costs (£41k) and possible payments to BAM for banked hours/change notices (£16k).				
Mitigating Action	None possible				
Anticipated Outcome	An overspend is anticipated				
Performance & Improvement	467	366	(101)	-22%	↑
Service Description	This service covers the monitoring of policies and improvement on curriculum within Education.				
Main Issues / Reason for Variance	The reason for the favourable variance is the number of vacancies throughout the year				
Mitigating Action	none necessary				
Anticipated Outcome	A favourable variance is anticipated				

YEAR END DATE

31 January 2023

Budget Details	Variance Analysis			
	Total Budget	Projected Spend	Variance	RAG Status
	£000	£000	£000	%

### Roads and Neighbourhood

Transport, Fleet & Maintenance Services	(518)	(388)	129	-25%	↓
Service Description	Transport services across WDC				
Main Issues / Reason for Variance	There is an adverse variance ,albeit continuing to decline, against fuel costs (£111k), which will follow through to higher recharges to services. Favourable variance from diesel recharges is less than the adverse variance from higher prices as initial income target was too high. VTU income remains adverse (£53k) due continuing restrictions on what MOTs are undertaken.				
Mitigating Action	The level of internal recharges is under review				
Anticipated Outcome	Surplus is less than target				


Crematorium	(1,026)	(934)	92	-9%	↓
Service Description	This service provides crematorium services within the Council area				
Main Issues / Reason for Variance	Gas costs are higher than budgeted (£52k) while income is projected to be less than budgeted (£27k) . Following the pay award overtime will be over budget (£12k).				
Mitigating Action	Management will continue to monitor all budget heads with a view to minimising the overspend				
Anticipated Outcome	An adverse variance is anticipated				

Waste Services	8,165	9,332	1,168	14%	↓
Service Description	Waste Collection and Refuse disposal services				
Main Issues / Reason for Variance	Employee costs are higher (£261k) as projected savings from waste route optimisation ,which depend on operating from a single depot, are not yet achievable and the impact of the higher pay award . Following a dispute with the principal waste removal contractor the agreed increased tonnage cost has resulted in additional expenditure of £730k. Expenditure on bin replacements is higher (£53k) , tyres (£46k), skip hire (£16k) , waste transfer consultancy costs (£34k) and SEPA licence charges (£27k) are greater than anticipated when the budgets were set. Fuel recharges are also greater than budgeted (£147k). These have been partly offset by increased income (£83k) and reduced payments to contractors (£94k).				
Mitigating Action	none possible at present				
Anticipated Outcome	Overspend anticipated				




YEAR END DATE

31 January 2023

Budget Details	Variance Analysis			
	Total Budget	Projected Spend	Variance	RAG Status
	£000	£000	£000	%
Ground Maintenance & Street Cleaning Trading A/c	(1,982)	(1,824)	158	-8% 
Service Description	Trading operation providing grounds maintenance and street cleaning services			
Main Issues / Reason for Variance	Property costs are adverse due to increased gas/electricity costs (£19k) and higher anticipated depot costs (£12k). Fuel (£69k) , vehicle maintenance (£22k), tyres (£12k) and plant/seed/materials/tools costs (£109k) have increased to a level not anticipated when the budget was set. These have been partly offset by vacancies (£74k).			
Mitigating Action	None possible at this time			
Anticipated Outcome	An adverse variance is anticipated			

### Housing and Employability

Working 4 U	3,431	3,312	(119)	-3% 
Service Description	This is the provision of Working 4u service			
Main Issues / Reason for Variance	This variance is due to employee costs being lower due to additional external funding being used to fund some existing posts .			
Mitigating Action	None Required			
Anticipated Outcome	A year end underspend is anticipated			

YEAR END DATE

31 January 2023

Budget Details	Variance Analysis				RAG Status
	Total Budget	Projected Spend	Variance		
	£000	£000	£000	%	
Homeless Persons	473	736	263	56%	↓
Service Description	This service seeks to prevent homelessness occurring across the authority and improves access to support services				
Main Issues / Reason for Variance	<p>Several issue are causing this overspend , the main issues are as follows :- Employee costs is expected to overspend as a result of an employee not being included in budget, and also overtime and agency costs incurred. The property costs overspend of £204K is mainly due to higher than budgeted increase in gas and electricity cost ; similarly price of furniture and white goods have significantly increased causing an adverse variance and also increased rental costs of having additional homeless accommodation to meet expected needs. There has also been difficulties in having homeless units turned around and ready when required which has resulted in a forecasted £88K spend on bed and breakfast. £181K of the overspend is offset by anticipated additional income based on current occupancy levels.</p>				
Mitigating Action	<p>Most of this variance is due to inflationary pressures which are not possible to mitigate for since the relevant budget lines are demand led. The rent charged to DWP for homeless should reflect the cost of providing the service so it would be expected that these increases would result in a review of rent to increase in line with cost pressures. However due to the recently announced rent freeze this would not be possible until end of March 2023 at the earliest .</p>				
Anticipated Outcome	A year end overspend in anticipated				
Anti Social Behaviour	472	407	(65)	-14%	↑
Service Description	This is the provision of the anti social behaviour service within the Council area				
Main Issues / Reason for Variance	A favourable variance is anticipated due to the increased recharge of ASB posts to HRA following workload analysis.				
Mitigating Action	None required				
Anticipated Outcome	A year end underspend in Anti-Social Behaviour Service				

YEAR END DATE

31 January 2023

Budget Details	Variance Analysis			
	Total Budget	Projected Spend	Variance	RAG Status
	£000	£000	£000	%

### Supply, Distribution and Property

Office Accommodation	1,268	1,351	83	7%	→
Service Description	This service provides the office buildings for the Council.				
Main Issues / Reason for Variance	Rates for NHS24 Aurora House were removed from the 22/23 final budget but these are included in the rental income so now included in the projections. Utilities costs high due to price increases.				
Mitigating Action	None required				
Anticipated Outcome	Overspend projected				

Corporate Assets and Capital Investment Programme	(2,277)	(2,190)	87	-4%	↓
Service Description	This service provides asset and estate management				
Main Issues / Reason for Variance	Promotion of regeneration activities within West Dunbartonshire Council				
Mitigating Action	Income is adverse due to delays in filling staff vacancies on posts that are budgeted to be internally recharged. While these posts are vacant there is no possibility of recharging these. This is being partially offset by a favourable variance in staffing due to the same vacancies.				
Anticipated Outcome	Income and expenditure will continue to be monitored throughout the year.				

### Miscellaneous

Sundry Services	5,881	6,170	289	5%	↓
Service Description	This service area budgets for non departmental specific costs such as pensions costs, external grants and elderly welfare payments, external audit fees and insurance costs. The service heading also holds a number of general savings options which have still to be fully allocated.				
Main Issues / Reason for Variance	The main reason for this variance relates to the general covid spend which will be required to be funded from unearmarked covid funds.				
Mitigating Action	Income and expenditure will continue to be monitored throughout the year.				
Anticipated Outcome	An overall adverse variance is anticipated at this time				


YEAR END DATE

31 January 2023

Budget Details	Variance Analysis				RAG Status
	Total Budget	Projected Spend	Variance		
	£000	£000	£000	%	
Chief Executive and Chief Officers	1,248	1,178	(70)	-6%	↑
Service Description	This budget includes spend relating to the Senior Management Team of the Council				
Main Issues / Reason for Variance	There are two variances occurring in this service. Employee costs are showing a small favourable variance due to two short-term Chief Officer vacancies. In addition there is a large favourable variance due to income from an unbudgeted staff recharge for the first half of the year which has now ended.				
Mitigating Action	None required				
Anticipated Outcome	Favourable outturn expected.				
Other					
Loan Charges	9,518	10,513	995	10%	↓
Service Description	This budget covers the servicing of the Council's external borrowing				
Main Issues / Reason for Variance	The adverse variance is linked with forecast on the cost of short term borrowing with increased interest rates.				
Mitigating Action	Management will continue to monitor and maximise actions taken to reduce any adverse variance, where possible.				
Anticipated Outcome	An adverse variance is anticipated				
Requisition (SPT)	1,632	1,405	(227)	-14%	↑
Service Description	Contribution towards Strathclyde Partnership for Transport				
Main Issues / Reason for Variance	The 22/23 Concessionary Travel Costs having been paid out in 21/22 were not accrued, resulting in an underspend in the current financial year.				
Mitigating Action	None required				
Anticipated Outcome	Favourable outturn expected.				
Vacancy Freeze	1,257	0	(1,257)	-100%	↑
Service Description	This budget represents the removal of budgeted vacancies from service departments.				
Main Issues / Reason for Variance	The favourable variance reflects the non filling of vacancies due to the implementation of recruitment restrictions.				
Mitigating Action	None required				
Anticipated Outcome	A favourable variance is anticipated				

YEAR END DATE

31 January 2023

Budget Details	Variance Analysis			
	Total Budget	Projected Spend	Variance	RAG Status
	£000	£000	£000	%
Required use of available unearmarked covid funds	0	(981)	(981)	0% 
Service Description	This represents the funding from Scottish Government specifically for covid and additional spend identified outwith specific Council Services			
Main Issues / Reason for Variance	The variance is funding service related covid costs			
Mitigating Action	Income and expenditure will continue to be monitored throughout the year.			
Anticipated Outcome	Any variance will be offset by covid adverse variances within services, or carried forward for future years allocation against covid costs.			

**WEST DUNBARTONSHIRE COUNCIL**  
**MONITORING OF EFFICIENCIES AND MANAGEMENT ADJUSTMENTS 2022/23**

**Appendix 4**

Efficiency Detail	Chief Officer Area	Budgeted Amount £	Projection of Total Saved £	Projection of Total Not Saved £	Comment
Reduce costs of franking machines	Amanda Graham	8,000	-	8,000	Action is underway and an element of this saving is likely to be achieved by the year end, however not guaranteed at this stage.
Review Rental Structure for Ashton View Supported Accommodation Project	Peter Barry	21,000	21,000	-	
Reduce costs of storing supply of rock salt	Gail McFarlane	44,000	44,000	-	
Reduce costs with use of pooled vehicles	Gail McFarlane	60,000	60,000	-	
Reduce Teacher costs	Laura Mason	35,467	35,467	-	
Increased income - Housing Maintenance Trading Account (HMTA) / Corporate Asset Maintenance (CAMS)	Angela Wilson	108,000	91,000	17,000	The CAMS income is lower than expected due to reduced programme of work. This will continue to be monitored and update if the situation changes
		<b>276,467</b>	<b>251,467</b>	<b>25,000</b>	

	Carried forward into 2022/23	Spend YTD	Projection of spend remainder of year	Expected to be carried forward into 2023/24
	£	£	£	£
<b>Covid General</b>				
1 Covid General	3,445,000	3,345,443	99,557	-
<b>Total Covid General - Earmarked</b>	<b>3,445,000</b>	<b>3,345,443</b>	<b>99,557</b>	<b>-</b>
<b>Covid Specific</b>				
5 WWF - Homelessness Funding – from SG Winter Support Fund	55,000	55,000		-
6 Level 4 Welfare/Social Support - increase - from Leaders February 2021	48,000	30,000	18,000	-
7 Addressing Financial Hardship (was Scottish Welfare Fund, 2nd tranche Top Up) - Financial Insecurity	25,000	25,000		-
8 Parental Employee Support Fund Boost	114,000	-	114,000	-
9 Winter Hardship Fund food insecurity	125,000	-	125,000	-
10 Tenant Grant Fund ( Winter Hardship homeless)	54,000	54,000		-
11 Free School Meals for Easter 2022	90,500	90,500		-
12 Education Recovery (Additional Teachers)	789,000	657,500	131,500	-
13 Education recovery (ELT)	1,361,000	466,667	333,333	561,000
14 LIPP (Low Income pandemic payment)	80,870	-	80,870	-
15 Scottish Child Payment Bridging Payment per finance circular spring 22	421,867	-	421,867	-
16 Local self isolation assistance	182,000	-	182,000	-
17 General				
<b>General spending</b>				
17 Change fund	1,257,000	200,222	953,934.66	102,843
18 New apprenticeship fund (bgt 5/3/18)	54,489	21,000	33,489	-
19 CS - Jobs Growth	68,762	-	68,762	-
20 Promotion of voL hospital - committee decision	1,500	1,500	-	-
21 Be the best unspent monies (Good Idea Fund)	4,743		-	4,743
22 Budget earmarked - SNP growth items	185,000	154,166.67	30,833	-
23 Barclay Review Implementation: SG Funding for standardised NDR billing & publication relief recipients	13,112	-	1,975	11,137
24 Library Improvement Fund	12,500	-	-	12,500
25 Heritage Centre Display Cases Alexandria Library	7,150	-	7,150	-
26 Building Cleaning	3,500	-	3,500	-
27 Creation of a Scottish Women's Art Fund	10,000	-	10,000	-
28 W4B Business Awards	13,090	-	-	13,090
29 Zero carbon (agreed growth one off 4/3/20 in sundry 20/21 & not used so carried forward)	38,000	-	-	38,000
30 Regulatory - Econ Development- Business Awards	1,950	-	-	1,950
31 Clydebanks Blitz Commemoration	3,074	-	3,074	-
32 Community focused activity programme in Alexandria Library	6,000	-	6,000	-
33 Previous provision for equal pay - now earmarked for ongoing HR/Legal commitments	209,957	98	98	209,761
34 ERO Expenditure - required to be c/f within WDC balance sheet, re VJB	38,750	-	38,750	-
35 Budget commitments 2022/23 (general reserves)	1,034,000	861,666.67	172,333	-
36 SWF underspend in 21/22	129,217	-	129,217	-
37 DWP/SG monies for various projects	46,174	-	46,174	-
38 Covid (original business grants)	53,903	-	53,903	-
39 Removal of music charges	32,000	-	32,000	-
40 OD & Change Training Budget	70,465	-	70,465	-
41 Automation Team (VKY)	36,362	-	-	36,362
42 RRTP underspend 21/22	67,302	67,302	-	-
43 Community empowerment steering group ongoing consultancy work	23,000	23,000	-	-
44 Community Grants	60,000	-	60,000	-
45 Parental Employability Support Families- Boost (PESF Boost)(B0117)	80,634	8,271	72,363	-
46 Parental Employability Support Fund (PESF)(B0119)	60,650	60,650	-	-
47 Underspend WDCVS grants 21/22	44,145	-	44,145	-
48 No one Left Behind	22,206	22,206	-	-
49 Young Persons Guarantee	1,018,242	915,467	102,775	-
50 Additional Graffiti work	15,000	-	15,000	-
51 Events Income & spend-Comms & Marketing	4,085	-	4,085	-
<b>TOTAL EARMARKED BALANCES</b>	<b>11,517,200</b>	<b>7,059,660</b>	<b>3,466,153</b>	<b>991,386</b>

WEST DUNBARTONSHIRE COUNCIL  
GENERAL SERVICES CAPITAL PROGRAMME  
OVERALL PROGRAMME SUMMARY

APPENDIX 6

PERIOD END DATE 31 January 2023

PERIOD 10

Project Status Analysis	Project Life Status Analysis				Current Year Project Status Analysis			
	Number of Projects at RAG Status	% Projects at RAG Status	Spend to Date £000	% Project Spend at RAG Status	Number of Projects at RAG Status	% Projects at RAG Status	Spend to Date £000	% Project Spend at RAG Status
<b>Red</b> Projects are forecast to be overspent and/or experience material delay to completion	33	27.7%	10,486	10.4%	33	27.7%	3,854	32.5%
<b>Amber</b> Projects are either at risk of being overspent and/or delay in completion (although this is unquantifiable at present) or the project has any issues that require to be reported at this time	0	0.0%	0	0.0%	0	0.0%	0	0.0%
<b>Green</b> Projects are on target both in relation to overall budget and the forecast stages in the project life cycle and no issues are anticipated at this time	86	72.3%	90,064	89.6%	86	72.3%	8,002	67.5%
<b>TOTAL EXPENDITURE</b>	<b>119</b>	<b>100%</b>	<b>100,550</b>	<b>100%</b>	<b>119</b>	<b>100%</b>	<b>11,856</b>	<b>100%</b>

Project Status Analysis	Project Life Financials				Current Year Financials					
	Budget £000	Spend to Date £000	Forecast Spend £000	Forecast Variance £000	Budget £000	Spend to Date £000	Forecast Spend £000	Actual Variance £000	Re-profiling £000	Over/ (Under) £000
<b>Red</b> Projects are forecast to be overspent and/or significant delay to completion	92,574	10,486	93,291	717	28,487	3,854	6,176	(22,311)	(22,404)	93
<b>Amber</b> Projects are either at risk of being overspent and/or delay in completion (although this is unquantifiable at present) or the project has any issues that require to be reported at this time	0	0	0	0	0	0	0	0	0	0
<b>Green</b> Projects are on target both in relation to overall budget and the forecast stages in the project life cycle and no issues are anticipated at this time	180,347	90,064	174,538	(5,808)	38,089	8,002	25,091	(12,998)	(8,084)	(4,913)
<b>TOTAL EXPENDITURE</b>	<b>272,921</b>	<b>100,550</b>	<b>267,829</b>	<b>(5,091)</b>	<b>66,576</b>	<b>11,856</b>	<b>31,267</b>	<b>(35,309)</b>	<b>(30,488)</b>	<b>(4,820)</b>

<b>TOTAL RESOURCES</b>	<b>(272,921)</b>	<b>(100,550)</b>	<b>(267,829)</b>	<b>5,091</b>	<b>(66,576)</b>	<b>(11,856)</b>	<b>(31,267)</b>	<b>35,309</b>		
<b>NET EXPENDITURE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		



WEST DUNBARTONSHIRE COUNCIL  
GENERAL SERVICES CAPITAL PROGRAMME  
ANALYSIS OF PROJECTS AT RED ALERT STATUS

APPENDIX 7

PERIOD END DATE

31 January 2023

PERIOD

10

Budget Details		Project Life Financials					
		Budget	Spend to Date		Forecast Spend	Variance	
		£000	£000	%	£000	£000	%
1	Valuation Joint Board - Requisition of ICT Equipment						
	Project Life Financials	9	0	0%	9	0	0%
	Current Year Financials	3	0	0%	0	(3)	-100%
	Project Description	Requisition ICT Equipment.					
	Project Manager	Russell Hewton					
	Chief Officer	Russell Hewton					
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
	Main Issues / Reason for Variance						
	This budget remains unspent and is likely to be carried forward into FY 2023/2024.						
	Mitigating Action						
	None available at this time.						
	Anticipated Outcome						
	Requisition of ICT Equipment.						
2	Valuation Joint Board - ICT Refresh FY 22/23						
	Project Life Financials	0	3	0%	3	3	0%
	Current Year Financials	0	3	0%	3	3	0%
	Project Description	Replacement of laptops, monitors and other ICT equipment.					
	Project Manager	Russell Hewton					
	Chief Officer	Russell Hewton					
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
	Main Issues / Reason for Variance						
	Replacement of laptops, monitors and other ICT equipment. No further spend anticipated.						
	Mitigating Action						
	None available at this time.						
	Anticipated Outcome						
	Replacement of laptops and ICT equipment						
3	Enhancements to Cash Receipting System						
	Project Life Financials	40	5	12%	40	(0)	0%
	Current Year Financials	35	0	0%	0	(35)	-100%
	Project Description	To enhance the cash receipting system in the way payments are made and allocated to back office by increasing the level of security that is required for online payments made by customers					
	Project Manager	Karen Shannon					
	Chief Officer	Laurence Slavin					
	Project Lifecycle	Planned End Date	30-Sep-23	Forecast End Date	30-Sep-23		
	Main Issues / Reason for Variance						
	Budget was rephased to 2022-2023 as this is a number of mini projects and the first part is the version upgrade which is actively progressing, currently on phase 2. After this upgrade we can move onto other enhancements which are anticipated to finish in September 2023. Budget has been reprofiled to FY 2023-2024.						
	Mitigating Action						
	None required at this time.						
	Anticipated Outcome						
	Enhancements to the cash receipting system including PCI compliant telephone payment system.						

PERIOD END DATE

31 January 2023

PERIOD

10

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
4 <b>Agresso development</b>						
Project Life Financials	60	6	10%	60	0	0%
Current Year Financials	25	1	6%	3	(22)	-88%
Project Description	The purpose of this project is to carry out an upgrade of the Agresso Finance System which was last upgraded in 2015. The requirement to upgrade is to maintain a level of support available from Unit 4 who have advised that support for older versions of the system is being reduced.					
Project Manager	Adrian Gray					
Chief Officer	Laurence Slavin					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	28-Feb-23		
<b>Main Issues / Reason for Variance</b>						
Continued issues with server space have hampered progress on data clean-up. ICT working on a solution which will allow some progress prior to financial year-end however upgrade work will need to be paused while Finance are working on 2022-2023 final accounts. The project will recommence in summer and need to be carried over to 2023-24 financial year.						
<b>Mitigating Action</b>						
None possible at this time.						
<b>Anticipated Outcome</b>						
Development of Agresso system later than originally anticipated but within original budget.						
5 <b>Legal Case Management System</b>						
Project Life Financials	33	0	0%	33	0	0%
Current Year Financials	33	0	0%	0	(33)	-100%
Project Description	Legal Case Management System					
Project Manager	Alan Douglas					
Chief Officer	Alan Douglas					
Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
<b>Main Issues / Reason for Variance</b>						
Budget has been rephased from 2021/22. The project could not proceed as originally planned as Officers are required to access the office and hardware the system will run on and COVID-19 restrictions have prevented this. The project will have to go back out to tender following the upgrade to Microsoft 365. The project will not be completed in this financial year.						
<b>Mitigating Action</b>						
Legal to discuss impact of Microsoft 365 with ICT.						
<b>Anticipated Outcome</b>						
Project to be completed in 2023/24.						
6 <b>Installation of Solar PV at Clydebank Leisure Centre</b>						
Project Life Financials	61	3	5%	61	(0)	0%
Current Year Financials	55	0	0%	5	(50)	-91%
Project Description	Installation of Solar PV at Clydebank Leisure Centre.					
Project Manager	Steven Milne/ John McKenna					
Chief Officer	Alan Douglas					
Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
<b>Main Issues / Reason for Variance</b>						
Specification delayed due to other priority works. Expect full spend in 2023-2024.						
<b>Mitigating Action</b>						
Opportunities to mitigate are limited at this stage.						
<b>Anticipated Outcome</b>						
Complete in 2023/24.						

PERIOD END DATE

31 January 2023

PERIOD

10

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

7	Replace existing main hall Air Handling unit at Clydebank Town Hall						
	Project Life Financials	83	0	0%	83	0	0%
	Current Year Financials	83	0	0%	5	(78)	-94%
	Project Description	Replace existing main hall Air Handling unit at Clydebank Town Hall.					
	Project Manager	Steven Milne/ John McKenna					
	Chief Officer	Alan Douglas					
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance							
Works are integrated with the new Baths refurbishment. Received and approved initial design proposals from Vital. Waiting on final design and costings. Works to be complete by 31 March 2023 to compliment the district heating installation.							
Mitigating Action							
None available at this time.							
Anticipated Outcome							
Physical works being carried out by 31/3/23.							

8	Leisure Energy projects - air handling units, upgrade lighting, circulating pumps, and draught proofing						
	Project Life Financials	290	63	22%	290	0	0%
	Current Year Financials	216	0	0%	2	(214)	-99%
	Project Description	Measures to be installed at both Meadow Centre & Vale of Leven Swimming Pool; new pool hall Air Handling Units, upgrade lighting, circulating pumps Vale of Leven Swimming Pool, internal and external lighting and draught proofing.					
	Project Manager	Steven Milne/ John McKenna					
	Chief Officer	Alan Douglas					
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
	Main Issues / Reason for Variance						
	Existing controls have been found to be obsolete and not compatible with a new AHU controls. Additional timelines and work involved. Design team established and project specification and tender being compiled. Work will be carried out in 2023/2024.						
	Mitigating Action						
All works to be complete in one tender package.							
Anticipated Outcome							
All works to be completed next financial year 2023/24.							

9	Water Meter Downsize					
	Project Life Financials	16	14	85%	14	(2) -15%
	Current Year Financials	2	0	0%	0	(2) -100%
	Project Description	Water Meter Downsize.				
	Project Manager	Steven Milne/ John McKenna				
	Chief Officer	Alan Douglas				
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23	
Main Issues / Reason for Variance						
All meters compliant for water loggers. Budget not required.						
Mitigating Action						
None required						
Anticipated Outcome						
Delivery of project within budget.						

PERIOD END DATE

31 January 2023

PERIOD

10

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

10 **Regeneration/Local Economic Development**

Project Life Financials	2,188	462	21%	1,651	(538)	-25%
Current Year Financials	1,651	462	28%	775	(876)	-53%

Project Description Budget to facilitate the delivery of Regeneration throughout West Dunbartonshire, aligned to the Economic Strategy. External funding will be sought to maximise opportunities for redevelopment of these sites.

Project Manager Gillian McNamara

Chief Officer Alan Douglas

Project Lifecycle Planned End Date 31-Mar-23 Forecast End Date 31-Mar-24

**Main Issues / Reason for Variance**

LED budget is invested across our town centres and strategic sites and is used to develop and implement projects as well as providing match funding to lever in external funding. During 2022/2023 the key projects to be developed and delivered include a contribution towards Smollett Fountain public realm, development costs associated with Dumbarton Waterfront, the Arc of Attraction Strategy and in Clydebank implementation of the Development Framework Activity Centre in Clydebank will be delivered in 2023/2024. Many regeneration projects are subject to factors outwith Council control and close monitoring of the programming is required. Enabling works at Mitchell Way have been delayed as they are subject to the timescale of the developer. A contingency is included for increasing costs and new funding opportunities.

**Mitigating Action**

None available at this time.

**Anticipated Outcome**

Improved town centres and strategic sites across West Dunbartonshire.

11 **Viresco Studios and Arts Centre**

Project Life Financials	750	0	0%	0	(750)	-100%
Current Year Financials	750	0	0%	0	(750)	-100%

Project Description Viresco Studios and Arts Centre in Alexandria, aimed to encourage wider participation in the arts, creative enterprises and cultural activity in West Dunbartonshire.

Project Manager Gillian McNamara

Chief Officer Alan Douglas

Project Lifecycle Planned End Date 31-Dec-22 Forecast End Date 30-Jun-23

**Main Issues / Reason for Variance**

Due to factors outwith the Council's control, progress couldn't be made on a timeline that would be acceptable to funders and as a result Scottish Government will withdraw the grant offer.

**Mitigating Action**

None available at this time.

**Anticipated Outcome**

Project will not go ahead.

PERIOD END DATE

31 January 2023

PERIOD

10

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
12 Clydebank Can On The Canal						
Project Life Financials	747	40	5%	747	0	0%
Current Year Financials	747	40	5%	90	(657)	-88%
Project Description	New activities centre in Clydebank Town Centre.					
Project Manager	Gillian McNamara					
Chief Officer	Alan Douglas					
Project Lifecycle	Planned End Date	31-Dec-22	Forecast End Date	30-Jun-23		
Main Issues / Reason for Variance						
Kier is appointed to design and deliver the Activities Centre at Clydebank Town Centre. Design of the project is underway and a commencement date for construction has been confirmed as April 2023. The budget will slip into 2023-2024 however some spend on design development expected in the current financial year.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
New community-run activities centre in Clydebank Town Centre.						
13 LUF						
Project Life Financials	22,213	2,065	9%	22,100	(113)	-1%
Current Year Financials	7,465	297	4%	680	(6,785)	-91%
Project Description	Year one LUF spend includes acquisition cost of Artizan Centre, and design development for Glencairn House and Connecting Dumbarton					
Project Manager	Gillian McNamara					
Chief Officer	Alan Douglas					
Project Lifecycle	Planned End Date	31-Mar-25	Forecast End Date	31-Mar-25		
Main Issues / Reason for Variance						
There were delays to Connecting Dumbarton (due to procurement issues) and Glencairn House (design development issues) resulting in reduced projected spend for 2022/2023. A future programme for the Artizan Centre based on the Development Strategy report was reported to IRED in September 2022. Costs will continue to be monitored by the LUF Project Board.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Redevelopment of the Dumbarton Town Centre						
14 District Heating Network Expansion						
Project Life Financials	11,220	0	0%	11,220	0	0%
Current Year Financials	3,720	0	0%	0	(3,720)	-100%
Project Description	District Heating Network Expansion.					
Project Manager	Craig Jardine					
Chief Officer	Alan Douglas					
Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
Main Issues / Reason for Variance						
Network expansion to GJNH (Golden Jubilee National Hospital) will commence pending approval to proceed by the GJNH Board. Budget to be reprofiled to next financial year.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Project will be delivered on budget.						

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

15

Strathleven Place

Project Life Financials	1,590	0	0%	1,590	0	0%
Current Year Financials	1,590	0	0%	0	(1,590)	-100%
Project Description	Re-development of Strathleven.					
Project Manager	Michelle Lynn/ Sarah Christie					
Chief Officer	Amanda Graham					
Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
Main Issues / Reason for Variance						
This project is linked to Glencairn House and Depot Rationalisation and will free up the current museum store and office space in Poplar Road. Opportunities exist to attract external funding. Detailed design work will not commence until Spring 2023.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Re-development of Strathleven Place						

16

Depot Rationalisation

Project Life Financials	8,535	299	4%	8,535	(0)	0%
Current Year Financials	1,715	180	10%	750	(965)	-56%
Project Description	Depot Rationalisation.					
Project Manager	Sharon Jump/ Craig Jardine					
Chief Officer	Angela Wilson					
Project Lifecycle	Planned End Date	31-Mar-25	Forecast End Date	31-Mar-25		
Main Issues / Reason for Variance						
Design Team have been appointed to develop feasibility options for the DRP Project, currently in stage 1 of this phase reviewing service requirements. The conclusion of the feasibility report will provide input for the options appraisal exercise. The intention would be to bring a business case to a future IRED Committee in 2023.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Project business case will be brought back to project board, IRED and Council.						

17

New Sports Changing Facility at Duntocher

Project Life Financials	382	388	102%	388	6	2%
Current Year Financials	0	6	0%	6	6	0%
Project Description	New Sports Changing Facility at Duntocher					
Project Manager	Michelle Lynn/ Craig Jardine					
Chief Officer	Angela Wilson					
Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-21		
Main Issues / Reason for Variance						
Project completed over budget due to ground conditions on site. Final costs now charged.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
New sports changing facility completed.						

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

18 **New Westbridgend Community Centre**

Project Life Financials	2,375	87	4%	2,375	(0)	0%
Current Year Financials	1,090	3	0%	28	(1,063)	-97%
Project Description	New Westbridgend Community Centre					
Project Manager	Michelle Lynn/ Craig Jardine					
Chief Officer	Angela Wilson					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-24		
Main Issues / Reason for Variance						
Various delays due to Covid and other utility issues. Planning was previously delayed but now resolved. Building warrant applications submitted and tender to be issued. Anticipated to be onsite by April 2023.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
New build community facility.						

19 **Purchase of 3 Welfare Units**

Project Life Financials	78	0	0%	0	(78)	-100%
Current Year Financials	78	0	0%	0	(78)	-100%
Project Description	The purchase of 3 Welfare Units as a spend-to-save proposal.					
Project Manager	Martin Feeney					
Chief Officer	Angela Wilson					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
<b>Main Issues / Reason for Variance</b>						
This budget is no longer required.						
<b>Mitigating Action</b>						
None available at this time.						
<b>Anticipated Outcome</b>						
Project delivered within budget.						

20 **Elevated Platforms (Building Services)**

Project Life Financials	45	0	0%	0	(45)	-100%
Current Year Financials	45	0	0%	0	(45)	-100%
Project Description	Elevated Platforms (Building Services).					
Project Manager	Martin Feeney					
Chief Officer	Angela Wilson					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
This budget is no longer required.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Project delivered within budget.						

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

21	Allotment Development						
	Project Life Financials	400	47	12%	222	(178)	-44%
	Current Year Financials	357	3	1%	100	(257)	-72%
	Project Description	To develop an allotment site.					
	Project Manager	Ian Bain					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Oct-23	Forecast End Date	31-Oct-23		
Main Issues / Reason for Variance							
Two sites are being developed at Dillichip Loan Bonhill and Overburn Dumbarton. These sites will provide eighty traditional allotment plots together with community food growing facilities. It is anticipated that project works will commence in June 2023 with a completion date of October 2023. This project has successfully attracted £0.1 from Scottish Government Vacant and Derelict Land Fund. As agreed at Council on 22 December 2022 the budget has been reduced by £178k.							
Mitigating Action							
None available at this time.							
Anticipated Outcome							
Two new allotment sites with 80 plots and community growing space.							

22	Posties Park Sports Hub - New sports hub to include gym & running track							
	Project Life Financials		2,712	4,075	150%	4,266	1,555	57%
	Current Year Financials		910	1,708	188%	1,900	990	109%
	Project Description		Creation of a sports hub at Posties/Marinecraft to include a new changing pavilion/Gym, new all-weather 6 lane running track, conversion of blaze sports pitch to grass, new fencing, upgrade of existing floodlights and additional car parking. This combines the budget approved by the Council in February 2015 for Community Sports Facilities at Posties Park, draw down of budget from the generic sports facilities budget line.					
	Project Manager		Ian Bain					
	Chief Officer		Gail MacFarlane					
	Project Lifecycle		Planned End Date		31-Mar-22	Forecast End Date		31-Mar-23
Main Issues / Reason for Variance								
Project start was delayed due to planning issues and COVID-19 restrictions. Work commenced January 2021 with a proposed completion date of March 2022 which has been extended to May 2023 due to design changes required by Planning. There is still a significant amount of work to be undertaken to complete the project and the cost of this work has been affected by Covid, Brexit and supply chain issues. Additional budget will be required to complete this project.								
Mitigating Action								
None required at this time.								
Anticipated Outcome								
New all weather running track and gymnasium.								



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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
23 Vale of Leven Cemetery Extension						
Project Life Financials	817	286	35%	817	(0)	0%
Current Year Financials	553	23	4%	150	(403)	-73%
Project Description	Extension of existing cemetery in Vale of Leven.					
Project Manager	Ian Bain					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
Main Issues / Reason for Variance						
Project is now being developed for tendering, with project commencing May 2023 and completion expected by 31 March 2024. It is anticipated that £0.150m will be spent this financial year mainly on consultant costs and enabling works.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Extension to existing cemetery providing a sustainable burial environment.						
24 Bus Rapid Deployment Fund						
Project Life Financials	217	3	1%	217	0	0%
Current Year Financials	214	0	0%	0	(214)	-100%
Project Description	Funding has been awarded from Sustrans to assist with social distancing measures required as a result of the COVID-19 pandemic.					
Project Manager	Derek Barr					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
Main Issues / Reason for Variance						
Officers working with external partners to identify projects to support funding. Investigation on going however unlikely works will be able to progress this financial year.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
To improve journey times and reliability of bus services.						
25 Auld Street Clydebank - Bond						
Project Life Financials	400	358	90%	400	0	0%
Current Year Financials	42	0	0%	0	(42)	-100%
Project Description	Completion of roadworks associated with Auld Street housing development. Creation of a footpath to Golden Jubilee Hospital.					
Project Manager	Derek Barr					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Road construction works completed in previous years. Remaining funds are insufficient to complete footpath construction. Works on hold until such time as additional funds can be secured.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
To complete remaining civil works required.						

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
26	Street lighting and associated electrical infrastructure					
Project Life Financials	12	17	134%	17	4	34%
Current Year Financials	12	17	134%	17	4	34%
Project Description	WDC is responsible for the maintenance of 18,000 street lighting columns and associated illuminated signs and bollards. This budget is required for this infrastructure.					
Project Manager	Hugh Campbell					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Budget will be used for any service work carried out by Scottish Power before or after column replacement works.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Intention is to complete works within budget.						
27	Vehicle Replacement Strategy					
Project Life Financials	1,000	0	0%	1,000	0	0%
Current Year Financials	1,000	0	0%	0	(1,000)	-100%
Project Description	Replacement of refuse collection vehicles.					
Project Manager	Kenny Lang					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-25	Forecast End Date	31-Mar-25		
Main Issues / Reason for Variance						
Larger vehicles will be delayed due to supply chain issues. Delivery timescales anticipated at 18 months.						
Mitigating Action						
None available.						
Anticipated Outcome						
Replacement of refuse collection vehicles.						

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
28 Vehicle Replacement						
Project Life Financials	2,817	460	16%	2,817	0	0%
Current Year Financials	2,817	460	16%	600	(2,217)	-79%
Project Description	Replacement of vehicles which have reached end of programmed lifespan (7 year heavy vehicles, 10 year light vehicles).					
Project Manager	Kenny Lang					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
Main Issues / Reason for Variance						
Vehicles are being ordered for delivery in this financial year but larger vehicles will be delayed into financial year 2023/2024.						
Mitigating Action						
None Required.						
Anticipated Outcome						
Replacement of fleet within budget.						
29 Waste Transfer Station						
Project Life Financials	1,980	0	0%	1,980	0	0%
Current Year Financials	180	0	0%	45	(135)	-75%
Project Description	The design, development and construction of a recycling and bulk waste transfer facility that will					
Project Manager	Kenny Lang					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
Main Issues / Reason for Variance						
Consultant project nearing completion and spend will be made thereafter.						
Mitigating Action						
None Required.						
Anticipated Outcome						
Project delivered within budget.						

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	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
30 Schools Estate Improvement Plan - next Phase - Faifley Campus						
Project Life Financials	29,450	659	2%	29,450	(0)	0%
Current Year Financials	2,797	563	20%	800	(1,997)	-71%
Project Description	Improvement of Schools Estate.					
Project Manager	Sharon Jump/ Craig Jardine					
Chief Officer	Laura Mason					
Project Lifecycle	Planned End Date	31-Mar-26	Forecast End Date	31-Mar-26		
Main Issues / Reason for Variance						
The next phase of the Schools Estate Improvement Plan involves the development of a new Campus provision in the Faifley area. WDC has been successful in securing funding from the Scottish Government Learning Estate Improvement Programme. SFT confirmed the indicative funding allocation for this project at £18.416m on the 4 May 2021, this will be received as a revenue stream over the 25 years of the Scottish Government financial support (subject to the Council adhering to the funding criteria). Site Options Appraisal has taken place and Members approved the recommendation to proceed with the new Faifley Campus on the St Joseph's site at Education Committee on 9th June 2021. The design team and main contractor have been appointed and the next phase will see the design development for the new Campus taking place. The statutory consultation process was launched in September 2021 and a report was brought back to the Educational Services committee in March 2022 concluding the process. RIBA Stage 2 Design development slightly behind programme but this will not have an impact on the overall Phase 1 completion date for the project.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Delivery of the project will be on time.						
31 Choices Programme - to assist young people who require additional support						
Project Life Financials	750	638	85%	750	0	0%
Current Year Financials	113	1	1%	0	(113)	-100%
Project Description	Bringing together Central Support Services which will include relocation of Choices Programme.					
Project Manager	Michelle Lynn/ Craig Jardine					
Chief Officer	Laura Mason					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
A new contractor has been appointed and looking at the programme of works.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Project delivered on budget.						

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Budget Details	Project Life Financials						
	Budget	Spend to Date		Forecast Spend	Variance		
	£000	£000	%	£000	£000	%	
32	<b>Community Alarm upgrade</b>						
	Project Life Financials	924	0	0%	924	0	0%
	Current Year Financials	154	0	0%	40	(114)	-74%
	Project Description	To upgrade Community Alarm					
	Project Manager	Julie Slavin					
	Chief Officer	Beth Culshaw					
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
	<b>Main Issues / Reason for Variance</b>						
	Work is ongoing with HR colleagues in order to appoint a project manager to this post and it is anticipated that spend will progress in the final half of the financial year.						
	<b>Mitigating Action</b>						
	None available at this time						
	<b>Anticipated Outcome</b>						
	Community Alarm Upgrade						
33	<b>Development of Workforce Management System</b>						
	Project Life Financials	379	42	11%	425	46	12%
	Current Year Financials	0	0	0%	46	46	0%
	Project Description	Project to develop the Workforce Management System.					
	Project Manager	Arun Menon					
	Chief Officer	Victoria Rogers					
	Project Lifecycle	Planned End Date	31-Mar-30	Forecast End Date	31-Mar-30		
	<b>Main Issues / Reason for Variance</b>						
	Work continues on developments resulting in some spend in the current year.						
	<b>Mitigating Action</b>						
	None required.						
	<b>Anticipated Outcome</b>						
	Development of Workforce Management System.						

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	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

1

Payment Card Industry Data Security Standard (PCIDSS)

Project Life Financials	30	10	33%	20	(10)	-33%
Current Year Financials	30	10	33%	16	(14)	-47%
Project Description	Module would ensure that WDC were compliant with the current requirements of PCIDSS for card payments without the need for numerous costly workarounds					
Project Manager	Karen Shannon					
Chief Officer	Laurence Slavin					
Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
Main Issues / Reason for Variance						
Budget was rephased to 2022-2023 as version upgrade of the Council's cash receipting system is required beforehand and is currently underway. The Module for this has been secured and anticipated timescales for Go Live is May 2023. Initial project meeting has taken place and system installed in test, work in progress to test and sign off by May 2023. As agreed at Council on 21 December 2023 this budget has been						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Upgraded version with PCI compliant telephone payment system.						

2

Electronic Insurance System

Project Life Financials	50	43	86%	51	1	1%
Current Year Financials	7	0	0%	8	1	10%
Project Description	Acquisition of a claims/incident management system supported by an electronic document management system.					
Project Manager	Karen Shannon					
Chief Officer	Laurence Slavin					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
The various claim forms and departmental reports have been reviewed and updated and the relevant online request forms were submitted to the Digital Sub-Group to be converted to Online Achieve Forms. The various claim forms and departmental reports have now been converted to Online Achieve Forms and are in the process of being tested. Once complete, the supplier will take matters forward with their design team. An anticipated timeline for completion of the project, taking into account the various stages i.e. development, testing, going live etc. will be drawn up in conjunction with the supplier at that time. Budget spend anticipated in 2022/23.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Upgraded Electronic Insurance System.						

3

IFRS 16 Database

Project Life Financials	5	0	0%	5	0	0%
Current Year Financials	5	0	0%	5	0	0%
Project Description	This is a system which will ensure that WDC has the correct level of information and adheres to correct reporting of IFRS16 - Leasing.					
Project Manager	Jackie Nicol Thomson					
Chief Officer	Laurence Slavin					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
The purchase of software to allow new accounting treatment of leases to be appropriately reported is on track. Full spend anticipated FY 2022/2023.						
Mitigating Action						
None required						
Anticipated Outcome						
Purchase of software for accounting for leases.						

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

4

Cost of Living

Project Life Financials	1,000	141	14%	1,000	0	0%
Current Year Financials	1,000	141	14%	250	(750)	-75%

Project Description

To support Council and community organisations with capital costs for cost of living initiatives.

Project Manager

Gillian McNeilly

Chief Officer

Laurence Slavin

Project Lifecycle

Planned End Date

31-Mar-23

Forecast End Date

31-Mar-23

Main Issues / Reason for Variance

Working Group currently developing proposals for initiative. The budget will be spread equally over four years and £0.75m has been rephased.

Mitigating Action

None required

Anticipated Outcome

Initiative will assist with cost of living crisis

5

Solicitor Project Support for Capital Projects

Project Life Financials	53	13	25%	53	0	0%
Current Year Financials	33	0	0%	33	0	0%

Project Description

Solicitor costs to directly support capital projects

Project Manager

Alan Douglas

Chief Officer

Alan Douglas

Project Lifecycle

Planned End Date

31-Mar-24

Forecast End Date

31-Mar-24

Main Issues / Reason for Variance

Trainee solicitor in place. Budget will be fully spent.

Mitigating Action

None required at this time.

Anticipated Outcome

Solicitor support for Capital Projects, with full budget spend anticipated.

6

Re -imagine Antonine Wall

Project Life Financials	30	10	33%	30	0	0%
Current Year Financials	10	10	100%	10	0	0%

Project Description

Council's capital contribution towards the multi-partner (five local authorities and Historic Environment Scotland) Rediscovering the Antonine Wall project which is also funded by the Heritage Lottery Fund.

Project Manager

Pamela Clifford

Chief Officer

Alan Douglas

Project Lifecycle

Planned End Date

31-Mar-23

Forecast End Date

31-Mar-23

Main Issues / Reason for Variance

Council's capital contribution towards the multi-partner (five local authorities and Historic Environment Scotland) Rediscovering the Antonine Wall project.

Mitigating Action

None Required.

Anticipated Outcome

Preservation of Historic Site.

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

7	<b>Demolition 215 Main Street Alexandria</b>						
	Project Life Financials	155	0	0%	155	0	0%
	Current Year Financials	155	0	0%	155	0	0%
	Project Description	Demolition of 215 Main Street Alexandria.					
	Project Manager	Pamela Clifford					
	Chief Officer	Alan Douglas					
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
	<b>Main Issues / Reason for Variance</b>						
	Emergency works carried out to former St Andrews Church resulting in complete demoliton to remove a dangerous structure. Budget was agreed by special powers.						
	<b>Mitigating Action</b>						
None Required.							
<b>Anticipated Outcome</b>							
Demolition of unsafe building							
8	<b>Replace obsolete boilers (plant greater than 30 years old).</b>						
	Project Life Financials	342	238	69%	347	5	1%
	Current Year Financials	110	1	1%	1	(109)	-99%
	Project Description	Replace obsolete boilers (plant greater than 30 years old).					
	Project Manager	Steven Milne/ John McKenna					
	Chief Officer	Alan Douglas					
	Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
	<b>Main Issues / Reason for Variance</b>						
	As agreed at Council on 21st Decemember 2022 this project will no longer progress beyond committed expenditure.						
	<b>Mitigating Action</b>						
None required.							
<b>Anticipated Outcome</b>							
Project will be removed as agreed at Council on 21st December 2022.							
9	<b>Replace failed heating controls/valves &amp; recommission</b>						
	Project Life Financials	20	14	69%	20	0	0%
	Current Year Financials	7	1	9%	7	0	0%
	Project Description	Replace failed heating controls/valves & recommission.					
	Project Manager	Steven Milne/ John McKenna					
	Chief Officer	Alan Douglas					
	Project Lifecycle	Planned End Date	31-Mar-23	Actual End Date	31-Mar-23		
	<b>Main Issues / Reason for Variance</b>						
	Further works ordered. Expect full spend by 31 March 2023.						
	<b>Mitigating Action</b>						
None required.							
<b>Anticipated Outcome</b>							
Delivery of project with full budget spend.							



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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

10	Energy Projects quick wins						
	Project Life Financials	80	21	27%	50	(30)	-37%
	Current Year Financials	61	3	4%	10	(51)	-84%
	Project Description	Spend to Save projects.					
	Project Manager	Steven Milne/ John McKenna					
	Chief Officer	Alan Douglas					
	Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
	Main Issues / Reason for Variance						
	As agreed at Council on 21st Decemember 2022 this project will no longer progress beyond committed expenditure.						
	Mitigating Action						
None required.							
Anticipated Outcome							
Project will be removed as agreed at Council on 21st December 2022 once committed projects have been completed.							

11	Automatic Meter Readers - Water						
	Project Life Financials	85	55	64%	55	(30)	-36%
	Current Year Financials	30	0	0%	0	(30)	-100%
	Project Description	Automatic Meter Readers.					
	Project Manager	Steven Milne/ John McKenna					
	Chief Officer	Alan Douglas					
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
	Main Issues / Reason for Variance						
	As agreed at Council on 21st Decemember 2022 this project will no longer progress and therefore no further spend will occur.						
	Mitigating Action						
None required.							
Anticipated Outcome							
Project will be removed as agreed at Council on 21st December 2022.							

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Budget Details	Project Life Financials						
	Budget	Spend to Date		Forecast Spend	Variance		
	£000	£000	%	£000	£000	%	
12	<b>Zero Carbon Fund</b>						
	Project Life Financials	344	86	25%	101	(243)	-71%
	Current Year Financials	258	0	0%	15	(243)	-94%
	Project Description	Zero Carbon Fund.					
	Project Manager	Steven Milne/ John McKenna					
	Chief Officer	Alan Douglas					
	Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
	<b>Main Issues / Reason for Variance</b>						
	As agreed at Council on 21st December 2022 this project will no longer progress and therefore no further spend will occur.						
	<b>Mitigating Action</b>						
	None required.						
	<b>Anticipated Outcome</b>						
	Project will be removed as agreed at Council on 21st December 2022.						
13	<b>Upgrade obsolete heating controls (BEMS) across Council estate</b>						
	Project Life Financials	160	0	0%	28	(132)	-83%
	Current Year Financials	152	0	0%	20	(132)	-87%
	Project Description	Upgrade obsolete heating controls (BEMS) across Council estate.					
	Project Manager	Steven Milne/ John McKenna					
	Chief Officer	Alan Douglas					
	Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
	<b>Main Issues / Reason for Variance</b>						
	As agreed at Council on 21st December 2022 this project will no longer progress and therefore no further spend will occur.						
	<b>Mitigating Action</b>						
	None required.						
	<b>Anticipated Outcome</b>						
	Project will be removed as agreed at Council on 21st December 2022.						
14	<b>Lighting upgrades to LED in schools and Corporate buildings</b>						
	Project Life Financials	50	9	18%	9	(41)	-82%
	Current Year Financials	50	9	18%	9	(41)	-82%
	Project Description	Upgrade lighting in schools and corporate buildings.					
	Project Manager	Steven Milne/ John McKenna					
	Chief Officer	Alan Douglas					
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
	<b>Main Issues / Reason for Variance</b>						
	As agreed at Council on 21st December 2022 this project will no longer progress and therefore no further spend will occur.						
	<b>Mitigating Action</b>						
	None required.						
	<b>Anticipated Outcome</b>						
	Project will be removed as agreed at Council on 21st December 2022.						

PERIOD END DATE

31 January 2023

PERIOD

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
15 Regeneration Fund						
Project Life Financials	9,982	4,987	50%	9,997	15	0%
Current Year Financials	2,423	89	4%	90	(2,333)	-96%
Project Description	Funding to implement major regeneration projects linked to community charrettes.					
Project Manager	Gillian McNamara					
Chief Officer	Alan Douglas					
Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
Main Issues / Reason for Variance						
The remaining Regeneration Fund projects are Dumbarton Waterfront Path; the contribution towards the costs of Glencairn House; Connecting Dumbarton; and the Scottish Marine Technology Park at the former Carless site. As Levelling Up Fund is programmed to be spent before Regeneration Fund for Glencairn House and Connecting Dumbarton, it is not anticipated that any Regeneration Fund will be spent on these projects during this financial year and will be carried forward. Spend against The £2.0m Clyde Mission funding for SMTP will continue during the financial year 2022/2023 before an agreement is reached on the £2.0m of Regeneration Fund investment. Dumbarton Waterfront Path will be developed according to landowner timescales, and there is no spend anticipated in 22/23.						
Mitigating Action						
Programme management approach to delivery.						
Anticipated Outcome						
Progress towards delivery of planned projects from Economic Development Strategy and Charrette Action Plans albeit later than originally anticipated.						
16 Town Centre Fund						
Project Life Financials	1,166	1,166	100%	1,166	0	0%
Current Year Financials	143	143	100%	143	0	0%
Project Description	Scottish Government funding to help improve local town centres.					
Project Manager	Gillian McNamara					
Chief Officer	Alan Douglas					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
The remaining Town Centre Fund will be spent on the Smollett Fountain public realm works which will be completed by the end of the financial year.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Regenerated Town Centres.						
17 Place Based Investment Programme						
Project Life Financials	1,456	780	54%	1,456	0	0%
Current Year Financials	1,317	641	49%	991	(326)	-25%
Project Description	Scottish Government Funding to establish a Place-Based Investment Programme to ensure that all place based investments are shaped by the needs and aspirations of local communities.					
Project Manager	Gillian McNamara					
Chief Officer	Alan Douglas					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
The budget includes a £0.641m contribution to Titan Boulevard at Queens Quay and £0.676m towards implementation of Alexandria Masterplan projects.						
Mitigating Action						
Programme involves expenditure over a number of projects led by different services. Regular reporting between services will help early identification of risk.						
Anticipated Outcome						
Place-based improvements that advance Scottish Government's priorities of 20 minute neighbourhoods and carbon zero.						

PERIOD END DATE

31 January 2023

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
<b>18 Levelling Up</b>						
Project Life Financials	125	99	79%	125	0	0%
Current Year Financials	69	42	62%	69	0	0%
Project Description	Successful LUF applications that meet UK Government's over-riding objective of Levelling Up and transformational regeneration.					
Project Manager	Gillian McNamara					
Chief Officer	Alan Douglas					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	30-Jun-23		
<b>Main Issues / Reason for Variance</b>						
This capacity funding was awarded by UK Government to assist with development of LUF bids. WDC has been awarded a grant from LUF Round 1 and the capacity funding will be used in part to produce Artizan Centre redevelopment options. The balance will be used for Roads/Transportation to develop a major transportation bid for LUF2.						
<b>Mitigating Action</b>						
None available at this time.						
<b>Anticipated Outcome</b>						
Successful LUF applications that meet UK Government's over-riding objective of Levelling Up and transformational regeneration.						
<b>19 Exxon City Deal</b>						
Project Life Financials	34,050	2,908	9%	34,049	(1)	0%
Current Year Financials	986	228	23%	1,304	318	32%
Project Description	As part of the City Deal project the WDC Exxon site at Bowling regeneration with alternative A82 route included.					
Project Manager	Patricia Rowley/ Craig Jardine					
Chief Officer	Alan Douglas					
Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
<b>Main Issues / Reason for Variance</b>						
Regular updates are provided at every Council meeting and monthly Project Board meetings and to City Deal. The main issues contained within the new Council's approved Outline Business Case are still valid, which include Exxon's remediation strategy, land transfer arrangements and issues relating to adjoining owners. WDC Consultants are monitoring the remediation process to ensure compliance with specification, also Esso are independently monitoring the remediation works. Final Business Case submission is June 2023. Through the Scape framework we are working closely with Balfour Beatty to achieve a formal pre construction agreement to allow the detailed design works to commence and the full construction programme to be developed. Agreements in principle are progressing with third party land owners.						
<b>Mitigating Action</b>						
None required.						
<b>Anticipated Outcome</b>						
Delivery of the project on time and within the increased budget.						
<b>20 Telephone System Upgrade</b>						
Project Life Financials	15	4	24%	4	(11)	-76%
Current Year Financials	11	0	0%	0	(11)	-100%
Project Description	To improve Housing Repairs telephone platform for incoming calls, providing improved Management Information.					
Project Manager	Stephen Daly					
Chief Officer	Amanda Graham					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
<b>Main Issues / Reason for Variance</b>						
As agreed at Council on 21st Decemember 2022 this project will no longer progress and therefore no further spend will occur.						
<b>Mitigating Action</b>						
None required.						
<b>Anticipated Outcome</b>						
Project will be removed as agreed at Council on 21st December 2022.						

PERIOD END DATE

31 January 2023

PERIOD

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
21	Transformation of Infrastructure Libraries and Museums					
	Project Life Financials	421	300	71%	421	(0) 0%
	Current Year Financials	91	71	77%	71	(21) -22%
	Project Description	To improve performance and efficiency of Council's Libraries and Cultural Services.				
	Project Manager	David Main				
	Chief Officer	Amanda Graham				
	Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24	
	Main Issues / Reason for Variance					
	Work is underway to progress furniture replacement at Dumbarton, Duntocher and Parkhall libraries during 2022/2023. Budget has been rephased to next financial year for Dalmuir library as work is currently scheduled for 2023/2024.					
	Mitigating Action					
	None required.					
	Anticipated Outcome					
	Project carried forward to align with Asset Management programme.					
22	Heritage Capital Fund					
	Project Life Financials	3,998	1,353	34%	4,010	13 0%
	Current Year Financials	1,673	166	10%	1,672	(1) 0%
	Project Description	Heritage Capital Fund.				
	Project Manager	Sarah Christie/Michelle Lynn				
	Chief Officer	Amanda Graham				
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23	
	Main Issues / Reason for Variance					
	The original projected spend has been affected by internal and external delays due to the Covid 19 recovery, a reduction in the scope of the Clydebank Town Hall project, a change in the delivery date for the Clydebank Museum at Clydebank Library during the contract award stage, while the new Dalmuir Library and Gallery had to be rescheduled for approval in August 2021. Officers are now making progress to get projects back on track, projects will still be delivered in full, and a review of optimism bias will be undertaken in the projections for 2022/23. As agreed at Council on 21 December 2022 the budget has been reduced and the project will not continue beyond 2022/23.					
	Mitigating Action					
	None available at this time.					
	Anticipated Outcome					
	Project to be delivered on budget and within revised timescale.					
23	Alexandria Community Centre Sports Hall re-flooring					
	Project Life Financials	40	0	0%	0	(40) -100%
	Current Year Financials	40	0	0%	0	(40) -100%
	Project Description	Alexandria Community Centre Sports Hall re-flooring				
	Project Manager	John Anderson				
	Chief Officer	Amanda Graham				
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23	
	Main Issues / Reason for Variance					
	As agreed at Council on 21st December 2022 this project will no longer progress and therefore no further spend will occur.					
	Mitigating Action					
	None required.					
	Anticipated Outcome					
	Project will be removed as agreed at Council on 21st December 2022.					

PERIOD END DATE

31 January 2023

PERIOD

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Budget Details	Project Life Financials						
	Budget	Spend to Date		Forecast Spend	Variance		
	£000	£000	%	£000	£000	%	
24	Building Upgrades and H&S - lifecycle & reactive building upgrades						
	Project Life Financials	1,912	1,984	104%	1,912	0	0%
	Current Year Financials	1,912	1,984	104%	1,984	73	4%
	Project Description	Lifecycle and reactive building upgrades.					
	Project Manager	Michelle Lynn/ Craig Jardine					
	Chief Officer	Angela Wilson					
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date		31-Mar-23	
	Main Issues / Reason for Variance						
	Works progressing.						
	Mitigating Action						
	None available at this time.						
	Anticipated Outcome						
	Full budget spend anticipated.						
25	New Sports Changing Facility Dumbarton West (Old OLSP site)						
	Project Life Financials	350	9	3%	350	0	0%
	Current Year Financials	0	0	0%	0	0	0%
	Project Description	New Sports Changing Facility Dumbarton West (Old OLSP site)					
	Project Manager	Michelle Lynn/ Craig Jardine					
	Chief Officer	Angela Wilson					
	Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date		31-Mar-24	
	Main Issues / Reason for Variance						
	The budget for this project has been rephased to FY 2023/2024.						
	Mitigating Action						
	None available at this time.						
	Anticipated Outcome						
	To deliver new sports changing facility.						
26	New Sports Changing Facility at Lusset Glen in Old Kilpatrick						
	Project Life Financials	150	16	11%	150	0	0%
	Current Year Financials	134	0	0%	134	(0)	0%
	Project Description	New Sports Changing Facility at Lusset Glen in Old Kilpatrick					
	Project Manager	Michelle Lynn/ Craig Jardine					
	Chief Officer	Angela Wilson					
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date		31-Mar-23	
	Main Issues / Reason for Variance						
	Project had been delayed due to a number of COVID-19 related issues and utilities issues. Unit is now in production but delay to site due to the utility disconnection and demolition works. Demolition works complete and waiting for a date for installation.						
	Mitigating Action						
	None available at this time.						
	Anticipated Outcome						
	To deliver new sports changing facility.						

PERIOD END DATE

31 January 2023

PERIOD

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Budget Details	Project Life Financials						
	Budget	Spend to Date		Forecast Spend	Variance		
	£000	£000	%	£000	£000	%	
27	<b>Holm Park &amp; Yoker Athletic FC</b>						
	Project Life Financials	750	750	100%	750	0	0%
	Current Year Financials	86	86	100%	86	0	0%
	Project Description	Develop a new 3G pitch to act as a home venue for Clydebank FC with extensive community access.					
	Project Manager	Michelle Lynn/ Craig Jardine					
	Chief Officer	Angela Wilson					
	Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date		31-Mar-23	
	<b>Main Issues / Reason for Variance</b>						
	Project now complete.						
	<b>Mitigating Action</b>						
	None available at this time.						
	<b>Anticipated Outcome</b>						
	Project delivered on budget.						
28	<b>Changing Places Toilet Provision</b>						
	Project Life Financials	150	0	0%	0	(150)	-100%
	Current Year Financials	150	0	0%	0	(150)	-100%
	Project Description	Changing places toilet provision in various public buildings.					
	Project Manager	Michelle Lynn					
	Chief Officer	Angela Wilson					
	Project Lifecycle	Planned End Date	31-Mar-25	Forecast End Date		31-Mar-25	
	<b>Main Issues / Reason for Variance</b>						
	As agreed at Council on 21st Decemember 2022 this project will no longer progress and therefore no further spend will occur.						
	<b>Mitigating Action</b>						
	None required.						
	<b>Anticipated Outcome</b>						
	Project will be removed as agreed at Council on 21st December 2022.						
29	<b>Invest in "Your Community Initiative"</b>						
	Project Life Financials	912	832	91%	912	0	0%
	Current Year Financials	80	35	44%	80	0	0%
	Project Description	Capital budget to support the roll out of Your Community, an initiative designed to achieve coordinated service delivery in response to community need. This is complimented by community capacity building, empowering WD citizens to do more for their own communities (leading to less reliance on council). Also included is the implementation of participatory budgeting to support and build capacity in communities.					
	Project Manager	Elaine Troup					
	Chief Officer	Peter Barry					
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date		31-Mar-23	
	<b>Main Issues / Reason for Variance</b>						
	Application process is planned for later in this financial year.						
	<b>Mitigating Action</b>						
	None required at this time.						
	<b>Anticipated Outcome</b>						
	Full spend is anticipated on this year's budget.						

PERIOD END DATE

31 January 2023

PERIOD

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Budget Details	Project Life Financials						
	Budget	Spend to Date		Forecast Spend	Variance		
	£000	£000	%	£000	£000	%	
30	<b>Integrated Housing Management System</b>						
	Project Life Financials	100	27	27%	87	(13)	-13%
	Current Year Financials	17	4	25%	4	(13)	-75%
	Project Description	Development of IHMS system.					
	Project Manager	Graham Watters					
	Chief Officer	Peter Barry					
	Project Lifecycle	Planned End Date	31-Mar-30	Forecast End Date	31-Mar-30		
	<b>Main Issues / Reason for Variance</b>						
	As agreed at Council on 21st Decemember 2022 this project will no longer progress and therefore no further spend will occur.						
	<b>Mitigating Action</b>						
	None required.						
	<b>Anticipated Outcome</b>						
	Project will be removed as agreed at Council on 21st December 2022.						
31	<b>Dennystoun Forge Site Improvements</b>						
	Project Life Financials	200	0	0%	200	0	0%
	Current Year Financials	50	0	0%	50	0	0%
	Project Description	Dennystoun Forge Site Improvements					
	Project Manager	John Kerr					
	Chief Officer	Peter Barry					
	Project Lifecycle	Planned End Date	31-Mar-30	Forecast End Date	31-Mar-30		
	<b>Main Issues / Reason for Variance</b>						
	The Council is currently trying to secure new funding to provide new accommodation within the Dennystoun Forge site. This may require some redesign of the existing site and has resulted in proposed works to provide additional play and security measures being held until future design proposals are confirmed.						
	<b>Mitigating Action</b>						
	Officers carried out some proactive consultative work to establish the tenant priorities this will allow the work programme to be developed timeously.						
	<b>Anticipated Outcome</b>						
	It is expected the works programme will be completed during 2022/2023.						
32	<b>Public non-adopted paths and roads</b>						
	Project Life Financials	405	37	9%	405	0	0%
	Current Year Financials	405	37	9%	405	0	0%
	Project Description	Upgrades to drainage and lighting to enhance the lifespan of paths and roads within facilities in public parks, cemeteries and civic spaces.					
	Project Manager	Ian Bain					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
	<b>Main Issues / Reason for Variance</b>						
	Projects are currently being developed to deliver better access in our parks, cemeteries and open spaces. Full budget spend anticipated in 2022/2023.						
	<b>Mitigating Action</b>						
	None required at this time.						
	<b>Anticipated Outcome</b>						
	Better access with parks, cemeteries and open spaces.						



WEST DUNBARTONSHIRE COUNCIL  
GENERAL SERVICES CAPITAL PROGRAMME  
ANALYSIS OF PROJECTS AT GREEN ALERT STATUS

APPENDIX 8

PERIOD END DATE

31 January 2023

PERIOD

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Budget Details	Project Life Financials						
	Budget	Spend to Date		Forecast Spend	Variance		
	£000	£000	%	£000	£000	%	
33	<b>Environmental Improvement Fund</b>						
	Project Life Financials	1,726	1,724	100%	1,726	0	0%
	Current Year Financials	13	11	83%	13	0	0%
	Project Description	This fund has been created to deliver environmental improvement projects for communities throughout West Dunbartonshire.					
	Project Manager	Ian Bain					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
	<b>Main Issues / Reason for Variance</b>						
	Remaining budget rephased from 2021/2022 to progress with tree planting in 2022/2023 in line with the Councils Climate Change and Biodiversity action plans. Full budget spend anticipated.						
	<b>Mitigating Action</b>						
	None required at this time.						
	<b>Anticipated Outcome</b>						
	Improvements to the environment of West Dunbartonshire.						
34	<b>Kilmaronock Cemetery Extension</b>						
	Project Life Financials	50	37	73%	50	(0)	0%
	Current Year Financials	13	0	0%	13	(0)	0%
	Project Description	Extension of existing cemetery at Kilmaronock.					
	Project Manager	Ian Bain					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
	<b>Main Issues / Reason for Variance</b>						
	This budget will be used to develop an area of the existing Cemetery for additional burials. Project scope has now been developed and will be tendered under the minor civils framework. Budget spend anticipated in 2022/2023.						
	<b>Mitigating Action</b>						
	None required at this time.						
	<b>Anticipated Outcome</b>						
	Sustainable burial environment for local residents.						
35	<b>Sports Facilities Upgrades - Argyll Park - Construction of 3 All Weather Tennis Courts</b>						
	Project Life Financials	220	214	97%	220	0	0%
	Current Year Financials	7	0	0%	7	(0)	0%
	Project Description	Project is part of wider investment in sporting facilities and is dependent on match funding from Sports Scotland. Agreement in principle to wider WDC strategic priorities.					
	Project Manager	Ian Bain					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	03-Apr-21	Actual End Date	31-Mar-22		
	<b>Main Issues / Reason for Variance</b>						
	Project works complete. Retentions to be paid in 2022/2023.						
	<b>Mitigating Action</b>						
	None required at this time.						
	<b>Anticipated Outcome</b>						
	New all weather tennis courts.						

PERIOD END DATE

31 January 2023

PERIOD

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
36 East End Park Resurfacing						
Project Life Financials	200	0	0%	200	0	0%
Current Year Financials	30	0	0%	30	0	0%
Project Description	Resurfacing of 3G pitch at East End Park.					
Project Manager	Ian Bain					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
Main Issues / Reason for Variance						
Consultant and design team fees for resurfacing of 3G pitch at East End Park.						
Mitigating Action						
None required.						
Anticipated Outcome						
Resurfacing of 3G pitch at East End Park.						
37 Play Parks Grant Funding						
Project Life Financials	1,444	59	4%	1,444	(0)	0%
Current Year Financials	201	0	0%	201	(0)	0%
Project Description	Renew and replace play park equipment					
Project Manager	Ian Bain					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Development of play areas to improve accessibility and inclusiveness of play areas throughout West Dunbartonshire. Projects are being developed for implementation over the next five years.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Renewal of play parks						
38 Balloch Mountain Bike Track						
Project Life Financials	210	0	0%	210	0	0%
Current Year Financials	10	0	0%	10	0	0%
Project Description	Develop a mountain bike skills trail at Balloch Castle Country Park.					
Project Manager	Ian Bain					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	30-Nov-23	Forecast End Date	30-Nov-23		
Main Issues / Reason for Variance						
Design fees to develop Mountain bike skills trail in Balloch country park. Application will be submitted to Sport Scotland for match funding. Project to commence April 2023 and works to be complete by November 2023.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Mountain bike track						

PERIOD END DATE

31 January 2023

PERIOD

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Budget Details	Project Life Financials						
	Budget	Spend to Date		Forecast Spend	Variance		
	£000	£000	%	£000	£000	%	
39	Large bins for high traffic areas (pilot)						
	Project Life Financials	25	19	75%	25	0	0%
	Current Year Financials	25	19	75%	25	0	0%
	Project Description	Supply and install extra large litter bins as a pilot project within hotspot problem areas.					
	Project Manager	Ian Bain					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
	Main Issues / Reason for Variance						
	Supply and install extra large litter bins as a pilot project within hotspot problem areas. Project has commenced and completion is anticipated by March 2023.						
	Mitigating Action						
	None required at this time.						
	Anticipated Outcome						
	Large bins provided for high traffic areas						
40	Nature Restoration Fund						
	Project Life Financials	228	55	24%	228	0	0%
	Current Year Financials	228	55	24%	228	0	0%
	Project Description	Nature resource for Faifley Community					
	Project Manager	Ian Bain					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
	Main Issues / Reason for Variance						
	Funding received from Nature Restoration Fund to build nature resource for Faifley community has been completed and additional funding has been received and projects are currently being developed and to be delivered by March 2023.						
	Mitigating Action						
	None required at this time.						
	Anticipated Outcome						
	Nature resource for Faifley Community						
41	Spaces for People						
	Project Life Financials	740	350	47%	350	(390)	-53%
	Current Year Financials	390	0	0%	0	(390)	-100%
	Project Description	Funding has been awarded from Sustrans to assist with social distancing measures required as a result of the COVID-19 pandemic.					
	Project Manager	Derek Barr					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Jul-22	Forecast End Date	31-Jul-22		
	Main Issues / Reason for Variance						
	The programme is now complete and there will be no further expenditure.						
	Mitigating Action						
	None required at this time.						
	Anticipated Outcome						
	To provide people of West Dunbartonshire additional space to help adhere to social distancing guidelines.						

PERIOD END DATE

31 January 2023

PERIOD

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
42	<b>Cycling, Walking and Safer Streets</b>					
	Project Life Financials	683	6	1%	572	(110) -16%
	Current Year Financials	683	6	1%	400	(283) -41%
	Project Description	Introduction of enhanced walking routes and traffic calming schemes to introduce safer streets within West Dunbartonshire.				
	Project Manager	Derek Barr				
	Chief Officer	Gail MacFarlane				
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23	
	<b>Main Issues / Reason for Variance</b>					
	To develop projects including Balloch Cycle Way (Pier Road to Mollanbowie/Boturich Road), and other projects principally around National Cycle Network 7 including Angus Street/Bonhill Bridge and Atlas Street/Cart Street, Clydebank and pedestrian dropped kerbs.					
	<b>Mitigating Action</b>					
	None required at this time.					
	<b>Anticipated Outcome</b>					
	To improve connectivity and enhanced Cycling routes within West Dunbartonshire.					
43	<b>Footways/Cycle Path Upgrades</b>					
	Project Life Financials	203	0	0%	107	(96) -47%
	Current Year Financials	107	0	0%	0	(107) -100%
	Project Description	Renewal and/or enhancement of failed footpaths/cycle paths through West Dunbartonshire.				
	Project Manager	Derek Barr				
	Chief Officer	Gail MacFarlane				
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23	
	<b>Main Issues / Reason for Variance</b>					
	Projects and locations still to be decided.					
	<b>Mitigating Action</b>					
	None required at this time.					
	<b>Anticipated Outcome</b>					
	To improve Footways in West Dunbartonshire.					
44	<b>Additional Pavement Improvements</b>					
	Project Life Financials	200	0	0%	5	(195) -97%
	Current Year Financials	5	0	0%	5	0 0%
	Project Description	Extra funding to accelerate pavement maintenance and improvements across West Dunbartonshire.				
	Project Manager	Derek Barr				
	Chief Officer	Gail MacFarlane				
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23	
	<b>Main Issues / Reason for Variance</b>					
	Budget to be used for retention payment from last years surfacing of Dumbarton East footways.					
	<b>Mitigating Action</b>					
	None required at this time.					
	<b>Anticipated Outcome</b>					
	To improve Footways in West Dunbartonshire.					

PERIOD END DATE

31 January 2023

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Budget Details	Project Life Financials						
	Budget	Spend to Date		Forecast Spend	Variance		
	£000	£000	%	£000	£000	%	
45	Turnberry Homes - traffic calming/ management at Turnberry housing development off Castle Road						
	Project Life Financials	60	55	91%	60	0	0%
	Current Year Financials	5	0	0%	5	0	0%
	Project Description	Funding has been received from Turnberry Homes and will be used to introduce traffic calming and traffic management measures to mitigate the impact of additional traffic accessing the housing development off Castle Road, Dumbarton.					
	Project Manager	Derek Barr					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
	Main Issues / Reason for Variance						
	Consultation completed 2021/2022 and speed humps will be installed prior to 31 March 2023.						
	Mitigating Action						
	None required at this time.						
	Anticipated Outcome						
	Traffic calming to be installed in Dumbarton East.						
46	Electrical Charging Points - Rapid Charge						
	Project Life Financials	314	215	68%	314	(0)	0%
	Current Year Financials	100	0	0%	100	(0)	0%
	Project Description	Funding has been awarded from Transport Scotland for the Installation of electrical charging points					
	Project Manager	Derek Barr					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
	Main Issues / Reason for Variance						
	Charging points to be installed at Moss O' Balloch park by the end of this financial year.						
	Mitigating Action						
	None required at this time.						
	Anticipated Outcome						
	To provide Electric Vehicle Charging points within West Dunbartonshire.						
47	Flood Risk Management						
	Project Life Financials	1,257	0	0%	1,257	0	0%
	Current Year Financials	1,257	0	0%	0	(1,257)	-100%
	Project Description	Enhancement of drainage infrastructure to ensure compliance with Flood Risk Management Act 2009.					
	Project Manager	Raymond Walsh/ Derek Barr					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
	Main Issues / Reason for Variance						
	A detailed design for Gruggies Burn will be undertaken by the end of the financial year.						
	Mitigating Action						
	None required at this time.						
	Anticipated Outcome						
	Project should be complete within budget.						

PERIOD END DATE

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Budget Details	Project Life Financials						
	Budget	Spend to Date		Forecast Spend	Variance		
	£000	£000	%	£000	£000	%	
48	<b>Flood Prevention</b>						
	Project Life Financials	500	0	0%	500	0	0%
	Current Year Financials	500	0	0%	500	0	0%
	Project Description	Various flood prevention projects.					
	Project Manager	Raymond Walsh					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
	<b>Main Issues / Reason for Variance</b>						
	Plans are under consideration by officers and will be submitted to Elected Members for approval.						
	<b>Mitigating Action</b>						
	None required at this time.						
	<b>Anticipated Outcome</b>						
	Projects should be complete within budget.						
49	<b>Infrastructure - Flooding</b>						
	Project Life Financials	149	37	25%	149	0	0%
	Current Year Financials	149	37	25%	110	(39)	-26%
	Project Description	Essential renewal of failed drainage assets to minimise flood risk within West Dunbartonshire.					
	Project Manager	Raymond Walsh					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
	<b>Main Issues / Reason for Variance</b>						
	Small value projects to tackle flooding events in various areas.						
	<b>Mitigating Action</b>						
	None required at this time.						
	<b>Anticipated Outcome</b>						
	Intention is to complete works within budget.						
50	<b>River Leven Flood Prevention Scheme</b>						
	Project Life Financials	800	181	23%	800	0	0%
	Current Year Financials	620	0	0%	0	(620)	-100%
	Project Description	River Leven Flood Prevention Scheme.					
	Project Manager	Raymond Walsh					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
	<b>Main Issues / Reason for Variance</b>						
	Awaiting outcome of Scottish Government & SEPA deliberations.						
	<b>Mitigating Action</b>						
	None required at this time.						
	<b>Anticipated Outcome</b>						
	Project should be completed within budget.						

PERIOD END DATE

31 January 2023

PERIOD

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
51 Strathclyde Partnership for Transport - Bus, cycling and walking infrastructure improvements & Park and Rides						
Project Life Financials	1,627	64	4%	1,075	(552)	-34%
Current Year Financials	1,627	64	4%	1,075	(552)	-34%
Project Description	Strathclyde Partnership for Transport - Bus, cycling and walking infrastructure improvements.					
Project Manager	Raymond Walsh					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Work will be undertaken during this financial year for A8014 Kilbowie Road, Balloch Station Park and Ride and Bus Infrastructure Improvements. A814 Congestion measures contractor arrived on site mid-August. Works are progressing well and completion expected by the end of February 2023. The budget for Balloch Station will be used for consultancy works and planning application fees.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Improve accessibility to Public Transport and improve journey time reliability.						
52 Mandatory 20mph Residential communities						
Project Life Financials	500	11	2%	280	(220)	-44%
Current Year Financials	220	0	0%	0	(220)	-100%
Project Description	Mandatory 20mph Residential communities.					
Project Manager	Raymond Walsh					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
Main Issues / Reason for Variance						
As agreed at Council on 21st Decemember 2022 this project will no longer progress and therefore no further spend will occur.						
Mitigating Action						
None required.						
Anticipated Outcome						
Project will be removed as agreed at Council on 21st December 2022.						
53 Infrastructure - Roads						
Project Life Financials	3,444	288	8%	3,444	0	0%
Current Year Financials	3,444	288	8%	3,444	(0)	0%
Project Description	Infrastructure - Roads.					
Project Manager	Hugh Campbell					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Roads Operations are progressing an extensive surfacing program and have a number of schemes to be completed by the end of the financial year.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Intention is to complete various surfacing works by the end of March 2023.						

PERIOD END DATE

31 January 2023

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
54 Depot Improvement Works						
Project Life Financials	97	35	36%	97	(0)	0%
Current Year Financials	55	0	0%	0	(55)	-100%
Project Description	Improvement of WDC Roads Depot.					
Project Manager	Hugh Campbell					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
This budget will be utilised for depot rationalisation works during the financial year.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Intention is to complete works within budget.						
55 Gruggies Burn Flood Prevention						
Project Life Financials	15,053	429	3%	15,053	(0)	0%
Current Year Financials	1,524	8	1%	0	(1,524)	-100%
Project Description	Commission of Gruggies Flood Prevention Scheme.					
Project Manager	Sharron Worthington					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
Main Issues / Reason for Variance						
Budget to be used for a detailed design for Gruggies Burn.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Project should be completed within budget.						
56 A813 Road Improvement Phase 1						
Project Life Financials	2,325	1,007	43%	2,325	0	0%
Current Year Financials	693	0	0%	693	(0)	0%
Project Description	A813 Road Improvement Phase 1.					
Project Manager	Sharron Worthington					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-26	Forecast End Date	31-Mar-26		
Main Issues / Reason for Variance						
Plans have been developed for carriageway widening and footway and cycleway construction between Strathleven and Lions Gate. There are ongoing discussions with Aggreko and other land owners in regards to access and land acquisition with construction commencing during 2022/2023.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
To provide an improved A813.						
57 A813 Road Improvement Phase 2						
Project Life Financials	2,325	0	0%	2,325	0	0%
Current Year Financials	0	0	0%	0	0	0%
Project Description	A813 Road Improvement Phase 2.					
Project Manager	Sharron Worthington					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-26	Forecast End Date	31-Mar-26		
Main Issues / Reason for Variance						
These works are not due to commence until Phase 1 has been completed.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
To provide an improved A813.						



PERIOD END DATE

31 January 2023

PERIOD

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
58	<b>Clydebank Charrette, A814</b>					
	Project Life Financials	4,300	4,029	94%	4,300	(0) 0%
	Current Year Financials	498	227	46%	498	(0) 0%
	Project Description	Clydebank Charrette, A814				
	Project Manager	Sharron Worthington				
	Chief Officer	Gail MacFarlane				
	Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-22	
	<b>Main Issues / Reason for Variance</b>					
	Works substantially complete. Additional works as a compensation event started on Wallace street in July 2022.					
	<b>Mitigating Action</b>					
	None required at this time.					
	<b>Anticipated Outcome</b>					
	Project should be completed within budget enhancing the A814 through Clydebank.					
59	<b>A811 Lomond Bridge</b>					
	Project Life Financials	3,930	3,846	98%	3,846	(84) -2%
	Current Year Financials	84	0	0%	0	(84) -100%
	Project Description	Upgrade of Lomond Bridge.				
	Project Manager	Cameron Muir				
	Chief Officer	Gail MacFarlane				
	Project Lifecycle	Planned End Date	31-Mar-22	Actual End Date	31-May-21	
	<b>Main Issues / Reason for Variance</b>					
	Works to Lomond Bridge were completed May 2021. No further costs expected.					
	<b>Mitigating Action</b>					
	None required.					
	<b>Anticipated Outcome</b>					
	To provide an improved Lomond Bridge.					
60	<b>Protective overcoating to 4 over bridges River Leven</b>					
	Project Life Financials	1,039	651	63%	1,039	(0) 0%
	Current Year Financials	117	8	7%	0	(117) -100%
	Project Description	To overcoat 4 bridges over River Leven.				
	Project Manager	Cameron Muir				
	Chief Officer	Gail MacFarlane				
	Project Lifecycle	Planned End Date	31-Mar-25	Forecast End Date	31-Mar-25	
	<b>Main Issues / Reason for Variance</b>					
	Works to Renton footbridge are now complete and work will commence on the other bridges.					
	<b>Mitigating Action</b>					
	None available at this time.					
	<b>Anticipated Outcome</b>					
	To upgrade bridges within West Dunbartonshire.					

PERIOD END DATE

31 January 2023

PERIOD

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Budget Details	Project Life Financials						
	Budget	Spend to Date		Forecast Spend	Variance		
	£000	£000	%	£000	£000	%	
61	<b>Roads Plant</b>						
	Project Life Financials	80	0	0%	80	0	0%
	Current Year Financials	40	0	0%	40	0	0%
	Project Description	Purchase of Roads plant and equipment.					
	Project Manager	Hugh Campbell					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-25	Forecast End Date		31-Mar-25	
	<b>Main Issues / Reason for Variance</b>						
	New Plant to be purchased						
	<b>Mitigating Action</b>						
	None required.						
	<b>Anticipated Outcome</b>						
	To purchase equipment.						
62	<b>Footway Resurfacing (RAMP)</b>						
	Project Life Financials	350	0	0%	0	(350)	-100%
	Current Year Financials	350	0	0%	0	(350)	-100%
	Project Description	Footway resurfacing					
	Project Manager	Hugh Campbell					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-25	Forecast End Date		31-Mar-25	
	<b>Main Issues / Reason for Variance</b>						
	As agreed at Council on 21st Decemember 2022 this project will no longer progress and therefore no further spend will occur.						
	<b>Mitigating Action</b>						
	None required.						
	<b>Anticipated Outcome</b>						
	Project will be removed as agreed at Council on 21st December 2022.						
63	<b>Traffic Signal Upgrades</b>						
	Project Life Financials	300	153	51%	300	0	0%
	Current Year Financials	300	153	51%	300	0	0%
	Project Description	Upgrade Traffic Signals					
	Project Manager	Raymond Walsh					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-25	Forecast End Date		31-Mar-25	
	<b>Main Issues / Reason for Variance</b>						
	These will be included in LUF2 and we await Scottish Government decision on application.						
	<b>Mitigating Action</b>						
	None required.						
	<b>Anticipated Outcome</b>						
	To upgrade traffic signals.						

WEST DUNBARTONSHIRE COUNCIL  
GENERAL SERVICES CAPITAL PROGRAMME  
ANALYSIS OF PROJECTS AT GREEN ALERT STATUS

APPENDIX 8

PERIOD END DATE

31 January 2023

PERIOD

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Budget Details	Project Life Financials						
	Budget	Spend to Date		Forecast Spend	Variance		
	£000	£000	%	£000	£000	%	
64	<b>Roads improvements</b>						
	Project Life Financials	1,000	0	0%	0	(1,000)	-100%
	Current Year Financials	1,000	0	0%	0	(1,000)	-100%
	Project Description	Various road improvement projects					
	Project Manager	Hugh Campbell					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-25	Forecast End Date	31-Mar-25		
	<b>Main Issues / Reason for Variance</b>						
	As agreed at Council on 21st Decemember 2022 this project will no longer progress and therefore no further spend will occur.						
	<b>Mitigating Action</b>						
	None required.						
	<b>Anticipated Outcome</b>						
	Project will be removed as agreed at Council on 21st December 2022.						
65	<b>Street sign renewal</b>						
	Project Life Financials	100	0	0%	0	(100)	-100%
	Current Year Financials	100	0	0%	0	(100)	-100%
	Project Description	Renewal of street signs					
	Project Manager	Raymond Walsh					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-25	Forecast End Date	31-Mar-25		
	<b>Main Issues / Reason for Variance</b>						
	As agreed at Council on 21st Decemember 2022 this project will no longer progress and therefore no further spend will occur.						
	<b>Mitigating Action</b>						
	None required.						
	<b>Anticipated Outcome</b>						
	Project will be removed as agreed at Council on 21st December 2022.						
66	<b>Pavement improvements</b>						
	Project Life Financials	1,000	0	0%	0	(1,000)	-100%
	Current Year Financials	1,000	0	0%	0	(1,000)	-100%
	Project Description	Various pavement improvement projects.					
	Project Manager	Hugh Campbell					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-25	Forecast End Date	31-Mar-25		
	<b>Main Issues / Reason for Variance</b>						
	As agreed at Council on 21st Decemember 2022 this project will no longer progress and therefore no further spend will occur.						
	<b>Mitigating Action</b>						
	None required.						
	<b>Anticipated Outcome</b>						
	Project will be removed as agreed at Council on 21st December 2022.						

PERIOD END DATE

31 January 2023

PERIOD

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
<b>67 Water Safety</b>						
Project Life Financials	30	0	0%	0	(30)	-100%
Current Year Financials	30	0	0%	0	(30)	-100%
Project Description	To develop Water Safety Policy & enhance water safety equipment in WDC					
Project Manager	Derek Barr					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
<b>Main Issues / Reason for Variance</b>						
As agreed at Council on 21st December 2022 this project will no longer progress and therefore no further spend will occur.						
<b>Mitigating Action</b>						
None required.						
<b>Anticipated Outcome</b>						
Project will be removed as agreed at Council on 21st December 2022.						
<b>68 Purchase of gritters</b>						
Project Life Financials	400	0	0%	400	0	0%
Current Year Financials	400	0	0%	400	0	0%
Project Description	Purchase of gritters.					
Project Manager	Hugh Campbell					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
<b>Main Issues / Reason for Variance</b>						
Delivery delayed by the supplier. Full budget spend expected before the end of the financial year.						
<b>Mitigating Action</b>						
None available at this time.						
<b>Anticipated Outcome</b>						
Project delivered within budget.						
<b>69 Replacement of compactors at Dalmoak civic amenity site</b>						
Project Life Financials	160	71	44%	160	0	0%
Current Year Financials	80	71	88%	80	0	0%
Project Description	The purchase of 2 compactors for the Council civic amenity site at Dalmoak.					
Project Manager	Kenny Lang					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
<b>Main Issues / Reason for Variance</b>						
Compactors have now been delivered.						
<b>Mitigating Action</b>						
None Required.						
<b>Anticipated Outcome</b>						
Project delivered within budget.						
<b>70 AV Equipment - Education</b>						
Project Life Financials	1,110	244	22%	1,110	(0)	0%
Current Year Financials	441	56	13%	441	0	0%
Project Description	Purchase of AV Equipment for Education.					
Project Manager	David Jones/ Julie McGrogan					
Chief Officer	Laura Mason					
Project Lifecycle	Planned End Date	31-Mar-29	Forecast End Date	31-Mar-29		
<b>Main Issues / Reason for Variance</b>						
Although there is re-profiling of budget caused mainly by the academic year starting several months after the financial year the project is still on track to be completed by the planned end date.						
<b>Mitigating Action</b>						
None available at this time.						
<b>Anticipated Outcome</b>						
Purchase of AV Equipment for Education.						

PERIOD END DATE

31 January 2023

PERIOD

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
71	<b>Digital Inclusion</b>					
	Project Life Financials	376	335	89%	376	(0) 0%
	Current Year Financials	41	0	0%	41	0 0%
	Project Description	Increase the ratio of chrome book devices for most disadvantaged children and families and support for families with remote access.				
	Project Manager	David Jones/ Julie McGrogan				
	Chief Officer	Laura Mason				
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23	
	<b>Main Issues / Reason for Variance</b>					
	Additional devices have been ordered to increase the ratio of devices to pupils as part of a commitment towards a 1:1 device ratio. The project is on track to be fully spent in 2022/2023.					
	<b>Mitigating Action</b>					
	None required at this time.					
	<b>Anticipated Outcome</b>					
	Increase the Chromebook ratio for most disadvantaged children.					
72	<b>Schools Estate Improvement Plan</b>					
	Project Life Financials	20,241	15,280	75%	20,241	0 0%
	Current Year Financials	1,005	464	46%	1,005	0 0%
	Project Description	Improvement of Schools Estate.				
	Project Manager	Sharon Jump/ Michelle Lynn/ Craig Jardine				
	Chief Officer	Laura Mason				
	Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24	
	<b>Main Issues / Reason for Variance</b>					
	Renton Campus: The overall construction is programmed to complete by 25 July 2022. (Previously April 2022 but re-programmed due to 13 week COVID-19 site closure). Phase 1 of the project was handed over on Monday 18 October 2021, with pupils returning to the new school campus on Wednesday 20 October 2021. Phase 2 on schedule to be handed over 25th July 2022. There is an acceleration of spend due to part retention being paid 2022/2023. St Mary's: anticipated commencement of MUGA is September 2022 which means new build kitchen will slip to June 2023. Pitch onsite September and dining hall will be July 2023 as cannot be onsite at the same time as pitch works. Additional ASN Provision: temporary accommodation for Choices will be in place by September and plans for rebuild extension ongoing. Additional scoping in respect of vacant space at Choices and former Riverside ELC ongoing. Skills School: scoping ongoing. Balloch Campus, Lomond Base, artificial grass installation is complete.					
	<b>Mitigating Action</b>					
	None required					
	<b>Anticipated Outcome</b>					
	Project delivered within budget and to the revised programme, following COVID-19.					
73	<b>Free School Meals</b>					
	Project Life Financials	694	472	68%	694	0 0%
	Current Year Financials	504	283	56%	504	0 0%
	Project Description	Provision of Capital Funding from Scottish Government to implement free school meal initiative.				
	Project Manager	Michelle Lynn/ Craig Jardine				
	Chief Officer	Laura Mason				
	Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24	
	<b>Main Issues / Reason for Variance</b>					
	Project is complete other than snagging works which can only be completed when school is closed however project end date is still on target. Additional budget required in relation to electrical phasing which was unknown at the time of project inception.					
	<b>Mitigating Action</b>					
	None available at this time.					
	<b>Anticipated Outcome</b>					
	Project delivered within amended timescales.					

PERIOD END DATE

31 January 2023

PERIOD

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
74	<b>Schools Estate Refurbishment Plan</b>					
	Project Life Financials	5,508	5,508	100%	5,508	(0)0%
	Current Year Financials	3	3	98%	3	00%
	Project Description	Completion of condition surveys has been carried out to identify works required to bring various schools from Condition C to Condition B.				
	Project Manager	Michelle Lynn/ Craig Jardine				
	Chief Officer	Laura Mason				
	Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	30-Apr-22	
	<b>Main Issues / Reason for Variance</b>					
	Project complete and await final charges.					
	<b>Mitigating Action</b>					
	None required.					
	<b>Anticipated Outcome</b>					
	Project delivered on time and within budget					
75	<b>Early Years Early Learning and Childcare Funding</b>					
	Project Life Financials	8,748	8,490	97%	8,822	741%
	Current Year Financials	795	464	58%	795	(0)0%
	Project Description	Early learning and childcare funding awarded to West Dunbartonshire Council to facilitate the expansion in entitlement to funded ELCC to 1140 hours from August 2020.				
	Project Manager	Michelle Lynn/ Craig Jardine				
	Chief Officer	Laura Mason				
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23	
	<b>Main Issues / Reason for Variance</b>					
	Works progressing and budget spend anticipated in 2022/2023.					
	<b>Mitigating Action</b>					
	None required at this time.					
	<b>Anticipated Outcome</b>					
	The project will be completed to deliver the requirements of the Early Years expansion plans.					
76	<b>Dalmonach CE Centre</b>					
	Project Life Financials	1,150	1,145	100%	1,150	(0)0%
	Current Year Financials	26	20	79%	26	00%
	Project Description	To create new community facilities with additional space for early years provisions.				
	Project Manager	Michelle Lynn/ Craig Jardine				
	Chief Officer	Angela Wilson				
	Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	30-Apr-22	
	<b>Main Issues / Reason for Variance</b>					
	Project complete and final account to be agreed.					
	<b>Mitigating Action</b>					
	None required.					
	<b>Anticipated Outcome</b>					
	To create new community facilities with additional space for early years provisions.					

PERIOD END DATE

31 January 2023

PERIOD

10

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
<b>77 Aids &amp; Adaptations - Special Needs Adaptations &amp; Equipment</b>						
Project Life Financials	1,053	616	59%	1,053	0	0%
Current Year Financials	1,053	616	59%	969	(84)	-8%
Project Description	Reactive budget to provide adaptations and equipment for HSCP clients.					
Project Manager	Julie Slavin					
Chief Officer	Beth Culshaw					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date		31-Mar-23	
<b>Main Issues / Reason for Variance</b>						
Provision of aids and adaptations to clients as required.						
<b>Mitigating Action</b>						
None available at this time						
<b>Anticipated Outcome</b>						
Provision of adaptations and equipment to HSCP clients as anticipated.						
<b>78 Replacement of Care First</b>						
Project Life Financials	1,400	0	0%	1,120	(280)	-20%
Current Year Financials	280	0	0%	0	(280)	-100%
Project Description	Replacement of Care First					
Project Manager	Julie Slavin					
Chief Officer	Beth Culshaw					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date		31-Mar-23	
<b>Main Issues / Reason for Variance</b>						
As agreed at Council on 21st Decemember 2022 this project will no longer progress and therefore no further spend will occur.						
<b>Mitigating Action</b>						
None available at this time						
<b>Anticipated Outcome</b>						
Project will be removed as agreed at Council on 21st December 2022.						
<b>79 Criminal Justice Adaptations</b>						
Project Life Financials	73	53	73%	73	0	0%
Current Year Financials	73	53	73%	73	0	0%
Project Description	Renovation of Unit 11 Levenside Business Court.					
Project Manager	Julie Slavin					
Chief Officer	Beth Culshaw					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date		31-Mar-23	
<b>Main Issues / Reason for Variance</b>						
The construction of an office and storage refit with a mezzanine floor within an existing workshop unit which will include associated finishes works and electrical installations. The multi-purpose new office space will accommodate two members of staff with an office base and allow space to set up a training facility indoors. Project expected to be completed by 31 March 2023.						
<b>Mitigating Action</b>						
None available at this time						
<b>Anticipated Outcome</b>						
Renovation of Unit 11 Levenside Business Court						

PERIOD END DATE

31 January 2023

PERIOD

10

Budget Details	Project Life Financials						
	Budget	Spend to Date		Forecast Spend	Variance		
	£000	£000	%	£000	£000	%	
80	<b>Replace Elderly Care Homes and Day Care Centres</b>						
	Project Life Financials	27,531	27,272	99%	27,531	0	0%
	Current Year Financials	61	61	100%	61	0	0%
	Project Description	Design and construction of replacement elderly care homes and day care centres in Dumbarton and Clydebank areas.					
	Project Manager	Sharon Jump/ Craig Jardine					
	Chief Officer	Beth Culshaw					
	Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-22		
	<b>Main Issues / Reason for Variance</b>						
	Project complete with a slight overspend due to additional works required in relation to roof vents which required to be installed. Acceleration of budget has been requested in relation to an overspend in the current year.						
	<b>Mitigating Action</b>						
	The statement of final account has been signed and financial risk exposure should be reduced through efforts to dispose of the existing properties at the earliest opportunity.						
	<b>Anticipated Outcome</b>						
	Dumbarton Care Home opened 2017. Clydebank Care Home was certified complete on 9 November 2020.						
81	<b>ICT Modernisation</b>						
	Project Life Financials	1,422	676	48%	1,422	0	0%
	Current Year Financials	1,422	676	48%	886	(536)	-38%
	Project Description	This budget is to facilitate ICT infrastructure and modernise working practices.					
	Project Manager	Patricia Kerr					
	Chief Officer	Victoria Rogers					
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
	<b>Main Issues / Reason for Variance</b>						
	Mobile phone replacements continue but many are on hold due to dependency on ITune module of Microsoft 365. Assessing the next volume of Chromebook replacements and continuing to liaise with Education.						
	<b>Mitigating Action</b>						
	Continue to escalate and meet framework suppliers to confirm delivery lead times.						
	Investigate other procurement routes as well as adjust the project scope to replace where stock allows.						
	<b>Anticipated Outcome</b>						
	Most of the capital allocated to HSCP (approx £500k) will be used to review/replace the current case management systems and will be rephased in line with the project plan. Supply chain delays may continue to impact delivery and spend.						
82	<b>Internet of Things Asset Tracking</b>						
	Project Life Financials	60	50	83%	60	0	0%
	Current Year Financials	17	7	40%	17	0	0%
	Project Description	Asset Tracking.					
	Project Manager	Patricia Kerr					
	Chief Officer	Victoria Rogers					
	Project Lifecycle	Planned End Date	31-Oct-22	Forecast End Date	31-Oct-22		
	<b>Main Issues / Reason for Variance</b>						
	Technical aspect of the project is complete and WDC are assisting with user testing. Delayed but on budget. This is funded by Scottish Government budget.						
	<b>Mitigating Action</b>						
	None available at this time.						
	<b>Anticipated Outcome</b>						
	Technical aspect of the project is complete and WDC assisting with user testing. Delayed but on budget.						



PERIOD END DATE

31 January 2023

PERIOD

10

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
83 ICT Security & DR						
Project Life Financials	1,297	532	41%	1,297	0	0%
Current Year Financials	1,297	532	41%	950	(347)	-27%
Project Description	The project is for the enhancement of security systems, server replacement and the update of corporate applications to ensure compliance with 15/16 PSN requirements, to enhance the disaster recovery capabilities of WDC.					
Project Manager	Brian Miller/ Patricia Kerr					
Chief Officer	Victoria Rogers					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Storage Area Network (SAN) installation ongoing. Server replacement at procurement stage. Wi-Fi access equipment scoping for end of life items and estimated potential £0.300m spend to replace up to 900 - 1000 wireless access points. Planning procurement for secondary storage (data domains) underway and estimated £0.150m spend. Indications are that global supply chain issues will impact Wi-Fi and storage lead times.						
Mitigating Action						
Monitor supply chain issues. Continue tendering processes and implementation stages for each project.						
Anticipated Outcome						
Anticipate two thirds of the budget being spent this financial year due to supply chain issues. Additionally, some works are planned for the last quarter of the year for Public Sector Network (PSN) annual compliance submission.						
84 365 Implementation						
Project Life Financials	450	256	57%	450	0	0%
Current Year Financials	173	78	45%	120	(53)	-31%
Project Description	Project services to delivery Microsoft 365 Implementation including 3rd party supplier, training, technical consultancy etc.					
Project Manager	Dorota Piotrowicz/ Patricia Kerr					
Chief Officer	Victoria Rogers					
Project Lifecycle	Planned End Date	30-Sep-23	Forecast End Date	30-Sep-23		
Main Issues / Reason for Variance						
Project spend relates to internal and external resources to implement new systems, processes and user training skills. Mailbox migration aspect of the project now being resumed as cloud backup solution is in place. Implementation of device management functionality in 365 is live for corporate devices but full rollout is linked to mailbox migrations. Information governance work stream in progress. Project resourcing issues continue due to competing demands and competitive environment for recruitment.						
Mitigating Action						
Continue to monitor the various work streams to accelerate aspects of the project where possible if suppliers can provide resource. Continue to assess where a) internal skills have developed, b) external resource is needed for introducing new functionality in the future to inform future bidding cycles and c) temporary recruitment/secondment is required.						
Anticipated Outcome						
Majority of budget spent but delayed.						

WEST DUNBARTONSHIRE COUNCIL  
GENERAL SERVICES CAPITAL PROGRAMME  
ANALYSIS OF PROJECTS AT GREEN ALERT STATUS

APPENDIX 8

PERIOD END DATE

31 January 2023

PERIOD

10

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
85 Session Initial Protocol (SIP) project Swan Trunking						
Project Life Financials	77	77	100%	77	0	0%
Current Year Financials	30	30	100%	30	(0)	0%
Project Description	This project is to replace legacy Analogue Telephony infrastructure with new Digital Telephony infrastructure due to the phasing out of the Legacy infrastrucue by 2025					
Project Manager	Patricia Kerr					
Chief Officer	Victoria Rogers					
Project Lifecycle	Planned End Date	31-Mar-25	Forecast End Date	31-Mar-25		
Main Issues / Reason for Variance						
This project to replace legacy Analogue Telephony infrastructure with new Digital Telephony infrastructure has just started and will continue until 2025.						
Mitigating Action						
None required.						
Anticipated Outcome						
Completion of project by 2025						
86 Direct Project Support						
Project Life Financials	3,502	101	3%	3,502	0	0%
Current Year Financials	3,502	101	3%	3,502	0	0%
Project Description	Business support cost such as reallocation of architects and project support at year end.					
Project Manager	N/A					
Chief Officer	N/A					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Salary Capitalisation in 2022/2023.						
Mitigating Action						
None required.						
Anticipated Outcome						
Direct project support costs allocated as appropriate.						

WEST DUNBARTONSHIRE COUNCIL  
GENERAL SERVICES CAPITAL PROGRAMME  
ANALYSIS OF RESOURCES

APPENDIX 9

PERIOD END DATE

31 January 2023

PERIOD

10

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Forecast Variance	
	£000	£000	%	£000	£000	%

<b>1 Resources Carried Forward</b>						
Project Life Financials	(141)	(99)	70%	(419)	(278)	197%
Current Year Financials	(790)	0	0%	(790)	0	0%
Project Description	These are resources that have been received in previous years relating to Turnberry Homes, Town Centre Fund Grant, Digital Inclusion, Clydebank Can on the Canal, Internet of Things Asset Tracking and Auld Street Bond.					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
<b>Main Issues / Reason for Variance</b>						
Application of resources is dependent on capital project progressing in year as planned.						
<b>Mitigating Action</b>						
None required at this time.						
<b>Anticipated Outcome</b>						
Application of resources held on balance sheet as at 31 March 2022 as appropriate.						
<b>2 General Services Capital Grant</b>						
Project Life Financials	(75,127)	(33,462)	45%	(76,371)	(1,244)	2%
Current Year Financials	(5,574)	(4,605)	83%	(5,574)	0	0%
Project Description	This is a general grant received from the Scottish Government in relation to General Services capital spend					
Project Lifecycle	Planned End Date	31-Mar-30	Forecast End Date	31-Mar-30		
<b>Main Issues / Reason for Variance</b>						
General services capital grant is anticipated to be received as forecast.						
<b>Mitigating Action</b>						
None required at this time						
<b>Anticipated Outcome</b>						
General services capital grant is anticipated to be received as forecast.						
<b>3 Ring Fenced Government Grant Funding</b>						
Project Life Financials	(35,184)	(4,831)	14%	(35,184)	0	0%
Current Year Financials	(959)	(252)	26%	(959)	0	0%
Project Description	This is ring fenced grant funding which is primarily anticipated to be received from the Scottish Government and relates to Cycling, Walking, Safer Streets, Regeneration Placed Based Investment Programme, Early Years, Gruggies Burn Flood works, Early Years funding, City Deal and Town Centre Fund.					
Project Lifecycle	Planned End Date	31-Mar-26	Forecast End Date	31-Mar-26		
<b>Main Issues / Reason for Variance</b>						
Application of resources is dependent on capital project progressing in year as planned.						
<b>Mitigating Action</b>						
Mitigating actions are detailed within the appropriate status updates.						
<b>Anticipated Outcome</b>						
Application of resources as appropriate.						
<b>4 Match Funding / Other Grants and Contributions</b>						
Project Life Financials	(12,001)	(6,835)	57%	(14,501)	(2,500)	21%
Current Year Financials	(5,038)	(3,096)	61%	(4,416)	622	-12%
Project Description	Match Funding / Other Grants and Contributions					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
<b>Main Issues / Reason for Variance</b>						
Application of resources is dependent on capital project progressing in year as planned.						
<b>Mitigating Action</b>						
None required.						
<b>Anticipated Outcome</b>						
Match funding received.						

PERIOD END DATE

31 January 2023

PERIOD

10

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Forecast Variance	
	£000	£000	%	£000	£000	%

5

Capital Receipts

Project Life Financials	(25,429)	(77)	0%	(26,506)	(1,077)	4%
Current Year Financials	0	0	0%	0	0	0%
Project Description	These are capital receipts that are anticipated from sales of land and buildings both as part of the normal disposal programme and also as part of the business case investment in office rationalisation, new school building and new care home development					
Project Lifecycle	Planned End Date	31-Mar-26	Forecast End Date	31-Mar-26		
Main Issues / Reason for Variance						
Receipts budgets are based on assumptions in relation to the sale of various sites. Not all sales will be realised this financial year. The main ones being OLSP, St James retail park, Dalreoch Care Home. Queen's Quay, Levenbank Terrace, Heather Avenue, Crosslet House. As agreed at Council receipts received are used firstly to pay for principle and premiums.						
Mitigating Action						
While market conditions are out with officers control all potential receipts will be explored.						
Anticipated Outcome						
Capital receipts received.						

6

Prudential Borrowing

Project Life Financials	(124,889)	(55,245)	44%	(114,745)	10,144	-8%
Current Year Financials	(54,112)	(3,903)	7%	(19,425)	34,687	-64%
Project Description	Prudential borrowing is long term borrowing from financial institutions that has been approved for the purposes of funding capital expenditure					
Project Lifecycle	Planned End Date	31-Mar-26	Forecast End Date	31-Mar-26		
Main Issues / Reason for Variance						
Prudential borrowing is impacted by programme delivery therefore mitigating action is detailed in the red and amber analysis.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
While prudential borrowing requirement is likely to be less than budgeted in the current financial year this is anticipated to catch up over the programme life.						

7

CFCR

Project Life Financials	(150)	0	0%	(103)	47	0%
Current Year Financials	(103)	0	0%	(103)	0	0%
Project Description	This is capital spend which is funded by revenue budgets					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Renovation of Unit 11 Levenside Business Court						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
CFCR applied to relevant capital project.						

## WEST DUNBARTONSHIRE COUNCIL

### Report by the Chief Officer - Resources

Council: 29 March 2023

**Subject:     Housing Revenue Account Budgetary Control Report  
                 to 31 January 2023 (Period 10)**

#### **1.     Purpose**

- 1.1**     The purpose of the report is to provide members with an update on the financial performance to 31 January 2023 (Period 10) of the HRA revenue and capital budgets for 2022/23.

#### **2.     Recommendations**

**2.1**     Members are asked to:

- i)     note the revenue analysis shows projected adverse variances of £2.253m however this will be offset by reducing the contribution from revenue to capital (CFCR) therefore netting to a revenue break even position ; and
- ii)    note the net projected annual position in relation to the capital plan is highlighting an in-year adverse variance of £27.242m (41.53%) which is made up of re-profiling of £31.671m (48.28%) and overspend of £4.429m (6.75%) as detailed in Appendix 4.

#### **3.     Background**

Revenue

- 3.1**     At the meeting of West Dunbartonshire Council on 9 March 2022, Members agreed the revenue estimates for 2022/23 and a total budget of £47.018m.

Capital

- 3.2**     At the meeting of Council on 9 March 2022, Members also agreed the updated Capital Plan for 2022/23 which has been augmented by re-profiling and from 2021/22 and budget adjustment to produce a total planned spend for 2021/22 of £65.604m.

#### **4.     Main Issues**

Revenue

- 4.1**     The budgetary position for HRA Revenue is provided in Appendix 1 with information on projected variances valued at more than £0.050m being provided as Appendix 2. This shows a net break even position which is made

up of projected adverse variances of £2.253m, offset by reducing the contribution from revenue to capital (CFCR) by the same amount therefore netting to a revenue break even position.

Due to the spend reprofiling shown below in Capital (4.3), the CFCR which is budgeted in HRA revenue can be reduced without any concerns around the ability to fund the Capital spend in 2022/23.

#### Capital

- 4.2** The HRA capital summary position is shown in Appendix 3. Information on projects that are highlighted as being within the Red category is provided in Appendix 4 and Appendix 5 provides information on the projects at Green. A summary of anticipated resources is shown in Appendix 6. The analysis shows that there is currently a projected in-year adverse variance of £27.242m.
- 4.3** From the analysis within the appendices it can be seen that the projects with forecast material slippage, as listed as follows:

<b>Project Name</b>	<b>Slippage (£m)</b>
Doors/window component renewals	1.500
Roof Coverings	2.255
Affordable Housing Supply Programme	27.673

Reasons for slippage are explained in Appendix 4.

## **5. People Implications**

- 5.1** There are no people implications.

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

- 6.1** Other than the financial position noted above, there are no financial implications of the budgetary control report. There are no procurement implications arising from this report.

## **7. Risk Analysis**

- 7.1** The main financial risks to the ongoing financial position relate to unforeseen cost being identified between now and the end of the financial year. This can affect all service areas.

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

- 8.1** The report is for noting and therefore no Equalities Impact Assessment was completed for this report.

## **9. Consultation**

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

## **10. Strategic Assessment**

- 10.1** Proper budgetary control and sound financial practice are cornerstones of good governance and support Council and officers to pursue the five strategic priorities of the Council's Strategic Plan. This report forms part of the financial governance of the Council. This report is for noting and, therefore, does not directly affect any of the strategic priorities.

**Laurence Slavin**  
**Chief Officer – Resources**  
**Date: 22 February 2023**

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**Person to Contact:** Janice Rainey - Business Unit Finance Partner (HEED),  
16 Church Street, Dumbarton, G82 1QL,  
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**Appendices:** Appendix 1 - Budgetary Position (Revenue)  
Appendix 2 - Variance analysis (Revenue)  
Appendix 3 - Budgetary Position (Capital)  
Appendix 4 - Variance analysis Red Projects (Capital)  
Appendix 5 - Variance analysis Green Projects (Capital)  
Appendix 6 - Resources (Capital)  
Appendix 7 - Analysis of Affordable Housing Supply Programme (Capital)

**Background Papers:** None

**Wards Affected:** All

WEST DUNBARTONSHIRE COUNCIL  
HRA REVENUE BUDGETARY CONTROL 2022/23

APPENDIX 1

PERIOD END DATE

31 January 2023

Subjective Summary	Total Budget 2022/23 £000	Spend to Date 2022/23 £000	Forecast Spend £000	Forecast Variance 2022/23 £000 %		Annual RAG Status
Employee Costs	6,690	5,363	6,899	209	3%	↓
Property Costs	2,030	1,412	1,967	(63)	-3%	↑
Transport Costs	112	92	140	28	0%	↓
Supplies, Services And Admin	395	186	328	(67)	-17%	↑
Support Services	2,724	1,742	2,613	(111)	-4%	↑
Other Expenditure	532	695	788	256	48%	↓
Repairs & Maintenance	12,942	11,133	13,867	925	7%	↓
Bad Debt Provision	1,060	803	963	(97)	-9%	↑
Void Loss (Council Tax/Lost Rents)	857	1,804	2,172	1,315	153%	↓
Loan Charges	12,175	9,232	12,309	134	1%	↓
CFCR	7,501	3,936	5,248	(2,253)	-30%	↑
<b>Total Expenditure</b>	<b>47,018</b>	<b>36,397</b>	<b>47,294</b>	<b>276</b>	<b>1%</b>	<b>↓</b>
House Rents	45,215	36,296	45,402	(187)	0%	↑
Lockup Rents	210	161	207	3	1%	↓
Factoring/Insurance Charges	1,316	1,085	1,302	14	1%	↓
Other rents	115	85	116	(1)	-1%	↑
Interest on Revenue Balance	55	25	30	25	45%	↓
Transfer from Reserves	0	0	100	(100)	0%	↑
Miscellaneous income	107	46	137	(30)	-28%	↑
<b>Total Income</b>	<b>47,018</b>	<b>37,698</b>	<b>47,294</b>	<b>(276)</b>	<b>-1%</b>	<b>↑</b>
<b>Net Expenditure</b>	<b>0</b>	<b>(1,301)</b>	<b>(0)</b>	<b>(0)</b>		<b>→</b>



MONTH END DATE

31 January 2023

PERIOD

10

Budget Details		Variance Analysis			
Subjective Analysis		Budget	Forecast Spend	forecast Variance	RAG Status
		£000	£000	£000	%
<b>EMPLOYEE COSTS</b>		6,690	6,899	209	3%
					↓
<b>Subjective Description</b>					
This budget covers all employees charged directly to the HRA including caretakers.					
<b>Variance Narrative</b>					
<b>Main Issues</b>		This adverse variance is mainly due to the agreed pay award being higher than the 2% budgeted . Also £60K of this adverse variance relates to the increased pay awarded to caretakers following job evaluation panel on 7 April. This £60K is offset by a transfer from HRA service improvement reserve which is shown in the income section .			
<b>Mitigating Action</b>		It is not possible to mitigate against an agreed pay award however managers will continue to review any possible reductions in costs where possible to try and partially offset some of this			
<b>Anticipated Outcome</b>		A year end overspend is anticipated			
Budget Details		Variance Analysis			
Subjective Analysis		Budget	Forecast Spend	forecast Variance	RAG Status
		£000	£000	£000	%
<b>PROPERTY COSTS</b>		2,030	1,967	(63)	-3%
					↑
<b>Subjective Description</b>					
This budget covers electricity, gas, rates, rents, cleaning and insurance costs.					
<b>Variance Narrative</b>					
<b>Main Issues</b>		A favourable variance is expected due to the revised probable calculations for utilities, based on 21/22 actual outturn plus required inflation rates.			
<b>Mitigating Action</b>		No mitigating action is required.			
<b>Anticipated Outcome</b>		A year end underspend is anticipated			
Budget Details		Variance Analysis			
Subjective Analysis		Budget	Forecast Spend	forecast Variance	RAG Status
		£000	£000	£000	%
<b>SUPPLIES, SERVICES AND ADMIN</b>		395	328	(67)	-17%
					↑
<b>Subjective Description</b>					
This budget covers computer supplies & equipment, telephones, printing, postages and tenant participation costs.					
<b>Variance Narrative</b>					
<b>Main Issues</b>		A favourable variance is forecast due to the expectation that the ICT computer software recharge for 22/23 will be similar to the 21/22 recharge, which was lower than 22/23 budget, resulting in a projected favourable variance. Tenant Participation costs are also expected to be under budget based on the trend of the spend year to date.			
<b>Mitigating Action</b>		No mitigating action is required.			
<b>Anticipated Outcome</b>		A year end underspend is anticipated			

MONTH END DATE

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PERIOD

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Budget Details		Variance Analysis			
Subjective Analysis		Budget	Forecast Spend	forecast Variance	RAG Status
		£000	£000	£000	%
SUPPORT SERVICES		2,724	2,613	(111)	-4%
↑					
Subjective Description					
This budget covers central support recharges to the HRA					
Variance Narrative					
Main Issues	A favourable variance is expected with the assumption that the 2022/23 forecast outturn for support services is expected to be in line with the 2021/22 outturn adjusted for pay uplifts etc. This charge is calculated each year end based on HRA's percentage usage of the total cost of WDC support services. The 2022/23 HRA budget was set before this 2021/22 outturn was known so was based on 2020/21 charge which was higher.				
Mitigating Action	No mitigating action is required.				
Anticipated Outcome	A year end underspend is anticipated				
Budget Details		Variance Analysis			
Subjective Analysis		Budget	Forecast Spend	forecast Variance	RAG Status
		£000	£000	£000	%
REPAIRS & MAINTENANCE		12,942	13,867	925	7%
↑					
Service Description					
This budget covers all repair and maintenance expenditure to houses and lockups					
Variance Narrative					
Main Issues	The adverse variance within Repairs & Maintenance is due to additional work being carried out to catch up with both jobbing repairs and void repairs. Additional capacity to do this has been achieved through use of sub contractors as well as continuing with HMTA work so in effect more than a typical year worth of work is expected to be completed in 2022/23, therefore the cost will be higher than usual.				
Mitigating Action	In order to get back to pre - COVID levels of voids and repairs , it is considered necessary to pursue this increased activity for 2022/23 albeit at a financial cost . It should be noted that in previous years, costs were lower than budgeted due to lower activity in lockdown / COVID restrictions .				
Anticipated Outcome	A year end overspend is anticipated				

Budget Details		Variance Analysis			
Subjective Analysis		Budget	Forecast Spend	forecast Variance	RAG Status
		£000	£000	£000	%
<b>BAD DEBT PROVISION</b>		1,060	963	(97)	-9%
<b>Service Description</b>					
This budget allows for the provision for bad and doubtful debts to be maintained at an appropriate level					
<b>Variance Narrative</b>					
<b>Main Issues</b>	The Bad Debt Provision expected to be required for 2022/23 is less than estimated at time of budget setting, resulting in a favourable variance. This assumes that the provision required in 2022/23 will be similar to the 2021/22 provision.				
<b>Mitigating Action</b>	No mitigating action is required.				
<b>Anticipated Outcome</b>	A year end underspend is anticipated				

Budget Details		Variance Analysis			
Subjective Analysis		Budget	Forecast Spend	forecast Variance	RAG Status
		£000	£000	£000	%

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<b>VOID LOSS</b>	857	2,172	1,315	153%	↓
<b>Service Description</b>					
This budget covers the rents lost on void houses and lockups and the cost of council tax on void properties.					
<b>Variance Narrative</b>					
<b>Main Issues</b>	The main reason for the projected adverse variance relates to the number of void properties being higher than expected at time of budget setting. The budget was set on the assumption that backlogs following COVID delays in getting voids turned around would be resolved early in year however the numbers continue to be high.				
<b>Mitigating Action</b>	A void working group has been reviewing the issues and have been implementing actions and working with Housing Maintenance managers to improve the situation and it is expected that the void figures will start to decrease significantly over the next few months.				
<b>Anticipated Outcome</b>	A year end overspend is anticipated				

Budget Details		Variance Analysis			
Subjective Analysis		Budget	Forecast Spend	forecast Variance	RAG Status
		£000	£000	£000	%
LOAN CHARGES		12,175	12,309	134	1%
Service Description					
Loan Charges is made up of repayments of principle sums, and the payments of interest and expenses					
Variance Narrative					
Main Issues	The main reason for this varaince is the due to interest payments being higher than anticipated at time of budget setting.				
Mitigating Action	None available				
Anticipated Outcome	A year end oversend is anticipated				
Budget Details		Variance Analysis			
Subjective Analysis		Budget	Forecast Spend	forecast Variance	RAG Status
		£000	£000	£000	%
CFCR		7,501	5,248	(2,253)	-30%
Service Description					
This budget covers the contribution from revenue to Capital					
Variance Narrative					
Main Issues	In order to offset the cost pressures on the revenue HRA in 2022/23 , it will be necessary to reduce the contribution to Capital to allow the HRA account to break even. Due to a large part of the planned Capital spend on new builds being reprofiled into 2023/24 this reduced contribution will not create any issues for the remaining Capital programs being delivered in 2022/23.				
Mitigating Action	None available				
Anticipated Outcome	A year end underspend is anticipated				

WEST DUNBARTONSHIRE COUNCIL  
HRA CAPITAL PROGRAMME  
OVERALL PROGRAMME SUMMARY

MONTH END DATE 31 January 2023

PERIOD 10

Project Status Analysis	Project Life Status Analysis				Current Year Project Status Analysis					
	Number of Projects at RAG Status	% Projects at RAG Status	Spend to Date £000	% Project Spend at RAG Status	Number of Projects at RAG Status	% Projects at RAG Status	Spend to Date £000	% Project Spend at RAG Status		
Red										
Projects are forecast to be overspent and/or experience material delay to completion	12	44.4%	14,107	64.2%	12	44.4%	14,107	64.1%		
Amber										
Projects are either at risk of being overspent and/or delay in completion (although this is unquantifiable at present) or the project has any issues that require to be reported at this time	0	0.0%	0	0.0%	0	0.0%	0	0.0%		
Green										
Projects are on target both in relation to overall budget and the forecast stages in the project life cycle and no issues are anticipated at this time	15	55.6%	7,875	35.8%	15	55.6%	7,912	35.9%		
	27	100%	21,982	100%	27	100%	22,019	100%		
Project Status Analysis	Project Life Financials				Current Year Financials					
	Budget £000	Spend to Date £000	Forecast Spend £000	Forecast Variance £000	Budget £000	Spend to Date £000	Forecast Spend £000	Forecast Variance £000	Reprofiled £000	Over/ (Under) £000
Red										
Projects are forecast to be overspent and/or significant delay to completion	166,246	14,107	170,855	4,609	53,876	14,107	26,815	(27,062)	(31,671)	4,609
Amber										
Projects are either at risk of being overspent and/or delay in completion (although this is unquantifiable at present) or the project has any issues that require to be reported at this time	0	0	0	0	0	0	0	0	0	0
Green										
Projects are on target both in relation to overall budget and the forecast stages in the project life cycle and no issues are anticipated at this time	49,874	7,875	49,694	(181)	11,727	7,912	11,547	(181)	0	(181)
TOTAL EXPENDITURE	216,120	21,982	220,549	4,429	65,604	22,019	38,361	(27,242)	(31,671)	4,429
TOTAL RESOURCES	216,120	21,982	220,549	(4,429)	65,604	22,019	38,361	27,242		
NET EXPENDITURE	0	0	0	0	0	0	0	0		

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PERIOD

10

Budget Details	Project Life Financials					
	Budget	Spend to Date	Forecast Spend	Variance		
	£000	£000	%	£000	£000	%

1

Capitalised minor works

Project Life Financials	2,266	703	31%	2,635	369	16%
Current Year Financials	431	703	163%	800	369	86%
Project Description	This is a budget to undertake specific minor ad hoc capital projects that arise on demand					
Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
Main Issues / Reason for Variance						
Budget overspend is anticipated due to costs and demand for budget being higher than anticipated at time of budget setting.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Project to complete over budget.						

2

QL Development

Project Life Financials	271	6	2%	271	0	0%
Current Year Financials	185	6	3%	94	(91)	-49%
Project Description	This budget relates to the costs associated with the development of the Integrated Housing Management System					
Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
Main Issues / Reason for Variance						
Development of QL system continues through 2022/23. It was anticipated that two fixed term posts would be appointed to support the ongoing development, however these posts have not yet been filled and this element of the budget will be required to be reprofiled to 23/24.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Element of budget required to be rephased to 23/24.						

3

Airport Noise

Project Life Financials	192	0	0%	192	0	0%
Current Year Financials	192	0	0%	0	(192)	-100%
Project Description	Noise Insulation Project					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-24		
Main Issues / Reason for Variance						
The GAA have still to publish their Noise Insulation Scheme which was scheduled for Autumn 2022, the scheme would detail funding arrangements for those properties both commercial and residential that fall within the scope of the scheme. The delay to the publication has negated the opportunity to commence this project in 22/23. Officers are pressing the GAA for an update in terms of their timescales, however at this time it is anticipated that the project will be reprofiled to 23/24.						
Mitigating Action						
Officers liaising with GAA						
Anticipated Outcome						
Budget to be rephased to 23/24						

MONTH END DATE

31 January 2023

PERIOD

10

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

4

Roof Coverings

Project Life Financials	17,607	1,875	11%	17,607	0	0%
Current Year Financials	4,955	1,875	38%	2,700	(2,255)	-46%
Project Description	Building external component renewals, roofs/chimneys/flashings/fascias/gutters/svp					
Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
Main Issues / Reason for Variance						
Currently behind monthly targets, unlikely to meet full spend and targets. Current tiled roof progress is behind cumulative monthly targets but overall output is anticipated to increase with the new metal and flat roof framework contract coming on board contributing to a wider range of roof types being completed.						
Mitigating Action						
Officer and contracts team working to maximise progress where possible to increase completions and spend.						
Anticipated Outcome						
Full budget will not be spent and balance to carry into 23-24						

5

Doors/window component renewals

Project Life Financials	10,963	931	8%	10,963	0	0%
Current Year Financials	2,500	931	37%	1,000	(1,500)	-60%
Project Description	Doors/Windows Component Renewals					
Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
Main Issues / Reason for Variance						
Officers working to meet revised targets. Additional external support has been programmed in from August onwards to assist with window installs, feedback from officers have highlighted challenges with resource levels from back-up contractor. Internal resources are being maximised to increase installs where possible. This will be monitored closely, however approximately £1.5m will need to be reprofiled into 23/24.						
Mitigating Action						
Building Services actively redeploying internal resurces to assist with installs and working with external support to maximise contribution.						
Anticipated Outcome						
Anticipated to meet reduced forecast spend balance to be re-phased into future years.						

6

Statutory/regulatory compliance works (lifts/electrical/legionella/fire etc)

Project Life Financials	566	141	25%	658	92	16%
Current Year Financials	108	141	131%	200	92	86%
Project Description	This budget will be used to upgrade / replace components / installations in order to comply with the relevant standards / legislation / health and safety in relation to housing stock.					
Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
Main Issues / Reason for Variance						
Projected to exceed budget, this is necessary work to meet demand and comply with legislation.						
Mitigating Action						
None available.						
Anticipated Outcome						
Budget to overspend.						

MONTH END DATE

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PERIOD

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Budget Details	Project Life Financials					
	Budget	Spend to Date	Forecast Spend	Variance		
	£000	£000	%	£000	£000	%

7	Heating improvement works						
	Project Life Financials	5,092	2,352	46%	6,723	1,631	32%
	Current Year Financials	969	2,352	243%	2,600	1,631	168%
	Project Description	Carry out works to renew inefficient boilers/full systems as identified from the stock condition survey and renewal of obsolete/damaged boilers.					
	Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
	Main Issues / Reason for Variance						
	An overspend is anticipated on this budget, as experienced in recent years as demand has exceeded expectations. Current progress continues this trend. Due to the nature of this project (ensuring heating and hot water availability) there is no option for a conscious reduction of installs.						
	Mitigating Action						
	None available since essential spend.						
	Anticipated Outcome						
Budget to overspend.							

8	Modern facilities and services						
	Project Life Financials	5,293	1,444	27%	5,887	594	11%
	Current Year Financials	1,036	1,444	139%	1,630	594	57%
	Project Description	New Kitchens, Bathrooms and Showers					
	Project Lifecycle	Planned End Date		31-Mar-27	Forecast End Date		31-Mar-27
Main Issues / Reason for Variance							
Budget overspend is anticipated due to costs and demand for budget being higher than anticipated at time of budget setting.							
Mitigating Action							
None available at this time.							
Anticipated Outcome							
Project to complete over budget.							

9	Void house strategy programme						
	Project Life Financials	8,384	3,455	41%	10,234	1,850	22%
	Current Year Financials	2,000	3,455	173%	3,850	1,850	93%
	Project Description	Spend on Void Properties to bring them up to letting standard					
	Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
	Main Issues / Reason for Variance						
	Void works to continue into 22/23 to bring void properties up to a lettable standard. The high number of voids has led to a higher than expected demand for this budget, resulting in a projected overspend in 22/23.						
Mitigating Action							
None available at this time							
Anticipated Outcome							
Void properties to be brought up to lettable standard, budget to overspend.							

10	Defective structures/component renewals							
	Project Life Financials		3,637	481	13%	3,637	0	0%
	Current Year Financials		887	481	54%	600	(287)	-32%
	Project Description		Defective structures					
	Project Lifecycle		Planned End Date		31-Mar-27	Forecast End Date		31-Mar-27
Main Issues / Reason for Variance								
Slightly behind schedule and anticipated to be under full spend target. Balance to be reprofiled to 23/24.								
Mitigating Action								
Contracts team working to maximise progress and outturn where able to.								
Anticipated Outcome								
Full spend unlikely to met and balance to carry forward to 23-24								

MONTH END DATE

31 January 2023

PERIOD

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Budget Details		Project Life Financials																											
		Budget	Spend to Date	Forecast Spend	Variance																								
		£000	£000	%	£000	£000	%																						
11	Environmental renewal works, paths/fences/walls/parking area's																												
	Project Life Financials	5,092	1,278	25%	5,491	399	8%																						
	Current Year Financials	969	1,278	132%	1,368	399	41%																						
	Project Description	Environmental renewal works, paths/fences/walls/parking areas																											
	Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27																								
	Main Issues / Reason for Variance																												
	An overspend is anticipated in 22-23 due to level of demand and a number of larger projects than anticipated together with material costs being higher than expected at time of budget setting.																												
	Mitigating Action																												
	None available at this time.																												
	Anticipated Outcome																												
	Full budget spend, with overspend anticipated.																												
12	Affordable Supply Programme																												
	Project Life Financials	106,883	1,440	1%	106,556	(326)	0%																						
	Current Year Financials	39,645	1,440	4%	11,972	(27,673)	-70%																						
	Project Description	Affordable Housing Supply Programme																											
	Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27																								
	Main Issues / Reason for Variance																												
	Progress will continue to be monitored as the year progresses. The £27.673 variance is made up of £0.326m underspend and a reprofiling of £27.346m into 2023/24 onwards . Summary of reprofiled sites together with site specific updates as follows:-																												
	<table><tr><th>Sites to be reprofiled</th><th>£m</th></tr><tr><td>Aitkenbar Primary School</td><td>(374)</td></tr><tr><td>Clydebank East</td><td>(13,754)</td></tr><tr><td>Queens Quay Site B</td><td>(629)</td></tr><tr><td>Queens Quay Site C</td><td>(878)</td></tr><tr><td>Pappert</td><td>(4,481)</td></tr><tr><td>Bank Street</td><td>(575)</td></tr><tr><td>Willow Park Phase 1</td><td>(1,989)</td></tr><tr><td>Mount Pleasant</td><td>(2,420)</td></tr><tr><td>Future New build sites</td><td>(2,246)</td></tr><tr><td>TOTAL OF ALL PROJECTS</td><td>(27,346)</td></tr></table>							Sites to be reprofiled	£m	Aitkenbar Primary School	(374)	Clydebank East	(13,754)	Queens Quay Site B	(629)	Queens Quay Site C	(878)	Pappert	(4,481)	Bank Street	(575)	Willow Park Phase 1	(1,989)	Mount Pleasant	(2,420)	Future New build sites	(2,246)	TOTAL OF ALL PROJECTS	(27,346)
Sites to be reprofiled	£m																												
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Willow Park Phase 1	(1,989)																												
Mount Pleasant	(2,420)																												
Future New build sites	(2,246)																												
TOTAL OF ALL PROJECTS	(27,346)																												
	Aitkenbar - Fully complete. Project spend now requires to be reprofiled. Retention figure of £0.374m budgeted to be paid out in 2022/23 will now be reprofiled to be paid in 2023/24 to allow time to finalise account.																												
	Clydebank East - 88 units to be completed on the site. Works commenced on this development on 23rd January 2023, the revised costs were reported to the Housing and Communities Committee in November 2022 and the initial programme will see the remedial works and external drainage programme, a construction site start is programmed for May 2023. The total programme for the works will now be 116 weeks. The development at Clydebank East will see the completion of a major housing led regeneration of a key priority area identified in the Local Housing Strategy and will be the Council's first fully zero carbon housing development and marks a significant milestone in our transition to net zero approved at the August 2022 meeting of the Housing and Communities Committee.																												
	Queens Quay Site B - 29 units now completed on the site. Project spend now requires to be reprofiled. Retention figure of £0.629m budgeted to be paid out in 2022/23 will now be reprofiled to be paid in 2023/24 to allow time to finalise account.																												
	Queens Quay Site C – 20 units to be completed on site. 20 units to be completed on site. Project spend now requires to be reprofiled. The budget provision is to acquire additional land within Queens Quay to enhance the Site C proposals, the discussions with CRL/Rydens have been protracted but we intend to make an offer shortly subject to a revised DV valuation being received. This will be reprofiled into 2023/24 (£1.878m).																												



MONTH END DATE

31 January 2023

PERIOD

10

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
<p>Pappert - 27 units to be completed on site . Projects spend now requires to be reprofiled. The anticipated site start of October 2022 was not be realised due to a number of factors that have caused the project to miss a number of milestones, notably a longer than anticipated procurement process and the subsequent delay in developing a contract/tender preparation forced us to miss a pricing window from the contractor, we now have a new cost price and this project was recently in receipt of an additional £1.25m from the Scottish Government Vacant and Derelict Land Fund which will be received in 2023/24 and 2024/25. It is expected £0.500m will be paid out in 2022/23 with the remaining £4.481m to be reprofiled into 2023/24 and an anticipated site start in autumn 2023.</p> <p>Bank Street - 20 units to be completed on the site. Project spend needs reprofiled due to wider strategic reasons and potential reprovisioning of sheltered accommodation which will require consultative exercise . Revised estimated start date July 2023, estimated completion January 2025. Project is currently at feasibility stage. Likely outturn for 22/23 for the Bank Street site is expected to be circa. £0.420m with £0.575m therefore required to be reprofiled to 23/24.</p> <p>Willox Park Phase1 - 17 units to be completed on site. Project spend now requires to be reprofiled. Pre planning discussions were more involved than anticipated and required some re designing which has resulted in delay to estimated start date from January 2023 to June 2023 with estimated completion May 2024. Demolition complete, and site investigation under way. Officers ready to submit to for full planning. Tender application expected to go out April 2023. At this stage spend in the current year is expected to be £0.400m against budget of £2.390m resulting in reprofiling requirement of £1.989m.</p> <p>Mount Pleasant - 25 units to be completed on site. Project spend now requires to be reprofiled. Unanticipated longer time frame for demolition (9 months) has delayed this project by 6 months, now estimating a March 2023 site start, although demolitions are planned for next month. £0.100m expected costs in 22/23, resulting in reprofiling requirement of £2.420m to 23/24.</p> <p>Future New Build gap sites – Project spend now requires to be reprofiled. Ongoing work to acquire private and Council owned sites to finalise wider strategy . Expected that there will be spend of £0.500m this during 2022/23 so £2.246m will be reprofiled into 2023/24.</p> <p>Bonhill Gap Site - 32 units to be completed on site. Estimated start date July 2023 and estimated completion September 2024. The project is currently at design stage with spend of £0.420m expected in 22/23. No reprofiling required.</p> <p><b>Mitigating Action</b> Staff will work closely with all stakeholders to try and ensure timely resolutions of issues as they arise.</p> <p><b>Anticipated Outcome</b> Project will still complete and will meet revised spend profiles .</p>						

**TOTAL OF ALL PROJECTS**

Project Life Financials	166,246	14,107	8%	170,855	4,609	3%
Current Year Financials	53,876	14,107	26%	26,815	(27,062)	-50%

WEST DUNBARTONSHIRE COUNCIL  
HRA CAPITAL PROGRAMME  
ANALYSIS OF GREEN PROJECTS

APPENDIX 5

MONTH END DATE

31 January 2023

PERIOD

10

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

1

Special needs adaptations						
Project Life Financials	2,487	430	17%	2,487	0	0%
Current Year Financials	474	430	91%	474	0	0%
Project Description	Adaptations to Housing for Special Needs					
Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
Main Issues / Reason for Variance						
No Issues, anticipated to meet full spend and targets. Possibility of overspend due to price increases and demand levels rising.						
Mitigating Action						
None available at this time						
Anticipated Outcome						
Full budget spend, possibility of overspend.						

2

Better Homes Priority Budget						
Project Life Financials	1,557	318	20%	1,557	0	0%
Current Year Financials	664	355	54%	664	0	0%
Project Description	Priority projects as prioritised by the Better Homes Group					
Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
Main Issues / Reason for Variance						
A number of priority initiatives, supported by the Better Homes Project Board, are being investigated and are envisaged to have a positive impact on the current council housing stock and budget, with works expected to progress in 22/23.						
Mitigating Action						
None required						
Anticipated Outcome						
Full budget spend						

3

Gypsy Travellers Site						
Project Life Financials	170	0	0%	170	0	0%
Current Year Financials	40	0	0%	40	0	0%
Project Description	Gypsy/ Traveller Site improvements					
Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
Main Issues / Reason for Variance						
No Issues, anticipated to meet full spend and targets.						
Mitigating Action						
None required						
Anticipated Outcome						
Full budget spend						

4

Community Safety Projects						
Project Life Financials	17	0	0%	17	0	0%
Current Year Financials	17	0	0%	17	0	0%
Project Description	Community Safety Projects					
Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
Main Issues / Reason for Variance						
No Issues, anticipated to meet full spend and targets.						
Mitigating Action						
None required						
Anticipated Outcome						
Full budaet spend						

MONTH END DATE

31 January 2023

PERIOD

10

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

5

Redeployable CCTV Cameras

Project Life Financials	36	0	0%	36	0	0%
Current Year Financials	36	0	0%	36	0	0%
Project Description	Purchase of 5 redeployable CCTV cameras for Housing use					
Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
Main Issues / Reason for Variance						
5 redeployable cameras to be purchased as planned. No issues anticipated.						
Mitigating Action						
None required						
Anticipated Outcome						
Full budget spend						

6

Targeted SHQS /ESSH compliance works

Project Life Financials	19,841	3,863	19%	19,841	0	0%
Current Year Financials	4,455	3,863	87%	4,455	0	0%
Project Description	This budget is to focus on work required to maintain the SHQS compliance and energy efficiency with WDC housing stock.					
Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
Main Issues / Reason for Variance						
No Issues, anticipated to meet full spend and targets. Current progress is slightly behind cumulative monthly targets, work is progressing and numbers improving.						
Mitigating Action						
None required						
Anticipated Outcome						
Full budget spend						

7

External stores/garages/bin stores/drainage component renewals

Project Life Financials	257	32	13%	257	0	0%
Current Year Financials	75	32	43%	75	0	0%
Project Description	This budget is to focus on external stores/garages/bin stores etc. component renewals as identified and recommended from the housing stock condition survey.					
Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
Main Issues / Reason for Variance						
No Issues, anticipated to meet full spend and targets.						
Mitigating Action						
None required						
Anticipated Outcome						
Full budget spend						

MONTH END DATE

31 January 2023

PERIOD

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Budget Details		Project Life Financials					
		Budget	Spend to Date	Forecast Spend	Variance		
		£000	£000	%	£000	£000	%
8	<b>Secure entry component renewals</b>						
	Project Life Financials	273	76	28%	273	0	0%
	Current Year Financials	91	76	83%	91	0	0%
	Project Description	This budget is to focus on secure door entry component renewals as identified and recommended from the housing stock condition survey and appropriate council officer referrals.					
	Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
	<b>Main Issues / Reason for Variance</b>						
	This programme always presents challenges with owner liaison and reaching agreements to install door entry where none exists, this contributes directly to achieving SHQS compliance for this element and reducing abeyances. The budget reflects the demand and number of installs required but it is acknowledged that full uptake is unlikely.						
	<b>Mitigating Action</b>						
	Officers continue to liaise with owners to encourage agreement for install.						
	<b>Anticipated Outcome</b>						
	Anticipated not to meet full spend despite best efforts.						
9	<b>Energy improvements/energy efficiency works</b>						
	Project Life Financials	280	0	0%	280	0	0%
	Current Year Financials	54	0	0%	54	0	0%
	Project Description	Energy improvements/ efficiency works (e.g. loft insulation, pipe/tank insulation, draught exclusion)					
	Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
	<b>Main Issues / Reason for Variance</b>						
	No Issues, anticipated to meet full spend and targets.						
	<b>Mitigating Action</b>						
	None required						
	<b>Anticipated Outcome</b>						
	Full budget spend						
10	<b>Improvement works (Risk St)</b>						
	Project Life Financials	103	0	0%	103	0	0%
	Current Year Financials	103	0	0%	103	0	0%
	Project Description	Risk Street Over clad					
	Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
	<b>Main Issues / Reason for Variance</b>						
	No Issues, anticipated to meet full spend and targets. Intruction for roof works has been issued and following necessary survey and surface tests physical works will be scheduled, should this not be fully completed by year end budget to re-phase into 23-24 for completion.						
	<b>Mitigating Action</b>						
	None available at this time						
	<b>Anticipated Outcome</b>						
	Full budget spend potential for budget to re-phase into 23-24						
11	<b>Contingencies</b>						
	Project Life Financials	581	0	0%	400	(181)	-31%
	Current Year Financials	181	0	0%	0	(181)	-100%
	Project Description	This is a contingent budget for unforeseen matters which may arise during the year.					
	Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
	<b>Main Issues / Reason for Variance</b>						
	No Issues, contingent budget for unplanned spend						
	<b>Mitigating Action</b>						
	none at this time						
	<b>Anticipated Outcome</b>						
	Spend as required						

MONTH END DATE

31 January 2023

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Budget Details	Project Life Financials					
	Budget	Spend to Date	Forecast Spend	Variance		
	£000	£000	%	£000	£000	%
<b>12 Asbestos management works</b>						
Project Life Financials	1,135	126	11%	1,135	0	0%
Current Year Financials	215	126	58%	215	0	0%
Project Description	This budget is to fund work associated with the management of current asbestos legislation and the Council's asbestos policy within housing stock.					
Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date		31-Mar-27	
<b>Main Issues / Reason for Variance</b>						
No Issues, anticipated to meet full spend and targets.						
<b>Mitigating Action</b>						
None required						
<b>Anticipated Outcome</b>						
Full budget spend						
<b>13 Multi Story Flats ( including Fire Risk Assessment Works)</b>						
Project Life Financials	2,378	0	0%	2,378	0	0%
Current Year Financials	800	0	0%	800	0	0%
Project Description	High Rise Fire Safety Measures					
Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date		31-Mar-27	
<b>Main Issues / Reason for Variance</b>						
No Issues, anticipated to meet spend and revised targets.						
<b>Mitigating Action</b>						
None required						
<b>Anticipated Outcome</b>						
Full budget spend						
<b>14 Buy Backs</b>						
Project Life Financials	7,729	1,153	15%	7,729	0	0%
Current Year Financials	2,019	1,153	57%	2,019	0	0%
Project Description	This is a budget to undertake specific projects that will deliver housing policies/strategies, example: Ex local authority and mortgage to rent buy-back scheme					
Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date		31-Mar-27	
<b>Main Issues / Reason for Variance</b>						
The main objective of the Buy Back Scheme is to bring former council properties that were sold through the RTB scheme, back into council use. These properties must assist the council with reducing housing need on the waiting list and where appropriate assist with external capital works. For these reasons, any purchase is subject to stringent criteria to ensure accountability and value for money for existing tenants. Spend in 22/23 will therefore be dependent on these factors. So far this year, 15 homes have been purchased, with the target to deliver an additional 20 homes each year through the buyback scheme.						
<b>Mitigating Action</b>						
None required.						
<b>Anticipated Outcome</b>						
Budget spend anticipated, should criteria be met.						
<b>15 Salaries/central support/offices</b>						
Project Life Financials	13,031	1,878	14%	13,031	0	0%
Current Year Financials	2,504	1,878	75%	2,504	0	0%
Project Description	Allocation of costs from other WDC services who support the HRA capital programme					
Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date		31-Mar-27	
<b>Main Issues / Reason for Variance</b>						
No Issues, budget for salaries and support						
<b>Mitigating Action</b>						
None required						
<b>Anticipated Outcome</b>						
Full budget spend						

WEST DUNBARTONSHIRE COUNCIL  
HRA CAPITAL PROGRAMME  
ANALYSIS OF GREEN PROJECTS

APPENDIX 5

MONTH END DATE

31 January 2023

PERIOD

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

<b>TOTAL OF ALL PROJECTS</b>						
Project Life Financials	49,874	7,875	16%	49,694	(181)	0%
Current Year Financials	11,727	7,912	67%	11,547	(181)	-2%

MONTH END DATE

31 January 2023

PERIOD

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Budget Details	Project Life Financials					
	Budget	Spend to Date	Forecast Spend	Variance		
	£000	£000	%	£000	£000	%

1

**New Build Grant**

Project Life Financials	(48,826)	(4)	0%	(48,826)	0	0%
Current Year Financials	(30,006)	0	0%	(10,480)	19,526	-65%
Project Description	Grant to facilitate new build housing					
Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		

**Main Issues / Reason for Variance**

Due to spend being later than anticipated, receipt of grant will also be later than budgeted.

**Mitigating Action**

Income budget will be reprofiled to match reprofiled spend

**Anticipated Outcome**

Income will be received in 2023/24

2

**CFCR**

Project Life Financials	(42,531)	0	0%	(38,702)	3,829	-9%
Current Year Financials	(9,215)	0	0%	(5,386)	3,829	-42%
Project Description	This is capital spend which is funded by revenue budgets					
Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		

**Main Issues / Reason for Variance**

Income from Revenue reduced to offset adverse variances in HRA revenue

**Mitigating Action**

None required

**Anticipated Outcome**

Reduced CFCR

3

**Prudential Borrowing**

Project Life Financials	(124,667)	(21,658)	17%	(124,667)	0	0%
Current Year Financials	(26,286)	(21,658)	82%	(22,078)	4,208	-16%
Project Description	Prudential borrowing is long term borrowing from financial institutions that has been approved for the purposes of funding capital expenditure					
Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		

**Main Issues / Reason for Variance**

Prudential borrowing is impacted by programme delivery therefore due to reprofiling, the requirement in 2022/23 will be less.

**Mitigating Action**

None available at this time.

**Anticipated Outcome**

While prudential borrowing requirement is likely to be less than budgeted in the current financial year this is anticipated to catch up over the programme life.

MONTH END DATE

31 January 2023

PERIOD

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

4	Other Capital Income						
	Project Life Financials	(96)	(357)	372%	(513)	(417)	434%
	Current Year Financials	(96)	(357)	372%	(417)	(321)	334%
	Project Description	Other Income to capital					
	Project Lifecycle	Planned End Date		31-Mar-27	Forecast End Date		31-Mar-27
Main Issues / Reason for Variance							
£0.096m estimated income from Glasgow Airport Authority is now not expected to be received in 22/23 as works have not progressed. Works and therefore income now expected 23/24. £0.416m Scottish Government Grant income estimated in relation to buy backs.							
Mitigating Action							
None available							
Anticipated Outcome							
Income will be received when due							

<b>TOTAL RESOURCES</b>						
Project Life Financials	(216,120)	(22,019)	10%	(212,708)	3,412	-2%
Current Year Financials	(65,604)	(22,015)	34%	(38,361)	27,242	-42%



WEST DUNBARTONSHIRE COUNCIL  
HRA CAPITAL PROGRAMME  
ANALYSIS OF AFFORDABLE HOUSING SUPPLY PROGRAMME

APPENDIX 7

MONTH END DATE

31 January 2023

PERIOD

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Site	Project Life Financials						RAG Status
	Budget	Spend to Date	Forecast Spend	Variance			
	£000	£000	£000	£000	%		
St Andrews School	636	129	290	- 346	-54%	↑	
Haldane Primary School	148	149	167	20	13%	↓	
Aitkenbar Primary School	652	278	652	-	0%	→	
Clydebank East	26,474	58	26,474	-	0%	→	
Creveul Court	58	59	58	-	0%	→	
Queens Quay Site B	1,259	404	1,259	-	0%	→	
Queens Quay Site C	6,198	1	6,198	-	0%	→	
Pappert	7,332	3	7,332	-	0%	→	
Lilac Avenue	2,676	-	2,676	-	0%	→	
Bank Street	4,674	-	4,674	-	0%	→	
Clydebank Health Centre	6,930	6	6,930	-	0%	→	
Willox Park Phase1	3,817	54	3,817	-	0%	→	
Willox Park Phase2	6,300	-	6,300	-	0%	→	
Mount Pleasant	4,200	94	4,200	-	0%	→	
Silverton	2,100	-	2,100	-	0%	→	
Fees, Staffing Costs, contingency	4,005	31	4,005	-	0%	→	
Gap sites							
Bonhill Gap Site	420	174	420	-	0%	→	
Future New build sites	16,824	-	16,824	-	0%	→	
Total Expenditure	94,703	1,440	94,376	(326)		→	