

# Agenda



## Meeting of West Dunbartonshire Council

**Date:** Wednesday, 26 August 2020

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**Time:** 14:00

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**Format:** Zoom video conference

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**Contact:** Christine McCaffary, Senior Democratic Services Officer  
Email: [christine.mccaffary@west-dunbarton.gov.uk](mailto:christine.mccaffary@west-dunbarton.gov.uk)

Dear Member

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

The Convener has directed that the powers contained in Section 43 of the Local Government in Scotland Act 2003 will be used and Members will attend the meeting remotely.

The business is shown on the attached agenda.

Yours faithfully

**JOYCE WHITE**

Chief Executive

### Distribution:-

Provost William Hendrie  
Bailie Denis Agnew  
Councillor Jim Bollan  
Councillor Jim Brown  
Councillor Gail Casey  
Councillor Karen Conaghan  
Councillor Ian Dickson  
Councillor Diane Docherty  
Councillor Jim Finn  
Councillor Daniel Lennie  
Councillor Caroline McAllister

Councillor Douglas McAllister  
Councillor David McBride  
Councillor Jonathan McColl  
Councillor Iain McLaren  
Councillor Marie McNair  
Councillor John Millar  
Councillor John Mooney  
Councillor Lawrence O'Neill  
Councillor Sally Page  
Councillor Martin Rooney  
Councillor Brian Walker

Chief Executive

Strategic Director - Transformation & Public Service Reform

Strategic Director - Regeneration, Environment & Growth

Chief Officer - West Dunbartonshire Health & Social Care Partnership

Date of issue: 13 August 2020

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**WEST DUNBARTONSHIRE COUNCIL**

**WEDNESDAY, 26 AUGUST 2020**

**AGENDA**

**1 STATEMENT BY CHAIR**

**2 APOLOGIES**

**3 DECLARATIONS OF INTEREST**

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

**4 RECORDING OF VOTES**

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

**5 MINUTES OF PREVIOUS MEETING 7 - 23**

Submit for approval, as correct record, the Minutes of Meeting of West Dunbartonshire Council held on 24 June and reconvened on 25 June 2020.

**6 OPEN FORUM**

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

**7 DRAFT STATEMENT OF ACCOUNTS 2019/20 25 - 237**

Submit report by the Strategic Lead – Resources providing a copy of the draft Statement of Accounts for 2019/20.

**8 INTERIM REVIEW OF POLLING DISTRICTS AND 239 - 244  
POLLING PLACES 2020**

Submit report by the Strategic Lead – Regulatory seeking approval to conduct an interim review of polling districts and polling places within its area and outlining the timetable and processes for carrying out the review.

- 9 COVID-19 UPDATE To Follow**
- Submit report by the Chief Executive on the above.
- 10 GLASGOW CITY REGION CITY DEAL UPDATE 245 - 319**
- Submit report by the Strategic Lead – Regeneration providing an update on the progress with the implementation of the Glasgow City Region, City Deal.
- 11 GENERAL SERVICE BUDGETARY CONTROL REPORT P3 TO 30 JUNE 2020 To Follow**
- Submit report by the Strategic Lead – Resources advising on both the General Services revenue budget and the approved capital programme to 30 June 2020.
- 12 HOUSING REVENUE ACCOUNT BUDGETARY CONTROL REPORT P3 TO 30 JUNE 2020 To Follow**
- Submit report by the Strategic Lead – Housing & Employability providing an update on the financial performance to 30 June 2020 (Period 3) of the HRA revenue and capital budgets for 2020/21.
- 13 SUPPORTING FOODBANKS 321 - 324**
- Submit report by the Strategic Lead – Housing & Employability providing an update on the work done with West Dunbartonshire Community Foodshare and discussions with Old Kilpatrick Food Parcels and Faifley Foodshare.
- 14 GUIDANCE ON COUNCILLORS' EXPENSES 325 - 334**
- Submit report by the Strategic Lead – Regulatory seeking approval of new Guidance on Councillors' Expenses.
- 15 VACANCY ON THE INDEPENDENT RESOURCE CENTRE MANAGEMENT BOARD 335 - 336**
- Submit report by the Strategic Lead – Regulatory seeking a nomination to fill a vacancy on the Independent Resource Centre Management Board.

## **16 NOTICE OF MOTIONS**

**(a) /**

**(a) Motion by Councillor Iain McLaren – First Bus 208 Service**

Council thanks the organisers of the “Reinstate the 208” campaign for their hard work which saved the First Bus 208 service from being axed, and who walked countless miles to gather over six hundred signatures for their petition.

Council recognises that the withdrawal of any bus service is contrary to the Council's and SPT's strategic objectives of “improving the quality of people's lives through more effective, joined-up and appropriate delivery of services”, and that the current pandemic is likely to mean public transport services will be under threat for some time to come.

Council thanks officers for their support and advice given to elected members during the campaign to reinstate the 208 service, and asks them to work closely with SPT and other stakeholders should this situation arise again.

**(b) Motion by Councillor Jim Bolla – Through-floor Lifts**

Since 2012 the Council has agreed to provide ongoing maintenance for stairlifts in residential properties. This disadvantages the more severely disabled people in our community who require through-floor lifts to accommodate their wheelchairs. The Council therefore agrees to extend ongoing maintenance to through the floor lifts, where it has been recommended by the HSCP assessment team that this type needs to be installed as an alternative to a stairlift

**(c) Motion by Councillor Jim Bolla – Commemorative Plaque for HMS Tullichewan**

Council agrees to install a suitable plaque in an appropriate location in Balloch/ Tullichewan to commemorate the women who served at HMS Tullichewan, a training base for WRENS located at Tullichewan Castle. Many WRENS were local women and some subsequently transferred to Bletchley Park, the famous decoding centre in England. The costs which are estimated to be up to £2000 to come from the Cultural Budget or, if there is insufficient funds available, un-earmarked reserves.

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## WEST DUNBARTONSHIRE COUNCIL

At a Meeting of West Dunbartonshire Council held by Video Conference on Wednesday, 24 June 2020 at 6.02 p.m.

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

**Attending:** Joyce White, Chief Executive; Angela Wilson, Strategic Director – Transformational & Public Service Reform; Richard Cairns, Strategic Director – Regeneration, Environment & Growth, Beth Culshaw, Chief Officer, Health & Social Care Partnership, Peter Hessel, Strategic Lead – Regulatory (Legal Officer); Stephen West, Strategic Lead – Resources; Jim McAloon, Strategic Lead – Regeneration; Peter Barry, Strategic Lead – Housing & Employability; Victoria Rogers, Strategic Lead – People & Technology; Malcolm Bennie, Strategic Lead – Communications, Culture & Communities; Laura Mason, Chief Education Officer; Gillian McNeilly, Finance Manager; Alan Douglas, Legal Manager; George Hawthorn, Manager – Democratic & Registration; and Christine McCaffary, Senior Democratic Services Officer.

**Also Attending:** Clair Coyle, Charity Manager, West Dunbartonshire Community Foodshare; Richard Puttock, Director and Dougie McDonald, Regional Director, Stantec, Neil McDougall, Structured Property Consultants and Richard Smith, Senior Audit Manager and Zahrah Mahmood, Senior Auditor, Audit Scotland;

**Apologies:** An apology for absence was intimated on behalf Councillor John Mooney.

**Provost William Hendrie in the Chair**

### PROVOST'S OPENING REMARKS

I would like to welcome everyone to our first full Council meeting since lockdown began three months ago. I would remind you that this meeting is being live

streamed, and I will read the full audio streaming statement in due course, but I want to say a few words about the current situation first for the record.

We are not meeting in ideal circumstances, but as difficult as holding this meeting may be, it is nothing compared to the suffering felt throughout our community.

So many people continue to be in isolation, families have been kept apart and many lives have been lost, not just in West Dunbartonshire, but around the world.

As we slowly and carefully come out of lockdown, some of the suffering will ease, but for many families who have paid the highest cost, the sense of loss will be felt for a very long time.

I would ask Members now to please join me, bow our heads, and pause for a minute's silence to pay our respects to those who have lost their lives to this terrible virus.

Thank you all. In amongst such darkness there has been light. The Council, other public bodies, private companies, community groups and individuals have come together to help everyone in need in our area.

As the Civic Head of West Dunbartonshire, I have been heartened by the unrelenting spirit shown by our people, helping each other to get through this as best we can.

Every day activities that we take for granted have become difficult or even impossible, and through it all, key workers, essential workers and volunteers have kept our community and country going.

Even as the virus hit its peak, these brave individuals went out, day after day, risking their own health and that of their household to get supplies and services where they were needed most.

All of us have relied on these modern-day heroes to keep the lights on, the water running and our fridges full, and we will never be able to thank them enough.

It is an honour and a privilege being Provost and First Citizen of such a caring community and I am humbled by the devotion and acts of kindness by people across West Dunbartonshire.

I invite colleagues to join me in applauding the wonderful people of West Dunbartonshire.

### **STATEMENT BY CHAIR**

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



## **URGENT ITEM OF BUSINESS**

The Provost referred to a request received from Councillor Douglas McAllister for the Council to consider an urgent motion on School Attendances and Quality Education for all of our Children. Councillor McAllister advised that in view of the Scottish Government's statement yesterday relating to the return of schools he intended withdrawing his request.

The Provost then gave notice that if the meeting had not finished by 9 p.m. the item of business being considered at that time would be concluded and the meeting would be adjourned to 2.30 p.m. on Thursday, 25 June 2020.

## **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.

## **MINUTES OF PREVIOUS MEETING**

The Minutes of Meeting of West Dunbartonshire Council held on 26 February 2020 (Ordinary Meeting) were submitted and approved as a correct record subject to the following correction:-

The deletion of Bailie Agnew's name from the notes showing which councillors left and re-joined the meeting before and after consideration of the item on the Independent Resource Centre.

The Minutes of Meeting of West Dunbartonshire Council held on 4 March 2020 (Budget Meeting) were submitted and approved as a correct record.

## **MINUTES OF AUDIT COMMITTEE**

The Minutes of Meeting of the Audit Committee held on 20 November 2019 were submitted for information and ratification where necessary, subject to the correction that Councillor Mooney's name be included in the sederunt.

## **OPEN FORUM**

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

## **DRAFT STATEMENT OF ACCOUNTS 2019/20**

Having heard the Chief Executive, Strategic Lead – Resources and Senior Audit Manager, Audit Scotland in answer to Members' questions, the Council noted that due to the considerable work involved in the preparation of the Draft Accounts and officers' involvement in urgent business related to the COVID-19 pandemic the Draft Accounts would not be presented to Council until the next Council meeting, which remains within the legislative timescale.

### **WEST DUNBARTONSHIRE COMMUNITY FOODSHARE**

A report was submitted by the Strategic Lead – Housing & Employability providing an update on the above. The Provost welcomed Ms Clair Coyle, Charity Manager, West Dunbartonshire Community Foodshare to the meeting. Ms Coyle provided the Council with an update on the charity's activities during the Covid-19 crisis and its financial position up to 2022.

Councillor Caroline McAllister moved:-

Council thanks West Dunbartonshire Community Foodshare (WDCF) AND Food for Thought for working hand in glove with the Council to ensure planned and emergency food and essential supplies deliveries are getting to those who needed them.

Council continues to support WDCF and endorses the decision taken by officers under delegated authority to provide them with £30,000 during this pandemic crisis.

Council agrees the recommendations to continue making the contingency fund available to WDCF and recommits to urgently working with WDCF to develop their plans for long term sustainability.

An update report will be brought back to August Council.

Councillor McAllister declined a request from Councillor O'Neill for an addendum to her motion.

Councillor Dickson asked if Councillor McAllister would accept the following addendum to her motion:-

To acknowledge the work carried out by Old Kilpatrick Food Parcels and Faifley Foodshare and other neighbourhood foodbanks, and ask for a report to be brought back to August Council or soon thereafter providing an update on officers' discussions with these other foodbanks.

Councillor McAllister agreed to accept the Councillor Dickson's addendum, and the motion with addendum was then agreed by the Council.

## COVID-19 UPDATE

A report was submitted by the Chief Executive on the above.

After discussion and having heard the Chief Executive and Strategic Leads in answer to Members' questions, Councillor McColl seconded by Bailie Agnew moved:-

- (1) to note the actions and decisions taken under the revised governance arrangements put in place following the Government lockdown on 24 March 2020;
- (2) to note the update on the organisational and financial impact of Covid-19;
- (3) to agree the provision of a letter of comfort to the West Dunbartonshire Leisure Trust;
- (4) to note the information provided in relation to the approach to future service provision through the recovery phases and the strategic objectives in recovery; and
- (5) to note that further reports will be provided to Members on impacts of Covid-19 both in financial terms and in relation to service recovery, including weekly briefings and the opportunity to post questions via the Covid FAQ facility.

As an amendment, Councillor Douglas McAllister seconded by Councillor McBride moved the recommendations contained in the report with the addition:-

This Council is dismayed by the actions of the Scottish Government in relation to the proposal announced by the Education Secretary, John Swinney, yesterday. This Council calls on the Scottish Government to apologise to parents, pupils and all school staff for the appalling mismanagement of the plan to allow our school children to return to schools by August and Council calls on the Scottish Government to give a clear indication to West Dunbartonshire Council what additional funding will be allocated specifically for education to allow a safe return to schools on August 12<sup>th</sup> for all our staff and pupils at West Dunbartonshire.

On a roll call vote being taken 8 Members voted for the amendment, namely Councillors Douglas McAllister, Bolland, Casey, Lennie, McBride, Millar, O'Neill and Rooney and 12 Members voted for the motion, namely Provost Hendrie, Bailie Agnew and Councillors Brown, Conaghan, Dickson, Docherty, Caroline McAllister, McColl, McLaren, McNair, Page and Walker.

The motion was accordingly declared carried.

## **ESTABLISHMENT OF THE ENERGY SUPPLY COMPANY COMPANY (ESCo) FOR THE WEST DUNBARTONSHIRE DISTRICT HEATING NETWORK**

A report was submitted by the Strategic Lead – Regeneration proposing the establishment of a Limited Liability Partnership as the Energy Services Company (ESCo) that will be responsible for the commercial operation and ongoing management of the heat network and highlighting the requirement for a further capital spend in the necessary infrastructure works of £1.058m and for a £1.0m working capital facility which will enable the ESCo to begin operations.

After discussion and having heard the Strategic Lead - Regeneration in answer to Members' questions, the Council agreed:-

- (1) to approve the establishment of "West Dunbartonshire Energy" as a Limited Liability Partnership (LLP) with Clydebank Property Company (CPC) as the other partner as described in the report;
- (2) the management structure of West Dunbartonshire Energy identified in Paragraphs 4.4 to 4.15 of the report;
- (3) to note suggestions that Councillors Daniel Lennie and Marie McNair be nominated to sit on the Strategic Management Board in accordance with the proposal in Paragraph 4.12 of the report, and await confirmation of nominations from the relevant groups;
- (4) to provide a further £1.058m capital funding to the project to enable the completion of the Energy Centre;
- (5) that the Council provides the ESCo with up to £1.0m working capital and allow the project to begin operations with appropriate funds through Council's approved Treasury Strategy through temporary investment in the company; and
- (6) to note that any future expansion plans that require capital financial support from the Council will be subject of future reports to Council.

The Provost adjourned the meeting at 9.10 p.m. and advised that it would reconvene at 2.30 p.m. on Thursday, 25 June 2020.

## **WEST DUNBARTONSHIRE COUNCIL**

At the Reconvened Meeting of West Dunbartonshire Council held by Video Conference on Thursday, 25 June 2020 at 2.30 p.m.

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

**Attending:** Joyce White, Chief Executive; Angela Wilson, Strategic Director – Transformational & Public Service Reform; Richard Cairns, Strategic Director – Regeneration, Environment & Growth, Beth Culshaw, Chief Officer, Health & Social Care Partnership, Peter Hesselst\*, Strategic Lead – Regulatory (Legal Officer); Stephen West, Strategic Lead – Resources; Jim McAloon, Strategic Lead – Regeneration; Laura Mason, Chief Education Officer; Victoria Rogers, Strategic Lead – People & Technology; Alan Douglas, Legal Manager; George Hawthorn, Manager – Democratic & Registration; and Christine McCaffary, Senior Democratic Services Officer.

\* arrived later in the meeting

**Also Attending:** Zahrah Mahmood, Senior Auditor, Audit Scotland; Richard Puttock, Director and Dougie McDonald, Regional Director, Stantec.

**Apologies:** Apologies for absence were intimated on behalf Councillors John Millar and John Mooney.

**Provost William Hendrie in the Chair**

### **STATEMENT BY CHAIR**

The Provost welcomed everyone to the reconvened meeting of West Dunbartonshire Council and advised that the meeting was being audio streamed and broadcast live to the internet and would be available for playback.

## **EXXON MOBIL COMMERCIAL AGREEMENT**

A report was submitted by the Strategic Lead – Regeneration seeking Council's agreement to complete the transfer of the land owned by Esso Petroleum Company Limited and their affiliates at Bowling to the ownership of the Council and to note the refreshed timetable for the procurement of a lead contractor to deliver the City Deal project and the expected overall project completion timeline.

After discussion and having heard the Strategic Lead – Regeneration and Mr Richard Puttock, Stantec in answer to Members' questions, the Council agreed:-

- (1) the transfer of ownership of land currently owned by Esso Petroleum Company Limited and its affiliates, at Bowling to the Council. The Council also give Delegated Authority to the Strategic Lead Regeneration and the Strategic Lead Regulatory to agree final terms for the transfer of the land to the Council on terms commensurate with this report;
- (2) to note that Officers will re-examine and assess the Environmental Insurance market and propose possible solutions to Council prior to the completion of the land transfer;
- (3) to note the refreshed timetable for the procurement of the lead Infrastructure Contractor for the overall project; and
- (4) to note the refreshed overall project completion timeline.
- (5) to note that the additional £6.153m funding requested by the Council has yet to be approved by the Glasgow City Region City Deal Cabinet.

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

## **COMMITTEE TIMETABLE – SEPTEMBER 2020 TO SEPTEMBER 2021**

A report was submitted by the Strategic Lead – Regulatory seeking approval of a Committee Timetable for the period September 2020 to September 2021.

After discussion and having heard the Chief Executive in answer to Members' questions, the Council agreed:-

- (1) to approve the timetable attached as the Appendix to the report;
- (2) that once meetings no longer require to be held remotely that they will be held in 16 Church Street, Dumbarton to allow adequate social distancing to be observed; and
- (3) that the alternating of meeting venues between Dumbarton and Clydebank will be reintroduced as and when social distancing rules are relaxed.

## NOTICE OF MOTIONS

### **(a) Motion by Councillor Jim Bollan – Esso Site, Bowling**

Councillor Bollan read out his proposed motion, as previously detailed on the agenda. Having failed to find a seconder he requested that his dissent be recorded in respect of this item.

Note: Peter Hissett, Strategic Lead – Regulatory (Legal Officer) joined the meeting during discussion of the next item.

### **(b) Motion by Councillor Gail Casey – Formal Record of Thanks to the Communities of West Dunbartonshire**

Councillor Casey moved:-

In times of adversity, we need to pull together and it is in these moments that we see the best in our fellow citizens.

The COVID-19 Pandemic has brought out the best in all of us.

Overnight we have seen our key workers in the public, voluntary and private sector turn into superheroes. Whether it's caring for our sick and vulnerable; providing our communities with the basics of daily living, food, shelter, warmth and safety; or lifting our spirits in times of sadness and worry. This was more than just a job it was a lifeline for many.

Therefore, it's important as a Council that we publicly acknowledge what they have done for our communities.

- To the carers and medical staff who at their own risk, selflessly protected and comforted us in our hour of need, we say thank you.
- To the shop workers who made sure that we had our daily bread and sometimes something a bit stronger, we say thank you.
- To the workers who continued to empty our bins, keep our streets clean and cut our grass, we say thank you.
- To the voluntary groups who tirelessly collected and distributed food to those shielding at home or those who were struggling to make ends meet, we say thank you.
- To the people in organisations who kept the services going and kept us all informed throughout a fast moving and changing environment, we say thank you.

- To all those many individuals and groups who went out of their way to keep our spirits up, singing, dancing and piping to entertain us in our time of need, we say thank you.
- To all those who raised money for charities, donated to foodbanks or who sent food to key workers, we say thank you.
- To all of those friends and family members who took on the additional burden to help others day in and day out during the pandemic, we say thank you.
- To all those support groups who daily telephoned vulnerable people just to let their neighbours know they cared, we say thank you.
- To those parents and carers who have been housebound looking after dependent children and dependent adults, we say thank you.
- To everyone else who has done their bit to break the spread of this infection, those who stayed in doors self-isolating and shielding and all of those neighbours who stepped up to the challenge to help others, we say thank you.

The kindness of strangers has helped many in our community through the worst of times. For a lot of people this pandemic has meant they have had to put their lives on hold to help others. They didn't need to be asked; they were self-motivated and fuelled by kindness.

This Council acknowledges the fantastic effort of all of our communities in responding to the COVID-19 emergency. Our motto is strength through community and our citizens have shown us all in no uncertain terms what this actually means.

So for pulling together, helping each other, and going the extra mile just to get things done that needed done, we say thank you.

Following a request from Councillor Docherty, Councillor Casey accepted the following addendum to her motion:-

Council thanks all Council staff who have gone above and beyond to deliver vital services to our communities throughout this crisis.

The Council agreed the motion with addendum and noted that a report would be brought to a future meeting of Council on a proposal to erect a memorial to recognise the key workers from West Dunbartonshire Council who have died during this difficult time.

**(c) Motion by Councillor David McBride – Making our Schools Covid Safe**

Councillor McBride seconded by Councillor Douglas McAllister moved:-



This Council notes that a return to school for pupils and adults will be a worrying time for pupils teachers and adults.

The worry will not be restricted to the schools as the parents and other adults will be concerned not just about the safety of pupils and staff but of the risk of the children unwittingly becoming infected and bringing that infection back home.

Therefore, it is vital that we put in place the necessary arrangements to keep everyone safe.

Council notes that the way that our schools have operated will need to change to make them Covid-safe. This means risk assessments must be reviewed; unsafe ways of working must be changed; safe systems of work must be put in place; shared spaces must be managed and controlled to minimise risk; hand cleaning hygiene measures need to be in place; and social distancing which has become the new norm in our communities and our workplaces must also be introduced and adhered to in our schools.

In the hierarchy of control in schools PPE must be the last resort. We must make our schools safe and our procedures safe, but we should also include a PPE strategy to ensure safety in our schools.

Infection control measures should also be in place in our schools and these should be widely advertised to raise awareness and there should be clear written instructions for staff to follow in the event of individual displaying Covid 19 symptoms.

To support all of this our schools should also have enhanced cleaning and maintenance to minimise the risk of cross contamination. The cleaning regime need to be regular and must use approved cleaning products that are effective against Covid-19.

We need to build confidence in our arrangements in our schools to keep our people safe, so as well as managers fulfilling their role to conduct risk assessments and put in place measures to minimise risk, the trades unions must be fully involved in the process to make sure that they have a real say in making our schools safe.

In addition, Council is greatly concerned that deprived young people have been unable to make use of online learning.

Therefore, we agree that summer schools should be expanded to give these children enhanced transitions to the new term.

Council is encouraged by the use of telephone and online resources to support young people's mental health during lockdown.

Council agrees that the new resources for mental health in schools should be launched in the new term to deal with the anticipated increase in demand for these services in schools.

These services should include not only counselling, but also mental health awareness for young people, families and staff, and mental health first aid training for staff.

We all want what is best for our children and this means working together to make our schools safe not just as part of the transitions but when the whole school returns for the new academic year in August.

This is our common endeavour and transparency and openness, about our new system of education; will help to reduce the stress, anxiety, and fear that has gripped our school communities.

Any costs associated in this motion should where possible be claimed from the Scottish Government but if funding is not available should be from free reserves.

As an amendment Councillor Conaghan, seconded by Bailie Agnew moved:-

Council welcomes the announcement yesterday by the Deputy First Minister John Swinney about a full return to school in August for all pupils should the health conditions allow this.

This Council recognises the challenges faced by every one of us due to Covid-19, in particular the challenges faced by education and recognises especially the huge impact on our children and young people. We wish to put on record our thanks to our children and young people for how well they have engaged in their learning in a strange new world. Most especially we want to thank all parents and carers who have juggled the demands of caring responsibilities and working from home with the task of helping their children to learn.

All of our Education staff, officers and teachers are owed a debt of gratitude for the way they have taken on board the challenges presented by this pandemic. We thank them wholeheartedly for this. For those who choose to work in Education it is more than just a job, they are truly invested in the children and young people in their care and throughout this period of lockdown this has been absolutely clear.

A return in August to the physical school environment, to face to face teaching and learning, will undoubtedly cause worry for our staff, our young people and their families. With that in mind, we recognise the sterling work carried out as a collective effort, over the last 3 months and more, within our education hubs.

The smooth and safe running of these hubs is a testament to the hard work and collegiate approach of our dedicated employees. Education officers, head teachers, classroom teachers, learning assistants, facilities staff, our cleaners

and janitors, our Trade Union representatives have all worked together tirelessly to ensure a safe environment. They have gone above and beyond all we might expect of them and are deserving of our appreciation.

The return in August to all of our learning establishments being open is a stepping up of the same careful and considered approach of working together through every possible scenario we can envisage to provide a safe learning environment.

We thank our staff for their care in working through; risk assessments, infection control measures, good hygiene practices, social distancing measures, thorough cleaning, strategies around PPE and many other considerations necessary to facilitate a safe return to all of our schools.

These plans will continue to be kept up to date as we keep abreast of the scientific evidence and health guidance that may necessitate some restrictions if a second wave of uncontrolled virus occurs. We will continue to work in partnership with the Trade Unions and Scottish Government to ensure a safe working environment for all pupils and staff.

Some of our children and young people have faced and continue to face greater challenges in their education not least through lack of access to online learning. We recognise and thank our education officers for their efforts in providing not only devices such as Chromebooks but also internet access where necessary.

Our teachers and education officers know our young people and continue to develop individual plans to allow as much support for learning as possible for those who are in most need. Our hub model will operate throughout the summer holidays and will support those most in need. At the heart of everything we do in West Dunbartonshire is the knowledge that near half of our pupils come from economically disadvantaged households and that is what always makes our core offering the best and most supportive it can be for all.

We will continue to provide access to distance learning on an ongoing basis as we appreciate some pupils may well need to take advantage of this model as their health and family circumstances dictate.

Health and Wellbeing is the responsibility of all within our Curriculum for Excellence and it is within this context that we note the efforts that have been made to support the mental health of our pupils over the lockdown period.

Pastoral care teachers have been continuing to reach out to pupils, our psychological services have provided support and all who care for our young people have been doing all they can to help pupils to cope with these extraordinary circumstances.

We commend the work that is being done and are assured this will continue with the necessary stepping up of support and continued promotion and communication to all of this support.

The financial challenges of delivering education in a global pandemic are significant and this council recognises the greatly increased spend necessary at this time.

We welcome the DFM's announcement of additional monies and as a council with a specific demographic of greater need, we agree to continue lobbying the Government both directly and through Cosla for as much additional resource as necessary.

On a roll call vote being taken 13 Members voted for the amendment, namely Provost Hendrie, Bailie Agnew and Councillors Brown, Conaghan, Dickson, Docherty, Finn, Caroline McAllister, McColl, McLaren, McNair, Page and Walker and 7 Members voted for the motion, namely Councillors Bolla, Casey, Lennie, Douglas McAllister, McBride, O'Neill and Rooney.

The amendment was accordingly declared carried.

**(d) Motion by Councillor Rooney – Regular Testing of Care Home Staff**

Councillor Rooney seconded by Councillor O'Neill moved:-

Council notes with great regret and sorrow the large number of deaths in our care homes.

It is a matter of further regret that there is such a relatively high death rate in West Dunbartonshire, both in care homes and in the community.

The decision to discharge a large number of elderly people into care homes without testing should be the subject of a public enquiry in due course.

Council is encouraged that regular testing of all care home staff has now been put in place.

It is, however, regrettable that this was delayed for several weeks. Again, this should be the subject of a public enquiry in due course.

Council commends our Health & Social Care Partnership key workers for working in very challenging circumstances to protect our elderly and vulnerable residents. Council encourages the HSCP to take a pro-active role going forward, in the absence of timeous national guidance.

As an amendment Councillor McNair, seconded by Bailie Agnew moved:-

This Council's deepest sympathies are with the families and staff of those who have died as a result of the global pandemic Covid-19 in care homes in West Dunbartonshire. The Council is thoroughly aware that care home staff have felt each loss deeply and we will continue to support them and help them manage their grief. Council is indebted to our front-line staff who day in and

day out have shown a resolute and passionate commitment to caring for those in greatest need. At the heart of this commitment is a massive endeavour to protect, support and provide a safe environment for residents and all our citizens who need this assistance.

Council notes with concern that care homes across the country, and indeed the world have sadly been greatly affected by this global pandemic. All across the world our most vulnerable citizens live in care homes, and they are the people most vulnerable to this virus.

The relatively high death rate in both care homes and in the community in West Dunbartonshire is very saddening. It has been shown that more deprived communities have suffered a greater loss as a result of Covid-19 and this Council calls on all tiers of Government to put this at the heart of the response to the global pandemic both now and in the future.

This Council is absolutely immersed in doing everything possible at this time to assist our most vulnerable citizens by putting in place the most responsive and supportive services possible. Council condemns the sickening efforts by some to use this global pandemic for their own political gain. This type of behaviour is repulsive and shameful, but the Council will not be deflected from focussing on achieving the best possible response to the massive challenges caused by this global pandemic.

Councillor Rooney advised that, with Councillor McNair's agreement, he was prepared to accept her amendment as an addendum to his motion.

## **ADJOURNMENT**

The Council agreed to adjourn for a short time until 5.00 p.m. to allow Councillor McNair to consider Councillor Rooney's offer.

The meeting reconvened at 5.00 p.m. with all those shown in the sederunt present.

Councillor McNair advised that she was unable to accept Councillor Rooney's offer.

Note: Due to technical difficulties Councillor O'Neill left the meeting at this point.

On a roll call vote being taken 11 Members voted for the amendment, namely Provost Hendrie, Bailie Agnew and Councillors Brown, Conaghan, Dickson, Docherty, Finn, Caroline McAllister, McColl, McLaren and McNair and 8 Members voted for the motion, namely Councillors Bolland, Casey, Lennie, Douglas McAllister, McBride, Page, Rooney and Walker.

The amendment was accordingly declared carried

Note: Councillor O'Neill re-joined the meeting during early consideration of the next item.

**(e) Motion by Councillor McBride – Hybrid Council Meetings**

Councillor McBride seconded by Councillor Bollan moved:-

Council commends the great work of our officers to allow Council Meetings to proceed by remote means.

Going forward, it will be necessary to transition back to having physical meetings. Public access is crucial, and there are also matters of practicality, facility, and equality to be considered.

Therefore, Council instructs officers to work up a project and report back on hybrid Council Meetings by August 2020. This means that meetings will have a physical base, and there will also be the facility to join remotely.

Council agrees to fund from free reserves all resources necessary for successful completion of this project.

As an amendment, Councillor McColl seconded by Bailie Agnew moved:-

Council notes that it will not be until stage four of lockdown relaxation that the instructions from the Scottish Government change from, 'Remote working remains the default position for those who can.' to, 'Remote and flexible working remains encouraged.'

Council agrees that we will continue to comply with the Scottish Government's instructions, based on medical and scientific advice, and will continue to deliver services digitally by default and not unnecessarily require our employees to attend workplaces where it is not absolutely imperative to do so for the provision of services to the public.

Council thanks our staff for the great lengths they have gone to, to enable home working for not just Councillors, but other staff across the organisation. We note that at this time, the Chief Executive has advised the three main group leaders that officers need to remain focussed on maintaining and expanding this capability, to allow us to bring more services back quicker, for the benefit of our communities.

Council agrees that when government guidance allows and officers have the capacity to look at how we can enable some Councillors to be physically present for meetings, they should do so and bring a report back to the Cross Party Group and Council at the earliest opportunity thereafter. All elected members will be consulted on plans, to enable officers to consider everyone's needs before writing their report.

On a roll call vote being taken 11 Members voted for the amendment, namely Provost Hendrie, Bailie Agnew and Councillors Brown, Conaghan, Dickson, Docherty, Finn, Caroline McAllister, McColl, McLaren and McNair and 9 Members

voted for the motion, namely Councillors Bollan, Casey, Lennie, Douglas McAllister, McBride, O'Neill, Page, Rooney and Walker.

The amendment was accordingly declared carried

The meeting closed at 6.04 p.m.

DRAFT





## **WEST DUNBARTONSHIRE COUNCIL**

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

**West Dunbartonshire Council – 26 August 2020**

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#### **Subject: Draft Statement of Accounts 2019/2020**

### **1. Purpose**

- 1.1** The purpose of this report is to provide Council with a copy of the draft Statement of Accounts for 2019/2020 together with information as to the outturn for 2019/20 per the draft accounts.
- 1.2** The report also provides Council with the management's proposed timetable for the budget process 2021/22 for consideration.

### **2. Recommendations**

#### **2.1** Members are asked to:

- (a) note the contents of this report and the attached draft Statements of Accounts, subject to the understanding that the draft accounts may change depending upon the audit of the accounts undertaken by the Council's external auditors;
- (b) note the information provided in relation to the financial performance of the Council's services and capital plan for 2019/20;
- (c) note the current position regarding the General Fund free reserves;
- (d) note that a report on the audited accounts will be submitted to either Council or Audit Committee by 30 November 2020 for approval as identified at paragraph 4.18 of this report. If required, Council agrees to delegate authority to the Audit Committee to formally approve the audited accounts by November 2020, prior to submission to the Accounts Commission;
- (e) note that the current external auditor contract will be extended to cover the financial year 2021/22; and
- (f) note the attached draft 2021/22 budget timetable.

### **3. Background**

#### Council - Statement of Accounts

- 3.1** The Council is required by law to produce its draft Statement of Accounts for audit by 30 June each year.

- 3.2** The Local Authority Accounts (Scotland) Regulations 2014 came into force on 10 October 2014, revoking the Local Authority Accounts (Scotland) Regulations 1985. The legislation introduced a number of changes to the Statements, including:
- (a) the requirement for Council's formal consideration of the draft Management Commentary & Financial Statement of Accounts prior to 31 August each year. However, best practice is that the Statements should be reported to the Council for formal consideration prior to submission to the Accounts Commission by 30 June each year;
  - (b) the regulations require the notice for the public's right 'to inspect and object to the Statements requires be published no later than 17 June 2020 and the Statements to be available for inspection no later than 1 July 2020; and
  - (c) the requirement to 'aim' to approve the audited Annual Accounts for signature no later than 30 September each year (with publication no later than 31 October each year).
- 3.3** Local Government Finance Circular 10/2020 was released on 21 May 2020 advising of provisions in the Coronavirus (Scotland) Act 2020 in relation to temporary powers regarding reports and other documents. The circular advises on publishing of annual accounts; public inspection of annual accounts and associated documents; notice of inspection; reduction in reporting burden of the Management Commentary. However, the process for the annual accounts within this Council has not been materially affected by coronavirus and as such we continue to follow the normal process (with the exception of the public inspection which requires to be completed electronically until there is no longer a significant risk of the transmission of coronavirus. This circular also allows the delay in publication of audited accounts from being completed by 30 September 2020 to being by 30 November 2020.
- 3.4** An email was received from our external auditors on 26 May 2020 advising that, due to covid restrictions, and as has been allowed through the Finance Circular 10/2020 that the most realistic approach will be to work with the Council towards a sign off and publication of the accounts by 30 November 2020.
- 3.5** A copy of the draft Financial Statement of Accounts (including the Group Accounts) for the year ended 31 March 2020 (Appendix 1).
- 3.6** The management commentary within the draft Statements states that following the setting of the budget in March 2020, the projections identified current expected gaps of £6.051m in 2021/22 and a further £7.017m for 2022/23.

#### External audit Contract extension

- 3.7** As a result of covid-19 Audit Scotland has advised that the current external audit contract the Council has with Audit Scotland covers the period 2016/17 to 2020/21, similar to all public audit appointments in Scotland, with provisions in the current contracts that allow for extensions of up to two years.

### **4. Main Issues**

- 4.1** The draft accounts, including the group accounts, have now been prepared and passed to the Audit Scotland to commence their audit process.
- 4.2** The draft accounts show that the Council has been successful in managing its 2019/20 expenditure within the budgets approved for both the General Fund and the Housing Revenue Account (HRA).

#### Management Commentary

- 4.3** The Management Commentary within the Accounts provides information, particularly in relation to objectives of the Council and its performance. The purpose of this commentary is to inform users of the Statement and help users assess if the Council has performed its duty to promote the success of the Council. The Commentary is on pages 2 to 17 of the Statement of Accounts.

#### Annual Governance Statement

- 4.4** The Annual Governance Statement within the Accounts explains the Council's governance arrangements and reports on the effectiveness of its system of internal controls. The Statement is on pages 19 to 27.

#### General Fund – Revenue position 2019/20 within draft Statements

- 4.5** In relation to the General Fund, as at 31 March 2020, the draft Accounts show a General Fund reserve balance of £9.090m. Of this balance, £6.643m is earmarked for specified purposes, leaving an un-earmarked balance of £2.447m. The Prudential Target is currently £4.305m.
- 4.6** The General Services capital receipts achieved by the Council during 2019/20 was £0.803m, which were set against the loan charges and the shortfall funded from the gain held which was attained through the Loans Fund Review.
- 4.7** The draft un-earmarked reserve position as at 31 March 2020 (as reported through the draft statements) has been decreased from the previous year, due to additional commitments agreed during 2019/20 by Members. Appendices 2 and 3 compare the budget against actual and is summarised as follows:

	<b>£m</b>
<b>Un-earmarked balance at 31 March 2019</b>	<b>4.828</b>
Movement in free reserves	(2.662)
	2.166
In-year surplus against original budget 2019/20	0.281
<b>Un-earmarked balance at 31 March 2020</b>	<b>2.447</b>

- 4.8** The in-year surplus against original budget of £0.281m is the favourable variance against the overall budget in year. Information on variances is provided within Appendix 3.
- 4.9** The un-earmarked balance of £2.447m is less than the prudential reserve target of £4.305m, by £1.858m, which is considered necessary to safeguard assets and to protect services against financial risk. Actions to manage this position will be considered as part of the budget process for 2021/22 to 2023/24.
- 4.10** A provision for the settlement of remaining Equal Pay claims remains at 31 March 2020, totalling £0.232m, which is outwith the unearmarked balance noted above. There is no provision for Voluntary Early Retirement / Voluntary Severance required in 2019/20 (due to the technical definition of a provision), however additional funds for Voluntary Early Retirement / Voluntary Severance are available as part of the Change Fund.
- 4.11** The Council maintains statutory accounts for two trading operations under the provisions of the Local Government Scotland Act 2003: Housing Property Maintenance and Grounds Maintenance/Street Cleaning. These operations returned a collective surplus in the year of £2.387m with both operations have achieved a break even performance over the last three years in line with their statutory requirements. However, it should be noted that the Housing Property Maintenance trading operation was in a net loss position in 2019/20 (£0.014m), due to an International Accounting Standard (IAS19) entry required in relation to in-year pension costs which was significantly higher than expected. This doesn't not have an effect on the Council's financial position overall.
- 4.12** The council tax in-year collection rate in 2019/20 was 95.15%, a slight reduction on the 95.55% achieved in 2018/19.

Housing Revenue Account – Revenue position 2019/20 within draft Statements

- 4.13** In relation to the HRA, the draft accounts show a balance of £8.387m as at 31 March 2020. Of this balance £7.504m is earmarked to assist in a number of areas, including the regeneration of the Housing estate, as agreed by a previous Council decision, leaving an unearmarked balance of £0.883m, which is in line with the prudential reserve target. The HRA outturn and main variances are noted in Appendices 4 and 5.

	<b>£m</b>
Total HRA Reserves Held as at 31/3/19	(1.606)
Net Budgetary Control Position	(6.781)
<b>Total HRA Reserves Held as at 31/3/20</b>	<b>(8.387)</b>

#### Capital Programme position

- 4.14** Details of the capital programmes are shown in Appendix 6 (General Fund) and Appendix 7 (HRA) and are summarised below. The appendices detail the outturn of the projects within 2019/20 and provide further information on the projects which have been identified as red status (i.e. those projects which are likely to be significantly overspent and/or to have significant delays in completion). A list of the main capital projects is given on page 10 of the Statement of Accounts. A number of projects have been reported previously to Council as having to be re-phased and the most significant are listed on page 11. The year end position is summarised as follows:

	<b>General Services</b>	<b>HRA</b>	<b>Total</b>
<b><u>2019/20</u></b>	<b>£m</b>	<b>£m</b>	<b>£m</b>
Original budget	77.722	62.716	140.438
Actual Spend	57.079	51.150	108.229
Overspend	1.408	2.867	4.275
Underspend	(0.277)	(1.265)	(1.542)
<b>Re-phased</b>	<b>(21.774)</b>	<b>(13.168)</b>	<b>(34.942)</b>
<b>Re-phased (%)</b>	<b>28.02%</b>	<b>21.00%</b>	<b>24.88%</b>
<b>2018/19 comparator (%)</b>	<b>41.50%</b>	<b>39.60%</b>	<b>41.00%</b>

- 4.15** The main areas of slippage identified in the budgetary control report are:

<b>Project Name</b>	<b>Year end Slippage (£m)</b>
<b>General Services</b>	
Gruggies Burn flood prevention	4.305
Vehicle Replacement	3.714
A811 Lomond Bridge	3.112
Posties Park Sports Hub	1.637
Depot Rationalisation	1.017
<b>HRA</b>	
New House Build	8.821
Projects to deliver housing policies/strategies (Buy Backs)	1.539

#### Group Accounts

- 4.16** The Council is required to prepare Group Accounts in addition to its own Annual Accounts. Group Accounts are prepared when a Council has a material interest in other organisations. The purpose of the accounts is to

combine its financial information with other organisations within its group. For 2019/20 the Council's group consists of:

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

- 4.17** The effect of combining these entities on the Group Balance Sheet is to increase reserves and net assets by £29.757m creating an overall net asset of £308.690m. However, it should be noted that for one of the combining entities (the Valuation Joint Board), there lies a net liability held on their individual Balance Sheet related to the defined pension schemes. However, as there is no reason to suggest the future funding to these organisations will not continue, the accounts have been prepared on a going concern basis.

#### Further steps in finalising

- 4.18** To enable the Council to meet its requirement, Members require to approve the audited Annual Accounts for signature no later than 30 November 2020 (as adjusted from normal closure date of 30 September as advised by Finance Circular 10/2020). Therefore, depending on progress in auditing the accounts the audited accounts will be presented to a future Council before 30 November 2020.

#### Charity Accounts

- 4.19** Appendix 8 provides Members with the accounts of the Trust Funds which are administered by the Council. These Financial Statements are also audited by our external auditors prior to submission to the Office of the Scottish Charity Regulator (OSCR). As noted at 4.16 above these are also included within the Council's Group position.

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

#### Current external audit contract

- 4.21** The COVID-19 pandemic has resulted in significant disruption for public bodies and their capacity for financial reporting, and to auditors of the public sector. Due to this, the Auditor General for Scotland and the Accounts Commission for Scotland intend to extend the current audit appointments by one year in the first instance. The intended extension would be through to the audit of the 2021/22 year. The Auditor General and the Commission will confirm both the extension and the time period in Autumn 2020.

#### Financial Planning 2021/22

- 4.22** Following the preparation of the Council's draft Statement of Accounts 2019/20, the process for review and update of the Long-term Financial Strategy and the Draft budget for 2021/22 will commence. A draft management timetable for this process has been prepared and is attached as Appendix 9, for Members' information.
- 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** There are no direct financial or procurement implications arising from this report.
- 8. Risk Analysis**
- 8.1** No risk analysis was required.
- 9. Equalities Impact Assessment (EIA)**
- 9.1** No equalities impact was required in relation to the preparation of this report.
- 10. Environmental Sustainability**
- 10.1** No assessment of environmental sustainability was required in relation to this report.
- 11. Consultation**
- 11.1** The views of Legal Services have been requested on this report and have advised there are neither any issues nor concerns with the report.
- 12. Strategic Assessment**
- 12.1** Sound financial practices are cornerstones of good governance and support Council and officers to pursue the 5 strategic priorities of the Council's Strategic Plan.

.....  
**Stephen West**  
**Strategic Lead - Resources**  
**Date: 27 July 2020**

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**Person to Contact:** Gillian McNeilly, Finance Manager, 16 Church Street,  
Dumbarton  
E-mail: [gillian.mcneilly@west-dunbarton.gov.uk](mailto:gillian.mcneilly@west-dunbarton.gov.uk)

**Appendices:**

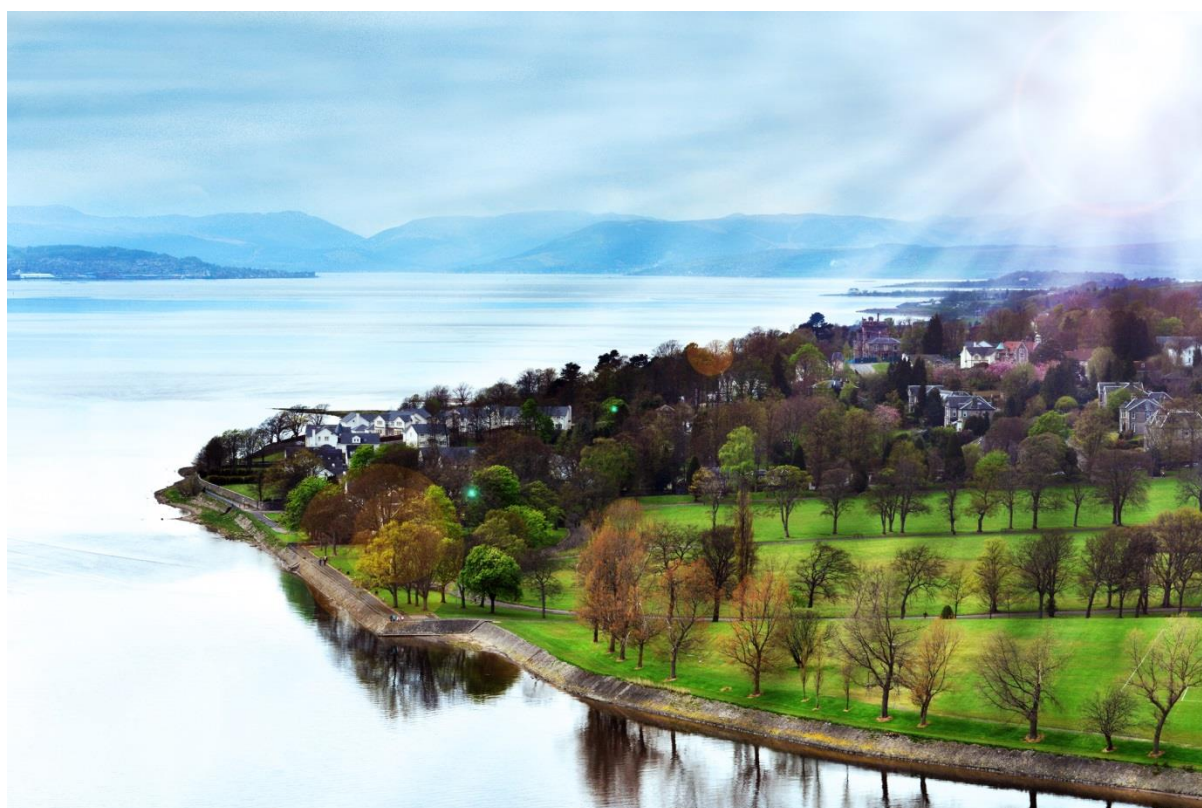
- 1 - Draft Financial Statement of Accounts to 31 March 2020;
- 2 - Year end General Services Revenue Budgetary Control Position 2019/20 (Budget versus actual);
- 3 - General Services Revenue Variance Analysis 2019/20 (Budget versus actual);
- 4 - Year end HRA Revenue Budgetary Control position 2019/20 (Budget versus actual);
- 5 - HRA Revenue Variance Analysis 2019/20 (Budget versus actual);
- 6 - Year end General Service Capital Position 2019/20;
- 7 - Year end HRA Capital Position 2019/20;
- 8 -Trust Fund Accounts 2019/20; and
- 9 - Budget timetable

**Background Paper:** Report to Council 27 March 2019 – Budget Setting

**Wards Affected:** All



# **DRAFT ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020**



## Table of Contents

	Page		Page
Management Commentary	2	Note 24 Net Cash and Cash Equivalents	73
<b>Explanatory and Assurance Statements</b>		Note 25 Financial Instruments	74
Statement of Responsibilities	18	Note 26 Creditors	81
Annual Governance Statement	19	Note 27 Provisions	81
Remuneration Report	28	Note 28 General Fund & HRA Reserves and	81
		Earmarked Balances	
<b>Principal Financial Statements - Single Entity</b>		Note 29 Other Reserves	82
Comprehensive Income and Expenditure Statement	36	Note 30 Contingent Assets or Liabilities	86
Movement in Reserves Statement	37	Note 31 Financial Guarantee	86
Balance Sheet	38	<b>Supplementary Financial Statements</b>	
Cash Flow Statement	39	Movement on the Housing Revenue Account Statement	87
		Housing Revenue Account Income and Expenditure	88
<b>Notes to Single Entity</b>		Statement	
Note 1 Assumptions Made About the Future	40	Notes to the Housing Revenue Account Income and	89
and Other Major Sources of Estimation		Expenditure Statement	
Uncertainty		Council Tax Account	90
Note 2 Material Items of Income and Expense	43	Non Domestic Rates Account	91
Note 3 Adjustments between funding	44		
accounting basis and funding basis		<b>Principal Financial Statements - Group</b>	
under regulations		Group Accounts	92
Note 4 Events After the Balance Sheet Date	48	Group Comprehensive Income and Expenditure	94
Note 5 Trading Operations	48	Statement	
Note 6 Related Parties	49	Group Movement in Reserves Statement	95
Note 7 Agency Services	50	Group Balance Sheet	96
Note 8 Grant Income	50	Group Cashflow Statement	97
Note 9 Operating Leases	52		
Note 10 Termination Benefits	53	<b>Notes to Group</b>	
Note 11 Defined Benefit Pension Schemes	53	Notes to the Group Accounts	98
Note 12 External Audit Costs	59		
Note 13 Expenditure and Funding Analysis	59	<b>General Accounting Policies and Information</b>	
Note 14 Property, Plant and Equipment	64	Note 32 Accounting Policies	102
Note 15 Intangible Assets	67	Note 33 Accounting Standards that have been issued	115
Note 16 Assets Held for Sale	67	have not yet been adopted	
Note 17 Heritage Assets	68	Note 34 Critical Judgement in Applying Accounting	115
Note 18 Capital Expenditure and Capital	69	Policies	
Financing		Note 35 Change in Accounting Policy	116
Note 19 Impairment Losses	69	Note 36 Group Accounting Policies	116
Note 20 Private Finance Initiatives and Similar	70	Note 37 Prior Year Adjustment	116
Contracts			
Note 21 Debtors	71	<b>Glossary</b>	
Note 22 Common Good Fund	71	Glossary of Terms	117
Note 23 Sundry Trust Funds	73		

## Management Commentary

### 1. Introduction

This publication contains the financial statements of both West Dunbartonshire Council and its group for the financial year ended 31 March 2020 and its main purpose is to demonstrate the stewardship of public funds entrusted to the Council. This Management Commentary aims to provide clear information about the council's performance during the financial year 2019/20 and the financial position as at the financial year end 31 March 2020. The Management Commentary is intended to give an easy to understand guide to the most significant matters of the Council's business during the year - including progress against key performance indicators, a description of the principal risks and uncertainties facing the council and the likely impact of the actions to mitigate these risks. In addition, it provides some detail on the council's future plans.

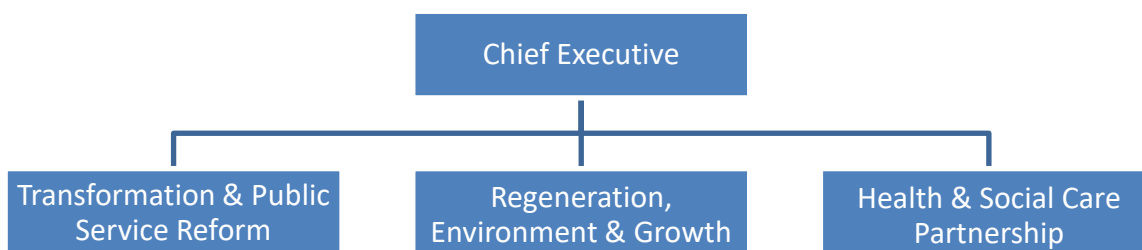
### The Council

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

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

Excluding casual staff, the council employed (as at 1st April 2020) a headcount of 5,871 employees (or 4,994 full time equivalent employees). These figures comprise a combination of permanent and fixed-term employees as well as apprentices, serving a population of approximately 88,930 (1.7% of overall Scotland population) from the 2019 mid-year estimates – a reduction of 200 from 89,130 from the 2018 figures, being a year-on-year reduction of 0.2% compared to a Scottish average of an increase of 0.5%. The council is generally accepted to suffer from economic deprivation, for example, the percentage of economically active people at a working age in employment is 73.9% (Scotland 74.8%); and life expectancy at birth is 75 years (males) and 79.2 years (females) (Scotland 77.1 years (male) and 81.1 years (female)).

The Council is led by 22 councillors, elected every five years to represent the residents within the area. Following the Local Government elections in May 2017, the Council has a minority SNP administration with Councillor Jonathan McColl as its Leader. The senior management structure consists of the Chief Executive, Joyce White, with two Strategic Directors and eight Strategic Leads, including the Section 95 Officer (Strategic Lead - Resources), with the Integration Joint Board (referred to as Health and Social Care Partnership or HSCP) being managed at a senior level by the Chief Officer (Beth Culshaw) and four Heads of Service. The council has one Arms' Length Organisation – West Dunbartonshire Leisure Trust – which operates certain services on the council's behalf. The council also owns a regeneration company: Clydebank Property Company.



## Management Commentary (Cont'd)

### 2. The Strategic Plan

Nationally, the Scottish Government sets out its joint priorities and local authorities, together with their community planning partners agree a planned approach aligned to these through the Local Outcome Improvement Plan (LOIP). The council's LOIP, covering the period from 2017 to 2027, feeds through into its Strategic Plan. Within the council's 2017 to 2022 Strategic Plan, the council committed to improving outcomes in key areas in order to deliver on its vision that:

*West Dunbartonshire Council will deliver high quality services, led by priorities identified by the communities of West Dunbartonshire, in an open and transparent way*

Supporting the [Strategic Plan](#) and following the implementation of the new management structure at the start of 2016/17 each Strategic Lead has developed service Delivery Plans, each highlighting priorities and objectives which are set out and designed to support the delivery of the council's Strategic objectives. These plans are refreshed annually and progress reported to relevant Committees every 6 months. On 1 July 2015 the HSCP was formed and generated its own Strategic Plan, linked to the council's and to the LOIP.

The Strategic Plan identified 5 priorities aligned to the council's vision, as follows:

- A strong local economy and improved job opportunities;
- Supporting individuals, families and carers living independently and with dignity;
- Meaningful engagement with active, empowered and informed citizens who feel safe and engaged;
- Open, accountable & accessible local government; and
- Efficient and effective frontline services that improve the everyday lives of residents.

### Performance Reporting

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

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

### The Council's Budgets in 2019/20

The Council approved the 2019/20 budget on 27 March 2019 based on band D council tax at £1,234, agreed by Council at its meeting on 14 February 2019. The revenue budget was set at £219.079m (as detailed in the table below) to be funded by Scottish Government Grant (£183.307m); council tax (£34.797m), with a net contribution from reserves for the remainder (£0.975m).

Service Area	Budget (£m)
Corporate Services	19.170
Educational Services	92.477
Infrastructure, Regeneration and Economic Development	26.094
Housing and Communities	3.517
Health & Social Care Partnership, including Criminal Justice	69.818
Loan charges	6.868
Other	1.135
<b>Total</b>	<b>219.079</b>

## Management Commentary (Cont'd)

### 2. The Strategic Plan (Cont'd)

The budget was updated during the year for a number of variables, resulting in a final planned net expenditure to £223.433m. The year end budgetary position is detailed on page 6 of this commentary.

Council also approved the revised capital plan with a planned General Services spend in 2019/20 of £62.714m, prior to 2018/19 re-phased capital and in-year additional projects being included increasing the planned spend to £77.722m. This investment is funded from a range of sources including: government grants and council ongoing revenue. Major areas of investment are economic regeneration, schools modernisation, roads and infrastructure and a range of other council assets.

Council approved the Housing Revenue Account budget at its meeting on 14 February 2019 and agreed an increase in council house rents of 2% and a capital investment for 2019/20 of £58.302m, prior to some 2018/19 re-phased capital being included, which increased the planned spend for 2019/20 to £62.716m. The year end budgetary position is detailed on page 7 of this commentary.

### 3. Overview of Core Financial Statements

The Statement of Accounts contains the Financial Statements of the council and its group for the year ended 31 March 2020. The council operates two main Funds in running its services:

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

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

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

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

- **the Comprehensive Income and Expenditure Statement** - shows the income and expenditure for all council services. It is shown on page 36;
- **the Movement in Reserves Statement** - shows how the Income and Expenditure Account surplus or deficit for the year reconciles to the movement on the General Fund for the year. It also highlights movement on all other reserves held on the council's Balance Sheet (including the Housing Revenue Account). It is shown on page 37. Further information on each of the reserves held and how it may be used is also detailed within notes 28 and 29 on pages 81 to 85; and
- **the Housing Revenue Account** - shows the income and expenditure for council housing services for the year. It is shown on pages 87 to 89 which also includes the Statement of Movement on the Housing Revenue Account Balance.
- **Capital expenditure** is analysed in note 18 on page 69 which details the capital expenditure and the sources of finance used to fund the capital plan investment in 2019/20.
- **the Balance Sheet** on page 38 summarises the assets and liabilities of the council. It is a statement of the resources of the council and the means by which they have been financed. It is also a report on the council's financial position at one particular point in time, a snapshot of its financial affairs at the close of the year expressed in accounting terms.

## Management Commentary (Cont'd)

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

- **the Cash Flow Statement** on page 39 shows the inflows and outflows of cash arising from transactions with third parties on both day to day revenue transactions and on capital activities. Cash is defined for the purpose of the statement as cash-in-hand and deposits repayable on demand less overdrafts repayable on demand.
- **Notes to the Core Financial Statements** are provided on pages 40 to 86 and give further information and analysis of each statement, with the main accounting policies detailed on pages 102 to 115.

### Comprehensive Income and Expenditure Statement

#### **General Fund**

This account covers the day to day operational income and expenditure for each service of the council and is reported in line with the council's committee structure.

Income from council tax, non-domestic rates, capital and revenue support grants was £251.590m with a net expenditure on services for the year of £239.992m (shown on page 36 - Net Cost of Services).

Due to tight financial control over service spending, the council was able to return an in year surplus from services of £0.281m against budget (2018/19 £0.675m surplus). A number of favourable variances (particularly within Corporate Services and Infrastructure, Regeneration and Economic development service areas) are due to specific management action in areas such as: control of vacancies and staff cover; general process and efficiency reviews; specific restructuring of service delivery; spending control; and implementation of agreed savings targets. Although, there is an element of demand led favourable variances, the level of favourable variance has been partially offset due to spend pressures, particularly within Teacher Probationer costs and Additional Specialist Needs and Secondary Schools within Educational Services. During the Council's annual budget process, efficiencies are identified and agreed for action. These savings are monitored monthly as part of the budgetary control process. For 2019/20 the savings monitored totalled £2.739m, with £2.244m being achieved.

The council's in-year collection of council tax decreased slightly from 95.55% in 2018/19 to 95.15% in 2019/20. Uncollected council tax is pursued for collection after the end of the financial year.

After taking account of the increase in general earmarked balances since 31 March 2019 (£0.474m), the net commitment to future budgets (£2.663m) and the in-year budgetary position (£0.281m), the overall deficit for the year was £1.908m. This is deducted from the brought forward balance from the previous year (£10.998m), resulting in an accumulated surplus at 31 March 2020 of £9.090m (as shown on page 37). This includes an earmarked amount of £6.643m leaving £2.447m available for future use. Of the earmarked balance £2.065m is set aside for the Council's Change Fund and £0.500m remains of the Apprenticeship Fund.

This un-earmarked balance compares with that of £4.828m as at 31 March 2019 and shows that the un-earmarked reserve position has decreased by £2.381m during the year. The council's Prudential Reserves Policy is to retain a prudential reserve of 2% of net expenditure (excluding requisitions to Valuation, SPT, etc.) in order to safeguard assets and services against financial risk. The current target prudential reserves level for the General Fund is £4.305m and the position at financial year end is less than this by £1.858m (the main reason for this position is due to budget commitments for 2020/21 as agreed by Council and is detailed later within the Management Commentary). The General Fund's budgetary performance for the year is summarised in the following table. The table also highlights how the in-year surplus affects the overall reserves balance held for future use.

## Management Commentary (Cont'd)

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

	Original Budget £000	Revised Budget £000	Spend Against Budget £000	Variance £000	£000
Total General Services Reserves Held as at 31/3/19					(10,998)
Corporate Services	19,170	18,900	17,799	(1,101)	
Educational Services	92,477	97,070	98,525	1,455	
Infrastructure, Regeneration and Economic Development	26,094	25,875	25,337	(539)	
Housing and Communities	3,517	3,686	4,602	916	
Health & Social Care Partnership, including Criminal Justice	69,818	69,321	69,321	0	
Loan charges	6,868	6,897	6,831	(66)	
Other	1,135	1,684	869	(815)	
Total Expenditure (1)	219,079	223,433	223,283	(150)	
Council Tax	(34,797)	(34,797)	(34,825)	(28)	
Revenue Support Grant/ NDR	(183,307)	(187,606)	(187,709)	(103)	
Use of Reserves	(975)	(1,030)	(1,030)	0	
Total Income (2)	(219,079)	(223,433)	(223,564)	(131)	
Net Budgetary Control Position (3) = (1) = (2)				(281)	
Earmarked during year				2,663	
Net movement in Earmarked balances				(474)	
Movement in Reserves from 1/04/19 to 31/03/20					1,908
Total General Services Reserves Held as at 31/3/20					(9,090)
Net decrease in the Movement in Reserves before transfer to Statutory Reserves					3,040
Transfer from statutory reserves					(1,132)
					1,908

The movement of £1.908m noted above reflects the in-year movement in the General Fund balance (i.e. opening balance 1 April 2019 of £10.998m and the closing balance as at 31 March 2020 of £9.090m) and is further detailed within the Movement in Reserves Statement on page 37. The following table sets out a reconciliation of the deficit on the provision of services within the Comprehensive Income and Expenditure Statement (page 36) of £13.142m to the revenue budgetary outturn of £0.281m.

	£000	£000
<b>Deficit on Provision of Services in the Comprehensive Income and Expenditure Statement</b>		<b>13,142</b>
<u>Removal of statutory adjustments not included in budget outturn (note 4):</u>		
Reversal of entries included in the surplus/ deficit on the provision of services in relation to capital expenditure (including depreciation and impairment)	(662)	
CFCR	8,397	
Pension adjustment	(25,919)	
Statutory repayment of debt	3,466	
Transfer to other statutory reserves	(1,078)	
Net gain / (loss) on sale of non current assets	(1,463)	
Other adjustments	22	(17,237)
<b>Deficit on Provision of Services in Note 14 - Expenditure and Funding Analysis</b>		<b>(4,095)</b>
<u>Adjust for movements to/from other statutory reserves</u>		
HRA reserve	7,135	
Other reserves	(1,132)	6,003
<b>Movement in General Fund Balance</b>		<b>1,908</b>
<u>Adjustments for earmarked funds:</u>		
Net Commitment to in-year budget*	(2,663)	
Release of earmarked sums	474	(2,189)
<b>Net General Fund budgetary control position 2019/20</b>		<b>(281)</b>

## Management Commentary (Cont'd)

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

\* Made up of:

Council - November 2019 - Winter Gritting	45
Council - December 2019; February 2020 - Foodshare	50
Council - February 2020 - Clydebank Independent Resource Centre	31
Council - March 2020 - Zero Carbon	344
Council - March 2020 - Free School Meals	300
Council- March 2020 - Budget 2020/21	1,893
	<b><u>2,663</u></b>

#### Housing Revenue Account (HRA)

By law the council maintains a separate account for the running and management of its housing stock and had 10,042 housing units at 31 March 2020 (10,397 31 March 2019), movement as follows:

<b>Opening house numbers</b>	<b>10,397</b>
Disposals	0
Demolitions	(365)
Buy back	10
New builds	0
<b>Closing house numbers</b>	<b><u>10,042</u></b>

After the impact of earmarked balances, the account shows a surplus for the year of £1.173m. In line with the prudential reserves policy (2% of expenditure), the target reserves level for the HRA for 2019/20 is £0.883m. Taking account of the in-year surplus (£1.173m), the brought forward balance from the previous year £1.606m and the in-year effect of the Loans Fund Review (£5.608m), the balance available to the HRA for future use is £8.387m, (earmarked reserves of £7.504m and free reserves of £0.883m). The HRA's budget performance for the year is summarised in the following table. The table also highlights how the in-year surplus affects the overall reserves balance held for future use. Further information is noted on pages 87 to 89.

	<b>Budget £000</b>	<b>Spend Against Budget £000</b>	<b>Variance £000</b>	<b>£000</b>
Total HRA Reserves Held as at 31/3/19				<b>(1,606)</b>
Total Expenditure	43,204	42,004	(1,200)	
Total Income	(43,204)	(43,177)	27	
Net Budgetary Control Position			(1,173)	
Loans fund Review Adjustment			(5,608)	
Net transfer from earmarked balances			0	
<b>Movement in Reserves from 1/04/19 to 31/03/20</b>				<b><u>(6,781)</u></b>
<b>Total HRA Reserves Held as at 31/3/20</b>				<b><u>(8,387)</u></b>

The net budgetary position on the HRA Statement noted above of £1.173m compares to the surplus noted within the HRA Income and Expenditure Statement (page 88) as detailed below:



## Management Commentary (Cont'd)

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

	£000	£000
<b>(Surplus)/Deficit for the year on HRA Services</b>		<b>(18,188)</b>
<u>HRA Movement in Reserves (as noted on page 88)</u>		
Adjustments to the revenue resource	<b>3,918</b>	
Adjustments between Revenue and Capital Resources	<b>12,743</b>	
Transfers (to)/from Other Statutory Reserves	<b>354</b>	17,015
<b>Movement in the HRA Reserve</b>		<b>(1,173)</b>
<u>Adjustments for earmarked funds:</u>		
Use of earmarked sums		<b>0</b>
<b>Net General Fund budgetary control position 2019/20</b>		<b>(1,173)</b>
<b>HRA reserve as at 1 April 2019</b>		<b>(1,606)</b>
Use of earmarked sums		0
Adjustment for Loan Fund Review		(5,608)
Transfer of surplus to reserves		(1,173)
<b>HRA reserve as at 31 March 2020</b>		<b>(8,387)</b>

Spend relating to the net budget position of £1.173m surplus is included within note 13 (Expenditure and Funding Analysis) on page 59.

#### Reserves

As at 31 March 2020, the usable reserves currently held by the council are noted below, with further information on the future use of such reserves detailed within notes 28 and 29 on pages 81 to 85.

	<b>General Services £000</b>	<b>HRA £000</b>	<b>Total £000</b>
Unearmarked Reserve	447	883	<b>1,330</b>
Earmarked Reserve	8,643	7,504	<b>16,147</b>
<b>Total Revenue Reserve</b>	<b>9,090</b>	<b>8,387</b>	<b>17,477</b>
Capital Receipts Reserve	0	0	<b>0</b>
Capital Grants Unapplied	132	0	<b>132</b>
Capital Reserve	2,169	0	<b>2,169</b>
Other Reserves	214	0	<b>214</b>
<b>Total Usable Reserves</b>	<b>11,605</b>	<b>8,387</b>	<b>19,992</b>
Prudential Target	4,305	883	

#### Provisions

The council currently has one provision held on its Balance Sheet; with a total value of £0.232m which is held for potential equal pay claims being awarded against the council (see Note 27 on page 81).

#### Cash Flow Statement

The council's cash flow statement shows an increase of cash and cash equivalents of £4.293m during 2019/20 (see page 39) mainly as a result of borrowing for capital spend on non-current assets.

## Management Commentary (Cont'd)

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

#### **Trading Operations**

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

1. Housing Property Maintenance (HMT0); and
2. Grounds Maintenance and Street Cleaning.

These operations returned a total surplus of £2.387m, though the HMT0 produced a loss during 2019/20 (£0.014m) due to the in-year effect of charges for pensions through the International Financial Standard (IAS19). Both operations have achieved a break even performance over the last three years, consistent with their statutory requirements. Note 5 on page 48 provides further detail.

#### **Balance Sheet**

The Balance Sheet on page 38 shows that during 2019/20, the net assets have increased by £87.955m (from £190.978m to £278.933m). The main movement is due to a decrease in the pension liability of £65.244m which is explained below. There has also been movement within non-current assets and borrowing, in line with the spend and funding agreed within the capital plan.

#### **Pension Assets and Liabilities**

The Balance Sheet on page 36 shows an assessed pension fund liability of £139.971m using a snapshot valuation at 31 March 2020. Further information on this is provided in note 11 on pages 53 to 59. The valuation states that assets held at the valuation date were sufficient to cover 85% of accrued liabilities (81.07% in 2018/19). The pension scheme liability has decreased by £65.244m as advised by the appointed actuaries, and this is mainly as a result of the downwards movement in the assumptions of future pension, and salary increases and discount rate. The appointed actuaries remain of the view that the asset holdings of Strathclyde Pension Scheme and the contributions from employees and employers together with planned recent increases in employers' contributions provide sufficient security and future income to meet future pension liabilities.

#### **Non-Current Assets**

The council owns a number of different types of assets, as listed in the Balance Sheet. These assets are used for ongoing and future service delivery provided by the council to its citizens. The remit for the council's Strategic Asset Management Group is to ensure the most efficient use of these assets in pursuit of the council's strategic priorities. The Group manages this through ongoing review of the overarching Strategic Asset Management Plan, which is then supported by a number of individual Asset Management Plans (including properties, infrastructure, vehicles and equipment, etc.). Note 1 (Assumptions Made About the Future and Other Major Sources of Estimation Uncertainty) provides further information regarding what is considered the effect of covid-19 on the valuation of council assets and the assumptions that are contained within these Financial Statements regarding this.

The council requires to assess the value of assets held based on current market conditions, while in the current year particular assets have increased in value by £20.899m. At the same time, impairment and downward revaluations have reduced the value of other assets held by the council by £0.985m, resulting in a net increase in value of £19.914m. These movements adjust either the revaluation reserve in the Balance Sheet or are included within the Net Cost of Service within the Income and Expenditure Statement, depending on the history of the asset.

## Management Commentary (Cont'd)

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

#### **Borrowing**

The council's Treasury Strategy for 2019/20 was agreed by the Council on 27 March 2019. The council raised new long term loans of £50.868m (2018/19 £0.331m) and short term loans of £218.744m (2018/19 £201.006m) and repaid naturally maturing debt of £201.304m (2018/19 £185.258m). The total outstanding long term debt (excluding PPP debt) as at 31 March 2020 was £276.905m (2018/19 £231.084m) including £115.241m (2018/19 £102.024m) for the council's housing stock. The total outstanding short term debt was £237.091m (2018/19 £214.371m), including £98.671m (2018/19 £94.645m) for the housing stock. The interest and expenses rate charged by the council's loans fund was 2.58% (2.78% in 2018/19). Due to the current interest rates, the Council has followed a strategy to maximise the benefit in short term borrowing to fund capital expenditure.

The HRA 5 year capital plan was agreed on 14 February 2019, the General Fund 10 year capital plan and the council's Treasury Management Strategy 2019/20 were agreed by Council on 27 March 2019. These agreed plans highlight the projected capital spend and its required resourcing. Also detailed is the impact on the council's ongoing revenue finance and borrowing levels which the council has committed to, through its Capital Plans. The council's revenue budget is agreed following the consideration and approval of the Capital Plan.

#### **Capital Finance**

The council is able to regulate its own capital spending limits within the framework recommended by the Chartered Institute of Public Finance and Accountancy and endorsed by the Scottish Government. The necessary treasury indicators and safeguards have been approved by Council and have resulted in increases to both the General Services and Housing capital programmes for 2019/20 and beyond. The Council's [Treasury Management Strategy](#) and [Capital Strategy](#) are approved at Council as part of the budget setting package. Details of the capital expenditure and financing are shown in note 18 on page 69. Total gross capital expenditure amounted to £108.229m the split between General Services and HRA is noted in the table below. The main capital projects progressed during 2019/20 were:

#### **General Services**

Schools Estate Improvement  
St. Patrick's PS New Play Upgrades  
A811 Infrastructure Works  
Integrated Housing Management System  
New Play & Recreation at Radnor Park, including MUGA

#### **HRA**

Void Housing Strategy Programme  
Building external component renewals  
Environmental Renewal Works  
Targeted EESSH compliance works  
Door and window components  
Affordable Housing Supply Programme

During 2019/20, the council had budgeted capital expenditure of £140.438m with an actual in year spend of £108.229m. The unspent amount (£32.209m) includes overspends, underspends and slippage, as noted within the table below. The total slippage on planned spend was £34.942m – 24.88% of the overall capital programme which is summarised in the following table:

	Original Budget £000	Actual Spend £000	Variance £000	Overspend £000	Underspend £000	Slippage £000
<b><u>Service</u></b>						
Corporate Services	2,757	2,007	(750)	0	(19)	(731)
Education	5,236	6,535	1,299	69	0	1,230
Infrastructure, Regeneration and Development	56,851	35,099	(21,752)	163	(258)	(21,657)
Housing and Communities	275	219	(56)	1	0	(57)
Miscellaneous Services	3,022	4,197	1,175	1,175	0	0
Health and Social Care Partnership	9,581	9,022	(559)	0	0	(559)
<b>General Services</b>	<b>77,722</b>	<b>57,079</b>	<b>(20,643)</b>	<b>1,408</b>	<b>(277)</b>	<b>(21,774)</b>
HRA	62,716	51,150	(11,566)	2,867	(1,265)	(13,168)
<b>Total</b>	<b>140,438</b>	<b>108,229</b>	<b>(32,209)</b>	<b>4,275</b>	<b>(1,542)</b>	<b>(34,942)</b>

## Management Commentary (Cont'd)

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

The majority of the slippage has occurred within a small number of larger capital projects and is mainly due to the timing of starting individual projects, for various reasons, not all within council control, and the delayed spend on these projects moved into capital budgets for 2020/21 onwards. The most significant slippage was experienced against the following projects:

<b>General Services</b>	
Depot Rationalisation	A revised business case is being developed following discussions with services around additional requirements.
Gruggies Burn Flood Prevention	Delay due to alternative design solutions requiring to be considered.
Vehicle Replacement	Delay due to the vehicle build time associated with the specialist vehicles and the delivery lead time from the date of supply order placement.
Posties Park Sports Hub	Issue have led to changes to the proposal which required further planning permission.
A811 Lomond Bridge	A longer than expected planning consent process has delayed the start of this project.
<b>HRA</b>	
New house build	Due to a number of different complexities there were delays to getting on site across each of the new build sites.
Projects to deliver housing strategies (Buy Backs)	These are subject to stringent criteria to ensure accountability and value for money for tenants and involves several key stakeholders which resulted in time delays
Doors/Windows	Completions have been affected by windows supply delay and instances of no-access
Statutory/ regulatory compliance	This work has involved a significant number of properties and has presented a major demand on labour resources which has impacted overall completions.
Building external components	A combination of overall performance on roofing progress and protracted negotiations with owners has delayed progress.

### **Public Private Partnership (PPP) and other Long Term Liabilities**

The council entered into a PPP for the provision of three new community learning centres and a primary school providing the council with replacement buildings for three secondary schools which were handed over in 2009/10 with the primary school handed over during 2011/12. In accordance with statutory accounting guidance, full detail is provided within note 20 on pages 70 to 71.

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

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

### **3. Overview of Core Financial Statements (Cont'd)**

#### **Group Accounts**

Local authorities are required to prepare group accounts in addition to their own Financial Statements where they have material interest in other organisations. The group accounts on pages 92 to 101 consolidate the council's Financial Statements, the Common Good and Trust Funds and six other entities (including two further subsidiaries – West Dunbartonshire Leisure Trust and Clydebank Property Company). The effect of combining these entities on the Group Balances Sheet is to increase reserves and net assets by £29.757m creating an overall net asset of £308.690m. This includes the combined pension liability of these organisations similar to that of the council. As there is no reason to suggest the future funding to these organisations will not continue, the accounts have been prepared on a going concern basis.

#### **4. The Financial Outlook, Key Risks and the Future**

In setting the budget for 2020/21, the council faced a number of significant financial pressures resulting from reducing central government funding, inflationary pressures and service demand increases and the ongoing impact of the economic position and welfare reform.

The council's Long Term Financial Strategy (LTFS) published in November 2019 highlighted that the pressure on public finances is expected to continue for the next 5 years. Local Government is not one of the "protected" spend areas within the Scottish Government's budget, which means it is likely that ongoing real terms funding reductions will be experienced.

At the same time demand for services is expected to continue to increase, driven by demographic change and policy pressures. The Scottish Government settlement for 2020/21 was a further one year settlement though the settlement was better than had been anticipated, particularly as a result of additional funds allocated by the Scottish Government in getting the budget through Parliament. It is not clear, due to single year settlement how the 2020/21 settlement will translate into future years.

The LTFS is reviewed annually providing analysis of issues for the next three financial years and some higher level analysis and risks over the next 10 years. The strategy aims to allow the council to plan ahead and take appropriate action to maintain budgets within expected levels of funding.

The council refreshed the Long Term Financial Strategy in November 2019 and in setting the council budget for 2020/21 in March 2020. Following the setting of the budget in March 2020, the projections have identified current expected gaps of £6.051m in 2021/22 and a further £7.017m for 2022/23. The strategy will be reviewed by council later in 2020 and in setting the budget for 2021/22. At the Council meeting on 4 March 2020, the General Fund and HRA capital plans and HRA revenue budget for 2020/21 were approved. These plans include funding for a number of projects over the next three years and the revenue impact of these investments will be built into future revenue plans.

The General Services revenue budget for 2020/21 was set with the use of revenue reserves, an element of which was generated from a Loans Fund Review (£1.893m) agreed by Council prior to setting the revenue budget for 2020/21, following external advice on accountancy treatment of the overpaid principal payments in previous years. During the drafting of the 2019/20 Financial Statements, the advice was updated resulting in the reserve projected from actioning the Loans Fund Review not being available for use as planned. Therefore, this element of reserves to be used to balance the 2020/21 budget now requires to be generated from the council's free reserve – bringing the level of free reserves under the Prudential Reserve Target. The council will consider action required to meet the Prudential Target at future Council meetings.

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

### **4. The Financial Outlook, Key Risks and the Future (cont'd)**

#### **Covid-19**

Late in financial year 2019/20 it became apparent that the covid-19 outbreak was becoming serious and the UK and Scottish Government imposed lockdowns on work life from 23 March 2020 with schools having closed on 20 March 2020. Due to the timing of this move there has been little impact in 2019/20 in terms of governance and control processes. Clearly the impact of covid-19 will be significant across Scotland and this is no different within West Dunbartonshire Council, with most non-care service provision ending or significantly reduced as from the date of lockdown. Covid-19 lockdown has had and will continue to have financial and service provision implications, even as lockdown eases over time and as long as social distancing and other virus control measures require to be implemented and followed. It is anticipated that the most significant financial impact will be experienced in 2020/21. Early in 2020/21 the Council implemented revised governance and cost control measures. The financial impact is not yet known, however the Scottish Government has provided additional funding to support the Council. The ongoing financial impact will be reported to Members together with details of the revised governance arrangements as required and it may be necessary for the Council to make decisions on future service delivery depending on the totality of the financial impact and Government funding availability. A detailed approval log is being maintained and scrutinised by senior management, including approval requirements of any decisions with financial implications for the council.

Government imposed lockdown has resulted in closure of all educational provision, cultural and leisure provision, significantly reduced activity in relation to building works, roads works, outdoor services and changes to waste management. Offices and face-to-face service provision have been significantly reduced. A large number of staff have been able to work from home and educational hubs and crisis and support provision has been implemented to support residents most in need of support. Social care services have continued though, in some cases, in a different or reduced format as risk has been balanced with need and due to high numbers of staff being impacted either by infection or isolating. Through the lockdown period staff have been advised to stay at home except for those where it has been deemed that it was essential that they physically attend work. Sickness rates have varied across services with a short peak in covid-related absence offset generally by a reduction in other absences. The Council has followed Scottish Government procurement guidance in relation to supporting businesses through the crisis. Capital projects will have been delayed due to covid; it is currently not clear as to the extent of this and any financial impact of this.

With significant disruption on how services are being delivered into 2020/21, which is certain to continue in the medium to longer term, the CMT are developing plans to capture the shift from business as usual activity and ensure the council can continue to meet requirements and achieve the strategic priorities set out in the Strategic Plan. This planning activity will take into consideration the reflective learning from the first phase of responding to the pandemic and engaging with key stakeholders in planning future service provision.

The financial impact of implementing the required changes to services and service delivery models (e.g. to support social distancing requirements, support staff with the appropriate PPE and manage the new and changing levels of need and demand) is significant and likely to be ongoing and evolving. In addition there is an impact on income levels as services are closed and it is unclear how this will recover as lockdown eases.

The “new normal” will have an impact on service demand and the consequences of this will have to be clearly laid out within the current performance management and reporting framework and in future service and budget planning. It will be important for the Council, at the appropriate time, to carry out a post-incident review and highlight any lessons learned.

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

### **The Financial Outlook, Key Risks and the Future (cont'd)**

Currently the Scottish Government has provided significant additional resource to assist the Council to date, though the availability of further funding is unclear and uncertain. There is a significant risk that Council will require to consider service reductions and potential use of reserves to manage the financial impact. Currently it is not clear as to the ongoing future financial impact of covid-19 on the Council and its reserves. There is an expectation that financial impact will continue to be offset by government financial assistance, whether in direct monetary means or through provision of financial flexibilities. The council's Financial Statements continue to be reported on a going concern basis.

#### **Management of Risk**

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

- the unknown position from government on future funding levels particularly given the ongoing decline in council population and the potential of continued austerity measures;
- the unknown financial implications of covid-19 and funding support from Scottish Government;
- the impact of the ongoing implementation of Universal Credit;
- changing demands and needs for council services (particularly in relation to older people); and
- council also plans major investment in a number of significant capital projects which will change the way in which some services are delivered and are partially funded through projected revenue savings – there is a risk that expected savings are not as planned.

The Annual Governance Statement, shown on pages 19 to 27, details the arrangements the council has put in place for the proper governance of the council's affairs and for the management of risk. This Statement explains the system of internal control in place and sets out improvement actions to the governance framework identified from the council's ongoing review of these arrangements.

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

#### **The Future**

In recognition of the projected ongoing financial position, the council continues to identify service redesign and business transformation options and these will be reported to appropriate committees during 2020/21. Significant cost reductions have been generated through planned actions to generate savings and more efficient ways of working. As stated above the financial impact of covid-19 places a further layer of uncertainty and financial risk to the ongoing Council funding and the ability to continue to provide services on an ongoing basis.

A number of major projects have been underway during 2019/20 as follows:

- **Glasgow City Region City Deal** – the council, together with a number of other Scottish local authorities, is participating in the Glasgow Region City Deal which will see over £1.1 billion invested in the area. The City Deal consists of a number of significant capital projects across the area together with employability projects – in order to generate economic regeneration and additional jobs. The project within the City Deal specific to the council is an infrastructure project at the Exxon site at Bowling to regenerate that site and to create a relief road along the A82 at Milton. The project development is progressing with the outline business case approved during 2016/17 and the final business case due for consideration by December 2021;

## Management Commentary (Cont'd)

### The Financial Outlook, Key Risks and the Future (cont'd)

- **Development of Queens Quay and District Heating** – the council, in partnership with the private sector, are funding the redevelopment of Queens Quay in Clydebank – bringing a significant former industrial site back into use. This project will be home to a new council-run care home for older people; a new medical centre run by the Greater Glasgow Health Board; around 1,000 new homes; and new commercial provision. This longer term project should support the economic development of Clydebank and is expected to generate net in-migration to West Dunbartonshire. In 2016/17 council and the Scottish Government approved the development of an innovative district heating system on this site to provide heat to all of the existing and new provision within Queens Quay and beyond. Significant physical progress was achieved on these various elements of the wider regeneration project during 2019/20;
- **UK withdrawal from the European Union** - in line with recommendations from Audit Scotland, an ongoing assessment of the risk to the council arising from the UK's withdrawal from the European Union continues. This allows the Corporate Management Team to conclude that the risks to the council are generally low, but not fully defined. The council continues a watching brief on developments and reviews the identified risks on an ongoing basis;
- **Strategic Programmes** – in the most recent Long Term Finance Strategy to November 2019 Council a number of potential change areas were identified. These are under consideration for development and implementation to assist close future funding gaps. Many of the previous projects are complete or near completion and senior management monitors progress on agreed efficiency projects through the Change Board and budgetary control reports provide updates on progress to Members. Where appropriate, business cases will be developed, and where required, reports will come to future Council and Committees for consideration; and
- **Council's More Homes Strategy** – plans have been approved for the council to deliver over 1,000 new affordable homes within the area over the period to 2021. This strategy is expected to produce net in-migration and regeneration, as well as provide modern affordable housing.

### 5. Other Information

#### **Asset Management**

The council has a significant investment embedded in assets, comprising offices, schools, vehicles, houses, ICT infrastructure and equipment, etc. and it is important that these are managed in an efficient and effective manner. The council has an overarching Asset Management Strategy which was refreshed in December 2016 along with the Property Asset Management Plan at the same time. Service specific Asset Plans covering Open Spaces, Roads Structures, Housing and Vehicle, Fleet and Plant were all approved at the relevant service committees during 2017. The next update required is for the Asset Management Strategy and Property Asset Plan at the end of 2021 therefore no updates are required to any existing plans during financial year 2020/21. In addition an asset disposal strategy is in place to maximize the benefit from assets that the council no longer requires and this strategy is important in generating capital receipts to support elements of the capital plan.

#### **Best Value Assurance Report**

During 2017/18 the council was audited under the revised Best Value audit approach, where the auditors reviewed the council's approach to strategic planning, financial planning, workforce planning, partnership working, performance reporting and continuous improvement. The report by the Accounts Commission was published on 28 June 2018 and was positive and showed that the council had made significant progress since the previous Best Value report in 2006 and follow-up reports to 2010. Five areas for improvement were identified and improvement actions now implemented in full on these areas – more detail is provided within the Annual Governance Statement within these accounts.



## Management Commentary (Cont'd)

### Other Information (cont'd)

#### **Carbon Emissions and Energy Consumption**

The council is on track to meet the targets set out in the Carbon Management Plan, however the figures for the final year 2019/20 are not available until August of this year, as we await the complete energy and water data. These are reported annually to the Scottish Government in November. The council are currently developing a new Climate change Strategy which will set a target to reduce WDC carbon emissions to 'net zero' by 2045 which will align with Scottish Government targets. We are working to have this completed by the end of 2020.

#### **Equality and Diversity**

The council is firmly committed to the principle of equality of opportunity. The council recognises its responsibility as a community leader, service provider and employer to encourage the fair treatment of all individuals and to tackle social exclusion. The council is also committed to eradicate all forms of discrimination, direct or indirect and aims to eliminate discriminatory practices and promote measures to combat its effects. An equal pay audit has recently been produced and a Members Briefing provided in June 2020 on the outcome.

Information on the council's Equalities Mainstreaming and Outcomes Report 2017-2021 can be found on the council website at:

<http://www.west-dunbarton.gov.uk/media/4312511/equalities-outcome-report-2017-2021.pdf>

#### **Consultation and Communication with Workforce**

The council is an accredited Living Wage Employer and has in place employee governance arrangements to ensure its employees are well informed, involved in decisions, appropriately trained, treated fairly and consistently and provided with a safe environment. The council carries out periodic employee surveys, the last one being undertaken in 2019, and seeks the views of the workforce through regular consultations with staff and trade unions.

#### **Remuneration Report**

This report presents information on the remuneration of senior elected members and senior officers within the council (pages 28 to 35).

#### **Financial Performance Indicators**

This commentary includes information on a set of financial performance indicators. These are aimed at providing the reader with a summary of key information and are summarised in the following table:

2018/19 Outturn			2019/20 Target	2019/20 Outturn
	<b>Housing Performance</b>			
9.20%	Percentage of current tenants owing more than 13 weeks rent, excluding those owing less than £250	Demonstrates the Council's effectiveness in collecting local housing rents	n/a	8.38%
906	number of current tenants owing more than 13 weeks rent, excluding those owing less than £250	Demonstrates the Council's effectiveness in collecting local housing rents	n/a	791
8.64%	Current / former / total tenant arrears as a percentage of net rent due in year	Demonstrates the Council's effectiveness in collecting local housing rents	9.00%	9.64%
£3.518m	Amount of current/ former/ total tenant rent arrears	Demonstrates the Council's effectiveness in collecting local housing rents	n/a	£3.922m
100%	Value of free reserves expressed as a percentage of the prudential reserve target	Demonstrates how much free reserves the HRA has, in comparison to the agreed minimum	100%	100%
2.00%	Value of free reserves expressed as a percentage of the net annual budget	Demonstrates the percentage of budget covered by free reserves (2% minimum target)	2.00%	2.00%
(£0.014m)	Movement in the free reserve balance	Demonstrates variances contributing to the overall free reserve position	n/a	(£0.033m)
99.03%	Revenue budget compared to actual outturn at year end	Demonstrates actual spend as a percentage of the planned budget (less than 100% indicates an underspend)	n/a	97.22%

## Management Commentary (Cont'd)

### Other Information (cont'd)

2018/19 Outturn			2019/20 Target	2019/20 Outturn
	<b>General Services Performance</b>			
£5.46	Cost of collecting council tax (per dwelling)	Demonstrates the Council's effectiveness in collecting local taxation	£5.00	£5.40
15.76%	Council tax as a percentage of overall funding	Demonstrates the amount of budget raised through council tax	n/a	15.59%
95.55%	In-year council tax collection rate	Demonstrates the Council's effectiveness in collecting local taxation	95.60%	95.15%
£33.157m	Amount of income due from council tax for the year that was received	Demonstrates the Council's effectiveness in collecting local taxation	n/a	£34.230m
115%	Value of free reserves expressed as a percentage of the prudential reserve target	Demonstrates how much free reserves the GS has, in comparison to the agreed minimum	100%	57%
2.25%	Value of free reserves expressed as a percentage of the net annual budget	Demonstrates the percentage of budget covered by free reserves (2% minimum target)	2.00%	1.14%
£0.524m	Movement in the free reserve balance	Demonstrates variances contributing to the overall free reserve position	n/a	(£2.381m)
99.69%	Revenue budget compared to actual outturn at year end - including top up of provisions	Demonstrates actual spend as a percentage of the planned budget (less than 100% indicates an underspend)	n/a	99.87%
	<b>Prudence And Affordability – Capital</b>			
4.78%	Ratio of financing costs to net revenue stream – General Services	Demonstrates how much of the General Fund revenue budget is used to support previous capital investment	4.58%	4.59%
24.41%	Ratio of financing costs to net revenue stream – HRA	Demonstrates how much of the HRA revenue budget is used to support previous capital investment	23.48%	25.55%
£538.132m	Capital Financing Requirement	The amount of planned capital expenditure not yet funded	£626.832m	£608.057m
£584.556m	External Debt Levels (excluding PPP)	The amount of external debt held by the Council. Increases due to funding of the capital programme	£617.853m	£613.938m

### 6. Where to find more information

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

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

### 7. Conclusion

The financial results show the council's finances in a fairly healthy position and, considering the ongoing significant financial pressures being faced by the council, we have successfully managed our affairs within the budget set and the financial objectives prescribed. This is a satisfactory outcome and reflects well on both the efforts and professionalism of management, budget holders and on the council's financial management and monitoring procedures. However the impact of covid-19 moving into financial year 2020/21 will certainly bring challenges in terms of cost and uncertainty around availability of Scottish Government funding to support such cost implications.

### **Acknowledgement**

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

Councillor Jonathan McColl  
Leader of the Council  
Date: 29 June 2020

Joyce White  
Chief Executive  
Date: 29 June 2020

Stephen West  
Strategic Lead - Resources  
Date: 29 June 2020

## **Statement of Responsibilities**

### **The Authority's Responsibilities:**

The Authority is required:

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

I confirm that these Draft Annual Accounts were authorised for issue on 29 June 2020.

Signed on behalf of West Dunbartonshire Council

Councillor Jonathan McColl  
Leader of the Council  
Date: 29 June 2020

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

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

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

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

The Strategic Lead - Resources has also:

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

I certify that the Financial Statements give a true and fair view of the financial position of the local authority (and its group) at the reporting date and the transactions of the local authority (and its group) for the year ended 31 March 2020.

Stephen West  
Strategic Lead - Resources  
Date: 29 June 2020

## Annual Governance Statement

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

### Scope of Responsibility

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

In discharging this overall responsibility, the council's Members and Corporate Management Team (CMT) are responsible for putting in place proper arrangements for the governance of its affairs and facilitating the effective exercise of its functions, which includes arrangements for the management of risk. The council has established an arms-length external organisation: West Dunbartonshire Leisure Trust – to deliver leisure services more effectively on the council's behalf, which reports regularly to Elected Members. From 1 July 2015 the West Dunbartonshire Health and Social Care Partnership was established to continue the development of the integration of social care and health services between the council and NHS Greater Glasgow and Clyde.

The Council has approved and adopted a Local Code of Corporate Governance ("the Local Code"), which is consistent with the principles of the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Society of Local Authority Chief Executives (SOLACE) Framework: "*Delivering Good Governance in Local Government*". The Local Code evidences the council's commitment to achieving good governance and demonstrates how it complies with the governance standards recommended by CIPFA. A copy of this Code is available from the council website at:

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

This statement explains how the council expects to comply with the Local Code and also meets the Code of Practice on Local Authority Accounting in the UK, which details the requirements for the Annual Governance Statement.

### The Purpose of the Governance Framework

The governance framework comprises: the systems and processes; and culture and values - by which the council is directed and controlled and through which it accounts to and engages with communities. It enables the council to monitor the achievement of the strategic objectives set out in the Strategic Plan. It enables the council to consider whether those objectives have led to the delivery of appropriate and value for money services.

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

The governance framework has been in place at the Council for the year ended 31 March 2020 and up to the date of the approval of the Statement of Accounts.

### The Governance Framework

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

## Annual Governance Statement (Cont'd)

### The Governance Framework (cont'd)

- the overarching strategic vision and objectives of the council are detailed in the Strategic Plan 2017/22, which sets out the key priorities of the council and key outcomes the council is committed to delivering with its partners, as set out in the Local Outcome Improvement Plan;
- Services are able to demonstrate how their own activities link to the council's vision and priorities through their Delivery Plans. Performance management and monitoring of service delivery is reported through service committees regularly. The CMT monitors performance information regularly. The council regularly publishes information about its performance;
- The West Dunbartonshire Community Alliance, which supports Community Planning West Dunbartonshire, represents the views of community organisations, communities of interest and geographical communities. In addition the council has an Engaging Communities Framework in place which sets out our approach to engaging with citizens, community organisations and stakeholders. Consultation on the future vision and activities of the partnership is undertaken in a range of ways, including seeking the views of the Alliance and through specific service consultations and the council actively engages with its partners through community planning arrangements;
- The council has adopted a Code of Conduct and associated employment policies for its employees. Elected members adhere to the nationally prescribed Code of Conduct for Members in a localised format. In addition, the council has in place a protocol on member/ officer relations and an inter-party protocol;
- The council operates within an established procedural framework which incorporates a scheme of delegation, standing orders and financial regulations. These describe the roles and responsibilities of Elected Members and officers and are subject to regular review. The council facilitates policy and decision making through the agreed committee structure;
- Responsibility for maintaining and operating an effective system of internal financial control rests with the council's Chief Financial Officer as Section 95 Officer. The system of internal financial control is based on a framework of regular management information, the Financial Regulations, administrative procedures (including separation of duties), management and supervision, and a system of delegation and accountability. Development and maintenance of the system is undertaken by managers within the council;
- The council's approach to risk management is set out in the risk management framework. A strategic risk register is in place and an update report on this is regularly submitted to the Corporate Services Committee. The approach is embedded within the council's strategic planning and performance management framework with regular reporting of risk management reported to service committees; and
- Comprehensive arrangements are in place to ensure members and officers are supported by appropriate training and development.

### Review of Effectiveness

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

The council's current Code of Good Governance was approved at the Audit & Performance Review Committee on 8 March 2017. An assessment of the council's compliance with the Code of Good Governance is supported by a process of self-assessment and assurance certification by Strategic Leads and the outcome of this assessment was reported to the Audit Committee on 17 June 2020.

Each member of the council's Corporate Management Team was presented with a self-assessment checklist to complete and return as evidence of review of seven key areas of the council's governance framework. The Strategic Directors then considered the completed evaluations and provided a certificate of assurance for their directorate areas.

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

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

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

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

The Internal Audit service operates in accordance with the Public Sector Internal Audit Standards (PSIAS) 2017, and reports to the Audit Committee. An annual programme of work is determined and undertaken by Internal Audit, approved by the Audit Committee, based upon an established risk based methodology. The Shared Service Manager – Audit & Fraud provides an independent opinion on the adequacy and effectiveness of the council's System of Internal Financial Control. The Audit Committee performs a scrutiny role in relation to the application of PSIAS and regularly monitors the performance of the Internal Audit service. The council's Shared Service Manager – Audit & Fraud (the council's Chief Internal Auditor) has responsibility for reviewing independently and reporting to the Audit Committee annually, to provide assurance on the adequacy and effectiveness of the code and the extent of compliance with it.

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

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

### **COVID-19**

The significant incident in late March 2020 and the council's responses as a Category 1 responder during the COVID-19 pandemic tested how well the Council's risk management, governance and internal controls framework is operating. There were examples of innovations, new business processes and solutions, and new technology being embraced in order to deliver services to the community in its role as a Category 1 responder to carry out the following three essential functions: Caring for the Vulnerable; Liaising with Resilience Partners; and Supporting Economic Recovery. This was achieved using amended governance arrangements, new ways of decision-making, leadership and implementation including virtual meetings, conference calls and systems remote access. All members of the council's Senior Leadership Team and key stakeholders are participants in a variety of Local Authority specific Covid-19/Business Continuity response groups supported by the Civil Contingencies Service. A comprehensive Covid-19 Impact Risk Register has been developed covering all aspects of service delivery affected by the pandemic which is maintained on a weekly basis.

With significant disruption to how services are currently being delivered and are likely to continue in the short and medium term, the CMT are developing plans to capture the shift from business as usual activity and ensure the council can continue to meet requirements and achieve the strategic priorities set out in the Strategic Plan. This planning activity will take into consideration the reflective learning from the first phase of responding to the pandemic and engaging with key stakeholders in planning future service provision.

The financial impact of implementing the required changes to services and service delivery models (eg to support social distancing requirements, support staff with the appropriate PPE and manage the new and changing levels of need and demand) is significant and likely to be ongoing and evolving.

## Annual Governance Statement (Cont'd)

### Review of Effectiveness (cont'd)

A detailed approval log is being maintained and scrutinised by senior management, including approval requirements of any decisions with financial implications for the council. The “new normal” will have an impact on service demand and the consequences of this will have to be clearly laid out within the current performance management and reporting framework. It will be important for the Council, at the appropriate time, to carry out a post-incident review and highlight any lessons learned.

### Governance Issues and Planned Actions

The following main issues and areas for improvement during 2019/20 have been identified through the self-assessment exercise against the Local Code of Governance:

Improvement Area 2019/20	Responsible Officer
Embedding Be the Best Conversations within all service teams.	Strategic Leads
Following COVID-19, work is required in some services to review and update business continuity planning documentation.	Strategic Leads
Aspects of the Business Classification Scheme require to be implemented in some services.	Strategic Leads
Within HSCP, there are occasions when complaints timescales are being missed due to the complexity of response or NHS Policy where the Chief Officer approves all responses. HSCP-wide improvements are currently being reviewed to ensure full compliance.	Chief Officer - HSCP
Within HSCP, improvement is required in relation to streamlining community engagement and service user feedback across services. Self-evaluation and benchmarking activity takes place but a review of services is planned to ensure that the service is meeting user needs. This will be embedded within service delivery plans which are currently being developed.	Chief Officer - HSCP
Within HSCP, stronger governance is required in relation to tracking of action plans and ensuring action deadlines are met.	Chief Officer - HSCP
Continue to lead the implementation of and embed the Contract and Supplier Management Policy across services.	Procurement Manager
Further develop the Workforce Management System	Business Support Manager
Maintenance of HRA housing rental income stream following full rollout of Universal Credit and other welfare reforms. This requires to be monitored as this income stream will be impacted issues arising from COVID-19.	Strategic Lead – Housing & Employability
Consolidation of Procurement and Commissioning arrangements ensuring compliance and efficiencies. There are still a number of risk areas contained within the HSCP procurement pipeline priorities.  The HSCP SMT has agreed that Commissioning resource requires to be strengthened and a commissioning manager post will be advertised in 20/21.	HSCP – Heads of Service
Continue to develop plans in response to the ageing population. We continue to develop and review services in response to the changing demographic.	Head of Health and Community Care

## Annual Governance Statement (Cont'd)

### Review of Effectiveness (cont'd)

Improvement Area 2019/20	Responsible Officer
Review of Learning Disability Service to improve on ways of working to ensure the service is fit for the future demands. Service Improvement lead aligned to service. Full review to be picked up as part of renewal and recovery work.	Head of Mental Health, Addictions & Learning Disabilities
Improved case recording and assessment for children and families who receive statutory social work services.	Head of Children's Health Care and Criminal Justice
Further efforts to reduce absence, supporting both staff wellbeing and containing costs	Chief Officer - HSCP

In addition, the self-assessment exercise carried out by Strategic Directors has identified improvements in the following areas:

- The new integrated housing management system went live in November 2019. There were and continue to be challenges with the system and a monitoring and development action plan will be in place for 2020/21 to ensure that remaining issues are fully addressed.
- At the appropriate time, a post-incident review will be carried out in relation to the COVID-19 Pandemic highlighting any lessons learned which will inform future emergency response and recovery arrangements.

In the 2018/19 Annual Governance Statement officers identified a range of areas for improvement during 2018/19. The following table provides an update on progress with these with a number having been completed or are areas which continue to have ongoing focus:

Improvement Area 2018/19	Responsible Officer	Status
Continue to review the effectiveness of Be the Best Conversations	Strategic People and Change Manager	Work is ongoing with Services to embed the process.
Increase the percentage of spend that CPU view as being compliant with Financial Regulations	Procurement Manager	Complete. The target of 90% compliance for 19/20 has been achieved and exceeded. (91%). Work is ongoing with relevant Services to increase their percentage of compliant spend.
Continue the implementation of the strategic improvement framework activity on benchmarking, including customer feedback and proof of "best value"	Performance and Strategy Manager	Work is ongoing with Services to embed the process.
Consider approaches to identifying, reporting and monitoring wider partnership risk	Strategic People and Change Manager	Complete
Improve reporting of failing KPI's to Members as appropriate	Performance and Strategy Manager	Complete
Embed sensitivity analysis in service level budget and service planning	Finance Manager	Complete
Continue to implement the Contract and Supplier Management Policy.	Procurement Manager	Work is ongoing with Services to embed the process.



## Annual Governance Statement (Cont'd)

### Review of Effectiveness (cont'd)

Improvement Area 2018/19	Responsible Officer	Status
Review of processes and procedures for Internal Audit's approach to investigations.	Audit Manager	Complete
Further develop Fraud Risk Assessment process.	Audit Manager	Complete
Implementation of actions identified in the Building Standards Action Plan.	Strategic Lead - Regulatory	Complete
Further develop the Workforce Management System	Business Support Manager	Ongoing – due to technical issues, a few tasks have not been achieved. These will be included along with other improvement areas identified for 20/21.
IT Infrastructure improvements	ICT Manager	Complete
Ensure policies and strategies are compliant with new code of practice, Well Maintained Highways	Roads & Transportation Manager	Complete
Maintenance of HRA housing rental income stream following full rollout of Universal Credit and other welfare reforms	Strategic Lead – Housing & Employability	This action is complete but requires to be monitored as this income stream will be impacted issues arising from COVID-19.
The delivery of a whole system approach to preventing homelessness including the provision of sustainable housing support solutions	Strategic Lead, Housing & Employability	Complete
Identify opportunities to maximise collaborative working to improve delivery of the roads service	Shared Head of Service (Roads & Transportation)	Complete
Best Value Assurance Plan – Capital Projects. Develop Action Plan following Audit Scotland recommendations.	Strategic Lead - Regeneration	Complete
Audit Fire Alarm Systems – Implement Action Plan	Strategic Lead - Regeneration	Complete
Improve monitoring and review arrangements for the Pupil Equity Funding and Care Experienced Children's Fund expenditure to seek to identify aggregate spend across the school estate for the same external provider and procure in an efficient and compliant manner	Strategic Lead – Education, Learning & Attainment	Complete
Consolidation of Procurement and Commissioning arrangements ensuring compliance and efficiencies.	West Dunbartonshire Health and Social Care Partnership (HSCP) – Heads of Service	Ongoing - significant process has been made in 2019/20, however there are still a number of risk areas contained within the HSCP procurement pipeline priorities.  The HSCP SMT has agreed that Commissioning resource requires to be strengthened and a commissioning manager post will be advertised in 20/21.

## Annual Governance Statement (Cont'd)

### Review of Effectiveness (cont'd)

Improvement Area 2018/19	Responsible Officer	Status
Review of Learning Disability Service to improve on ways of working to ensure the service is fit for the future demands	Head of Mental Health, Addictions & Learning Disabilities	Ongoing - Service Improvement lead aligned to service prior to COVID period. Benchmarking against other LD services completed by Ops manager prior to COVID. Full review to be picked up as part of renewal and recovery work.
Continue to develop plans in response to the ageing population	Head of Health and Community Care	Ongoing - we continue to develop and review services in response to the changing demographic. We have rolled out use of the Rockwood frailty tool across all primary and community settings. Our new Focussed Intervention Team has been designed to support people avoid hospital admission. In addition, we are focussing on rolling out ACPs to a much wider proportion of the population. Through Community Planning, the Independence Delivery Group focuses on shared work across agencies and with communities to support all people to remain as independent as possible.
Improved case recording and assessment for children and families who receive statutory social work services.	Head of Children's Health Care and Criminal Justice	<p>Ongoing - work to improve case recording is continuing – most recent updates include changes to capture activity for the Scottish Government National Covid-19 dataset.</p> <p>Review of Care First case recording system by Information Team to be scheduled following lockdown.</p> <p>Improvement activity around assessments and reports is supported by monthly meetings with the Area Locality Reporter (SCRA).</p> <p>Case sampling for children on the child protection register will report to the Child Protection Committee after June 2020.</p>

## Annual Governance Statement (Cont'd)

### Review of Effectiveness (cont'd)

Improvement Area 2018/19	Responsible Officer	Status
Further efforts to reduce absence, supporting both staff wellbeing and containing costs	Chief Officer - HSCP	Ongoing - analysis of absence data shows a downward trend from the start of this performance year. New Supporting Employee Wellbeing Policy for WDC launched last year, with master classes rolled out.

The council continues to recognise the need to exercise strong management arrangements to manage financial pressures common to all local authorities and the Chief Financial Officer will continue to provide regular updates to council on this subject, including a revised long-term finance strategy.

As highlighted in the 2018/2019 Annual Governance Statement, in relation to Procurement, an Internal Audit report provided to Audit Committee in December 2018 highlighted weaknesses in the Council's procurement arrangements within Roads and Greenspace in that a number of procurement processes had been completed without following the Council's Financial Regulations. This was confirmed by an Audit Scotland review which also identified weaknesses in the controls in place to monitor revenue spend consistently against contracts across all services, and for identifying and managing potential conflicts of interest relating to staff involved in procurement activity. Improvement plans from both audits were agreed by management which aim to increase compliance and management processes.

As part of the planned Internal Audit Plan for 2019/20 a follow-up audit on the agreed action plans from the above audit and previous audits where procurement was identified as an area for improvement has now been undertaken and found that in general audit actions have been implemented by management though within Roads and Greenspace while there have been improvements in practice, there are a number of further improvements required. The follow-up Internal Audit report produced a number of further recommendations. These recommendations have also been followed up and all actions have been completed.

### Best Value Assurance Report

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

### Health and Social Care Integration

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

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

## Annual Governance Statement (Cont'd)

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

### Compliance with Best Practice

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

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

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

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

### Assurance

Subject to the above, and on the basis of the assurances provided, we consider the governance and internal control environment operating during 2019/20 provides reasonable and objective assurance that any significant risks impacting on the achievement of our principle objectives will be identified and actions taken to avoid or mitigate their impact. Systems are in place to continually review and improve the governance and internal control environment with plans in place to address improvement areas.

**Jonathan McColl**  
Leader of the Council  
Date: 29 June 2020

**Joyce White**  
Chief Executive  
Date: 29 June 2020

**Stephen West**  
Strategic Lead – Resources  
Date: 29 June 2020

## Remuneration Report

### Introduction

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

### **a) Remuneration - Councillors**

The remuneration of Councillors is regulated by the Local Governance (Scotland) Act 2004 (Remuneration) Amendment Regulations 2019 (SSI No. 2019/23). The Regulations provide for the grading of Councillors for the purposes of remuneration arrangements, as the Leader of the Council, the Civic Head (Provost), Senior Councillors and Councillors. The Leader of the Council and the Provost cannot be the same person for the purposes of payment of remuneration. A Senior Councillor is a Councillor who holds a significant position of responsibility in the council's political management structure. The regulations stipulate that in addition to the Leader of the Council and the Provost, West Dunbartonshire can appoint a maximum of ten Senior Councillors. The level of remuneration paid to the Leader of the Council, Provost and Senior Councillors is detailed in Table 1.

The salary that is to be paid to the Leader of the Council is set out in the Regulations. For 2019/20 the salary for the Leader of West Dunbartonshire Council was £34,994. The Regulations also state that the maximum yearly amount that may be paid to the Provost (£26,208) is 75% of the total yearly amount payable to the Leader of the Council.

The Regulations also state the remuneration that may be paid to Senior Councillors and the total number of Senior Councillors the council may have. The maximum yearly amount that may be paid to a Senior Councillor (£26,208) is 75% of the total yearly amount payable to the Leader of the Council. For 2019/20 the total yearly amount payable by the council for remuneration of all of its Senior Councillors shall not exceed £218,400. The council is able to exercise local flexibility in the determination of the precise number of Senior Councillors and their salary within these maximum limits. Council policy is to pay Senior Councillors a salary of £21,840, per the decision at Council on 17 May 2017 for 2017/18 onwards.

During 2019/20, the Council agreed the appointment of a Council Leader, Provost, Bailie and 10 Senior Councillors and the remuneration due paid to the 10 Senior Councillors totalled £218,400 (£212,450 in 2018/19). The Regulations also permit the council to pay contributions or other payments as required to the Local Government Pension Scheme in respect of those Councillors who elect to become Councillor members of the pension scheme. The pension entitlements for the year to 31 March 2020 are shown in Table 5 on page 33.

The Scheme of Members Allowances which encompasses the salaries of all elected members including the Leader, Provost, Bailie and Senior Councillors was agreed at a meeting of the full Council on 17 May 2017. The report to Council and the Register of Members' Expenses is available at: <https://www.west-dunbarton.gov.uk/council/councillors-and-committees/councillors-allowances/>

## Remuneration Report (Cont'd)

### a) Remuneration – Councillors (Cont'd)

**Table 1: Remuneration of Senior Councillors**

Name	Position	Year ended 31 March 2020				2018/19
		Salary, Fees & Allowances	Taxable Expenses	Non-cash Expenses, Benefits-in-kind	Total Remuneration	Total Remuneration
		£	£	£	£	£
Jonathan McColl	Leader of Council Convener of Community Planning West Dunbartonshire Management Board Convener of Recruitment & Individual Performance Management Committee Convener of Sub Committee on Scheme of Delegation	34,944	0	0	34,944	33,992
William Hendrie	Provost	26,208	0	0	26,208	29,193
Karen Conaghan	Depute Provost Convener of Appeals Committee Convener of Educational Services Committee	21,917	0	0	21,917	21,225
Caroline McAllister	Depute Leader	21,917	0	0	21,917	21,225
Denis Agnew	Bailie	21,840	0	0	21,840	21,245
Jim Brown	Convener of Licensing Board (to 16/3/2020)	21,772	0	0	21,772	21,245
Ian Dickson	Convener of Corporate Services Committee	21,917	0	0	21,917	21,225
Diane Docherty	Convener of Housing & Communities Committee	21,917	0	0	21,917	21,225
Jim Finn	Convener of Licensing Committee Convener of Planning Committee Convener of Tendering Committee	21,840	0	0	21,840	21,245
Iain McLaren	Convener of Infrastructure Regeneration & Economic Development Committee	21,917	0	0	21,917	21,225
Marie McNair	Convener of Integration Joint Board (HSCP)	21,840	0	0	21,840	21,245
John Mooney	Convener of Audit Committee	21,840	0	0	21,840	21,245

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

The amount shown under salary, fees and allowances for the post of Provost for 2018/19 is greater than the amount for the post of as senior councillor as there was a discrepancy in the salary paid during the financial year 2017/18 and this was rectified during the year 2018/19.

#### **Remuneration paid to all Councillors**

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

2018/19	2019/20
£	£
441,708 Salaries	454,811
21,513 Expenses	19,096
<b>463,221 Total</b>	<b>473,907</b>

**Note:** The annual return of Councillors' salaries and expenses for 2019/20 is available for any member of the public to view at all council libraries and public offices during normal working hours and is also available on the council website at [www.west-dunbarton.gov.uk](http://www.west-dunbarton.gov.uk).

## Remuneration Report (Cont'd)

### b) Remuneration - Senior Employees and Senior Employees of Subsidiaries

The salary of senior employees is set by reference to national arrangements. The Scottish Joint Negotiating Committee (SJNC) for Local Authority Services sets the salaries for the Chief Executives of Scottish local authorities. Circular CO/150 sets the amount of salary for the Chief Officials of West Dunbartonshire Council for the period 2018 to 2021. The post of Chief Officer Health and Social Care Partnership is a joint post between West Dunbartonshire Council and NHS Greater Glasgow and Clyde.

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

Name	Position at 31/03/20	Salary, Fees & Allowances 2019/20	Election Duties 2019/20	Total Remuneration 2019/20	Total Remuneration 2018/19
		£	£	£	£
<b>Remuneration of Senior Employees</b>					
Joyce White	Chief Executive	129,053	5,742	134,795	124,956
Angela Wilson	Strategic Director of Transformation & Public Sector Reform	112,086	1,950	114,036	108,535
Richard Cairns	Strategic Director of Regeneration, Environment & Growth	112,086	0	112,086	108,535
Jonathan Hinds	Head of Children's Healthcare & Criminal Justice (started 12/11/18) - Chief Social Work Officer	84,963	0	84,963	30,909 (FYE 77,876)
Laura Mason	Strategic Lead - Education, Learning & Attainment - Chief Education Officer	85,597	0	85,597	83,102
Stephen West	Strategic Lead - Resources - S95 Officer	90,856	470	91,326	88,116
<b>Remuneration of Senior Employees of Subsidiaries</b>					
John Anderson	General Manager of West Dunbartonshire Leisure	74,503	0	74,503	72,486

Total remuneration 2019/20 includes election payments for senior employees. There were no elections in 2018/19.

Details of the post of Chief Officer-Health & Social Care Partnership are included in the remuneration report of the Integration Joint Board. West Dunbartonshire Council funds 50% of this post and NHS Greater Glasgow fund the remaining 50%.

### Notes

- The term *senior employee* means any local authority employee:
  - who has responsibility for the management of the local authority to the extent that the person has the power to direct or control the major activities of the authority (including activities involving the expenditure of money), during the year to which the Report relates, whether solely or collectively with other persons;
  - who holds a post that is politically restricted by reason of section 2(1) (a), (b) or (c) of Local Government and Housing Act 1989 (4); or
  - whose annual remuneration, including any remuneration from a local authority subsidiary body, is £150,000 or more.

## Remuneration Report (Cont'd)

### b) Remuneration - Senior Employees and Senior Employees of Subsidiaries (cont'd)

2. The figure for gross salary, fees and allowances shown for senior employees for the year ended 31 March 2020 includes any amounts received for the roles performed for West Dunbartonshire in the elections. There were two elections during 2019/20 (namely: European Election (23/5/2019) and General Election 12/12/19), with no elections in 2018/19;
3. The Local Government (Discretionary Payments and Injury Benefits)(Scotland) Regulations 1998 make provision for authorities to make discretionary payments to local government employees to pay compensation for premature retirement. There were no discretionary payments made to senior employees during the year.

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

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

**Table 3: Remuneration of Employees**

	<b>Number of Employees</b>	
	<b>2019/20</b>	<b>2018/19</b>
£50,000 - £54,999	98	57
£55,000 - £59,999	30	43
£60,000 - £64,999	47	33
£65,000 - £69,999	22	2
£70,000 - £74,999	1	1
£75,000 - £79,999	1	2
£80,000 - £84,999	4	8
£85,000 - £89,999	5	3
£90,000 - £94,999	4	0
£105,000 - £109,999	0	3
£110,000 - £114,999	3	0
£120,000 - £124,999	0	1
£130,000 - £134,999	1	0
<b>Total</b>	<b>216</b>	<b>153</b>

### d) Pension Benefits

Pension benefits for Councillors and most local government employees are provided through the Local Government Pension Scheme (LGPS). Councillors' pension benefits are based on career average pay. The Councillor's pay for each year or part year ending 31 March (other than the pay in the final year commencing 1 April) is increased by the increase in the cost of living, as measured by the appropriate index (or indices) between the end of that year and the last day of the month in which their membership of the scheme ends. The total of the revalued pay is then divided by the period of membership to calculate the career average pay. This is the value used to calculate the pension benefits. The pension entitlements for the year to 31 March 2020 are shown in Table 5 on pages 33. The table details the pension entitlement and contributions made by West Dunbartonshire Council in respect of all senior Councillors and senior officers of the council who have opted to join the LGPS.

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



## Remuneration Report (Cont'd)

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

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

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

**Table 4: Contribution Rate**

	Contribution rate 2019/20	Contribution rate 2018/19
<b>The tiers and members contribution rates for 2019/20 whole time pay:</b>		
<b><u>Local Government employees</u></b>		
On earnings up to and including £21,800 (£21,300)	5.50%	5.50%
On earnings above £21,800 (£21,300) and up to £26,700 (£26,100)	7.25%	7.25%
On earnings above £26,700 (£26,100) and up to £36,600 (£35,700)	8.50%	8.50%
On earnings above £36,600 (£35,700) and up to £48,800 (£47,600)	9.50%	9.50%
On earnings above £48,800 (£47,600)	12.00%	12.00%
<b>The tiers and members contribution rates for 2019/20 actual pay:</b>		
<b><u>Teachers</u></b>		
On earnings up to and including £27,697 (£27,047)	7.20%	7.20%
On earnings above £27,697 (£27,047) and up to £37,284 (£36,410)	8.70%	8.70%
On earnings above £37,284 (£36,410) and up to £44,209 (£43,172)	9.70%	9.70%
On earnings above £44,209 (£43,172) and up to £58,590 (£57,216)	10.40%	10.40%
On earnings above £58,590 (£57,216) and up to £79,895 (£78,022)	11.50%	11.50%
On earnings above £79,895 (£78,022)	11.90%	11.90%

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

The value of the accrued benefits has been calculated on the basis of the age at which the person will first become entitled to receive a pension on retirement without reduction on account of its payment at that age; without exercising any option to commute pension entitlement into a lump sum; and without any adjustment for the effects of future inflation.

## Remuneration Report (Cont'd)

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

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

		In-year pension contributions		Accrued pension benefits	
		For year to 31 March 2020	For year to 31 March 2019	As at 31 March 2020	As at 31 March 2019
Name	Position at 31/03/19	£	£	£	£
<b>Senior Councillors</b>					
Jonathan McColl	Leader of Council Convener of Community Planning West Dunbartonshire Management Board Convener of Sub Committee on Scheme of Delegation Convener of Recruitment & Individual Performance Management Committee	6,744	6,561	7,701	6,691
Denis Agnew	Bailie	4,215	4,100	6,808	6,234
John Mooney	Convener of Audit Committee	4,215	4,100	3,364	2,853
Jim Brown	Convener of Licensing Board (to 16/3/20)	4,202	4,100	1,269	804
Karen Conaghan	Depute Provost Convener of Appeals Committee Convener of Educational Services Committee	4,206	4,089	1,309	844
Ian Dickson	Convener of Corporate Services Committee	4,206	4,089	1,309	844
Diane Docherty	Convener of Housing & Communities Committee	4,206	4,089	1,309	844
Jim Finn	Convener of Licensing Committee Convener of Planning Committee Convener of Tendering Committee	4,215	4,100	3,839	3,300
Caroline McAllister	Depute Leader	4,206	4,089	1,309	844
Iain McLaren	Convener of Infrastructure Regeneration & Economic Development Committee	4,206	4,089	1,309	844
<b>Senior Employees</b>					
Joyce White	Chief Executive	25,882	24,074	34,669	30,857
Angela Wilson	Strategic Director of Transformation & Public Sector Reform	21,518	20,910	152,976	146,171
Richard Cairns	Strategic Director of Regeneration, Environment & Growth	21,518	20,910	66,414	62,131
Jonathan Hinds	Head of Children's Healthcare & Criminal Justice (started 12/11/18) - Chief Social Work Officer	16,324	6,273	56,502	52,271
Laura Mason	Strategic Lead - Education, Learning & Attainment - Chief Education Officer	16,520	16,039	122,157	116,799
Stephen West	Strategic Lead - Resources - S95 Officer	17,443	16,976	121,856	110,282
<b>Senior Employees of Subsidiaries</b>					
John Anderson	General Manager of West Dunbartonshire Leisure	14,370	13,965	54,740	51,579

The pension figures shown relate to the benefits that the person has accrued as a consequence of their total public sector service, and not just their current appointment. The pension entitlements for the year to 31 March 2020 for Senior Councillors are shown in Table 5, together with the contribution made by West Dunbartonshire Council to each Senior Councillor's pension during the year. Senior councillors omitted from the table above are not members of the Local Government Pension Scheme.

### e) Exit Packages

A number of exit packages were agreed, at a total cost of £0.383m for 2019/20, as shown in the following Table 6.

## Remuneration Report (Cont'd)

### e) Exit Packages (Cont'd)

**Table 6**

Banding	Number of departures		Total cost	
	2019/20	2018/19	2019/20	2018/19
			£	£
£0 - £20,000	10	10	51,385	81,369
£20,001 - £40,000	0	4	0	113,890
£40,001 - £60,000	0	2	0	94,914
£60,001 - £140,000	3	2	331,996	147,003
<b>Total</b>	<b>13</b>	<b>18</b>	<b>383,381</b>	<b>437,176</b>

Note: there were no compulsory packages in this or the previous financial year.

### f) Trade Union Facility Time

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

Details of the facility time within West Dunbartonshire Council during the year to 31 March 2020 is shown in Table 7 below.

**Table 7**

Education Function Employee		All Other Function Employee	
Number of Employees	FTE employee Number	Number of Employees	FTE employee Number
36	32	70	68
Percentage of Time Spent on Facility		Percentage of Time Spent on Facility	
Percentage	Number of Employees	Percentage	Number of Employees
Less < 1%	23	Less < 1%	24
1-50%	11	1-50%	41
51%-99%	2	51%-99%	3
100%	0	100%	2
Total cost of facility time		Total cost of facility time	
£58,576		£130,757	
Total pay bill		Total pay bill	
£44,271,440		£102,356,074	
Percentage of Pay Bill Spent on Facility		Percentage of Pay Bill Spent on facility	
0.13%		0.13%	
Paid TU Activities		Paid TU Activities	
4.32%		9.35%	

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

### **f) Trade Union Facility Time (Cont'd)**

Further detail can be found at:

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

Jonathan McColl  
Leader of the Council  
Date: 29 June 2020

Joyce White  
Chief Executive  
Date: 29 June 2020

## Comprehensive Income and Expenditure Statement

This statement shows the accounting cost in year, of providing services in accordance with generally accepted accounting practices, rather than the amount to be funded from taxation. The council raises taxation to cover expenditure in accordance with regulations; this may be different from the accounting cost. The taxation position is shown in the Movement in Reserves Statement.

Further detail on the expenditure and income within the Next Cost of Services below is available in Note 13 on page 59.

2018/19 Gross Expenditure £000	2018/19 Gross Income £000	2018/19 Net Expenditure £000	Note	Service	2019/20 Gross Expenditure £000	2019/20 Gross Income £000	2019/20 Net Expenditure £000
75,514	(51,139)	24,375		Corporate Services	75,648	(48,907)	26,741
112,924	(9,858)	103,066		Educational Services	112,449	(13,250)	99,199
66,871	(17,477)	49,394		Infrastructure, Regeneration and Economic Development	68,871	(26,896)	41,975
9,441	(4,475)	4,966		Housing and Communities	10,580	(5,032)	5,548
32,641	(41,957)	(9,316)		Housing Revenue Account	32,714	(42,640)	(9,926)
17,234	(7,094)	10,140		Miscellaneous Services	5,956	(7,572)	(1,616)
162,129	(92,273)	69,856		Health and Social Care Partnership	171,317	(95,582)	75,735
2,459	0	2,459		Requisitions	2,336	0	2,336
<b>479,213</b>	<b>(224,273)</b>	<b>254,940</b>		<b>Net Cost of Service (1)</b>	<b>479,871</b>	<b>(239,879)</b>	<b>239,992</b>
		3,362		(Gain) / loss on Disposal of Fixed Assets			1,463
		<b>3,362</b>		<b>Other Operating Expenditure (2)</b>			<b>1,463</b>
		(33,805)		Council Tax			(35,296)
		(78,812)	8	Non-Domestic Rates			(84,736)
		(104,759)	8	Revenue Support Grant			(103,682)
		(20,254)	8	Recognised Capital Income (Grants, Contributions & Donations)			(27,876)
		<b>(237,630)</b>		<b>Taxation and Non-specific Grant Income (3)</b>			<b>(251,590)</b>
		(330)	25	Interest Earned			(260)
		19,359	25	External Interest Payable / Similar Charges			19,372
		1,414		Impairment Loss - Debtors			1,380
		5	25	(Gain)/Loss early settlement of borrowing			0
		(3,234)	5	Surplus on Trading Undertakings not included in net cost of services			(2,387)
		3,753	11	Pension Interest Cost/Expected Return on Pension Assets			5,172
		<b>20,967</b>		<b>Finance/Investment Income and Expenditure (4)</b>			<b>23,277</b>
		<b>41,639</b>		<b>(Surplus)/Deficit on Provision of Services (5) = (1)+(2)+(3)+(4)</b>			<b>13,142</b>
		(35,563)		(Surplus)/Deficit arising from revaluation of property, plant and equipment			(9,838)
		238		(Surplus)/Deficit on revaluation of available for sale assets			(96)
		49,463	11	Actuarial (gains)/losses on pension fund assets and liabilities			(91,163)
		<b>14,138</b>		<b>Other Comprehensive (Income) and Expenditure (6)</b>			<b>(101,097)</b>
		<b>55,777</b>		<b>Total Comprehensive (Income) and Expenditure (5) + (6)</b>			<b>(87,955)</b>

## Movement in Reserves Statement

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

Usable Reserves										
	General Fund	HRA	Capital	Capital				Total	Unusable	Total
Note	balance	Balance	Receipts	Grants	Capital	Capital	Other	Usable	Reserves	Reserves
	£000	£000	Reserve	Unapplied	Reserve	Fund	Reserves	Reserves	£000	£000
			£000	Account	£000	£000	£000	£000	£000	£000
<b>2019/20</b>										
Opening Balance at 1 April 2019	(10,998)	(1,606)	0	(278)	(2,847)	0	(362)	(16,091)	(174,887)	(190,978)
<b>Movement in reserve 2019/20</b>										
Total Comprehensive Expenditure and Income	31,330	(18,188)	0	0	0	0	0	13,142	(101,097)	(87,955)
Adjustments between accounting basis and funding basis under regulations	(28,290)	11,053	0	146	0	(803)	0	(17,894)	17,894	0
<b>Net (Increase)/Decrease before Transfers to Other Statutory Reserves</b>	<b>3,040</b>	<b>(7,135)</b>	<b>0</b>	<b>146</b>	<b>0</b>	<b>(803)</b>	<b>0</b>	<b>(4,752)</b>	<b>(83,203)</b>	<b>(87,955)</b>
Transfers to/from other statutory reserves	(1,132)	354	0	0	678	803	148	851	(851)	0
<b>Closing Balance at 31 March 2020</b>	<b>(9,090)</b>	<b>(8,387)</b>	<b>0</b>	<b>(132)</b>	<b>(2,169)</b>	<b>0</b>	<b>(214)</b>	<b>(19,992)</b>	<b>(258,941)</b>	<b>(278,933)</b>
<b>2018/19</b>										
Opening Balance at 1 April 2018	(10,975)	(7,422)	0	(314)	(3,269)	0	(478)	(22,458)	(224,297)	(246,755)
<b>Movement in reserve 2018/19</b>										
Total Comprehensive Expenditure and Income	45,034	(3,395)	0	0	0	0	0	41,639	14,138	55,777
Adjustments between accounting basis and funding basis under regulations	(41,562)	8,838	0	36	0	(3,430)	0	(36,118)	36,118	0
<b>Net (Increase)/Decrease before Transfers to Other Statutory Reserves</b>	<b>3,472</b>	<b>5,443</b>	<b>0</b>	<b>36</b>	<b>0</b>	<b>(3,430)</b>	<b>0</b>	<b>5,521</b>	<b>50,256</b>	<b>55,777</b>
Transfers to/from other statutory reserves	(3,495)	373	0	0	422	3,430	116	846	(846)	0
<b>Closing Balance at 31 March 2019</b>	<b>(10,998)</b>	<b>(1,606)</b>	<b>0</b>	<b>(278)</b>	<b>(2,847)</b>	<b>0</b>	<b>(362)</b>	<b>(16,091)</b>	<b>(174,887)</b>	<b>(190,978)</b>

## Balance Sheet

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

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

Revised 2018/19			2019/20
£000	Notes		£000
928,095	14	Property, Plant and Equipment	1,011,526
210	15	Intangible Assets	175
27		Long Term Debtors	23
1,406	17	Heritage Assets	1,406
4,500		Long Term Investments	495
<b>934,238</b>		<b>Long Term Assets</b>	<b>1,013,625</b>
5,670	16	Asset Held for Sale	8,053
1,060		Inventories	1,231
45,585	21	Short Term Debtors	43,721
12,745	24	Cash and Cash Equivalents (net)	17,038
<b>65,060</b>		<b>Current Assets</b>	<b>70,043</b>
(351)	27	Provisions	(232)
(46,899)	26	Short Term Creditors	(42,922)
(214,370)	25	Short Term Borrowing	(237,091)
(3,097)	20	PPP	(3,605)
<b>(264,717)</b>		<b>Current Liabilities</b>	<b>(283,850)</b>
<b>734,581</b>			<b>799,818</b>
(231,085)	25	Long Term Borrowing	(276,905)
(100,004)	20	PPP and Finance Lease Liabilities	(96,337)
(205,215)	11	Net Pensions Liability	(139,971)
(7,299)	8	Capital Grants Receipts in Advance	(7,672)
<b>(543,603)</b>		<b>Long Term Liabilities</b>	<b>(520,885)</b>
<b>190,978</b>		<b>Net Assets</b>	<b>278,933</b>
<b>Represented by:</b>			
16,091	MIR/29	Usable Reserves	19,992
174,887	MIR/29	Unusable Reserves	258,941
<b>190,978</b>		<b>Total Reserves</b>	<b>278,933</b>

The unaudited Financial Statements were authorised for issue on 29 June 2020.



Stephen West  
Strategic Lead - Resources  
West Dunbartonshire Council  
Date: 29 June 2020

## Cash Flow Statement

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

2018/19 £000		2019/20 £000	2019/20 £000
	<b>Operating Activities</b>		
41,639	<b>Net deficit on the provision of services</b>		13,142
(41,712)	Depreciation, amortisation and impairment	(28,538)	
(9,054)	Net gain on fixed assets	(1,463)	
(29,553)	Movement in pension liabilities	(25,918)	
103	Movement in inventories	171	
6,696	Movement in debtors	(1,481)	
(9,151)	Movement in creditors and provisions	1,909	
128	Other non-cash movements	(1,106)	
(82,543)	<b>Adjustments to net deficit on the provision of services for non-cash movements</b>		(56,426)
8	Financing movements	22	
20,254	Investing movements	27,876	
20,262	<b>Adjustments for items included in the net surplus/deficit on the provision of services that are investing and financing activities</b>		27,898
(20,642)	<b>Net cash inflow from Operating Activities</b>		(15,386)
68,306	Purchase of property, plant and equipment and intangible assets	109,681	
(3,430)	Proceeds from sale of property, plant and equipment and intangible assets	(803)	
4,008	Movement on long term investments	(4,005)	
(25,379)	Other receipts from investing activities	(28,632)	
43,505	<b>Net cash outflows from investing activities</b>		76,241
(201,337)	Cash receipts of short-term and long-term borrowing	(269,612)	
2,813	Repayment of PPP liabilities	3,160	
185,258	Repayment of short-term and long-term borrowing	201,304	
(13,266)	<b>Financing Activities</b>		(65,148)
9,597			(4,293)
22,342	Cash and cash equivalents at the beginning of the reporting period		12,745
12,745	Cash and cash equivalents at the end of the reporting period		17,038
9,597	<b>Movement – Increase in Cash</b>		(4,293)



## Notes to the Financial Statements

### Note 1 – Assumptions Made About the Future and Other Major Sources of Estimation Uncertainty

The Financial Statements contain estimated figures that are based on assumptions made by the council about the future or that are otherwise uncertain. Estimates are made taking into account historical experience, current trends and other relevant factors. However, because balances cannot be determined with certainty, actual results could be materially different from the assumptions and estimates. The items in the authority's balance sheet as at 31 March 2020, for which there is a significant risk of material adjustment in the forthcoming financial year are as follows:

Item	Uncertainty	Potential effect
Property Plant and Equipment – material valuation uncertainty due to Novel Coronavirus (COVID – 19)	<p>The outbreak of the Novel Coronavirus (COVID-19), declared by the World Health Organisation as a "Global Pandemic" on the 11th March 2020, has impacted global financial markets. Market activity is being impacted in many sectors. Valuations are therefore reported as being subject to 'material valuation uncertainty' as set out in VPS 3 and VPGA 10 of the RICS Valuation – Global Standards. Consequently, less certainty – and a higher degree of caution – should be attached to the valuations than would normally be the case.</p> <p>For the avoidance of doubt, the inclusion of the 'material valuation uncertainty' declaration above does not mean that the valuation cannot be relied upon. Rather, the declaration has been included to ensure transparency of the fact that – in the current extraordinary circumstances – less certainty can be attached to the valuation than would otherwise be the case. The material uncertainty clause is to serve as a precaution and does not invalidate the valuation.</p>	<p>The majority of the Council's assets that have been valued as at 31 March 2020 are specialised properties and as such have been valued using the Depreciated Replacement Cost (DRC) approach. These valuations were undertaken and submitted shortly before the valuation date and the decision taken to leave them unchanged following consideration of the inputs and the information that was available at the date of the valuation. Following review of the information published by BCIS in terms of build cost information and noted that there had only been a nominal adjustment, less than 1%, between the information relied upon and that which was available on 31 March 2020, it was concluded that this was not sufficient to merit amendment of the valuations provided.</p> <p>The detailed impacts of the pandemic were not known as at 31 March 2020 and, indeed, are unlikely to be known for some time yet.</p>
Property Plant and Equipment – depreciation / useful lives	<p>Assets are depreciated over useful lives that are dependent on assumptions about the level of repairs and maintenance that will incur in relation to those assets. The current economic climate makes it uncertain that the council will be able to sustain its current level of spending on maintenance, bringing into doubt the useful lives assigned to assets.</p>	<p>If the useful lives of assets are reduced, depreciation will increase and the carrying amount of assets will fall. It is estimated that the annual depreciation charge for buildings would increase by £1.570m for every year that useful lives had to be reduced.</p>

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

### Note 1 – Assumptions Made About the Future and Other Major Sources of Estimation Uncertainty (cont'd)

Item	Uncertainty	Potential effect
Provision – equal pay	The council has set aside a provision of £0.232m for the settlement of claims arising from the Equal Pay Initiative, based upon the number of claims received and an average settlement amount. It is not certain that all valid claims have been received by the council or that precedents elsewhere on settlement values will be applicable.	An increase over the forthcoming year of 10% in either the total number of claims or the estimated average settlement would have an effect of adding £0.023m to the provision needed.
Pension liability	Estimation of the net liability to pay pensions depends on a number of complex judgements relating to the discount rates used, the rate at which salaries are projected to increase by, changes to retirement ages, mortality rates and expected returns on pension assets held. A firm of consulting actuaries is engaged to provide the council with expert advice about the assumptions applied.	The effect on the net liability can be measured. However, the assumptions interact in complex ways. During 2019/20 the appointed actuaries advised that the net liability had decreased by £65.244m as a result of estimates being updated and an update to the assumptions.
Arrears and bad debts	As at 31 March 2020, the council had a balance of various debtors (including council tax, sundry debtors, housing rents) of £43.721m with a sliding scale of bad debt provision written against this, depending on the age of the debt.	If collection rates were to deteriorate, the provision for bad debts would require to be reviewed to consider the appropriate level of provision. However, based upon prior experience, the bad debt provision is considered adequate.

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

### Note 1 – Assumptions Made About the Future and Other Major Sources of Estimation Uncertainty (Cont'd)

Item	Uncertainty	Potential effect
Fair Value Measurements	<p>When the fair value of financial assets and financial liabilities cannot be measured based on quoted prices in active markets (i.e. Level 1 inputs), their fair value is measured using valuation techniques (e.g. quoted prices for similar assets or liabilities in active markets or the discounted cash flow (DCF) model).</p> <p>Where possible, the inputs to these valuation techniques are based on observable data, but where this is not possible judgement is required in establishing fair values. These judgements typically include considerations such as uncertainty and risk. However, changes in the assumptions used could affect the fair value of the council's assets and liabilities.</p> <p>Where Level 1 inputs are not available, the council utilises relevant experts to identify the most appropriate valuation techniques (for example for surplus assets and non-current assets held for sale, the council's estates valuer and for financial instruments the council's treasury advisors).</p> <p>Information about the valuation techniques and inputs used in determining the fair value of the council's assets and liabilities is disclosed in notes 14, 16 and 25.</p>	<p>The authority uses the discounted cash flow (DCF) model to measure the fair value of financial instruments. Surplus assets and non-current assets held for sale have been based on the market value approach. Market conditions are such that similar properties are marketed, purchased and sold actively.</p> <p>The significant observable inputs used include current market conditions and recent sales prices and other relevant information for similar assets in the West Dunbartonshire area together with evidence across the wider West of Scotland for surplus assets and non-current assets held for sale and discount rates for financial instruments.</p> <p>Significant changes in any of these would result in significantly lower or higher fair value measurement for financial instruments as detailed in note 26.</p> <p>Significant changes to the key inputs for non-financial assets would have a significant impact on the value of the properties. However as the properties are valued annually and form a small proportion in relation to the value of the council's overall portfolio the impact of any changes would be limited.</p>

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

### Note 2 - Material Items of Income and Expense

Where items are not disclosed on the face of the Comprehensive Income and Expenditure Statement, the Code requires a disclosure of the nature and amount of material items. Material items of expenditure charged to services in the year are shown in the table below:

Item	Nature	£000
Unitary Charge Payment	Public Private Partnership agreement for the provision of 3 secondary schools and one primary school	11,869
Insurances	Insurance premiums for all policies	2,534
Landfill Tax	A tax paid on the disposal of waste. It is payable to Her Majesty's Revenue and Customs (HMRC)	2,686
Housing Benefit received	Benefit received to support customers on low incomes with housing rent costs	(40,060)
Housing Benefit paid	Benefit paid to support customers on low incomes with housing rent costs	40,980
Care Homes	Cost of providing care home services by external providers	9,264
NHS Resource Transfer	Income received from NHS to support care in the community.	(8,799)
Supplementation	Residential Accommodation for adults and children with disabilities	20,805
Integration Joint Board - West Dunbartonshire Health and Social Care Partnership	Day Support	1,836
Integration Joint Board - West Dunbartonshire Health and Social Care Partnership	Payments to Clients	5,210
Integration Joint Board - West Dunbartonshire Health and Social Care Partnership	Payments to external fostering agencies	2,695
Integration Joint Board - West Dunbartonshire Health and Social Care Partnership	Payments to Voluntary Organisations	1,252
Integration Joint Board - West Dunbartonshire Health and Social Care Partnership	Payments to other bodies	3,296

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

### Note 3 – Adjustments between funding accounting basis and funding basis under regulations

This note provides further breakdown of the adjustments summarised in the Movement in Reserves Statement on page 37. It is identified under the headings Usable and Unusable Reserves. Further detail of the reserves identified under the classification of usable and unusable is given in notes 28 and 29 on pages 81 to 85.

#### 2019/20

	General Fund Balance £000	HRA Balance £000	Capital Receipts Reserve £000	Capital Grants Unapplied Account £000	Capital Reserve £000	Capital Fund £000	Other Reserves £000	Total Usable Reserves £000
<b>Usable Reserves</b>								
<b>Adjustments to the Revenue Resources</b>								
Pension Costs (transferred to (or from) the Pensions Reserve)	(25,051)	(868)	0	0	0	0	0	(25,919)
Financial Instruments (transferred to the Financial Instruments Adjustment Account)	12	10	0	0	0	0	0	22
Holiday Pay (transferred to the Accumulated Absences Reserve)	(1,038)	(40)	0	0	0	0	0	(1,078)
Reversal of entries included in the Surplus or Deficit on the Provision or Services in relation to capital expenditure (these items are charges to the Capital Adjustment Account)	(5,478)	4,816	0	0	0	0	0	(662)
	<b>(31,555)</b>	<b>3,918</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(27,637)</b>
<b>Adjustments between Capital and Revenue Resources</b>								
Transfer of non-current asset sale gain/loss from revenue to the Capital Receipts Reserve	(201)	(1,262)	1,463	0	0	0	0	0
Statutory provision for the repayment of debt (transfer to the Capital Adjustment Account)	3,466	0	0	0	0	0	0	3,466
Capital expenditure financed from revenue balances (transfer to the Capital Adjustment Account)	0	8,397	0	0	0	0	0	8,397
	<b>3,265</b>	<b>7,135</b>	<b>1,463</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,863</b>
<b>Adjustments to the Capital Resources</b>								
Disposal of non-current asset sale proceeds	0	0	(2,266)	0	0	0	0	(2,266)
Transfer from the Capital Receipts Reserve to the Capital Fund	0	0	803	0	0	(803)	0	0
Application of capital grants to finance capital expenditure	0	0	0	146	0	0	0	146
	<b>0</b>	<b>0</b>	<b>(1,463)</b>	<b>146</b>	<b>0</b>	<b>(803)</b>	<b>0</b>	<b>(2,120)</b>
<b>Total Adjustments</b>	<b>(28,290)</b>	<b>11,053</b>	<b>0</b>	<b>146</b>	<b>0</b>	<b>(803)</b>	<b>0</b>	<b>(17,894)</b>

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

### Note 3 – Adjustments between funding accounting basis and funding basis under regulations (cont'd)

2019/20

	Capital Adjustment Account £000	Revaluation Reserve £000	Pension Reserve £000	Employee Statutory Adjustment Account £000	FIAA £000	Total Unusable Reserves £000
<b>Unusable Reserves</b>						
<b>Adjustments to the Revenue Resources</b>						
Pension Costs (transferred to (or from) the Pensions Reserve)	0	0	25,919	0	0	25,919
Financial Instruments (transferred to the Financial Instruments Adjustment Account)	0	0	0	0	(22)	(22)
Holiday Pay (transferred to the Accumulated Absences Reserve)	0	0	0	1,078	0	1,078
Reversal of entries included in the Surplus or Deficit on the Provision or Services in relation to capital expenditure (these items are charges to the Capital Adjustment Account)	662	0	0	0	0	662
	<b>662</b>	<b>0</b>	<b>25,919</b>	<b>1,078</b>	<b>(22)</b>	<b>27,637</b>
<b>Adjustments between Capital and Revenue Resources</b>						
Statutory provision for the repayment of debt (transfer to the Capital Adjustment Account)	(3,466)	0	0	0	0	(3,466)
Capital expenditure financed from revenue balances (transfer to the Capital Adjustment Account)	(8,397)	0	0	0	0	(8,397)
	<b>(11,863)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(11,863)</b>
<b>Adjustments to the Capital Resources</b>						
Disposal of non-current asset sale proceeds	2,266	0	0	0	0	2,266
Depreciation adjustment between Capital Adjustment Account and Revaluation Reserve	(8,373)	8,373	0	0	0	0
Write out Revaluation Reserve of Disposals	(2,890)	2,890	0	0	0	0
Use of the Capital Receipts Reserve to finance capital expenditure	0	0	0	0	0	0
Application of capital grants to finance capital expenditure	(146)	0	0	0	0	(146)
	<b>(9,143)</b>	<b>11,263</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,120</b>
<b>Total Adjustments</b>	<b>(20,344)</b>	<b>11,263</b>	<b>25,919</b>	<b>1,078</b>	<b>(22)</b>	<b>17,894</b>

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

### Note 3 – Adjustments between funding accounting basis and funding basis under regulations (cont'd)

2018/19

	General Fund Balance £000	HRA Balance £000	Capital Receipts Reserve £000	Capital Grants Unapplied Account £000	Capital Reserve £000	Capital Fund £000	Other Reserves £000	Total Usable Reserves £000
<b>Usable Reserves</b>								
<b>Adjustments to the Revenue Resources</b>								
Pension Costs (transferred to (or from) the Pensions Reserve)	(28,969)	(584)	0	0	0	0	0	(29,553)
Financial Instruments (transferred to the Financial Instruments Adjustment Account)	4	4	0	0	0	0	0	8
Holiday Pay (transferred to the Accumulated Absences Reserve)	(73)	32	0	0	0	0	0	(41)
Reversal of entries included in the Surplus or Deficit on the Provision or Services in relation to capital expenditure (these items are charges to the Capital Adjustment Account)	(19,513)	(7,648)	0	0	0	0	0	(27,161)
	<b>(48,551)</b>	<b>(8,196)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(56,747)</b>
<b>Adjustments between Capital and Revenue Resources</b>								
Transfer of non-current asset sale gain/loss from revenue to the Capital Receipts Reserve	(748)	(2,603)	3,351	0	0	0	0	0
Statutory provision for the repayment of debt (transfer from the Capital Adjustment Account)	7,737	6,288	0	0	0	0	0	14,025
Capital expenditure financed from revenue balances (transfer to the Capital Adjustment Account)	0	13,349	0	0	0	0	0	13,349
	<b>6,989</b>	<b>17,034</b>	<b>3,351</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>27,374</b>
<b>Adjustments to the Capital Resources</b>								
Disposal of non-current asset sale proceeds	0	0	(6,781)	0	0	0	0	(6,781)
Transfer from the Capital Receipts Reserve to the Capital Fund	0	0	3,430	0	0	(3,430)	0	0
Application of capital grants to finance capital expenditure	0	0	0	36	0	0	0	36
	<b>0</b>	<b>0</b>	<b>(3,351)</b>	<b>36</b>	<b>0</b>	<b>(3,430)</b>	<b>0</b>	<b>(6,745)</b>
<b>Total Adjustments</b>	<b>(41,562)</b>	<b>8,838</b>	<b>0</b>	<b>36</b>	<b>0</b>	<b>(3,430)</b>	<b>0</b>	<b>(36,118)</b>

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

### Note 3 – Adjustments between funding accounting basis and funding basis under regulations (cont'd)

2018/19

	Capital Adjustment Account £000	Revaluation Reserve £000	Pension Reserve £000	Employee Statutory Adjustment Account £000	FIAA £000	Total Unusable Reserves £000
<b>Unusable Reserves</b>						
<b>Adjustments to the Revenue Resources</b>						
Pension Costs (transferred to (or from) the Pensions Reserve)	0	0	29,553	0	0	29,553
Financial Instruments (transferred to the Financial Instruments Adjustment Account)	0	0	0	0	(8)	(8)
Holiday Pay (transferred to the Accumulated Absences Reserve)	0	0	0	41	0	41
Reversal of entries included in the Surplus or Deficit on the Provision or Services in relation to capital expenditure (these items are charges to the Capital Adjustment Account)	27,161	0	0	0	0	27,161
	<b>27,161</b>	<b>0</b>	<b>29,553</b>	<b>41</b>	<b>(8)</b>	<b>56,747</b>
<b>Adjustments between Capital and Revenue Resources</b>						
Statutory provision for the repayment of debt (transfer from the Capital Adjustment Account)	(14,025)	0	0	0	0	(14,025)
Capital expenditure financed from revenue balances (transfer to the Capital Adjustment Account)	(13,349)	0	0	0	0	(13,349)
	<b>(27,374)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(27,374)</b>
<b>Adjustments to the Capital Resources</b>						
Disposal of non-current asset sale proceeds	6,781	0	0	0	0	6,781
Depreciation adjustment between Capital Adjustment Account and Revaluation Reserve	(9,548)	9,548	0	0	0	0
Write out Revaluation Reserve of Disposals	(93)	93	0	0	0	0
Use of the Capital Receipts Reserve to finance capital expenditure	0	0	0	0	0	0
Application of capital grants to finance capital expenditure	(36)	0	0	0	0	(36)
	<b>(2,896)</b>	<b>9,641</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,745</b>
<b>Total Adjustments</b>	<b>(3,109)</b>	<b>9,641</b>	<b>29,553</b>	<b>41</b>	<b>(8)</b>	<b>36,118</b>



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

### Note 4 – Events After the Balance Sheet Date

The draft Financial Statements were authorised for issue by the Strategic Lead - Resources on 24 June 2020. Events taking place after this date are not reflected in the financial statements or notes. Where events taking place after this date provide information about conditions existing as at 31 March 2020, the figures in the Financial Statements and notes have been adjusted in all material respects to reflect the impact of this information.

### Note 5 – Trading Operations

The Local Government Scotland Act 2003 repealed the legislation governing compulsory competitive tendering. The Act introduced a requirement for statutory trading accounts to be maintained for "significant trading operations". A service is deemed to be a significant trading account where the service is provided in a competitive environment, it is charged on a basis other than straightforward recharge of cost and the service is deemed to be significant.

The council has established two trading units where the service manager is required to operate in a commercial environment and balance their budget by generating income from other parts of the council or other organisations. Details of those units are detailed below and these figures include an interest charge for the assets as noted within the accounting policies. It is the duty of a local council to conduct each of its significant trading operations so that, taking every year with the two previous years, total revenue is not less than expenditure. The analysis for 2017/18 to 2019/20 is as follows:

The council operates a **Housing Property Maintenance Trading Service** which delivers an economic, efficient and effective housing repairs service to its customers.

	2017/18	2018/19	2019/20	Cumulative
	£000	£000	£000	£000
Turnover	20,826	25,070	27,669	73,565
Expenditure	20,439	24,518	27,683	72,640
<b>Surplus/ (deficit)</b>	<b>387</b>	<b>552</b>	<b>(14)</b>	<b>925</b>

The council operates a **Grounds Maintenance/Street Cleaning Trading Service** which aims to make a positive impact on the health and wellbeing of residents and visitors to the area through cleaner and well maintained council areas.

	2017/18	2018/19	2019/20	Cumulative
	£000	£000	£000	£000
Turnover	10,608	10,612	10,896	32,116
Expenditure	8,236	7,930	8,495	24,661
<b>Surplus</b>	<b>2,372</b>	<b>2,682</b>	<b>2,401</b>	<b>7,455</b>
<b>Surplus as noted in Comprehensive Income and Expenditure Statement</b>	<b>2,759</b>	<b>3,234</b>	<b>2,387</b>	<b>8,380</b>

The above table confirms that both trading accounts which have been statutory for more than three years, have met the break even target.

The Trading Operations require to budget for estimated IAS19 pension expenditure. In 2019/20 the actual IAS19 pension charge resulted in an increase to expenditure within the services, creating a reduced surplus (or, for the Housing Property Trading Service, a loss). This adjustment does not bring cash into or take cash from the trading operation, but is a technical adjustment required for accounting regulations. Trading operations are incorporated into the Comprehensive Income and Expenditure Statement.

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

### Note 6 – Related Parties

The council is required to disclose material transactions with related parties – bodies or individuals that have the potential to control or influence the council or to be controlled or influenced by the council. Disclosure of these transactions allows readers to assess the extent to which the council might have been constrained in its ability to operate independently or might have secured the ability to limit another party's ability to bargain freely with the council.

#### Central and Scottish Government

The council received £188.418m (2018/19 £183.571m) of revenue government grants and £27.338m (2018/19 £16.743m) of capital grants from the Scottish Government (with £1.124m due to the council at the year end); and other grants of £53.675m (2018/19 £53.147m) as shown in Note 8 Grant Income (with £0.262m due to the council at the year end).

#### Strathclyde Pension Fund

The council is an admitted body to the local government pension scheme and has made payments as shown in Note 11 Defined Benefit Pension Schemes. The balance owed to the pension fund at the year end was £1.879m.

#### Joint Boards

The council is a member of the Joint Boards for Valuation and Strathclyde Partnership for Transport and the council's contributions are disclosed within the Group Accounts. The council is also a partner in the West Dunbartonshire Health and Social Care Partnership and provided funding in year of £67.584m (£64.318m 2018/19).

#### Voluntary Sector

The following voluntary organisations received over £0.050m in grant funding from West Dunbartonshire Council during 2019/20:

	<b>£000</b>
West Dunbartonshire Citizens Advice Bureau	386
Independent Resource Centre	106
Y-Sort It Youth Information Project	185
The Environment Trust	180
Dumbarton Women's Aid	157
Clydebank Women's Aid	167

The council has no shareholdings or investments in any of these organisations. There were no outstanding balances at the year end.

#### Key Management Personnel

Within the council's Management Team, the Chief Officer of the HSCP is employed by West Dunbartonshire Council. Details of remuneration are included within the Council's Remuneration Statement.

#### Elected Members

Members of the Council have direct control over the council's financial and operating policies. The total of members' allowances paid in 2019/20 is shown in the remuneration statement on pages 28 to 35. The council maintains a register of interests for Members and reviews this for transactions carried out in the year with entities which Members have an interest. In the year ended 31 March 2020, the council has not had any material transactions for any body in which Members have an interest. The elected members register of interest can be found on the council website:

<https://www.west-dunbarton.gov.uk/media/4314783/2017-2022-register-of-interests.pdf>

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

### Note 6 – Related Parties (Cont'd)

#### Senior Officers

Senior Officers require to declare an interest if he or she believes that there may be a perception that their decision making may be influenced in any way by a personal interest. Should this situation arise, the senior officer does not take part in any discussion or decision in relation to that interest. There are no significant related party transactions with senior officers of the council.

### Note 7 – Agency Services

Transactions whereby the council provides a service on behalf of external organisations are noted below:

2018/19 Net Payment/ (receipt) £000	Organisation	Description	2019/20 Receipts £000	2019/20 Payment £000	(Debtor)/ Creditor at 31.03.20 £000
14,065	Scottish Water	Water and sewerage charges collected by Council and paid over	0	14,101	315
(80,558)	Scottish Government	Non Domestic Rates	83,302	0	(1,671)

### Note 8 – Grant Income

The council credited the following grants and other contributions to Taxation and Non-specific Grant Income within the Comprehensive Income and Expenditure Statement in 2019/20:

31 March 2019 £000	31 March 2020 £000
183,571	188,418
2,049	15,294
7,728	9,153
446	2,612
108	372
80	153
2,165	122
6,100	0
1,110	0
245	0
100	0
123	170
<b>203,825</b>	<b>216,294</b>

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

### Note 8 – Grant Income (Cont'd)

The council credited the following grants to Services within the Comprehensive Income and Expenditure Statement in 2019/20.

<b>31 March 2019</b>	<b>31 March 2020</b>
<b>£000</b>	<b>£000</b>
43,183 Housing Benefit Subsidy	40,060
3,426 Pupil Equity Fund	3,545
1,988 Criminal Justice	2,022
1,411 Scottish Attainment	1,454
1,166 Early Learning	4,227
876 Scottish Attainment Challenge Scotland Fund	955
446 Private Sector Housing	416
226 Education Maintenance Allowance	252
0 Asylum Seekers	199
0 No-one Left Behind	115
425 Grants under £0.100m	430
<b>53,147</b>	<b>53,675</b>

The council has received a number of grants that have yet to be recognised as income as they have conditions attached to them that will require the monies or property to be returned to the giver. The balances at the year end are as follows:

<b>31 March 2019</b>	<b>31 March 2020</b>
<b>£000</b>	<b>£000</b>
5,920 Gruggies Burn	5,920
1,354 Early Years Funding	841
0 Town Centre	838
25 Grants under £0.100m	73
<b>7,299</b>	<b>7,672</b>

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

### Note 9 – Operating Leases

#### Council as Lessee

The council occupies a number of properties by way of an operating lease. The future minimum lease payment due under non-cancellable leases in future years are:

31 March 2019	31 March 2020
£000	£000
729 Not later than one year	735
2,699 Later than one year and not later than five years	2,620
2,916 Later than five years	2,617
<u>6,344</u>	<u>5,972</u>

The expenditure charged to the appropriate service lines in the Comprehensive Income and Expenditure Statement during the year in relation to these leases was £0.753m (2018/19 - £0.720m).

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

31 March 2019	31 March 2020
£000	£000
268 Not later than one year	311
488 Later than one year and not later than five years	411
135 Later than five years	67
<u>891</u>	<u>789</u>

The expenditure charged to the appropriate service lines in the Comprehensive Income and Expenditure Statement during the year in relation to these leases was £0.263m (2018/19 - £0.225m).

#### Council as Lessor

The council leases out property under operating leases for the following purposes:

- For the provision of community services, such as sports facilities, tourism services and community centres; and
- For economic development purposes to provide suitable affordable accommodation for local businesses.

The future minimum lease payment due under non-cancellable leases in future years are:

31 March 2019	31 March 2020
£000	£000
3,845 Not later than one year	3,840
10,944 Later than one year and not later than five years	10,665
138,403 Later than five years	137,705
<u>153,192</u>	<u>152,210</u>

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

### Note 9 – Operating Leases (Cont'd)

The minimum lease payments receivable do not include rents that are contingent on events taking place after the lease was entered into, such as adjustments following rent reviews. In 2019/20 £2.686m contingent rents were receivable by the council (2018/19 £2.758m).

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

### Note 10 – Termination Benefits

The council terminated the contracts of a number of employees in 2019/20, incurring liabilities of £0.383m (£0.401m in 2018/19). These terminations were made as part of the redesign of services within the council under voluntary severance and early retirement. There will be ongoing annual costs incurred by the council for those staff leaving under early retirement due to ongoing pension costs.

### Note 11 – Defined Benefit Pension Schemes

As part of the terms and conditions of employment of its officers and other employees, the council offers retirement benefits. Although these benefits will not actually be payable until employees retire, the council has a commitment to make the payments that needs to be disclosed at the time that employees earn their future entitlement.

The council participates in the following pension schemes:

**The Local Government Pension Scheme**, which is a defined benefit statutory scheme, operated as Strathclyde Pension Fund, and administered by Glasgow City Council in accordance with the Local Government Pension Scheme (Scotland) Regulations 1998. This is a funded scheme, meaning that the council and employees pay contributions into a fund, calculated at a level intended to balance the pensions liabilities with investment assets. The employer's contribution rate is set by the Fund actuaries following valuation. The employer contribution rate for 2019/20 was 19.3%, and 2020/21 is set at 19.3%. In 2019/20, the council paid an employer's contribution of £18.887m (2018/19 £16.127m).

**The Teachers' Pension Scheme (Scottish Teachers' Superannuation Scheme (STSS))** which is a defined benefit scheme administered by the Scottish Public Pension Agency. The scheme is technically a multi-employer defined benefit scheme but is unfunded and the Scottish Government used a notional fund as the basis for calculating the employers' contribution rate paid by local authorities. Due to the type of scheme, the council is not able to identify its share of the underlying financial position and performance of the scheme with sufficient reliability for accounting purposes. For the purpose of this Statement of accounts, it is accounted for on the same basis as a defined contribution scheme.

The employer pays a set contribution rate of 23% which is effective from 1 September 2019, prior to this it was 17.2%. This is charged directly to the revenue account for the Education service. The amount paid over in respect of employer's contribution was £8.837m (2018/19 £6.726m) in respect of expenditure for teachers added years, £0.044m payments were made (2018/19 £0.029m).

The scheme is unfunded and all contributions (payable by members or employers) are paid to the Scottish Government, and the Scottish Government then meets the costs of all the benefits. A specific amount is held by the Scottish Government for this purpose. As a proportion of the total contributions into the Scottish Teachers Superannuation Scheme 2019/20, the council's own contribution equates to 2.01%.

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

### Note 11 – Defined Benefit Pension Schemes (Cont'd)

The council is not liable to the scheme for any other entities obligations under the plan.

#### 1) Local Government Pension Scheme

Councils are also required to disclose the capital cost of discretionary increases in pension payments agreed by the Council. In 2019/20 the capitalised costs that would have arisen from the early retirement of West Dunbartonshire Council employees and from predecessor authorities were as follows:

	<b>£000</b>
2019/2020	(9,197)
In earlier years	<u>63,354</u>
<b>Total</b>	<b><u>54,157</u></b>

The council fully complies with the International Accounting Standard (IAS 19) concerning the disclosure of information on the pension. IAS 19 states that although the pension benefits will not be paid until the employee retires, the council has a commitment to make these payments and must disclose the cost of this in its accounts at the time employees earn their full entitlement.

The council therefore recognises the cost of the pension commitment within the Comprehensive Income and Expenditure Account when the employees earn their pension entitlement rather than when the benefits are paid as pensions. However, the cost to the taxpayer is calculated on the basis of pension contributions paid in the year, the cost of retirement benefits under IAS19 is reversed out, to ensure there is no impact on the overall cost to be funded by council tax and government grants.

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

### Note 11 – Defined Benefit Pension Schemes (Cont'd)

#### 1) Local Government Pension Scheme

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

2018/19 £000	2019/20 £000
<b>Net cost of services</b>	
32,252 Current service cost	42,281
12,622 Past service cost	315
<b>44,874</b>	<b>42,596</b>
<b>Financing and investment Income and Expenditure</b>	
3,753 Net interest expense	5,172
<b>48,627</b>	<b>47,768</b>
<b>Total post employment benefit charged to the Surplus or Deficit on the provision of Services</b>	
(25,257) Expected return on assets	55,170
0 Actuarial gains and losses arising from changes in demographic assumptions	(106,589)
(74,011) Actuarial gains and losses arising from changes in financial assumptions	(34,598)
(709) Actuarial gains and losses arising from experience assumptions	(5,146)
<b>(51,350)</b>	<b>(43,395)</b>
<b>Total post employment benefit charged to the comprehensive income and expenditure statement</b>	
<b>Movement in Reserves Statement</b>	
(48,627) Reversal of net charges made to surplus of deficit for post employment benefits	(47,768)
<b>Actual amount charged against the General Fund balance in the year</b>	
<b>19,074</b>	<b>18,887</b>
<b>Employer contributions payable to Scheme</b>	

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

2018/19 £000	2019/20 £000
825,803 Fair value of plan assets	794,654
(967,664) Present value of defined benefit obligations	(880,468)
<b>(141,861)</b>	<b>(85,814)</b>
<b>Net assets in the Strathclyde Pension Fund</b>	
<b>Present Value of Unfunded Liabilities</b>	
(29,356) LGPS Unfunded	(25,437)
(26,285) Teachers' pensions	(22,476)
(7,713) Pre Local Government Reorganisation	(6,244)
<b>(205,215)</b>	<b>(139,971)</b>
<b>Net pension asset/(liability)</b>	



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

### Note 11 – Defined Benefit Pension Schemes (Cont'd)

#### 1) Local Government Pension Scheme

The liabilities show the underlying commitments that the council has in the long run to pay post-employment (retirement) benefits. The total liability of £139.971m has a substantial negative impact on the net worth of the council as recorded in the Balance Sheet, resulting in an overall balance of £278.933m. However, the statutory arrangements for funding the deficit, means the financial position of the council remains healthy.

The deficit on the local government scheme will be made good by increased contributions over the remaining working life of employees (i.e. before payments fall due) as assessed by the scheme actuary. Finance is only required to be raised to cover discretionary benefits when the pensions are actually paid.

The fair value of plan assets have decreased by £31.149m. This is due to asset returns being more favourable than anticipated.

The estimated liabilities have decreased by £96.393m, due to financial assumptions as at 31 March 2020 being more favourable than they were at 31 March 2019, mainly due to the downwards movement in the assumptions of future pension increases (from 2.5% p.a. to 1.9% p.a.); salary increases (3.7% p.a. to 3% p.a.) and a decreased discount rate (2.4% to 2.3%).

#### 2) Pension Assets and Liabilities

Liabilities have been valued on an actuarial basis using the projected unit method which assesses the future liabilities of the fund discounted to their present value. The liabilities have been assessed by Hymans Robertson, an independent firm of actuaries, contracted by Glasgow City Council to provide all IAS19 calculations on behalf of the councils within the Strathclyde Pension Fund. The funded obligation is noted below:

	%	Years
Active Members	60.9%	24.0
Deferred Members	8.2%	24.3
Pensioner Members	25.5%	13.2
Pre-Local Government Re-organisation Members	5.4%	10.4
	<b>100%</b>	<b>18.2</b>

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

<b>2018/19</b>	<b>2019/20</b>
<b>£000</b>	<b>£000</b>
904,596 Opening balance	1,031,018
32,252 Current service cost	42,281
24,785 Interest cost	25,041
4,875 Contributions by Members	5,775
0 Actuarial gains/losses – change in demographic assumptions	(34,598)
74,011 Actuarial gains/losses – change in financial assumptions	(106,589)
709 Actuarial gains/losses – other experience	(5,146)
12,622 Past service costs/(gains)	315
(2,947) Estimated unfunded benefits paid	(2,962)
(19,885) Estimated benefits paid	(20,510)
<b><u>1,031,018</u> Closing Balance as at 31 March</b>	<b><u>934,625</u></b>

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

### Note 11 – Defined Benefit Pension Schemes (Cont'd)

#### 2) Pension Assets and Liabilities (Cont'd)

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

2018/19 £000	2019/20 £000
778,397 Opening balance	825,803
25,257 Expected return on assets	(55,170)
21,032 Interest Income	19,869
4,875 Contributions by Members	5,775
16,127 Contributions by employer	18,887
2,947 Contributions in respect of unfunded benefits	2,962
(2,947) Estimated unfunded benefits paid	(2,962)
(19,885) Estimated benefit paid	(20,510)
<b>825,803 Closing Balance as at 31 March</b>	<b>794,654</b>

WDC Share of the pension fund asset at 31 March 2020 comprised:

2018/19			Asset Category	2019/20		
Quoted prices in Active Markets £000	Prices not quoted in Active Market £000	Total £000		Quoted prices in Active Markets £000	Prices not quoted in Active Market £000	Total £000
190,495	500	190,995	Equity Securities	183,309	481	183,790
25,911	1	25,912	Debt Securities	24,933	1	24,934
0	98,680	98,680	Private Equity	0	94,958	94,958
0	74,769	74,769	Real Estate	0	71,948	71,948
271,066	80,884	351,950	Investment funds and unit trusts	260,842	77,833	338,675
17	0	17	Derivatives	16	0	16
42,512	40,970	83,482	Cash and Cash Equivalent	40,908	39,425	80,333
<b>530,000</b>	<b>295,803</b>	<b>825,803</b>	<b>Totals</b>	<b>510,008</b>	<b>284,646</b>	<b>794,654</b>

Assets are now held at bid value.

#### Asset and Liability Matching Strategy (ALM)

The main fund of Strathclyde Pension Fund does not have an asset and liability matching strategy (ALM) as this is used mainly by mature funds. The Fund does match, to the extent possible, the types of assets invested to the liabilities in the defined benefit obligation. As is required by the pensions and investment regulations, the suitability of various types of investment has been considered, as has the need to diversify investments to reduce the risk of being invested into narrow a range. The Fund invests in equities, bonds, properties and in cash.

The Fund has now taken account of the national change to the Local Government Pension Scheme in Scotland such as the new career average revalued earning scheme (CARE) for future accruals.

The actuarial valuation states that assets held on the valuation date were sufficient to cover 85% (2018/19 80.1%) of accrued liabilities at that date.

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

### Note 11 – Defined Benefit Pension Schemes (Cont'd)

#### 2) Pension Assets and Liabilities (Cont'd)

#### Asset and Liability Matching Strategy (ALM) (Cont'd)

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

31/03/2019	31/03/2020
<b>Long term expected return on assets</b>	
2.5% Pension increase rate	1.9%
3.7% Salary Increase rate	3.0%
2.4% Discount rate	2.3%
<u>Mortality</u>	
Based on these assumptions, the average future life expectancies at the age of 65 are:	
21.4 Current pensioners – Men	20.7
23.7 Current pensioners - Women	22.9
23.4 Future pensioners – Men	22.2
25.8 Future pensioners - Women	24.6

The above excludes any net pension liability that the council may have to contribute to in respect of the Joint Boards of Partnership for Transport and Valuation. These costs are shown within each Joint Board's Balance Sheet and the council may be required to make an increased constituent contribution in the years when the liability fails to be met.

The principal risks to the council of the scheme are the longevity assumptions, statutory changes to the scheme, structural changes to the scheme (i.e. large-scale withdrawals from the scheme), changes to inflation, bond yields and the performance of the equity investments held by the scheme. These are mitigated to a certain extent by the statutory requirements to charge to the General Fund and Housing Revenue Account the amounts required by statute as described in the accounting policies note.

#### Sensitivity Analysis

In order to quantify the impact of a change in the financial assumptions used, the actuaries have calculated and compared the value of the scheme liabilities as at 31 March 2020 on varying bases. The approach taken is consistent with that adopted to derive at the IAS19 figures provided. To quantify the uncertainty around life expectancy, the actuaries have calculated the difference in cost to the employer of a one year increase in life expectancy. For sensitivity purposes, this is assumed to be an increase in the cost of benefits of around 3% to 5%. In practice the actual cost of a one year increase in life expectancy will depend on the structure of the revised assumption (i.e. if improvements to survival rates predominately apply at younger or older ages).

The figures have been derived based on the membership profile of the Employer as at the date of the most recent actuarial valuation.

The estimation of defined benefit obligation is sensitive to the actuarial assumptions. The sensitivity regarding the principal assumptions used to measure the schemes liabilities are set out below:

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

### Note 11 – Defined Benefit Pension Schemes (Cont'd)

#### 2) Pension Assets and Liabilities (Cont'd)

	Approximate % increase to Employer Liability	Approximate monetary Amount £000
Real Discount Rate (0.5% decrease )	10%	90,577
Salary Increase Rate (0.5% increase)	2%	15,313
Pension Increase Rate (0.5% increase)	8%	73,885

The total contribution expected to be made to the Local Government pension scheme for 2020/21 is £18.631m.

### Note 12 – External Audit Costs

In 2019/20 the council incurred £0.268m (2018/19 £0.263m) in respect of its external audit services on behalf of the Council and £0.002m (2018/19 £0.002m) on behalf of the Trust Funds, undertaken in accordance with the Code of Audit Practice.

### Note 13 – Expenditure and Funding Analysis

The analysis of income and expenditure on the face of the comprehensive income and expenditure statement is that specified by the Service Reporting Code of Practice. However decisions about resource allocation are taken by the council on the basis of reports that are prepared on a different basis from the accounting policies used in the financial statements. In particular:

- no charges are made in relation to capital expenditure (whereas depreciation, revaluation and impairment losses in excess of the balance on the revaluation reserve and amortisations are charged to services in the comprehensive income and expenditure statement); and
- the cost of retirement benefits is based on cash flows (payments of employer's pensions contributions) rather than current service cost of benefits accrued in the year.

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

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

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

### Note 13 – Expenditure and Funding Analysis (Cont'd)

2018/19 £000		2019/20 £000
	<b>Expenditure</b>	
188,388	Employee benefits expenses	195,364
238,741	Other service expenses	251,204
3,740	Support service recharges	3,809
47,315	Depreciation, amortisation, impairment	28,538
23,112	Interest payments	24,544
2,459	Precepts and levies	2,336
3,351	Loss on the disposal of assets	1,463
<u>507,106</u>	<b>Total Expenditure</b>	<u>507,258</u>
	<b>Income</b>	
(224,273)	Fees, charges and other service income	(239,879)
(3,564)	Interest and investment income	(2,647)
(112,617)	Income from council tax and non-domestic rates	(120,032)
(125,013)	Government grants and contributions	(131,558)
<u>(465,467)</u>	<b>Total Income</b>	<u>(494,116)</u>
<u>41,639</u>	<b>(Surplus) / Deficit on the Provision of Services</b>	<u>13,142</u>

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

2018/19 £000		2019/20 £000
(51,139)	Corporate Services	(48,907)
(9,858)	Education	(13,250)
(17,477)	Infrastructure, Regeneration and Economic Development	(26,896)
(4,475)	Housing and Communities	(5,032)
(41,957)	Housing Revenue Account	(42,640)
(7,094)	Miscellaneous Services	(7,572)
(92,273)	Health and Social Care Partnership	(95,582)
<u>(224,273)</u>	<b>Total Fees, Charges and other service income</b>	<u>(239,879)</u>

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

### Note 13 – Expenditure and Funding Analysis (Cont'd)

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

<u>2018/19</u>				<u>2019/20</u>			
Net Chargeable to the General Fund and HRA Balance £000	Adjustments between Funding and Accounting Basis £000	Net Expenditure in the Comprehensive Income and Expenditure Statement £000		Net Chargeable to the General Fund and HRA Balance £000	Adjustments between Funding and Accounting Basis £000	Net Expenditure in the Comprehensive Income and Expenditure Statement £000	
19,756	4,619	24,375	Corporate Services	19,916	6,825	26,741	
81,585	21,481	103,066	Education	89,377	9,822	99,199	
31,348	18,046	49,394	Infrastructure, Regeneration and Economic Development	29,793	12,182	41,975	
4,311	655	4,966	Housing and Communities	4,521	1,027	5,548	
(19,812)	10,496	(9,316)	Housing Revenue Account	(21,312)	11,386	(9,926)	
792	9,348	10,140	Miscellaneous Services	187	(1,803)	(1,616)	
63,230	6,626	69,856	Health and Social Care Partnership	67,759	7,976	75,735	
2,459	0	2,459	Requisitions	2,336	0	2,336	
<b>183,669</b>	<b>71,271</b>	<b>254,940</b>	<b>Net Cost of Services</b>	<b>192,577</b>	<b>47,415</b>	<b>239,992</b>	
0	3,362	3,362	(Gain)/Loss on disposal of Fixed Assets	0	1,463	1,463	
(217,376)	(20,254)	(237,630)	Taxation and Non-specific Grant Income	(223,714)	(27,876)	(251,590)	
42,622	(21,655)	20,967	Finance / Investment Income and Expenditure	27,042	(3,765)	23,277	
<b>8,915</b>	<b>32,724</b>	<b>41,639</b>	<b>(Surplus) or Deficit on Provision of Service</b>	<b>(4,095)</b>	<b>17,237</b>	<b>13,142</b>	
(18,397)			MIR Opening General Fund and HRA Balance as at 31 March 2019	(12,604)			
3,472			MIR (Surplus) or Deficit on Provision of Service (General Fund)	3,040			
5,443			MIR (Surplus) or Deficit on Provision of Service (HRA)	(7,135)			
(3,122)			MIR Transfer to/from other statutory reserves	(778)			
<b>(12,604)</b>			<b>Closing General Fund and HRA Balance as at 31 March 2020</b>	<b>(17,477)</b>			

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

### Note 13 – Expenditure and Funding Analysis (Cont'd)

<u>2018/19</u>				<u>2019/20</u>			
Adjustments for Capital Purposes £000	Net Change for the Pension Adjustment £000	Other differences £000	Total £000	Adjustments for Capital Purposes £000	Net Change for the Pension Adjustment £000	Other differences £000	Total £000
1,879	2,740	0	<b>4,619</b>	3,052	3,773	0	<b>6,825</b>
18,503	2,478	500	<b>21,481</b>	5,441	3,817	564	<b>9,822</b>
15,695	2,351	0	<b>18,046</b>	8,750	3,432	0	<b>12,182</b>
13	642	0	<b>655</b>	13	1,014	0	<b>1,027</b>
9,944	584	(32)	<b>10,496</b>	10,478	868	40	<b>11,386</b>
(163)	9,938	(427)	<b>9,348</b>	1	(2,278)	474	<b>(1,803)</b>
1,532	5,094	0	<b>6,626</b>	803	7,173	0	<b>7,976</b>
0	0	0	<b>0</b>	0	0	0	<b>0</b>
<b>47,403</b>	<b>23,827</b>	<b>41</b>	<b>71,271</b>	<b>28,538</b>	<b>17,799</b>	<b>1,078</b>	<b>47,415</b>
3,362	0	0	<b>3,362</b>	1,463	0	0	<b>1,463</b>
(20,254)	0	0	<b>(20,254)</b>	(27,876)	0	0	<b>(27,876)</b>
(27,374)	5,727	(8)	<b>(21,655)</b>	(11,863)	8,120	(22)	<b>(3,765)</b>
<b>3,137</b>	<b>29,554</b>	<b>33</b>	<b>32,724</b>	<b>(9,738)</b>	<b>25,919</b>	<b>1,056</b>	<b>17,237</b>

Both the Movement in Reserves (page 37) and note 3 (page 44) total the adjustments between funding accounting basis and funding basis under regulations relating to the General Fund balance (£28.290m net deductions) and HRA balance (£11.053m net additions) and this matches the total adjustments above of £17.237m.

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

### Note 13 – Expenditure and Funding Analysis (Cont'd)

#### Adjustment for Capital Purposes

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

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

#### Net Change for the Pension Adjustments

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

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

#### Other Differences

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

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



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

### Note 14 – Property, Plant and Equipment

#### 1) Movements in 2019/20

	Council dwellings £000	Other Land & buildings £000	Industrial Units £000	Vehicles & Plant £000	Infrastructure £000	Community £000	Surplus Assets £000	Assets Under Construction £000	Property Plant & Equipment £000
<b>Cost/Valuation at 1 April 2019</b>	<b>466,445</b>	<b>373,047</b>	<b>44,726</b>	<b>25,527</b>	<b>113,939</b>	<b>3,546</b>	<b>11,237</b>	<b>44,984</b>	<b>1,083,451</b>
Additions	24,937	5,607	110	2,858	9,251	1,728	356	61,801	106,648
Revaluations:									
- To Revaluation Reserve	13,687	11,534	0	0	0	0	0	0	25,221
- To Net cost of Service	0	(400)	0	0	0	0	0	0	(400)
Disposals	0	0	(8)	0	0	0	(1,262)	0	(1,270)
Assets reclassified to/from Held for Sale	0	(2,449)	0	0	0	0	(835)	0	(3,284)
Adjustments - assets at nil NBV	0	(8,237)	0	(1,694)	0	0	(312)	0	(10,243)
Adjustments - change in asset type	0	1,117	206	21	16	201	410	(1,971)	0
<b>As at 31 March 2020</b>	<b>505,069</b>	<b>380,219</b>	<b>45,034</b>	<b>26,712</b>	<b>123,206</b>	<b>5,475</b>	<b>9,594</b>	<b>104,814</b>	<b>1,200,123</b>
<b>Depreciation/Impairment at 1 April 2019</b>	<b>(56,007)</b>	<b>(31,732)</b>	<b>(860)</b>	<b>(15,776)</b>	<b>(48,963)</b>	<b>(1,566)</b>	<b>(452)</b>	<b>0</b>	<b>(155,356)</b>
Depreciation charge	(10,414)	(9,329)	(409)	(3,544)	(5,695)	0	0	0	(29,391)
Depreciation:									
- To Revaluation Reserve	0	(5,575)	0	0	0	0	0	0	(5,575)
- To Net Cost of Service	0	(493)	0	0	0	0	0	0	(493)
Impairments:									
- To Revaluation Reserve	(7,553)	(654)	0	0	0	0	0	0	(8,207)
- To Net Cost of Service	0	182	0	0	0	0	0	0	182
Adjustments - assets at nil NBV	0	8,237	0	1,694	0	0	312	0	10,243
Adjustments - change in asset type	0	0	0	0	0	0	0	0	0
<b>As At 31 March 2020</b>	<b>(73,974)</b>	<b>(39,364)</b>	<b>(1,269)</b>	<b>(17,626)</b>	<b>(54,658)</b>	<b>(1,566)</b>	<b>(140)</b>	<b>0</b>	<b>(188,597)</b>
<b>Net Book Value at 31 March 2019</b>	<b>410,438</b>	<b>341,315</b>	<b>43,866</b>	<b>9,751</b>	<b>64,976</b>	<b>1,980</b>	<b>10,785</b>	<b>44,984</b>	<b>928,095</b>
<b>Net Book Value at 31 March 2020</b>	<b>431,095</b>	<b>340,855</b>	<b>43,765</b>	<b>9,086</b>	<b>68,548</b>	<b>3,909</b>	<b>9,454</b>	<b>104,814</b>	<b>1,011,526</b>

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

### Note 14 – Property, Plant and Equipment (Cont'd)

#### 2) Movements in 2018/19 (Revised)

	Council dwellings £000	Other Land & buildings £000	Industrial Units £000	Vehicles & Plant £000	Infrastructure £000	Community £000	Surplus Assets £000	Assets Under Construction £000	Property Plant & Equipment £000
<b>Cost/Valuation at 1 April 2018</b>	<b>427,623</b>	<b>370,078</b>	<b>45,370</b>	<b>25,952</b>	<b>105,694</b>	<b>2,753</b>	<b>10,120</b>	<b>38,652</b>	<b>1,026,242</b>
Additions	20,083	10,060	201	1,273	8,245	793	98	30,501	71,254
Revaluations:									0
- To Revaluation Reserve	17,461	15,431	(12)	0	0	0	1,355	800	35,035
- To Net cost of Service	0	(39,412)	0	0	0	0	0	0	(39,412)
Disposals	(2,603)	0	(39)	0	0	0	(55)	(295)	(2,992)
Assets reclassified to/from Held for Sale	0	0	0	0	0	0	(280)	0	(280)
Adjustments - assets at nil NBV	0	(4,294)	(403)	(1,698)	0	0	(1)	0	(6,396)
Adjustments - change in asset type	3,881	21,184	(391)	0	0	0	0	(24,674)	0
<b>As at 31 March 2019</b>	<b>466,445</b>	<b>373,047</b>	<b>44,726</b>	<b>25,527</b>	<b>113,939</b>	<b>3,546</b>	<b>11,237</b>	<b>44,984</b>	<b>1,083,451</b>
<b>Depreciation/Impairment at 1 April 2018</b>	<b>(36,573)</b>	<b>(57,562)</b>	<b>(880)</b>	<b>(13,843)</b>	<b>(43,681)</b>	<b>(1,566)</b>	<b>(71)</b>	<b>0</b>	<b>(154,176)</b>
Depreciation charge	(9,893)	(9,207)	(395)	(3,631)	(5,282)	0	(1)	0	(28,409)
Depreciation:									0
- To Revaluation Reserve	0	17,399	12	0	0	0	(69)	0	17,342
- To Net Cost of Service	0	17,275	0	0	0	0	0	0	17,275
Impairments:									0
- To Revaluation Reserve	(9,541)	(1,334)	0	0	0	0	(312)	0	(11,187)
- To Net Cost of Service	0	(2,597)	0	0	0	0	0	0	(2,597)
Disposals	0	0	0	0	0	0	0	0	0
Adjustments - assets at nil NBV	0	4,294	403	1,698	0	0	1	0	6,396
Adjustments - change in asset type	0	0	0	0	0	0	0	0	0
<b>As At 31 March 2019</b>	<b>(56,007)</b>	<b>(31,732)</b>	<b>(860)</b>	<b>(15,776)</b>	<b>(48,963)</b>	<b>(1,566)</b>	<b>(452)</b>	<b>0</b>	<b>(155,356)</b>
<b>Net Book Value at 31 March 2018</b>	<b>391,050</b>	<b>312,516</b>	<b>44,490</b>	<b>12,109</b>	<b>62,013</b>	<b>1,187</b>	<b>10,049</b>	<b>38,652</b>	<b>872,066</b>
<b>Net Book Value at 31 March 2019</b>	<b>410,438</b>	<b>341,315</b>	<b>43,866</b>	<b>9,751</b>	<b>64,976</b>	<b>1,980</b>	<b>10,785</b>	<b>44,984</b>	<b>928,095</b>

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

### Note 14 – Property, Plant and Equipment (Cont'd)

#### 3) Capital Commitments

As at 31 March 2020, the council has commitments on capital contracts for the construction or enhancement of property, plant and equipment for non housing and housing projects in 2019/20 budgeted to cost £30.935m (2018/19 £24.044m) and £49.474m (2018/19 £2.859m) respectively. The main commitments are:

<b>General Services</b>	<b>£000</b>
Renton Campus (part of Schools Estate Improvement Plan)	12,072
Queens Quay District Heating Network	7,570
Replace Elderly Care Homes and Day Care Centres	3,369
Posties Park	1,921
Local Economic Development & Regeneration - various projects	1,624
Dalmonach Community Centre / Early Learning Centre	1,122
Clydebank Library Phase 1 & 2	923
Building Upgrades - various projects	500
<b>HRA</b>	<b>£000</b>
New Build Housing	44,212
External Wall Insulation	5,000

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

<b>2018/19</b>	<b>2019/20</b>
<b>£000</b>	<b>£000</b>
<b>Cost or Valuation</b>	
87,563 At 1 April 2019	89,827
<u>Revaluations</u>	
2,264 To Revaluation Reserve	0
0 Additions	0
<b>89,827 At 31 March 2020</b>	<b>89,827</b>
<b>Accumulated Depreciation and Impairment</b>	
(19,504) At 1 April 2019	(4,877)
(2,392) Depreciation Charge	(2,391)
<u>Depreciation written out</u>	
11,801 To revaluation reserve	0
5,218 To NCS	0
<b>(4,877) At 31 March 2020</b>	<b>(7,268)</b>
<b>68,059 Opening Net Book value</b>	<b>84,950</b>
<b>84,950 Closing Net Book value</b>	<b>82,559</b>

- 5) The council measures its surplus assets at fair value at each reporting date (the council does not hold investment properties). The fair value of surplus assets have been based on the market value approach using current market conditions and recent sales prices and other relevant information for similar assets in the West Dunbartonshire area together with evidence across the wider West of Scotland. Market conditions are such that similar properties are marketed, purchased and sold actively and the level of observable inputs are sufficient, leading to the properties being categorised at Level 2 in the fair value hierarchy.

There were no transfers between Levels 1 and 2 during the year and there have been no changes in the valuation techniques used during the year for surplus assets

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

### Note 15 – Intangible Assets

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

The council accounts for its software as intangible assets, to the extent that the software is not an integral part of a particular IT system and accounted for as part of the hardware item of property, plant and equipment. The intangible assets include purchased licences.

Where appropriate, the carrying amount of intangible assets is amortised on a straight line basis. The amortisation of £0.035m charged to revenue in 2019/20 was charged to Information Services. The charge to Information Services is then absorbed as an overhead across all the service headings in the Net Cost of services. It is not possible to quantify exactly how much of the amortisation is attributable to each service heading.

The movement on intangible asset during the year was as follows:

2018/19 £000		2019/20 £000
	<b>Balance at 1 April 2019</b>	
346	Gross carrying amount	546
(327)	Accumulated amortisation	(336)
<b>19</b>	<b>Net carrying amount at start of year</b>	<b>210</b>
200	Acquisitions in year	0
(9)	Amortisation for period	(35)
<b>210</b>	<b>Net carrying amount at 31 March 2020</b>	<b>(35)</b>
	<b>Comprising:</b>	
546	Gross Carrying amounts	546
(336)	Accumulated amortisation	(371)
<b>210</b>		<b>175</b>

### Note 16 – Assets Held for Sale

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

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

The council measures its non-current assets held for sale at fair value at each reporting date. The fair value of non-current assets held for sale have been based on the market value approach using current market conditions and recent sales prices and other relevant information for similar assets in the West Dunbartonshire area together with evidence across the wider West of Scotland. Market conditions are such that similar properties are marketed, purchased and sold actively and the level of observable inputs are sufficient, leading to the properties being categorised at Level 2 in the fair value hierarchy.

There were no transfers between Levels 1 and 2 during the year and there have been no changes in the valuation techniques used during the year for non-current assets held for sale.

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

### Note 16 – Assets Held for Sale (cont'd)

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

2018/19		2019/20
£000		£000
<b>9,069</b>	<b>Balance at 1 April 2019</b>	<b>5,670</b>
	Assets newly classified as held for sale:-	
280	Property, Plant and Equipment	3,284
0	Revaluation Losses	0
121	Revaluation Gains	95
(3,800)	Disposals	(996)
0	Assets declassified as held for sale*	0
<b><u>5,670</u></b>	<b>As at 31 March 2020</b>	<b><u>8,053</u></b>

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

### Note 17 - Heritage Assets

Heritage assets are both tangible and intangible assets with historic, artistic, scientific, technological, geographical or environmental qualities, which are held and maintained primarily for their contribution to knowledge and culture. The authority holds heritage assets of six main types:

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

The valuation of these assets held on the balance sheet as detailed below:

2018/19		2019/20
£000		£000
<b>1,406</b>	<b>Balance at 1 April 2019</b>	<b>1,406</b>
0	Additions/ Disposals / Newly Classified	0
<b><u>1,406</u></b>	<b>Balance at 31 March 2020</b>	<b><u>1,406</u></b>

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

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

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

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

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

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

### Note 17 - Heritage Assets (cont'd)

**Sewing Machine Collection** - there are 813 sewing machines (of various models) included within the sewing machine collection.

**Listed Buildings and Scheduled Ancient Monuments** - the council holds and maintains listed buildings and ancient monuments of historic significance, many of which are tributes to the war dead. As well as memorial structures and buildings, the council maintains statues and fountains.

### Note 18 – Capital Expenditure and Capital Financing

The total amount of capital expenditure incurred in the year is shown in the following table (including the value of assets acquired under finance leases and PPP contracts), together with the resources that have been used to finance it. Where capital expenditure is to be financed in future years by charges to revenue as assets are used by the council, the expenditure results in an increase in the capital financing requirement (CFR), a measure of the capital expenditure incurred historically by the council that has yet to be financed. The CFR is analysed in the second part of this note.

31-Mar-19 £000	31-Mar-20 £000
<b>514,349 Opening Capital Financing Requirement</b>	<b>538,132</b>
<b>Capital Investment</b>	
71,453 Property, Plant and Equipment	106,649
<b>71,453</b>	<b>106,649</b>
<b>Less Sources of Finance</b>	
3,430 Receipts from Sale of Assets	803
20,290 Government Grants and other Contributions	28,022
(3,430) Transfer to Capital Fund	(803)
13,349 Revenue Contributions	8,397
14,031 Loan Fund Principal Repayments	305
<b>47,670</b>	<b>36,724</b>
<b>538,132 Closing Capital Financing Requirement</b>	<b>608,057</b>
0 Increase in Underlying Need to Borrow (Supported)	0
23,783 Increase in Underlying Need to Borrow (Unsupported)	69,925
<b>23,783 Movement in Capital Financing Requirement</b>	<b>69,925</b>

### Note 19 – Impairment Losses

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

During 2019/20, the council has recognised impairment losses of £8.400m (2018/19 £18.249m) relating to non-value adding enhancement of various assets. These impairment losses have been charged as appropriate within the Comprehensive Income and Expenditure Statement and the Revaluation Reserve.

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

### Note 20 – Private Finance Initiatives and Similar Contracts

#### Schools PPP Scheme and Long Term Liability (Design, Build, Finance and Maintain (DBFM) Scheme)

2019/20 was the eleventh year of a thirty year public private partnership for provision of three secondary schools and one primary school in Clydebank and Alexandria. 2019/20 was the third year of a twenty-five year DBFM partnership for the provision of one secondary school in Dumbarton.

The council has rights to use the schools for core educational purposes between agreed hours. The contract specifies minimum standards for the services to be provided by the contractor, with deductions from the fee payable being made if facilities are unavailable or performance is below the minimum standards.

The partnership agreement was for the design, build, finance and operation of the schools which means that the contractor took on the obligation to construct the schools and maintain them in a minimum acceptable condition and to procure and maintain the plant and equipment need to operate the schools. When the agreement ends, after thirty years, unrestricted use and operation of the buildings will be handed back to the council at nil cost.

The Termination rights are in line with the market norms reflected in the Scottish Standard Schools Contract, as approved by the Scottish Government, prior to financial close.

#### Property, Plant and Equipment

The school buildings are recognised on the council's balance sheet within property, plant and equipment balance. Movements in their value over the year are detailed in the analysis of the movement on the Property, Plant and Equipment balance in note 14.

#### Payments

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

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

Payments remaining to be made under the PPP and DBFM contracts at 31 March 2020 (excluding any estimation of inflation and availability/performance deductions) are as follows:

	<b>Repayment of Liability</b>	<b>Interest Charges</b>	<b>Operating Costs</b>	<b>Lifecycle Replacement</b>	<b>Total Unitary Payment</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
Less than 1 year	3,605	7,175	2,932	544	<b>14,256</b>
2-5 years	13,795	26,150	13,149	5,478	<b>58,572</b>
6-10 years	21,269	26,243	19,778	9,557	<b>76,847</b>
11-15 years	26,266	18,142	24,045	12,702	<b>81,155</b>
16-20 years	30,510	7,049	24,527	12,523	<b>74,609</b>
21-25 years	4,497	458	1,106	821	<b>6,882</b>
26-30 years	0	0	0	0	<b>0</b>
<b>PPP Contractual Liability as at 31.03.20</b>	<b>99,942</b>	<b>85,217</b>	<b>85,537</b>	<b>41,625</b>	<b>312,321</b>

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

### Note 20 – Private Finance Initiatives and Similar Contracts (cont'd)

Although the payments made to the contractor are described as unitary charge payments, they have been calculated to compensate the contractor for the fair value of the services they provide, the capital expenditure incurred and interest payable whilst the capital expenditure remains to be reimbursed. The liability outstanding to be paid to the contractor for capital expenditure incurred is as follows:

2018/19 £000	2019/20 £000
105,914 Opening Balance	103,101
0 New Liabilities	0
(2,813) Repayments	(3,159)
<u>103,101</u> Closing Balance	<u>99,942</u>

### Note 21 – Debtors

2018/19 £000	2018/19 £000	2019/20 £000	2019/20 £000
<b>Central government bodies</b>			
727	Grant Income	878	
3,358	VAT Recoverable	3,832	
<u>5,664</u>	9,749 Other Debtors	<u>3,311</u>	8,021
	108 Other local authorities		222
	2,035 NHS Bodies		1,507
	27 Public Corporations and trading funds		3
<b>Other Entities and individuals</b>			
12,684	Arrears of local taxation	14,285	
<u>20,982</u>	33,666 Other Debtors	<u>19,683</u>	33,968
	<u>45,585</u>		<u>43,721</u>

### Note 22 - Common Good Fund

The council administers the Dumbarton Common Good Fund Account. The Fund is applied for the benefit of the people of Dumbarton. The figures below summarise the income and expenditure for the year as well as the assets and liabilities as at 31 March 2020. The fund does not represent assets of the council and has not been included within the Balance Sheet on page 38.



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

### Note 22 - Common Good Fund (Cont'd)

#### Income and Expenditure Account

2018/19	2019/20
£000 Expenditure	£000
129 Payments to Other Bodies	119
0 Bellsmyre Digital	61
50 Denny Tank	50
0 Tulloch Trust	47
40 WD Citizen's Advice Bureau	40
25 General Expenditure	25
<b>244</b>	<b>342</b>
<b>Income</b>	
(301) Rent – Sites and Offices	(308)
(293) Gain on Investments	0
(3) Other Income	(3)
<b>(597)</b>	<b>(311)</b>
<b>(353) Net (surplus)/deficit for year</b>	<b>31</b>
(60) In Year Usable Gain/ (Loss)	31
(293) In Year Un-usable Gain/ (Loss)	0
<b>(353)</b>	<b>31</b>
(409) Balance brought forward	(469)
(60) In Year Usable Gain	31
<b>(469) Balance carried forward</b>	<b>(438)</b>

#### Balance Sheet as at 31 March 2020

2018/19	2019/20
£000 Fixed Assets	£000
3,487 Investment properties	3,487
<b>Current Assets</b>	
516 Investments – West Dunbartonshire Council	478
0 Debtors	4
<b>Current Liabilities</b>	
(47) Creditors falling due within one year	(44)
<b>3,956 Total assets</b>	<b>3,925</b>
<b>Funds</b>	
3,487 Capital Adjustment Account	3,487
469 General Fund	438
<b>3,956</b>	<b>3,925</b>

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

### Note 23 – Trust Funds

The council acts as sole or custodian trustee for a number of trust funds, which may be used for various purposes depending on the terms of the Trust. In all cases, the funds do not represent assets of the council and they have not been included within the Balance Sheet on page 38. Under the provisions of the “2005 Act” and the “Accounts Regulations” above, all registered charities in Scotland are required to prepare financial statements which must be externally scrutinised. The trust funds below are registered, under one registration, with the Office of the Scottish Charity Regulator. Management has reviewed the current arrangements for the trust funds to ensure the current arrangements reflect the needs of the council and ensure that all obligations are met. Responsibility for the compliance with the new regulations was delegated to the Strategic Lead - Resources.

#### Receipts and Payments Account

2018/19			2019/20		
Receipts	Payments	(Surplus)/ Deficit	Receipts	Payments	(Surplus)/ Deficit
£000	£000	£000	£000	£000	£000
(1)	0	(1)	(1)	0	(1)
0	0	0	0	0	0
(1)	29	28	(1)	5	4
0	1	1	0	0	0
0	4	4	0	3	3
0	0	0	0	0	0
(2)	34	32	(2)	8	6

#### Statement of Balances as at 31 March 2020

	Balance as at 1/4/19 £000	(Surplus)/deficit for year £000	Balance as at 31/3/20 £000
<b>Bank and Cash</b>			
Dunbartonshire Educational Trust Scheme 1962	(89)	(1)	(90)
McAuley Prize for Mathematics	(22)	0	(22)
Alexander Cameron Bequest	(120)	4	(116)
Dr A K Glen Fund	(24)	0	(24)
Vale of Leven Fund	(3)	3	0
UIE Award	(25)	0	(25)
<b>Total</b>	<b>(283)</b>	<b>6</b>	<b>(277)</b>

The Trust Funds hold no liabilities.

### Note 24 – Net Cash and Cash Equivalents

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

Cash equivalents are investments that mature in three months or less from date of acquisition and that are readily convertible to known cash amounts, with insignificant risk of change of value. The investments comprise solely of short term lending of surplus funds to a limited number of pre-approved UK banks and other local authorities. All deposits are held in sterling. The carrying amount is the outstanding principal receivable. Bank balances are included in the Balance Sheet at the closing balance in the council's ledger and include cheques payable not yet cashed.

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

### Note 24 – Net Cash and Cash Equivalents (cont'd)

Cash and Cash Equivalents	31-Mar-19	Movement	31-Mar-20
	£000	£000	£000
Bank Current Account	(1,318)	(2,890)	(4,208)
Short term deposits with UK banks	14,063	7,183	21,246
<b>Total Cash and Cash equivalents</b>	<b>12,745</b>	<b>4,293</b>	<b>17,038</b>

### Note 25 – Financial Instruments

#### 1) Types of Financial Instrument

Accounting regulations require the “financial instruments” (investment, lending and borrowing of the council) shown on the Balance Sheet to be further analysed into various defined categories. The investments, lending and borrowing disclosed in the Balance Sheet are made up of the following categories of “financial instruments”:

	Long-term		Current	
	31-Mar-19	31-Mar-20	31-Mar-19	31-Mar-20
	£000	£000	£000	£000
<b>Debtors</b>				
Loans and receivables	27	23	49,729	80,839
<b>Borrowing</b>				
Financial liabilities at amortised cost	231,084	276,905	218,458	271,974
<b>Other long term liabilities</b>				
PPP and finance leases	100,005	96,337	3,097	3,605
<b>Creditors</b>				
Financial liabilities at contract amount	0	0	46,899	42,922

The council does not have any of the following types of investments or borrowings:

- available for sale financial assets;
- unquoted equity investments at cost;
- financial assets at fair value through profit and loss; or
- financial liabilities at fair value through profit and loss.

The council has considered the Code requirements for accounting for financial instruments and the following events have not taken place in 2019/20:

- reclassification of financial assets carrying value between fair value and amortised cost;
- transfer of financial assets where part or all of the financial assets does not qualify for de-recognition;
- pledging of financial assets as collateral or liabilities or contingent liabilities, as a result no carrying or fair value exists;
- recording of impairment losses in a separate account which would require a reconciliation of changes during the year;
- default on any loans payable during 2019/20;
- breaches of long term loan agreements resulting in the liability being classed as current; or
- offsetting of financial assets and liabilities where a legally enforceable right exists and intent to settle is on net basis.

The council has considered the Code requirements for accounting for financial instruments and the following disclosures are consistent with the Code:

- current liabilities are recognised as such even if refinanced post balance sheet or original term greater than twelve months; and
- if the council has the discretion (contractually) and expects to roll forward current liabilities for over twelve months, then the obligation can be treated as long term.

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

### Note 25 – Financial Instruments (Cont'd)

#### 2) Fair Value of Assets and Liabilities carried at Amortised Cost

Financial assets (represented by lending and receivables) and financial liabilities (represented by borrowings) and are carried in the Balance Sheet at amortised cost. Fair values have been calculated with reference to the following:

##### Financial Liabilities

- PWLB Loans (Level 2) - For loans from the PWLB premature repayment rates from the PWLB in force on 31 March 2018 have been applied to provide the fair value under PWLB debt redemption procedures. As the Debt Management Office provides a transparent approach allowing the exit cost to be calculated without undertaking a repayment or transfer it is appropriate to disclose the exit price. As an alternative, we have assessed the cost of taking a new loan at PWLB new loan rates applicable to existing loans on Balance Sheet date (which could be viewed as a proxy for transfer value).
- Non-PWLB loans (Level 2) - For non-PWLB loans payable, the fair value of market loans are calculated using estimated interest rates of 0.48% which is the average discount rate applied to market loans for calculation of premature repayment. The fair value of local council loans are calculated using estimated interest rates of 0.88% which is the average discount rate applied to local council loans for calculation of premature repayment. Discount rates have been applied to provide the fair value under PWLB debt redemption procedures.
- PFI/Finance leases (Level 3) – These are not the liability of the council as the debt is held by the PFI/lease provider. Fair value have been calculated at level 3 on a simple proxy basis. The same NPV methodology has been applied as for PWLB and non-PWLB debt.

##### Financial Assets

- Fixed or variable short term deposits of less than a year (including MMF's) – Where an instrument has a maturity of less than 12 months or is a trade or other receivable the fair value is taken to be the carrying amount or the billed amount.

##### Policy Type Assets

- Long term debtors – Level 2.

##### Creditors

- The fair value of trade and other receivables is taken to be the invoiced or billed amount.

##### Transfers between Levels of the Fair Value Hierarchy

- There were no transfers between input levels 1 and 2 or transfers in or out of level 3 during the year.

##### Changes in the Valuation Technique

- There has been no change in the valuation technique used during the year for the financial instruments:

31-Mar-19		31-Mar-20	
Carrying Amount	Fair Value	Carrying Amount	Fair Value
£000	£000 Debtors	£000	£000
49,756	49,756 Loans and Receivables	80,862	80,862

The fair value is equal to the carrying amount because all loans and receivables are either short term or at a fixed interest rate or a variable rate linked to base rate without significant transaction costs. The council does not hold any equity investments in an unquoted market and, therefore, this type of investment is excluded from the above table.

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

### Note 25 – Financial Instruments (Cont'd)

#### 2) Fair Value of Assets and Liabilities carried at Amortised Cost (cont'd)

31-Mar-19		31-Mar-20	
Carrying Amount £000	Fair Value £000	Carrying Amount £000	Fair Value £000
<b>Borrowing</b>			
449,543	607,924	548,880	828,741
<b>Other Long Term Liabilities</b>			
103,101	184,291	99,942	188,842
<b>Creditors</b>			
46,899	46,899	42,922	42,922
Financial liabilities at contract amount			

The fair value is higher than the carrying amount because the council's portfolio of loans includes a number of fixed rate loans where the interest rate payable is higher than the rates available for similar loans at the balance sheet date. The commitment to pay interest above current market rates increases the amount that the council would have to pay if the lender requested or agreed to early repayment of the loans.

The fair value of borrowings and PPP liabilities as at 31 March 2020 are comparable to 2019 reflecting a fairly static market.

A further breakdown of types of borrowing held by the Council as at 31 March 2020 is noted below:

Accrued interest /			Accrued interest /		
Principal outstanding	EIR adjustment	Carrying amount	Principal outstanding	EIR adjustment	Carrying amount
31-Mar-19		31-Mar-19	31-Mar-19		31-Mar-19
£000	£000	£000	£000	£000	£000
10,302	1,125	11,427	9,499	1,091	10,590
0	816	816	0	820	820
200,500	438	200,938	224,000	750	224,750
1,162	27	1,189	931	0	931
<b>211,964</b>	<b>2,406</b>	<b>214,370</b>	<b>234,430</b>	<b>2,661</b>	<b>237,091</b>
			<b>Short Term Loans</b>		
145,774		145,774	196,467	0	196,467
77,600	1,680	79,280	77,600	1,658	79,258
5,000	0	5,000	0	0	0
1,031	0	1,031	1,180	0	1,180
<b>229,405</b>	<b>1,680</b>	<b>231,085</b>	<b>275,247</b>	<b>1,658</b>	<b>276,905</b>
			<b>Long Term Loans</b>		

#### 3) Gains and Losses on Financial Instruments

The gains and losses recognised in the Comprehensive Income and Expenditure Account in relation to financial instruments are made up as follows:

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

### Note 25 – Financial Instruments (Cont'd)

#### 3) Gains and Losses on Financial Instruments (Cont'd)

	31-Mar-19			31-Mar-20		
	Financial Assets: Loans & receivables £000	Financial Liabilities: amortised cost £000	Total £000	Financial Assets: Loans & receivables £000	Financial Liabilities: amortised cost £000	Total £000
Interest (investment)	330	0	330	146	0	146
Interest payable and similar charges						
Interest/expense*	0	(19,359)	(19,359)	0	(19,372)	(19,372)
Loss on de-recognition	0	(8)	(8)	0	22	22
<b>Net (Gain)/loss in year</b>	<b>0</b>	<b>(19,367)</b>	<b>(19,367)</b>	<b>0</b>	<b>(19,350)</b>	<b>(19,350)</b>

\* Interest/Expense has been calculated on an EIR basis where appropriate for market instruments.

There has been no gain/loss on either of the following classes of financial instruments, as the council does not own them:

- available for sale financial assets; and
- financial assets or liabilities at a fair value through profit and loss.

#### 4) Nature and Extent of Risks arising from Financial Instruments

The council's management of treasury risks actively works to minimise the council's exposure to the unpredictability of financial markets and implementing restrictions to minimise these risks. The procedures for risk management are set out through a legal framework in the Local Government (Scotland) Act 2003 and the associated regulations. During 2019/20 these required the council to comply with the CIPFA Prudential Code, the CIPFA Treasury Management in the Public Services Code of Practice and the Local Government Investments (Scotland) Regulations 2010. Overall these procedures require the council to manage risk in the following ways:

- (i) by formally adopting the requirements of the Code of Practice;
- (ii) by the adoption of a Treasury Policy Statement and treasury management clauses within its financial regulations/standing orders;
- (iii) by approving annually in advance prudential and treasury indicators for the following three years in limiting:
  - The council's overall borrowing;
  - Its maximum and minimum exposures to fixed and variable rates;
  - Its maximum and minimum exposures regarding the maturity structure of debt; and
  - Its maximum annual exposure to investments maturing beyond a year.
- (iv) by approving an investment strategy for the forthcoming year setting out its criteria for both investing and selecting investment.

These are required to be reported and approved prior to the start of the year to which they relate. These items are reported with the annual treasury management strategy which outlines the detailed approach to managing risk in relation to the council's financial instrument exposure. Actual performance is reported to Members to assess the effectiveness of controls established.

The 2019/20 annual Treasury Management Strategy which incorporates the prudential indicators was approved by Council on 27 March 2019 and is available on the council website. The key issues within the strategy were:

- the authorised limit for 2019/20 was set by Council at that meeting at £715.349m and updated during the year to £741.242m. This is the maximum limit of external borrowing;
- the operational boundary was expected to be £655.737m when reported to Council at that meeting and updated during the year to £679.639m. This is the expected level of debt during the year;

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

### Note 25 – Financial Instruments (Cont'd)

#### 4) Nature and Extent of Risks arising from Financial Instruments (Cont'd)

- the maximum amounts of fixed and variable interest rate exposure were set at 100% and 50% based on the council's net debt; and
- the maximum exposures to the maturity structure of debt is detailed with refinancing and maturity risk.

The council has fully adopted all required CIPFA Codes and statutory regulation currently in force, and maintains written principles for overall risk management, as well as written policies and procedures covering specific areas such as credit risk, liquidity risk, refinancing/maturity risk and market risk.

#### Credit Risk

Credit risk arises from the short-term lending of surplus funds to banks, building societies and other local authorities as well as credit exposures to the council's customers. It is the policy of the council to place deposits only with a limited number of pre approved UK banks and building societies whose credit rating is independently assessed as sufficiently secure by the council's treasury advisers and to restrict lending to a prudent maximum amount for each institution.

The council's maximum exposure to credit risk in relation to investments in banks and building societies of £21.246m cannot be assessed on a general basis as the risk of any institution failing to make interest payments or repay principle sums is specific to each individual institution, however, recent experience has shown that the institutions invested in at the year end are unlikely to default on their commitments. A risk of irrecoverability applies to all of the council's deposits but there was no evidence at 31 March 2020 that this was likely to happen.

The following analysis summarises the council's maximum exposure to credit risk on other financial assets, based on past experience and current market conditions.

	Amount at 31.03.20 £000	Historical experience of non- payment adjusted for market conditions at 31.03.20 %	Estimated maximum exposure to default and uncollectibility £000
Customers and other income	30,839	4.73%	1,381

The council does not hold any of the following in relation to financial assets:

- collateral as security in case of default of investment; or
- financial assets that would otherwise be past due or impaired but have been renegotiated.

The council does not generally allow credit for customers, however currently £12.208m is past its due date for payment. The past due amount can be analysed by age as follows:

	£000
Less than three months	1,679
Three to six months	595
Six months to one year	2,571
More than one year	7,363
	<u>12,208</u>

Provisions are made in accordance with Code Guidance, whereby a judgement is made regarding the probability of collection for each category of debt. This judgement is based upon the past experience of collecting each category of debt to calculate the appropriate percentage of each debt that may not be eventually recovered. Due consideration has been taken to current position caused by covid-19, however this continues to be monitored.

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

### Note 25 – Financial Instruments (Cont'd)

#### 4) Nature and Extent of Risks arising from Financial Instruments (Cont'd)

No financial assets have been individually determined to be impaired and no collateral is held on past due or impaired financial assets, therefore the council has not obtained financial or non financial assets during the financial year by taking possession of any collateral or calling on other credit enhancements.

#### Liquidity risk

The council manages its liquidity position through the risk management procedures noted above (i.e. the setting and approval of prudential indicators and the approval of the treasury and investment strategy reports), as well as through a comprehensive cash flow forecast management system, as required by the CIPFA Code of Practice. This seeks to ensure that cash is available when it is needed.

The council has ready access to borrowing from the Money Markets to cover any day to day cash flow need if required. The council is required to provide a balanced budget through the Local Government Finance Act 1992, which ensures that sufficient funds are raised to cover annual expenditure. On review, at this time there has been little effect on the availability of borrowings due to covid-19. There is, therefore, no significant risk that the council will be unable to raise finance to meet its commitments under financial instruments.

#### Refinancing and Maturity Risk

The council maintains a significant debt portfolio and whilst the cash flow procedures above are considered against the refinancing risk procedures, longer term risk to the council relates to managing the exposure to replacing financial instruments as they mature. This risk relates to the maturing of longer term financial liabilities.

The approved treasury indicator limits for the maturity structure of debt are the key parameters used to address this risk and the central treasury team address the operational risks within the approved parameters. This includes:

- monitoring the maturity profile of financial liabilities and amending the profile as appropriate through either new borrowing or the rescheduling of the existing debt; and
- monitoring the maturity profile of investments to ensure that sufficient liquidity is available for the council's day to day cash flow needs.

The council has safeguards in place to ensure that a significant proportion of its borrowing does not mature for repayment at any one time in the future to reduce the financial impact of re-borrowing at a time of unfavourable interest rates. No more than 50% of borrowings are due to mature within any financial year or within any rolling five-year period.

The maturity analysis of financial liabilities is as follows:

	<b>Creditors</b>	<b>PPP</b>	<b>Borrowing</b>	<b>Total</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
Less than one year	42,922	3,605	271,974	318,501
Between one and two years	0	3,681	485	4,166
Between two and five years	0	10,114	25,341	35,455
More than five years	0	82,542	251,080	333,622
	<b>42,922</b>	<b>99,942</b>	<b>548,880</b>	<b>691,744</b>



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

### Note 25 – Financial Instruments (Cont'd)

#### 4) Nature and Extent of Risks arising from Financial Instruments (Cont'd)

##### Market risk

Changes in market interest rates influence the interest payable on borrowings and on interest receivable on surplus funds invested. For example, a rise in interest rates would mean an increase in the interest charges on borrowing at variable rates and an increased cost to the taxpayer. An increase in interest rates would also mean an increase in the income received on lending at variable rates and a reduction in cost for the taxpayer.

Changes in market rates also affect the notional “fair value” of lending and borrowing. For example, a rise in interest rates would reduce the fair value of both lending and borrowing at fixed rates. Changes in the fair value of lending and borrowing do not impact upon the taxpayer and are confined to prescribed presentational aspects in the Accounts.

The council has a variety of strategies for managing the uncertainty of future interest rates and the financial impact on the council:

- it is the policy of the council to limit its exposure to variable rate borrowing to a maximum of 50% of what it borrows;
- during periods of falling rates and where it is economically advantageous to do so, the council will consider the repayment and restructuring of fixed interest rate debt;
- the council takes advice from its specialist treasury advisers and actively monitors changes in interest rates to inform decisions on the lending of surplus funds, new borrowings and restructurings of existing borrowings; and
- any potential for a financial impact on the council is also significantly limited by the Scottish Government's grant distribution mechanism that automatically adjusts for changes in interest rates in the government grant support the council receives for “loan charges”.

The interest rate profile of the council's borrowing is as follows:

	£000	%
Fixed Interest Debt	513,997	93.6%
Variable Interest Debt	<u>34,883</u>	6.4%
	<b><u>548,880</u></b>	

To illustrate the impact of changes in interest rates upon the council, the following table shows the financial effect if rates had been 1% higher at 31 March 2020, with all other variables held constant:

	£000
<b>Impact on tax payers and rent payers</b>	
Increase on interest payable on variable debt borrowings	1
Increase in interest receivable on variable rate investments	(211)
Increase in government grant receivable for 'loan charges'	<u>(53)</u>
Impact on Income and Expenditure Account	<u>(263)</u>
	<u>(109)</u>
Share of overall impact due credited to the HRA	<u>(109)</u>
<b>Other accounting presentational changes</b>	
Decrease in fair value of fixed rate investments:	0
Decrease in fair value of fixed rate debt borrowings (disclosure confined to notes to the core financial statements)	(164,563)

The impact of a 1% fall in interest rates would be as above but with the changes being reversed.

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

### Note 25– Financial Instruments (Cont'd)

#### 4) Nature and Extent of Risks arising from Financial Instruments (Cont'd)

##### Foreign Exchange Risk

The council does not lend or borrow in foreign currencies and has no exposure to gains or losses arising from movements in exchange rates.

### Note 26 – Creditors

2018/19	2019/20
£000	£000
9,371 Central government bodies	7,745
10,425 Other local authorities	10,389
219 NHS Bodies	975
0 Public Corporations and trading funds	0
26,884 Other Entities and individuals	23,813
<b>46,899</b>	<b>42,922</b>

### Note 27 – Provisions

	Equal Pay	VER/VS	Total
	£000	£000	£000
<b>Opening Provision</b>	233	118	351
Contributions in year	0	0	0
Amounts utilised in year	(1)	(118)	(119)
Unutilised amounts reversed in year	0	0	0
<b>Closing Position</b>	<b>232</b>	<b>0</b>	<b>232</b>

**Equal pay claims and single status payments**– The council has implemented a Single Status pay structure. This provision is held for possible future equal pay claims through outstanding tribunal cases and revised gradings from the new pay structure.

### Note 28 – General Fund and HRA – Reserves and Earmarked Balances

The council holds reserves on the Balance Sheet in respect of General Fund and HRA brought forward surpluses:

- (1) The General Fund balance stands at £9.090m on 31 March 2020, of which £6.643m is earmarked for ringfenced purposes, leaving an unearmarked balance of £2.447m (prudential target £4.305m).

The main earmarked income held for future specific purposes:

	£000
Change Fund	2,065
2020/21 budget commitment	1,893
Risk of non recovery of income due to covid-19	250
Rapid Rehousing Transition Fund	213
Apprenticeship fund	500
2019/20 Budget growth items	587
2020/21 budget - Zero Carbon	344
2020/21 budget - Free school meals	300
Other Committed Spend (> £0.100m)	491
	<b>6,643</b>

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

### Note 28 – General Fund and HRA – Reserves and Earmarked Balances (Cont'd)

- (2) The HRA balance is currently £8.387m as at 31 March 2020, of which £7.504m is earmarked for ring fenced purposes, leaving an unearmarked balance of £0.883m.

The earmarked balance held for future specific purposes is:-

	<b>£000</b>
Regeneration of the stock	6,904
Welfare Reform	500
Risk of non recovery of income due to covid-19	100
	<b><u>7,504</u></b>

### Note 29 – Other Reserves

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

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

#### Usable reserves

Usable reserves are those that the council is able to apply to fund expenditure or reduce taxation and comprise of both capital and revenue reserves. Movement in the revenue reserves during the year are outlined in the Movement in Reserves Statement, however, a summary is shown below:

<b>31-Mar-19</b>	<b>31-Mar-20</b>
<b>£000</b>	<b>£000</b>
10,998 General Services	9,090
1,606 Housing Revenue Account	8,387
0 Capital Receipts Reserve	0
278 Capital Grants Unapplied	132
2,847 Capital Reserve	2,169
362 Other Reserves	214
<b><u>16,091 Total Usable Reserves</u></b>	<b><u>19,992</u></b>

#### General Fund Revenue Reserve

The General Fund is held for services provided by the council through Revenue Support Grant funded through the Scottish Government and council tax. It excludes the Housing Revenue Account. This reserve holds funds not yet spent.

#### Housing Revenue Account Revenue Reserve

The council is required by the Local Government and Housing Act (Scotland) 1987 to keep a Housing Revenue Account (HRA) which records all revenue expenditure and income relating to the provision of council dwellings and related services. This reserve holds funds not yet spent.

#### Capital Receipts Reserves

Capital receipts from asset sales are retained within this Reserve and used to fund planned capital expenditure.

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

### Note 29 – Other Reserves (Cont'd)

#### Capital Grant Unapplied Reserve

Grants and other contributions given to the council are retained within this Reserve until all conditions agreed by the grant provider are satisfied.

#### Capital Items Replacement Fund (Other)

This reserve holds funds which are retained and used for the renewal or repair of school non-current assets.

#### Capital Reserve

This reserve holds funds which are retained for the funding of the Public Private Partnership (PPP) unitary charge for schools regeneration on a specific annual phased amount (also known as the Schools Regeneration Sinking Fund).

#### Unusable reserves

Unusable reserves are those that the council is not able to utilise to provide services and comprise of:-

31-Mar-19	31-Mar-20
£000	£000
243,308 Capital Adjustment Account	262,959
153,968 Revaluation Reserve	153,331
(205,215) Pension Reserve	(139,971)
(3,280) Employee Statutory Adjustment Account	(4,358)
(13,894) Financial Instruments Adjustment Account	(13,020)
<b><u>174,887</u> Total Unusable Reserves</b>	<b><u>258,941</u></b>

#### Capital Adjustment Account

The capital adjustment account absorbs the timing difference arising from the different arrangements for accounting for the consumption of non current assets and for financing the acquisition, construction or enhancement of those assets under statutory provisions. The account is debited with the cost of acquisition, construction or enhancement as depreciation, impairment losses and amortisations are charged to the comprehensive income and expenditure statement (with reconciling postings to the revaluation reserve to convert fair value figures to a historical cost basis). The account is credited with the amounts set aside by the council as finance for the costs of acquisition, construction and enhancement.

The account contains revaluation gains accumulated on property, plant and equipment before 1 April 2007, the date that the revaluation reserve was created to hold such gains. The movement in reserve statement provides detail of the source of all the transactions posted to the account.

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

### Note 29 – Other Reserves (Cont'd)

#### Capital Adjustment Account (Cont'd)

2018/2019 £000	2019/2020 £000
239,753 Opening Balance	243,308
(28,420) Depreciation	(29,427)
(23,096) Impairment	(10)
9,972 Increase in Depreciation Caused by Revaluation	8,373
4,112 Deficit/Surplus on Revaluations	899
0 Assets That Should Have been Deleted	(691)
114 Write off Revaluation Reserve Balance re Disposals	2,890
(6,791) Disposal of Fixed Assets	(2,266)
20,290 Government Grants Applied	28,021
13,349 Capital Financed by Current Revenue	8,397
14,025 Long Term Debt Payment	3,465
0 Capital Receipts Applied	0
<b><u>243,308 Closing Balance</u></b>	<b><u>262,959</u></b>

#### Revaluation Reserve

The revaluation reserve contains the gains made by the council arising from increases in the value of its property, plant and equipment (and intangible assets). The balance is reduced when assets with accumulated gains are:

- re valued downwards or impaired and the gains are lost;
- used in the provision of services and the gains are consumed through depreciation; or
- disposed of and the gains are realised.

The reserve contains only revaluation gains accumulated since 1 April 2007, the date that the reserve was created. Accumulated gains arising before that date are consolidated into the balance on the capital adjustment account.

2018/2019 £000	2019/2020 £000
128,492 Opening Balance	153,968
53,226 Unrealised Gains on Revaluation of Assets	20,899
(17,664) Impairments and Losses on Revaluation of Assets	(10,273)
(114) Write off Revaluation Reserve Balance re Disposals	(2,890)
(9,972) Depreciation due to Revaluation of Assets	(8,373)
<b><u>153,968 Closing Balance</u></b>	<b><u>153,331</u></b>

#### Pension Reserve

The pension reserve absorbs the timing differences arising from the different arrangements for accounting for post employment benefits and for funding benefits in accordance with statutory provisions. The council accounts for post employment benefits in the comprehensive income and expenditure as the benefits are earned by employees accruing years of service, updating the liabilities recognised to reflect inflation, changing assumptions and investment returns on any resources set aside to meet the costs. However statutory arrangements requires benefits earned to be financed as the council makes employer's contributions to pension funds or eventually pays any pension for which it is directly responsible.

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

### Note 29 – Other Reserves (Cont'd)

#### Pension Reserve (Cont'd)

The debit balance on the pensions reserve therefore shows a substantial shortfall in the benefits earned by past and current employees and the resources the council has set aside to meet them. The statutory arrangements will ensure that funding will have been set aside by the time the benefits come to be paid.

2018/2019 £000	2019/2020 £000
(126,199) Opening Balance	(205,215)
(49,463) Actuarial (Loss)/Gain	91,163
19,074 Employer Contributions	21,849
(48,627) Reversal of IAS19 Entries	(47,768)
<b><u>(205,215) Closing Balance</u></b>	<b><u>(139,971)</u></b>

#### Employee Statutory Adjustment Account

The Employee Statutory Adjustment Account absorbs the differences that would otherwise arise on the general fund balance from accruing for compensated absences earned but not taken in the year, e.g. annual leave entitlement carried forward at 31 March. Statutory arrangements require that the impact on the general fund balance is neutralised by transfers to or from this account.

2018/2019 £000	2019/2020 £000
(3,239) Opening Balance	(3,280)
(41) Staff Accrual Movement	(1,078)
<b><u>(3,280) Closing Balance</u></b>	<b><u>(4,358)</u></b>

#### Financial Instruments Adjustment Account

The financial instruments adjustment account absorbs the timing difference arising from the different arrangements for accounting for income and expenses relating to certain financial instruments and for bearing losses or benefiting from gains per statutory provisions. The council uses the account to manage premiums paid on the early redemption of loans. Premiums are debited to the comprehensive income and expenditure statement when they are incurred, but reversed out of the general fund balance to the account in the movement in reserves statement. Over time, the expense is posted back to the general fund balance in accordance with statutory arrangements for spreading the burden on council tax. In the council's case, this period is the unexpired term that was outstanding on the loans when they were redeemed. As a result, the balance on the account as at 31 March 2020 will be charged to the General Fund over the next thirty-eight years.

2018/2019 £000	2019/2020 £000
(14,510) Opening Balance	(13,894)
851 Annual Write off of Premiums and Discounts	852
(243) New Premiums and Discounts	0
8 Annual EIR Adjustment to Stepped Interest Instruments	22
<b><u>(13,894) Closing Balance</u></b>	<b><u>(13,020)</u></b>

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

### **Note 30 – Contingent Assets or Liabilities**

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

A contingent liability arises where an event has taken place that gives the council a possible obligation whose existence will only be confirmed by the occurrence or otherwise of uncertain future events, not wholly within the control of the council. Contingent liabilities also arise in circumstances where a provision would otherwise be made but either it is not probable that an outflow of resources will be required or the amount of the obligation cannot be measured reliably. Contingent liabilities are not recognised in the Balance Sheet but are disclosed as a note to the accounts, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

The council has a residual contingent liability relating to those workers who have yet to settle their pay protection claims.

Additionally, the council has a potential contingent liability relating to paid holiday entitlement. UK employers are bound by employment law in relation to the definition of paid holiday entitlement. Case law has clarified that all pay elements intrinsically linked to the performance of a contract of employment should be included in the calculation of holiday pay, including payments made for additional working. The council adjusted the method of calculation in August 2014 (backdated in line with the leave year to April) and has included on-going costs within the long term financial strategy. The legal position remains subject to challenge however, given the action taken, any potential claim by employees for any retrospective payments is likely to be minimal. As a result, whilst recognising there may be such a requirement, it is not possible to quantify such.

The council is not aware of any other contingent assets or liabilities which may be outstanding.

### **Note 31 – Financial Guarantee**

In terms of West Dunbartonshire Leisure Trust's admission to the Strathclyde Pension Scheme, the council has guaranteed to accept liability for any unfunded pension costs should they cease to exist, withdraw from the Scheme or become unable to meet any unfunded liability. The council has not quantified the possible liability.

## Movement on the Housing Revenue Account Statement

This statement shows the movement in the year on the housing revenue account reserve. The surplus or (deficit) on the housing revenue account income and expenditure statement is reconciled to the surplus or deficit for the year on the housing revenue account balance, calculated in accordance with the Housing (Scotland) Act 1987.

2018/19 £000	2019/20 £000	2019/20 £000
<b>(7,422) Balance on the Housing Revenue Account at the End of the Previous Year (1)</b>		<b>(1,606)</b>
<b>(3,395) Total Comprehensive Income and Expenditure (2)</b>		<b>(18,188)</b>
(584) Pension Scheme Adjustments	(868)	
4 Financial Instruments Adjustment	10	
32 Holiday Pay Adjustment	(40)	
Reversal of entries included in the Surplus/Deficit on the Provision of Services in		
(7,648) relation to capital expenditure	4,816	
<b>(8,196) Adjustments to the revenue resource (3)</b>	<b>3,918</b>	
(2,603) Net gain or loss on sale of non-current assets	(1,262)	
6,288 Statutory Repayment of Debt (Loans Fund Advances)	0	
13,349 CFCR	8,397	
<b>17,034 Adjustments between Revenue and Capital Resources (4)</b>	<b>7,135</b>	
<b>8,838 Total Statutory Adjustments (5)=(3)+(4)</b>		<b>11,053</b>
373 Transfers (to)/from Other Statutory Reserves (6)		354
<b>5,816 (Increase)/Decrease in Year (7)=(2)+(5)+(6)</b>		<b>(6,781)</b>
<b>Balance on the Housing Revenue Account at the end of the Current Year</b>		
<b>(1,606) (8)=(1)+(7)</b>		<b>(8,387)</b>



## Housing Revenue Account Income and Expenditure Statement

The HRA income and expenditure statement shows the economic cost in the year of providing housing services in accordance with generally accepted accounting practices rather than the amount to be funded from rents and government grants. The council charges rents to cover expenditure in accordance with regulations; this may be different from the accounting cost. The increase or decrease in the year, on the basis of which rents are raised, is shown in the Movement on the HRA Statement.

2018/19 £000		2019/20 £000	2019/20 £000
	<b>Income</b>		
(40,118)	Dwelling Rents (net of voids)	(40,871)	
(264)	Other Rents	(258)	
(1,575)	Other Income	(1,511)	
<u>(41,957)</u>			<u>(42,640)</u>
	<b>Expenditure</b>		
12,221	Repairs and Maintenance	10,805	
10,105	Supervision and Management	11,393	
9,944	Depreciation and Impairment	10,478	
0	Bad/Doubtful Debts	0	
371	Other Expenditure	38	
<u>32,641</u>			<u>32,714</u>
<u>(9,316)</u>	<b>Net Cost of Service as Included in the Council Comprehensive Income and Expenditure Statement</b>		<u>(9,926)</u>
	<b>HRA Share of the Operating Income and Expenditure Included in the Comprehensive Income and Expenditure Statement</b>		
(2,297)	Recognised Capital Income (Grants, Contributions and Donations)	(15,294)	
2,603	Gain or Loss on the Sale of HRA Non Current Assets	1,262	
5,142	Interest Payable and Similar Charges	4,914	
2	Amortisation of Premiums and Discounts	0	
619	Impairment Loss - Debtors	970	
(148)	HRA Interest and Investment Income	(114)	
<u>5,921</u>			<u>(8,262)</u>
<u>(3,395)</u>	<b>(Surplus)/Deficit for the year on HRA Services</b>		<u>(18,188)</u>

## Notes to the Housing Revenue Account Income and Expenditure Statement

### Note 1 - The number and types of dwellings in the council's stock

The council was responsible for managing 10,042 dwellings during 2019/20 (10,397 in 2018/19). The following shows an analysis of these dwellings by type.

Number at 31.03.19	2018/19 Average weekly rent £	Type of Dwelling	Number at 31.03.20	2019/20 Average weekly rent £
2,734	74.98	Two-apartment	2,625	76.56
4,754	77.21	Three-apartment	4,553	78.85
2,590	82.05	Four-apartment	2,553	83.77
312	87.91	Five-apartment	304	89.90
2	90.52	Six-apartment	2	92.33
1	82.45	Seven-apartment	1	84.09
2	90.52	Eight-apartment	2	92.33
2	90.52	Nine-apartment	2	92.33
<b>10,397</b>	<b>Total</b>		<b>10,042</b>	

### Note 2 – Dwelling Rents

The £40.871m noted in the Income and Expenditure Statement is the total rental income less voids chargeable for the year of £0.606m (£0.560m in 2018/19). It excludes irrecoverables and bad debts. Average rents were £79.84 per week in 2019/20 (£78.18 per week in 2018/19).

### Note 3 –Other Rents

This is the total income received from travelling person site rentals, lock-ups and shops less voids chargeable for the year, but excludes irrecoverables and bad debts. Lost rents from lock-ups in 2019/20 were £0.063m (£0.079m in 2018/19).

### Note 4 - Rent arrears

As at 31 March 2020, total rent arrears amounted to £3.922m (£3.519m as at 31 March 2019). This is 9.56% of the total value of rents due at 31 March 2020. It should be noted that the total arrears do not all relate to 2019/20 and the year on year movement in value of arrears is an increase of £0.404m.

### Note 5 - Provision for Bad Debts

In the financial year 2019/20, the rental bad debt provision has been increased by £0.172m (£0.041m increase 2018/19). The provision to cover loss of rental income stands at £2.682m as at 31 March 2020 – equivalent of 67.04% (71.31% 2018/19) of the total value of rents due at that date.

## Council Tax Account

### Council Taxpayers: £35.296m (2018/19 £33.805m)

The Council Tax Income Account (Scotland) shows the gross income raised from council taxes levied and deductions made under Statute. 2019/20 represents the seventh year of operation of the Council Tax Reduction Scheme in Scotland. The Council Tax Reduction Scheme represents a new discount introduced across Scotland following the abolition of Council Tax Benefits as part of the UK government's welfare reform programme. The resultant total net income within the Council Tax Account is transferred to the Comprehensive Income and Expenditure Statement.

2018/19 £000		2019/20 £000
49,494	Gross council tax	50,989
	Less:	
(8,573)	Council Tax Reduction Scheme Discount*	(8,418)
(6,148)	Other discounts and reductions	(6,218)
(853)	Provision for bad and doubtful debts	(665)
(115)	Adjustments for prior years	(392)
<b>33,805</b>	<b>Transfer to General Fund</b>	<b>35,296</b>

*The calculation of the council tax base*

Band	No of Dwellings	No of Exemptions	Disabled Relief	Discounts 25%	Discounts 50%	CTRS Discount	Total Dwellings	Ratio to Band D	Band D Equivalent
A(Disabled)	0	0	26	13	0	14	33	200/360	18
Band A	7,569	341	38	4,517	94	3,366	8,757	240/360	5,838
Band B	16,852	550	(13)	7,910	172	5,341	18,479	280/360	14,373
Band C	7,502	185	2	2,896	48	1,670	7,904	320/360	7,026
Band D	5,947	102	15	1,854	29	582	5,836	360/360	5,836
Band E	4,655	49	(46)	993	23	185	4,428	473/360	5,819
Band F	1,694	14	(13)	226	9	43	1,634	585/360	2,656
Band G	810	10	(8)	104	6	19	777	705/360	1,521
Band H	66	0	(1)	3	11	2	60	882/360	147
<b>Total</b>									<b>43,234</b>
<b>Provision for bad debt</b>									<b>(539)</b>
<b>Council Tax Base</b>									<b>42,695</b>

*The nature and actual amount of each charge fixed*

Gross Charges	2018/19 £ per year	2019/20 £ per year
Dwellings fall within a valuation band between 'A' to 'H' which is determined by the Assessor. The council tax charge is calculated using the council tax base i.e. band D equivalents. This charge is then decreased/increased dependent on the band. The band D charge for 2019/20 was £1,233.83.		
	798.59	Band A 822.55
	931.69	Band B 959.65
	1,064.79	Band C 1,096.74
	1,197.89	Band D 1,233.83
	1,573.89	Band E 1,621.12
	1,946.57	Band F 2,004.97
	2,345.87	Band G 2,416.25
	2,934.83	Band H 3,022.88

### Discounts, Reliefs and Exemptions

A council tax bill is reduced by 25% where a property has only one occupant or 50% where the property is empty. For council tax purposes certain students are not regarded as occupants. Certain properties may also qualify for relief if the property has been adapted for a disabled person. Properties undergoing major renovation or held pending demolition may be awarded exemption from council tax.

\*Council Tax Benefit has been replaced by Revenue Support Grant received from the Scottish Government. The result of which has been to reduce the Council Tax Income due by use of a Council Tax Discount Mechanism.

## Non Domestic Rates Account

### Non-Domestic Rates Income £84.736m (2018/19 £78.812m)

The Non Domestic Rate Account (Scotland) is an agent's statement that reflects the statutory obligation for billing authorities to maintain a separate Non Domestic Rates account. The statement shows the gross income from the rates and deductions made under Statute. The net income is paid to the Scottish Government as a contribution to the national non-domestic rate pool.

Non-Domestic Rates are pooled for Scotland as a whole and redistributed to authorities on a basis which reflects population. West Dunbartonshire Council received £84.736m (2018/19 £78.812m) from the national pool. West Dunbartonshire Council's allocation from the pool now reflects the council's duty to collect Scottish Gas utilities on behalf of all Scottish councils and this equates to £56.554m in year (£55.458m 2018/19). The council's Revenue Support Grant has been adjusted to compensate for this change. In 2012/13 the Scottish Government introduced Business Rates Incentivisation Scheme (BRIS), to incentivise councils to grow their potential business rates tax base and as a result increase rates income, a proportion of which is to be retained by councils. Following a review of the original BRIS by a joint Scottish Government/COSLA Review Group the original scheme was suspended and a revised scheme was introduced in 2014/15. The amount of revised BRIS local targets will be linked only to the buoyancy element of the total estimated NDRI for any one year. This ensures that each council will have the ability to influence their own local tax base. Local final target for 2019/20 was 1.0% and indications suggest the council is not due any additional income for this year.

The amount deemed to be collected locally was £83.302m (2018/19 £80.558m). The sum actually collected locally and contributed to the pool was £83.412m (2018/19 £83.046m), made up as follows:

2018/19 £000		2019/20 £000
94,260	Gross rates levied	95,009
	<u>Less:</u>	0
(9,480)	Reliefs and other deductions	(9,059)
(943)	Provision for bad and doubtful debts	(950)
83,837	Net non-domestic rate income	85,000
(791)	Adjustments for prior years	(1,477)
83,046	Total Non Domestic Rate Income (before retention)	83,523
0	Non Domestic Rate Income Retained by the Council (BRIS)	(111)
<b>83,046</b>	<b>Contribution to National Non Domestic Rate Pool</b>	<b>83,412</b>
78,812	Distribution from National Non Domestic Rate Pool	84,736
<b>4,234</b>	<b>Net contribution to/(from) National Non Domestic Rate Pool</b>	<b>(1,324)</b>
<b>Net Non Domestic Rate Income to Comprehensive Income &amp; Expenditure Statement</b>		<b>84,736</b>

The non-domestic rates pool operates on a cash accounting basis and as such the non-domestic rate income account within West Dunbartonshire Council is calculated on a similar basis.

Analysis of rateable Values:	£	An explanation of the nature and amount of each rate fixed
Rateable value at 1/4/19	185,890,387	The amount paid for non-domestic rates is determined by the rateable value placed on the property by the Assessor multiplied by the rate per £ announced each year by the government.
Running roll (full year RV)	(649,270)	
Rateable value at 31/3/20	185,241,117	The national non-domestic rate poundage set by the First Minister for Scotland for 2019/20 was £0.49.
Less: partially exempt	734,050	
Less: wholly exempt	2,252,125	
<b>Net rateable value at 31/3/20</b>	<b>182,254,942</b>	

## Group Accounts

### Introduction

The Code of Practice on Local Council Accounting in the United Kingdom (the Code) requires local authorities to consider their interests in all types of entities. This includes other local authorities or similar bodies defined in section 106 of the Local Government (Scotland) Act 1973, including statutory bodies such as Valuation and Concessionary Travel Joint Boards. Authorities are required to prepare a full set of group accounts in addition to their own council's accounts where they have a material interest in such entities. West Dunbartonshire Council has accounted for its interests in each associate and joint venture using the equity method of accounting.

### Combining Entities

The Group Accounts consolidate the results of the council with six other entities:

- Dunbartonshire and Argyll & Bute Valuation Joint Board (VJB);
- West Dunbartonshire Health and Social Care Partnership (HSCP);
- Strathclyde Partnership for Transport (SPT);
- Strathclyde Concessionary Travel Joint Board (SCT);
- West Dunbartonshire Leisure Trust (WDLT); and
- Clydebank Property Company (CPC).

In addition to these entities, the Dumbarton Common Good and Sundry Trust Funds have also been consolidated.

The accounting period for all entities is 31 March 2020.

The council would class an entity as an associate if they have significant influence over the financial and operating policies of the entity. The council would class an entity as a subsidiary if they have control of the entity. The council would class an entity as a joint venture where it has contractually agreed to share control with another party, such as significant decisions require unanimous consent and the joint ventures have rights to the net assets of the arrangement.

Under accounting standards, this council includes the results of three of these organisations as 'associates' because it has a significant influence over their financial and operating policies (namely VJB, SPT and SCT). The council has no shares in, nor ownership of any of these organisations which are entirely independent of the council.

The Joint Boards are independent public bodies formed by an Act of Parliament. All local government functions that relate to these bodies have been delegated from the constituent councils that comprise the area of each Board. The members of each Board are elected Councillors and are appointed by the councils in proportions specified by legislation.

The WDLT, CPC and the Common Good and Trust Funds have been included as subsidiaries.

HSCP has been included as a joint venture.

### Basis of Combination and Going Concern

The combination has been accounted for on an acquisition basis using the equity method – that is, the council's share of the net assets and liabilities of each entity is incorporated and adjusted each year by the council's share of the entities' results (recognised in the Group Income and Expenditure Account), and its share of other gains and losses.

For five of the six entities, the council has a share in a net asset. The negative balance on the VJB Trust arises from the inclusion of liabilities related to defined benefit pension schemes as required by IAS19.

## **Group Accounts (Cont'd)**

### **Basis of Combination and Going Concern (Cont'd)**

The effects of inclusion of these entities and the Common Good and Trust Funds on the Group Balance Sheet is to increase reserves and Net Assets by £29.757m – representing the council's share of net assets in these entities.

The Code requires councils to prepare financial statements on a going concern basis. A transfer within public services does not negate the presumption that these bodies are still a going concern.

Thus all entities consider it appropriate that their Financial Statements should follow the 'going concern' basis of accounting. Statutory arrangements with the constituent local authorities for the deficit of the Valuation Joint Board means that the financial position of the Board is assured.

Whilst the Balance Sheet of some entities show negative total assets, this relates primarily to defined benefit scheme pension liabilities in these entities. The financial statements of all individual group entities have been prepared on a going concern basis and, as such, the group accounts have also been prepared on this basis.

## Group Accounts (Cont'd)

### Group Comprehensive Income and Expenditure Statement

Restated 2018/19 Gross Expenditure £000	Restated 2018/19 Gross Income £000	Restated 2018/19 Net Expenditure £000		2019/20 Gross Expenditure £000	2019/20 Gross Income £000	2019/20 Net Expenditure £000
			<b>Service</b>			
74,782	(50,931)	23,851	Corporate Services	75,409	(48,783)	26,626
112,568	(9,851)	102,717	Educational Services	112,019	(13,244)	98,775
63,321	(17,422)	45,899	Infrastructure, Regeneration and Economic Development	64,485	(26,648)	37,837
9,441	(4,451)	4,990	Housing and Communities	10,580	(5,032)	5,548
32,641	(41,957)	(9,316)	Housing Revenue Account	32,714	(42,640)	(9,926)
17,248	(7,094)	10,154	Miscellaneous Services	5,970	(7,572)	(1,602)
162,121	(92,273)	69,848	Health and Social Care Partnership	171,311	(95,581)	75,730
2,459	0	2,459	Requisitions	2,336	0	2,336
7,904	(3,830)	4,074	Subsidiaries	8,152	(3,518)	4,634
<b>482,485</b>	<b>(227,809)</b>	<b>254,676</b>	<b>Net Cost of Service (1)</b>	<b>482,976</b>	<b>(243,018)</b>	<b>239,958</b>
			3,362 (Gain) / loss on Disposal of Fixed Assets			1,463
			<b>3,362 Other Operating Expenditure (2)</b>			<b>1,463</b>
			(33,805) Council Tax			(35,296)
			(78,812) Non-Domestic Rates			(84,736)
			(104,759) Revenue Support Grant			(103,682)
			(20,254) Recognised Capital Income (Grants, Contributions & Donations)			(27,876)
			<b>(237,630) Taxation and Non-specific Grant Income (3)</b>			<b>(251,590)</b>
			(287) Interest Earned			(210)
			19,354 External Interest Payable / Similar Charges			19,367
			5 (Gain)/Loss early settlement of borrowing			0
			1,414 Impairment Loss - Debtors			1,380
			(3,248) Surplus on Trading Undertakings not included in net cost of services			(2,401)
			3,760 Pension Interest Cost/Expected Return on Pension Assets			5,231
			<b>20,998 Finance/Investment Income and Expenditure (4)</b>			<b>23,367</b>
			<b>41,406 (Surplus)/Deficit on Provision of Services</b>			<b>13,198</b>
			<b>(5) = (1)+(2)+(3)+(4)</b>			
			337 Share of other Comprehensive Income and Expenditure of Associates and Joint Ventures			(2,568)
			(35,731) (Surplus)/Deficit arising from revaluation of property, plant and equipment			(9,833)
			238 (Surplus)/Deficit on revaluation of available for sale assets			(96)
			51,217 Actuarial (gains)/losses on pension fund assets and liabilities			(94,778)
			<b>16,061 Other Comprehensive (Income) and Expenditure (6)</b>			<b>(107,275)</b>
			<b>57,467 Total Comprehensive (Income) and Expenditure (5)+(6)</b>			<b>(94,077)</b>

## Group Accounts (Cont'd)

### Group Movement in Reserves Statement

	Usable Reserves			Unusable Reserves			
	WDC Usable Reserves £000	Group Usable Reserves £000	Total Usable Reserves £000	WDC Unusable Reserves £000	Group Unusable Reserves £000	Total Unusable Reserves £000	Total Reserves £000
<b>2019/20</b>							
<b>Opening Balance at 1 April 2019</b>	(16,091)	(11,778)	(27,869)	(174,887)	(13,010)	(187,897)	(215,766)
Restatement due to % share in 2019/20	0	397	397	0	756	756	1,153
<b>Restatement Opening Balance 1 April 2019</b>	(16,091)	(11,381)	(27,472)	(174,887)	(12,254)	(187,141)	(214,613)
<b>Movement in reserve 2019/20</b>							
(Surplus) or deficit on provision of services	13,192	6	13,198	(101,097)	1,172	(99,925)	(86,727)
Other Comprehensive Expenditure and Income	(17,894)	(2,626)	(20,520)	17,894	(4,724)	13,170	(7,350)
<b>Net Increase/(Decrease) before Transfers to Other Statutory Reserves</b>	(4,702)	(2,620)	(7,322)	(83,203)	(3,552)	(86,755)	(94,077)
Transfers to/from other statutory reserves *	801	50	851	(851)	0	(851)	0
<b>Closing Balance at 31 March 2020</b>	(19,992)	(13,951)	(33,943)	(258,941)	(15,806)	(274,747)	(308,690)
<b>2018/19 (Restated)</b>							
<b>Opening Balance at 1 April 2018</b>	(22,458)	(11,878)	(34,336)	(224,297)	(14,600)	(238,897)	(273,233)
<b>Movement in reserve 2018/19</b>							
(Surplus) or deficit on provision of services	41,682	(276)	41,406	14,138	1,647	15,785	57,191
Other Comprehensive Expenditure and Income	(36,118)	333	(35,785)	36,118	(57)	36,061	276
<b>Net Increase/(Decrease) before Transfers to Other Statutory Reserves</b>	5,564	57	5,621	50,256	1,590	51,846	57,467
Transfers to/from other statutory reserves *	803	43	846	(846)	0	(846)	0
<b>Closing Balance at 31 March 2019</b>	(16,091)	(11,778)	(27,869)	(174,887)	(13,010)	(187,897)	(215,766)

\*The transfer of statutory reserves is in relation to dividends paid to the council by Clydebank Property Company.



## Group Accounts (Cont'd)

### Group Balance Sheet

Restated 2018/19 £000		2019/20 £000
932,385	Property, Plant and Equipment	1,015,779
232	Intangible Assets	191
18,184	Investment in associates	21,222
27	Long Term Debtors	23
7,987	Long term Investments	3,982
1,406	Heritage Assets	1,406
<b>960,221</b>	<b>Total Long Term Assets</b>	<b>1,042,603</b>
5,670	Asset Held for Sale	8,053
1,079	Inventories	1,245
45,176	Short Term Debtors	43,300
19,475	Cash and Cash Equivalents	19,406
<b>71,400</b>	<b>Current Assets</b>	<b>72,004</b>
(351)	Provisions	(232)
(4,088)	Cash and Cash Equivalents	(3,605)
(47,495)	Short Term Creditors	(43,185)
(216,711)	Short Term Borrowing	(236,336)
<b>(268,645)</b>	<b>Current Liabilities</b>	<b>(283,358)</b>
<b>762,976</b>	<b>Total Assets less Current Liabilities</b>	<b>831,249</b>
(1,084)	Liabilities in Associates	(552)
(227,988)	Long Term Borrowing	(276,905)
(103,101)	PPP & Finance Lease Liabilities	(96,337)
(594)	Provision for liability	(593)
(207,144)	Net Pensions Liability	(140,500)
(7,299)	Capital Grants Receipts in Advance (conditions)	(7,672)
<b>(547,210)</b>	<b>Long Term Liabilities</b>	<b>(522,559)</b>
<b>215,766</b>	<b>Total Assets Less Liabilities</b>	<b>308,690</b>
	<b>Represented by:</b>	
27,869	Usable Reserves	(33,943)
187,897	Unusable Reserves	(274,747)
<b>215,766</b>	<b>Total Reserves</b>	<b>(308,690)</b>

The unaudited Financial Statements were authorised for issue on 29 June 2020.



Stephen West  
Strategic Lead - Resources  
West Dunbartonshire Council  
29 June 2020

## **Group Accounts (Cont'd)**

### **Group Cashflow Statement**

The incorporation of the associates and subsidiaries within the group cash flow statement is immaterial, therefore, no cash flow statement is noted within the Group Accounts.

The Council's cashflow is noted on page 39.

## Group Accounts (Cont'd)

### Notes to the Group Accounts

#### Note 1 - Details of combining entities

The notes required for the Financial Statements of West Dunbartonshire Council are disclosed separately in the preceding pages. For Strathclyde Partnership for Transport and Concessionary Travel Scheme, although the council holds less than 20% voting rights, it has a significant influence on the bodies. The organisations have voting allocations over 11 other local councils, with no one council holding majority shares, which ensures that all 12 councils can influence decisions. The following notes provide material additional amounts and details in relation to the other combining entities.

#### Associates and Joint Ventures

**Strathclyde Partnership for Transport** is the statutory body responsible for formulating the public transport policy on behalf of the 12 local authorities in the West of Scotland. In 2019/20, the council contributed £1.605m (2018/19 £1.605m) or 4.03% (2018/19 4.39%) of the Board's estimated running costs and its share of the year end net asset of £17.161m (2018/19 £14.541m) is included in the Group Balance Sheet. Copies of its accounts may be obtained from the Treasurer to the Strathclyde Partnership for Transport, 131 St Vincent Street, Glasgow G2 5JF.

**Strathclyde Concessionary Travel Scheme Joint Board** oversees the operation of the concessionary fares scheme for public transport on behalf of the 12 local authorities in the West of Scotland. The costs of the scheme are funded through requisitions from the 12 councils and by the Scottish Executive via a 'section 70' grant. In 2019/20, the council contributed £0.171m (2018/19 £0.171m), 4.03% (2018/19 4.19%) of the Board's estimated running costs and its share of the year end net asset of £0.029m (2018/19 £0.053m) is included in the Group Balance Sheet. Copies of its accounts may be obtained from the Treasurer to the Strathclyde Partnership for Transport, 131 St Vincent Street, Glasgow G2 5JF.

**Dunbartonshire and Argyll and Bute Valuation Joint Board** was formed in 1996 at local government re-organisation by an Act of Parliament. The Board maintains the electoral, council tax and non-domestic rates registers for the three councils of West Dunbartonshire, East Dunbartonshire and Argyll and Bute. The Board's running costs are met by the three authorities, with surpluses and deficits on the Board's operations also shared between the councils. In 2019/20, the council contributed £0.688m (2018/19 £0.688m) or 25.92% (2018/19 26.95%) of the Board's estimated running costs and its share of the year end net liability of £0.552m (2018/19 £1.084m) is included in the Group Balance Sheet. Copies of its accounts may be obtained from the Treasurer to the Valuation Joint Board, 16 Church Street, Dumbarton G82 1QL.

**The West Dunbartonshire Health & Social Care Partnership** - the Public Bodies (Joint Working) Act (Scotland) 2014 sets out the arrangements for the integration of health and social care across the country. The Scottish Government approved the Integration Scheme for West Dunbartonshire which details the 'body corporate' arrangement by which NHS Greater Glasgow & Clyde Health Board and West Dunbartonshire Council agreed to formally delegate health and social care services for adults and children (including criminal justice, social work services) to a third body, which is described in the Act as an Integration Joint Board. The Integration Joint Board for West Dunbartonshire is known as the West Dunbartonshire Health & Social Care Partnership Board (HSCP Board) and started operations on 1 July 2015. The Board's running costs are met by the two bodies mentioned above, with surpluses and deficits on the Boards operations also shared between them. In 2019/20, the council contributed £67.584m towards estimated running costs and its share of the year end net asset of £4.032m is included in the Group Balance Sheet. Copies of its accounts may be obtained from the Chief Financial Officer to the Integration Joint Board, 16 Church Street, Dumbarton G82 1QL.

## Group Accounts (Cont'd)

### Notes to the Group Accounts (Cont'd)

#### Note 1 - Details of combining entities (Cont'd)

The council's share of its associates and joint ventures are as follows:

	Strathclyde Partnership for Transport £000	Strathclyde Concessionary and Travel Scheme Joint Board £000	Dunbartonshires and Argyll and Bute Valuation Joint Board £000	West Dunbartonshire Health & Social Care £000	Total £000
<b>2019/20</b>					
Surplus/ (Deficit) on					
Operating Activities	2,533	(22)	(121)	519	<b>2,909</b>
Non Current Assets	11,153	0	165	0	<b>11,318</b>
Current Assets	6,981	74	184	4,057	<b>11,296</b>
Non Current Liabilities	(180)	0	(872)	0	<b>(1,052)</b>
Current Liabilities	(793)	(45)	(29)	(25)	<b>(892)</b>
<b>2018/19</b>					
Surplus/ (Deficit) on					
Operating Activities	539	(12)	(204)	519	<b>842</b>
Non Current Assets	10,965	0	171	0	<b>11,136</b>
Current Assets	7,821	89	184	3,590	<b>11,684</b>
Non Current Liabilities	(3,089)	0	(1,406)	0	<b>(4,495)</b>
Current Liabilities	(1,155)	(36)	(33)	0	<b>(1,224)</b>

#### Subsidiaries

**West Dunbartonshire Leisure Trust** was formed in December 2011 and started trading on 5 April 2012. The Trust is a charitable company registered in Scotland and provides leisure facilities within the West Dunbartonshire area to the general public and operates sports centres, leisure centres, swimming pools, halls and community education centres owned by the council. The Trust is paid a management fee by the council for the provision of these services. The Trust's net asset at 31 March 2020 was £1.555m (2018/19 £0.234m net asset) and its deficit for the year was £0.079m (2018/19 £0.160m surplus). The accounts of the Trust are published separately and can be obtained from the Manager, Leisure Trust Headquarters, Alexandria CE Centre, Alexandria, G83 0NU which is also the company's principal place of business.

**Clydebank Property Company** was part of a group organisation previously known as Clydebank Rebuilt which was a pathfinder urban regeneration organisation, limited by guarantee and included a commercial letting company (industrial units) and a registered charity (the Titan Trust). On 11 August 2014, following the transfer of the Titan Crane to the Property Company, the council bought the commercial letting company with a view to continuing its regeneration objective. The Company's net asset at 31 March 2020 was £3.408m and its surplus for the year before payment of a dividend was £0.162m (2018/19 £0.028m deficit). The accounts of the Company are published separately and can be obtained from the Company's Headquarters, Titan Enterprise, 1 Aurora Avenue, Queen's Quay, Clydebank G81 1BF which is also the Company's principal place of business.

**Dumbarton Common Good** is held in Trust by West Dunbartonshire Council. Although the council does not contribute to this fund financially, it has been included within the council's Group through materiality by nature. Net usable spend in 2019/20 was £0.031m (2018/19 £0.060m net usable income).

## Group Accounts (Cont'd)

### Notes to the Group Accounts (Cont'd)

#### Note 1 - Details of combining entities (Cont'd)

**Trust Funds** are held in Trust by West Dunbartonshire Council. Although the council does not contribute to these funds financially, they have been included within the council's Group through materiality by nature. The net decrease in funds of £0.006m (2018/19 £0.032m decrease) for the Trust Funds. For the purposes of the Group Accounts, two Trust Funds managed by the council (Dunbartonshire Educational Trust and McAulay Prize for Mathematics Trust) have been included pro rata to the council's share. Copies of the accounts may be obtained from West Dunbartonshire Council, 16 Church Street, Dumbarton G82 1QL.

#### The council's subsidiaries year end results are as follows:

	West Dunbartonshire Leisure Trust £000	Clydebank Property Company £000	Common Good £000	Trust Funds £000	Total £000
<b>2019/20</b>					
Surplus/ (Deficit) on Operating Activities	79	162	31	6	278
Non Current Assets	1,036	3,988	3,487	0	8,511
Current Assets	2,553	407	482	199	3,641
Non Current Liabilities	(529)	(593)	0	0	(1,122)
Current Liabilities	(1,505)	(394)	(44)	0	(1,943)
<b>2018/19</b>					
Surplus/ (Deficit) on Operating Activities	160	(28)	60	(34)	158
Non Current Assets	1,064	4,004	3,487	0	8,555
Current Assets	2,845	427	516	204	3,992
Non Current Liabilities	(1,929)	(594)	0	0	(2,523)
Current Liabilities	(1,746)	(543)	(47)	0	(2,336)

#### Note 2 – Non-Material Interest in Other Entities

The council has an interest in a number of other organisations. The council's share of their net assets or liabilities is not material to the fair understanding of the financial position and transactions of the council. Accordingly, the Group Accounts do not include these organisations. Under Accounting Regulations, the council is required to disclose the business nature of each organisation.

**Scotland Excel** is a joint committee established through Section 57 of the Local Government (Scotland) Act 1973. The main purpose of the committee includes co-ordination of collaborative buying initiatives, representation of interests in public sector contracts, and the development and operation of a centre of procurement expertise for Local Government in Scotland.

**Clydebank Municipal Bank** is a company limited by shares set up based upon the Companies Act 1908 and 1913. It acts as banker for a number of private individuals/organisations. The council provides services to the bank and funds any annual losses incurred. The bank's year end is 5 April. The principal business of the Municipal Bank is to accept deposits from private account holders and to invest funds with West Dunbartonshire Council. The chairman and directors of the bank are Elected Members of the Council. As per the bank's unaudited financial statements at 31 March 2020, 2,482 accounts were held with the bank (2018/19 2,471), with a total amount on deposit of £1.450m (2018/19 £1.345m), with £1.306m being invested with the council (2018/19 £1.131m). Interest paid by the council to the bank in the year was £0.033m (2018/19 £0.028m).

## Group Accounts (Cont'd)

### Notes to the Group Accounts (Cont'd)

#### Note 2 – Non-Material Interest in Other Entities (Cont'd)

**Hub West of Scotland** is a public private Joint Venture development organisation established in 2012. They work with the public sector partners to plan, design, build, and fund and maintain buildings in the most efficient and effective manner delivering better value for money and ultimately improving public services. Hub West of Scotland comprises: Hub West Territory Participants, Scottish Futures Trust and The Wellspring Partnership.

**Business Loans Scotland Ltd** was formed in March 2017 with 27 Scottish local authorities full members, including West Dunbartonshire Council, and the remaining 5 Scottish local authorities becoming associate members. In this respect, each member local council provides a level of loan finance for companies in their area under Phase 1, augmented in Phase 2 by Scottish Growth Scheme and European Regional Development Funding (ERDF).

#### Note 3 – Financial Impact of Consolidation

The effect of inclusion of the entities on the Group Balance Sheet is to increase reserves and net assets by £29.757m (2018/19 £24.788m net asset) respectively representing the council's share of the realisable surpluses/deficits in these organisations. This leaves the group account with an overall net asset of £308.690m (2018/19 £215.766m).

#### Note 4 – Analysis of Material Amounts in Income and Expenditure Account

The following table provides an analysis of the council's share of the material amounts as a result of the inclusion of the associates and subsidiaries.

#### Contribution to Group Income and Expenditure Reserve:

2018/19 £000	2019/20 £000
14,541 Partnership for Transport	17,161
53 Concessionary Travel Board	29
(1,084) Valuation Joint Board	(552)
3,590 West Dunbartonshire Health & Social Care	4,032
234 West Dunbartonshire Leisure Trust	1,555
3,294 Clydebank Property Company	3,408
3,956 Common Good	3,925
204 Trust Funds	199
<b>24,788 Total</b>	<b>29,757</b>

## General Accounting Policies and Information

### Note 32 - Accounting Policies

#### 1. General Principles

The Financial Statements summarises the council's transactions for the 2019/20 financial year and its position at the year end of 31 March 2020. The council is required to prepare an Annual Statement of Accounts by the Local Authority Accounts (Scotland) Regulations 2014. Section 12 of the Local Government in Scotland Act 2003 requires they be prepared in accordance with proper accounting practices. These practices primarily comprise the Code of Practice on Local Authority Accounting in the United Kingdom 2019/20 ("the code") and the Service Reporting Code of Practice 2019/20, supported by International Financial Reporting Standards (IFRS).

The accounting convention adopted in the Financial Statements is principally historic cost, modified by the revaluation of certain categories of non-current assets and financial instruments. The convention also adopts the assumption that the council will continue as a going concern for the foreseeable future.

#### 2. Accruals of Income and Expenditure

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

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

#### 3. Changes in Accounting policies, Estimates and Errors

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

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

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

## **General Accounting Policies and Information (Cont'd)**

### **Note 32 - Accounting Policies (Cont'd)**

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

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

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

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

#### **5. Intangible assets**

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

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

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

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

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

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

##### Recognition

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



## General Accounting Policies and Information (Cont'd)

### Note 32 - Accounting Policies (Cont'd)

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

##### Measurement

Initially measured at cost, comprising of:

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

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

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

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

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

##### Revaluation

Assets included in the Balance Sheet at fair value are re-valued regularly to ensure their carrying amount is not materially different from the fair value at the year end, as a minimum every 5 years. The programme of revaluation for 2019/20 and planned each of the following four years is as follows:

## General Accounting Policies and Information (Cont'd)

### Note 32 - Accounting Policies (Cont'd)

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

2019/20	Halls/ Public conveniences/ libraries/ outdoor centres/ golf course/ pavilions/ sports centres/ swimming pools/ travellers site/ car parks;
2020/21	Any properties not previously re-valued / general re-appraisal / HRA housing stock;
2021/22	Offices / depots/ cemeteries/ crematorium lodges;
2022/23	All council non-operational properties; and
2023/24	Schools/school houses/ social work homes/adult training centres/ community education centres/early education centres.

In addition to assets being revalued within the programme of revaluation assets will be revalued in any given year if any of following 3 criteria is met:

- When the historic cost of the building is less than £2m but the combined value of the building historic cost and any enhancement expenditure incurred since the last revaluation date exceeds £2m then the asset will be revalued and (if new valuations exceeds £2m) componentised if necessary;
- Where the historic cost of the building exceeds £2m (and is therefore already componentised) and where any enhancement expenditure incurred since the last revaluation date exceeds 25% of the historic cost of the building then the asset will be revalued; and
- Where the combined value of building historic cost and any enhancement expenditure incurred since the last revaluation date spend is less than £2m but the value of the enhancement expenditure exceeds 50% of building historic cost and in value is more than £0.500m then the asset will be revalued.

Valuations in 2019/20 have been carried out by an external valuer. Valuations of land and buildings are carried out in accordance with the methodologies and bases for estimation set out in the professional standards of the Royal Institution of Chartered Surveyors.

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

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

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

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

#### Impairment

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

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

## General Accounting Policies and Information (Cont'd)

### Note 32 - Accounting Policies (Cont'd)

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

##### Disposals

When it becomes apparent that the carrying amount of an asset will be recovered principally through a sale transaction rather than through its continuing use, it is re-classed as either a surplus asset or an Asset Held for Sale. The asset is re-valued immediately before re-classification and then carried at the lower of this amount and the fair value less sale costs.

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

When an asset is disposed of or decommissioned, both the carrying amount in the Balance Sheet and receipts from disposal are transferred to the Surplus and Deficit on the Provision of Services line in the Comprehensive Income and Expenditure Statement as part of a gain or loss on sale. Any revaluation gains accumulated for the asset in the Revaluation reserve are transferred to the Capital Adjustment Account.

Amounts received for a disposal are categorised as capital receipts. The balance of receipts is credited to either the Capital Receipts Reserve or the Capital Fund and can only be used for new capital investment, set aside to reduce the council's underlying borrowing requirement, to fund the principal element of loan charges or to fund premium charges. Receipts are appropriated to these reserves from the General Fund balance in the Movement in Reserves Statement.

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

##### Depreciation

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

Council dwellings	10 to 80 years	straight line
Other buildings	15 to 80 years	straight line
Regeneration activity	10 to 120 years	straight line
Open spaces	10 to 120 years	straight line
Infrastructure	15 to 120 years	straight line
Vehicles, plant, equipment	5 to 20 years	straight line
Intangibles	5 to 10 years	straight line
Other	10 to 120 years	straight line

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

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

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

## General Accounting Policies and Information (Cont'd)

### Note 32 - Accounting Policies (Cont'd)

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

##### Tangible fixed assets and depreciation – Common Good Assets

All assets valued over £6,000 are capitalised and valued at market value. Depreciation is charged on assets other than Investment assets on a straight line basis over their estimates life. The Fund only holds investment assets.

#### 7. Assets Held for Sale

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

#### 8. Heritage assets

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

Type of asset	Valuation method for Balance Sheet purposes
Ship models/ Silver and Commemorative wear	The last formal valuations were by Bonhams, Sotheby's and Phillips. Further formal valuations will be commissioned where it is considered that there could potentially be a material change in value and where the value of the asset is estimated to be in excess of £10,000
Works of art	The last formal valuations by Bonhams, Sotheby's and Phillips. Where a lower and upper valuation has been provided the mid valuation has been used. Further formal valuations will be commissioned where it is considered that there could potentially be a material change in the value of the assets held
Civic Regalia	The robes are not recognised on the balance sheet as they are considered to have no significant value. However the chains are reported in the balance sheet at insurance value.
Sewing Machine Collection	These collections are not recognised on the balance sheet as cost information is not readily available. Nearly all the items are believed to have an immaterial value.
Listed Buildings and Scheduled Ancient Monuments	These assets are not recognised on the balance sheet as it is considered that there is a lack of available, comparable market values to establish a 'fair value'. It is unlikely that the council would procure such assets but is more likely to refurbish or enhance existing structures. In this respect, the cost of those works will be capitalised at cost.

## **General Accounting Policies and Information (Cont'd)**

### **Note 32 - Accounting Policies (Cont'd)**

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

Purchased assets are initially recognised at cost and donations are recognised at valuation where that value is estimated to be greater than the threshold of £10,000 as specified above. The carrying amounts are reviewed where there is evidence of impairment e.g. where an item has suffered physical deterioration or breakage or where doubts arise as to its authenticity. Any impairment is recognised and measured in accordance with the council's general policies on impairment.

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

The proceeds from any disposal of heritage assets are accounted for in accordance with the council's general provisions relating to the disposal of property, plant and equipment.

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

#### **10. Employee Benefits**

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

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

##### **Termination Benefits**

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

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

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

Employees of the council are members of two separate defined pension schemes:

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

## **General Accounting Policies and Information (Cont'd)**

### **Note 32 - Accounting Policies (Cont'd)**

#### **10. Employee Benefits (cont'd)**

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

#### **Discretionary Benefits**

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

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

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

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

#### **12. Exceptional items**

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

#### **13. Financial liabilities**

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

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

## **General Accounting Policies and Information (Cont'd)**

### **Note 32 - Accounting Policies (Cont'd)**

#### **13. Financial liabilities (Cont'd)**

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

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

##### **Modified Loans**

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

##### **Unmodified Loans**

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

##### **Straight Repayment**

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

#### **14. Financial Assets**

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

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

##### **Amortised Cost**

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

##### **Fair Value Through Other Comprehensive Income**

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

##### **Fair Value Through Profit or Loss**

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

## **General Accounting Policies and Information (Cont'd)**

### **Note 32 - Accounting Policies (Cont'd)**

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

Financial assets are classified into two types:

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

#### **Loans and receivables**

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

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

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

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

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

#### **15. Fair Value Measurement**

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

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

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



## **General Accounting Policies and Information (Cont'd)**

### **Note 32 - Accounting Policies (Cont'd)**

#### **15. Fair Value Measurement (Cont'd)**

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

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

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

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

#### **16. Government grants and contributions**

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

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

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

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

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

#### **17. Inventories**

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

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

## General Accounting Policies and Information (Cont'd)

### Note 32 - Accounting Policies (Cont'd)

#### 18. Leases

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

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

###### Finance Leases

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

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

Assets recognised under the finance lease are accounted for using the policies applied generally to council owned assets, subject to depreciation being charged over the lease term if this is shorter than the asset's estimated useful life.

###### Operating Leases

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

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

###### Finance Leases

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

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

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

## **General Accounting Policies and Information (Cont'd)**

### **Note 32 - Accounting Policies (Cont'd)**

#### **18. Leases (Cont'd)**

of the interest in the asset is used to write down the lease asset. At this point, the deferred capital receipts are transferred to the Capital Receipts Reserve.

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

#### Operating Leases

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

#### **19. Overhead and support services**

The costs of overheads and support services are charged to non General Fund services that benefit from the supply in accordance with the costing principles of the CIPFA Service Reporting Code of Practice 2019/20. The total absorption costing principle is used – the full cost of overheads and support services are shared between those users in proportion to the benefits received. General Fund Services have not been charged for these support service costs, in line with the council's budgetary reporting structure.

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

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

#### **21. Provisions**

Provisions are made where an event has taken place that gives the council a legal obligation or constructive obligation that probably requires settlement by a transfer of economic benefits or service potential and a reliable estimate can be made of the amount of that obligation.

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

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

#### **22. Interest in Companies and Other Entities**

The council has material interests in companies and other entities that have the nature of associates/ subsidiaries and require it to prepare group accounts. In the council's own single entity accounts, the interests of two companies are recorded as an investment in the Balance Sheet, as the council has shares and full ownership of the Clydebank Property Company (purchased during 2014/15) and has an investment with Hub West Scotland (invested 2015/16). No other interests are recorded in the council's single entity accounts of any of other organisation.

## General Accounting Policies and Information (Cont'd)

### Note 32 - Accounting Policies (Cont'd)

#### 23. VAT

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

### Note 33 – Accounting Standards that have been issued but have not yet been adopted

For 2019/20, the Code requires the disclosure of information relating to the expected impact of an accounting change that will be required by a new standard that has been issued but not yet adopted. This applies to the adoption of the following new or amended standards:

- IFRS16 Leases will require local authorities that are lessees to recognise these leases on their Balance sheet as right-of-use assets along with the corresponding liabilities, except for low value and short term leases. As a result of COVID-19 response, CIPFA/LASACC have deferred implementation of this until 1 April 2021;
- IAS28 Investments in Associates and Joint Ventures (Long term Interests in associates and joint Ventures. This amendment clarifies that the Council applies IFRS9 (Financial Instruments) to long term interests in an associate or joint venture that form part of the net investment in the other body; and
- IAS19 Employee Benefits (plan amendment, curtailment or settlement) – this specifies how the council will determine pension expenses when changes to a deferred pension plan occur.

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

### Note 34 – Critical Judgement in Applying Accounting Policies

The preparation of the consolidated financial statements requires management to make judgements, estimates and assumptions that affect the application of policies set out in Note 32. Where a critical judgement has been made, this is referred to in the relevant note to the core financial statements; however a summary of those with the most significant effect are detailed below:

**Holiday Entitlement** - Unused holiday entitlement earned at 31 March 2020 but not taken at that date has been quantified on the basis of information from the Human Resources Information System. The calculation in respect of unused annual leave for term time employees is based upon entitlement earned at the year end and no estimation was required for these staff.

**Public Private Partnership (PPP)** - The council has entered into a PPP for the provision of educational buildings, their maintenance and related facilities. The council controls the services provided under the scheme and ownership of the schools will pass to the council at the end of the contract for no additional charge. The assets used to provide services at the schools are recognised on the council's Balance Sheet.

**Public Sector Funding** – There is a high degree of uncertainty about future levels of funding for local government. However, the council has determined that this uncertainty is not yet sufficient to provide an indication that the assets held might be impaired as a result of a need to close facilities and reduce levels of service provision.

**Covid-19** – Advice has been sought where considered appropriate and consideration has been given to valuation on pensions, asset valuations, accrual estimations and credit issues whilst preparing the draft Financial Statements. The assumptions contained within the Statements will continue to be review until completion of the audit.

## General Accounting Policies and Information (Cont'd)

### Note 35 – Change in Accounting Policy

Following a Loans Fund Review agreed by Council in 2018/19 regarding the appropriate write off periods of debt based upon asset useful value, the Council has retrospectively applied this policy for debt from 1996/97 onwards.

### Note 36 - Group Accounting Policies: Disclosure of differences with main Statement of Accounting Policies

The financial statements in the Group Accounts are prepared in accordance with the accounting policies set out in Note 32 on pages 104 to 115 with additions and exceptions noted below:

#### Group Income and Expenditure Account

Proceeds from disposal of fixed assets – profits and losses from the disposal of fixed assets are credited or debited to the Group Income and Expenditure Account within the net cost of services. The proceeds are then appropriated out after net operating expenditure. For those proceeds associated with the disposal of the council's assets, appropriation is to the Group Reserves. For those proceeds associated with the disposal of associates' assets, appropriation is to the Group Income and Expenditure Reserve.

#### Group Balance Sheet

Inventories – valuation methods vary slightly across the Group. The council uses cost price basis. The difference in valuation methods does not have a material impact on the results of the group given the levels of stock held within the organisations; and

Pensions – West Dunbartonshire Leisure Trust complies with the Financial Reporting Standard FRS102 concerning the disclosure of information on pensions. There is no difference in the Profit and Loss Account by using this method in comparison with IAS19 (which is used by other group entities) therefore there is no impact on the results of the group.

### Note 36 – Prior Year Adjustment

In order to ensure the 2018/19 figures are on a comparable basis to 2019/20, there has been a prior year adjustment to the detail held within the Balance Sheet in relation to the split of PPP debt to other short and long term debt. The Council has also now merged the net cashflows into one figure.

The effects of the restatement on the Financial Statements are as follows (only those lines have changed are shown):

	As previously stated	Prior Year Adjustment	Restated
	£000	£000	£000
<b>Balance Sheet</b>			
Cash and Cash Equivalents (Current Assets)	16,833	(4,088)	12,745
Current Assets	69,148	(4,088)	65,060
Short-term Borrowing	(217,467)	3,097	(214,370)
PPP	0	(3,097)	(3,097)
Cash and Cash Equivalents (Overdraft)	(4,088)	4,088	0
Current Liabilities	(268,805)	4,088	(264,717)

## Glossary of Terms

While much of the terminology used in this report is self explanatory, the following additional definitions and interpretation of the terms used are provided for assistance. The Glossary of Terms does not comprise part of the audited financial statements.

- 1. Employee benefit expenses**  
This includes salaries, wages, overtime, bonus, enhancements, pensions, employer's national insurance, travelling and subsistence expenses and other staff allowances.
- 2. Other service expenses**  
This includes:
  - property costs (e.g. rent, rates, insurance, repairs and maintenance, upkeep of grounds, heating and lighting);
  - supplies and services (e.g. food, materials, books, uniforms and protective clothing, purchase/ maintenance of equipment);
  - transport costs (e.g. fuel, repairs and maintenance, tyres, licences, insurance and procurement of transport for school children);
  - administration costs (e.g. printing and stationery, advertising, postages, telephone costs);
  - Payments to Other Bodies (e.g. grants and payments to individuals, organisations and agencies providing services complementing or supplementing the Council's work.
- 3. Specific Government Grants**  
This includes grants received from Central Government in respect of a specific purpose or service, usually calculated as a predetermined percentage of the expenditure actually incurred e.g. National Priority Action Fund, Benefits Administration.
- 4. General Income**  
This includes the charges to persons and bodies for the direct use of council services.
- 5. Capital Expenditure**  
This is expenditure incurred in creating, acquiring or improving assets where the expenditure is normally financed by borrowing over a period of years, finance leases, or utilising the income from the sale of existing assets.
- 6. Capital Financed from Current Revenue**  
This is expenditure incurred in creating, acquiring or improving assets where that expenditure is charged directly to the revenue account.
- 7. Deferred Asset**  
The deferred asset represents the net value of the premium paid/discounts received by the Council on the early repayment of external long term loans.
- 8. Useable Capital Receipts Reserve**  
The Useable Capital Receipts Reserve represents the capital receipts available to finance capital expenditure in future years, after setting aside the statutory amounts for the repayment of external loans.
- 9. Pension Interest Cost**  
The expected increase during the period in the present value of the scheme liabilities because the benefits are one year closer to settlement
- 10. Expected Return of Pension Assets**  
The average rate of return expected over the remaining life of the related obligation on the actual assets held.
- 11. CIPFA**  
Chartered Institute of Public Finance and Accountancy
- 12. LASAAC**  
Local Council (Scotland) Accounts Advisory Committee
- 13. Budget**  
The original revenue budget as set by Members at an appropriate Council meeting.
- 14. Intangible Assets**  
Expenditure on assets such as software licences that do not have physical substance but are identifiable and controlled by the Council.
- 15. Revaluation Reserve**  
This fund is a store of gains on the revaluations of fixed assets. It is a reserve held for technical accounting purposes and is not available for distribution.

## Glossary of Terms (Cont'd)

- 16. Capital Adjustment Account (CAA)**  
This fund is a store of capital resources set aside to meet past expenditure. It is an account held for technical accounting purposes and is not available for distribution.
- 17. Financial Instrument Adjustment Account (FIAA)**  
This account is used to balance for differences in statutory requirements and proper accounting practices for borrowing and lending. It is an account held for technical accounting purposes and is not available for distribution.
- 18. Associate Body**  
An entity other than a subsidiary or a joint venture in which the council has an interest and over who's operating and financial policies the council is able to exercise significant influence.
- 19. Entity**  
A body that is delivering a service or carrying on a business. It should have a separate legal personality and is legally obliged to prepare its own financial statements.
- 20. Statutory Additions**  
Additional charges levied for late payment of council tax and non domestic rates.
- 21. Capital Items Replacement Fund**  
Reserve earmarked for specific purposes within Education
- 22. Available for Sale Reserve**  
Assets that have a quoted market price and/or do not have fixed or determinable payments.
- 23. Current Service Costs (Pension)**  
This relates to the real cost of benefit entitlement earned by employees.
- 24. Past Service Costs/Gains (Pension)**  
This relates to posts/gains from years prior to the current year and arise from decisions made in year. This relates to the capitalised cost of early retirements on efficiency grounds.
- 25. Curtailments (Pension)**  
Used to reduce the number of expected years of future service for employees. In 2019/20 this relates to the capitalised cost of early retirements on efficiency grounds.
- 26. Interest Cost (Pensions)**  
The amount needed to unwind the discount applied in calculating current service cost.
- 27. Expected Return on Assets (Pensions)**  
A measure of the return on the investment assets held by the scheme for the year.
- 28. Public Private Partnership (PPP)/Public Finance Initiative (PFI)**  
A contract between the council and a private organisation for the provision of new Educational buildings maintenance and related facilities.
- 29. Available for Sale Assets**  
These assets are in relation to Financial Instruments and include:
  - Equity investments; and
  - Other investments traded in an active market.
- 30. Heritage Assets**  
An asset with historical, artistic, scientific, technological, geophysical or environmental qualities which is held for its contribution to knowledge and culture.
- 31. PPE**  
Property, Plant and Equipment.





WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2019/2020  
SUMMARY

APPENDIX 1

PERIOD END DATE 31 March 2020

Department Summary	Total Budget 2019/20	Annual Spend	Variance 2019/20	Annual RAG Status
	£000	£000	£000	%
Strategic Director - Transformation & Public Sector Reform	615	556	(59)	-10%
Resources	5,495	5,201	(294)	-5%
Regulatory	2,585	2,339	(246)	-9%
People & Technology	6,034	6,004	(30)	0%
Communications, Culture, Community and Facilities	17,041	16,719	(322)	-2%
Education, Learning and Attainment	97,070	98,525	1,455	1%
Environment and Neighbourhood	14,551	13,980	(571)	-4%
Housing and Employability	4,819	4,488	(331)	-7%
Regeneration	(2,678)	(1,178)	1,501	-56%
Miscellaneous Services	5,930	5,160	(770)	-13%
Loan Charges	6,897	6,831	(66)	-1%
Requisition (VJB)	750	750	0	0%
Requisition (SPT)	1,592	1,586	(6)	0%
Requisition (CJP)	1,742	1,742	0	0%
Requisition (HSCP)	67,579	67,579	0	0%
Non GAE Allocation	(6,953)	(7,000)	(46)	1%
Contingency Fund	366	0	(366)	-100%
<b>Total Expenditure</b>	<b>223,433</b>	<b>223,283</b>	<b>(150)</b>	<b>0%</b>
Council Tax/CT Replacement Scheme	(34,797)	(34,825)	(28)	0%
Revenue Support Grant/ NDR	(187,606)	(187,709)	(103)	0%
Use of Reserves	(1,030)	(1,030)	0	0%
<b>Total Resources</b>	<b>(223,433)</b>	<b>(223,564)</b>	<b>(131)</b>	<b>0%</b>
<b>Net Expenditure</b>	<b>(0)</b>	<b>(281)</b>	<b>(281)</b>	<b>-0.13%</b>

WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2019/2020  
PROCUREMENT

APPENDIX 2

PERIOD END DATE

31 March 2020










Service / Subjective Summary	Total Budget 2019/20	Annual Spend	Variance 2019/20		Annual RAG Status
<b>Service Summary</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>%</b>	
Procurement	615	556	(59)	-10%	↑
<b>Total Net Expenditure</b>	<b>615</b>	<b>556</b>	<b>(59)</b>	<b>-10%</b>	↑

WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2019/2020  
RESOURCES SUMMARY

APPENDIX 2

PERIOD END DATE

31 March 2020

Service / Subjective Summary	Total Budget 2019/20	Annual Spend	Variance 2019/20	Annual RAG Status
<b>Service Summary</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>%</b>
Audit	150	126	(24)	-16% 
Central Administration Support	2,389	2,289	(100)	-4% 
Finance	1,397	1,391	(6)	0% 
Rent Rebates & Allowances	(46)	(221)	(175)	380% 
Revenues & Benefits	2,059	2,052	(7)	0% 
Finance Business Centre	304	297	(7)	-2% 
Cost of Collection of Rates	24	65	41	171% 
Cost of Collection of Council Tax	(782)	(798)	(16)	2% 
<b>Total Net Expenditure</b>	<b>5,495</b>	<b>5,201</b>	<b>(294)</b>	<b>-5%</b> 

WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2019/2020  
REGULATORY SUMMARY

APPENDIX 2

PERIOD END DATE

31 March 2020






Service / Subjective Summary	Total Budget 2019/20	Annual Spend	Variance 2019/20		Annual RAG Status
Service Summary	£000	£000	£000	%	
Democratic and Registration Service	733	713	(20)	-3%	↑
Environmental Health	668	650	(18)	-3%	↑
Licensing	(120)	(103)	17	-14%	↓
Legal Services	879	866	(13)	-1%	↑
Planning	425	213	(212)	-50%	↑
<b>Total Net Expenditure</b>	<b>2,585</b>	<b>2,339</b>	<b>(246)</b>	<b>-9%</b>	<b>↑</b>

WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2019/2020  
PEOPLE AND TECHNOLOGY

APPENDIX 2

PERIOD END DATE

31 March 2020

Service / Subjective Summary	Total Budget 2019/20	Annual Spend	Variance 2019/20	Annual RAG Status
<b>Service Summary</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>%</b>
Transactional Services	645	639	(6)	-1% 
Human Resources (including risk)	1,216	1,185	(31)	-3% 
Information Services	3,859	3,881	23	1% 
Change Support	315	299	(16)	-5% 
<b>Total Net Expenditure</b>	<b>6,034</b>	<b>6,004</b>	<b>(30)</b>	<b>0%</b> 

WEST DUNBARTONSHIRE COUNCIL  
 REVENUE BUDGETARY CONTROL 2019/2020  
 COMMUNICATIONS, CULTURE, COMMUNITIES AND FACILITIES

APPENDIX 2

PERIOD END DATE

31 March 2020

Service / Subjective Summary	Total Budget 2019/20	Annual Spend	Variance 2019/20	Annual RAG Status
<b>Service Summary</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>%</b>
Communications & Marketing	307	313	5	2% ↓
Citizen Services	1,363	1,316	(47)	-3% ↑
Performance & Strategy	347	336	(11)	-3% ↑
Libraries, Museums, Culture	1,701	1,700	(1)	0% ↑
Arts and Heritage	453	407	(46)	-10% ↑
Office Accommodation	1,486	1,492	6	0% ↓
Clydebank Town Hall	376	393	17	5% ↓
Catering Services	4,121	3,885	(236)	-6% ↑
Building Cleaning	1,473	1,505	32	2% ↓
Building Cleaning PPP	(261)	(262)	0	0% →
Facilities Assistants	2,087	1,818	(269)	-13% ↑
Facilities Management	327	323	(3)	-1% ↑
Leisure Management	3,141	3,387	246	8% ↓
Events	120	106	(14)	-12% ↑
<b>Total Net Expenditure</b>	<b>17,041</b>	<b>16,719</b>	<b>(321)</b>	<b>-2% ↑</b>

WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2019/2020  
EDUCATION, LEARNING AND ATTAINMENT

APPENDIX 2

PERIOD END DATE

31 March 2020












Service / Subjective Summary	Total Budget 2019/20	Annual Spend	Variance 2019/20	Annual RAG Status
Service Summary	£000	£000	£000	%
Primary Schools	27,803	27,929	127	0%
Secondary Schools	26,446	27,557	1,111	4%
Specialist Educational Provision	15,125	16,070	945	6%
Psychological Services	529	427	(102)	-19%
Sport Development / Active Schools	580	580	0	0%
Early Education	8,319	8,127	(192)	-2%
PPP	14,776	14,358	(419)	-3%
Cultural Services	563	542	(21)	-4%
Curriculum for Excellence	182	163	(19)	-11%
Central Admin	290	327	38	13%
Workforce CPD	340	309	(31)	-9%
Performance & Improvement	430	421	(9)	-2%
Education Development	1,687	1,715	28	2%
Raising Attainment - Primary	0	0	0	0%
Raising Attainment - Secondary	0	0	0	0%
Pupil Equity Fund (including LAC PEF)	0	0	0	0%
<b>Total Net Expenditure</b>	<b>97,070</b>	<b>98,525</b>	<b>1,455</b>	<b>1%</b>

WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2019/2020  
ENVIRONMENT AND NEIGHBOURHOOD

APPENDIX 2

PERIOD END DATE

31 March 2020

Service / Subjective Summary	Total Budget 2019/20	Annual Spend	Variance 2019/20	Annual RAG Status
<b>Service Summary</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>%</b>
Roads Operations	(872)	(1,077)	(205)	24% 
Roads Services	4,169	3,742	(427)	-10% 
Transport, Fleet & Maintenance Services	(431)	(399)	31	-7% 
Grounds Maintenance & Street Cleaning Client	7,363	7,363	0	0% 
Outdoor Services	227	257	30	13% 
Burial Grounds	(139)	(120)	19	-14% 
Crematorium	(948)	(878)	70	-7% 
Waste Services	7,673	7,493	(180)	-2% 
Depots	0	0	0	0% 
Ground Maintenance & Street Cleaning Trading A/c	(2,492)	(2,401)	90	-4% 
<b>Total Net Expenditure</b>	<b>14,551</b>	<b>13,980</b>	<b>(572)</b>	<b>-4%</b> 









WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2019/2020  
HOUSING AND EMPLOYABILITY

APPENDIX 2

PERIOD END DATE

31 March 2020

Service / Subjective Summary	Total Budget 2019/20	Annual Spend	Variance 2019/20	Annual RAG Status
<b>Service Summary</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>%</b>
Working 4 U	2,893	2,839	(54)	-2% 
Communities	860	842	(18)	-2% 
Homeless Persons	508	336	(172)	-34% 
Private Sector housing	43	42	(1)	-2% 
Anti Social Behaviour	514	429	(85)	-17% 
<b>Total Net Expenditure</b>	<b>4,819</b>	<b>4,488</b>	<b>(330)</b>	<b>-7% </b>

WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2019/2020  
REGENERATION

APPENDIX 2

PERIOD END DATE

31 March 2020






Service / Subjective Summary	Total Budget 2019/20	Annual Spend	Variance 2019/20	Annual RAG Status
<b>Service Summary</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>%</b>
Housing Maintenance Trading A/c	(1,276)	14	1,290	-101% ↓
Housing Asset and Investment	49	6	(43)	-88% ↑
Corporate Assets and Capital Investment Programme	(2,090)	(1,846)	244	-12% ↓
Economic Development	368	332	(35)	-10% ↑
Corporate Asset Maintenance	(238)	(245)	(6)	3% ↑
Private Sector Housing Grants	94	94	(0)	0% ↑
Consultancy Services	415	468	52	13% ↓
<b>Total Net Expenditure</b>	<b>(2,678)</b>	<b>(1,178)</b>	<b>1,501</b>	<b>-56% ↓</b>

WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2019/2020  
MISCELLANEOUS

APPENDIX 2

PERIOD END DATE

31 March 2020

Service / Subjective Summary	Total Budget 2019/20	Annual Spend	Variance 2019/20	Annual RAG Status
<b>Service Summary</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>%</b>
Sundry Services	3,498	2,702	(796)	-23% 
Members Allowances, etc	597	584	(13)	-2% 
European Employability	510	510	0	0% 
Chief Executive, Directors and Strategic Leads	1,325	1,364	39	3% 
<b>Total Net Expenditure</b>	<b>5,930</b>	<b>5,160</b>	<b>(770)</b>	<b>-13%</b> 

YEAR END DATE

31 March 2020

Budget Details	Variance Analysis			
	Total Budget	Spend	Variance	RAG Status
	£000	£000	£000	%

#### Procurement

Procurement	615	556	(59)	-10%	↑
Service Description	This service provides a purchasing & procurement service for the Council				
Main Issues / Reason for Variance	Main reason for the favourable variance is vacancies.				

#### Resources

Central Administration Support	2,389	2,289	(100)	-4%	↑
Service Description	This services deals with administration functions within the Authority				
Main Issues / Reason for Variance	The main reason for the favourable variance is vacancies				
Rent Rebates & Allowances	(46)	(221)	(175)	380%	↑
Service Description	This service provides rent relief for council and private sector tenants, mainly funded by Central Government				
Main Issues / Reason for Variance	The main reason for the underspend is due to an increase in overpayment recoveries.				

#### Regulatory

Planning	425	213	(212)	-50%	↑
Service Description	This Service provides Building & Planning services				
Main Issues / Reason for Variance	There are two main reasons for the favourable variance, income is higher than budgeted and there are a number of vacant posts. This is a demand led budget for income and can fluctuate throughout the year.				

#### Communications, Culture, Community and Facilities

Catering Services	4,121	3,885	(236)	-6%	↑
Service Description	Catering Services across WDC				
Main Issues / Reason for Variance	Although there is an adverse variance against employee costs this is more than offset by income from Early Years expansion (which has resulted in additional expenditure on posts/hours and the provision of meals to the ELCCs).				

YEAR END DATE

31 March 2020

Budget Details	Variance Analysis				RAG Status
	Total Budget	Spend	Variance		
	£000	£000	£000	%	
Facilities Assistants	2,087	1,818	(269)	-13%	↑
Service Description	This service provides Facility Assistants throughout WDC buildings There has been a reduction in Facilities Assistant overall employee costs for a variety of reasons - rationalisation of schools estate and campus approach; timing of filling vacant posts. In addition there has been an increase in income from additional work managed within the services - such as out of hours cleaning requests and work related to early years expansion.				
Main Issues / Reason for Variance					

Leisure Management	3,141	3,387	246	8%	↓
Service Description	Payment to West Dunbartonshire Leisure Trust for leisure services The savings anticipated in respect of review of community facilities managed by WDLT have not been achieved (£130k) . In addition, the budget was insufficient for the agreed level of management fee (£72k - the budget is set with an assumption on inflationary uplifts which are reviewed and negotiation through the year) and to cover WDLT for the loss of income at Skypoint following the move of Choices to Jamestown (£29k). Income was also under budget.				
Main Issues / Reason for Variance					

**Education , Learning and Attainment**

Primary Schools	27,803	27,929	127	0%	↓
Service Description	This service area includes all Primary Schools.  The main variances arise because teacher salaries are greater than assumed in the budget and savings from teacher turnover have not materialised (£490k) . This has been partly offset by additional income from staff secondments (£157k) and savings within property costs (£287k), mainly utility costs. Income from school meals was £54k below budget. There were net overspends across all remaining budgets of £26k.				
Main Issues / Reason for Variance					

YEAR END DATE

31 March 2020

Budget Details	Variance Analysis				RAG Status
	Total Budget	Spend	Variance		
	£000	£000	£000	%	
Secondary Schools	26,446	27,557	1,111	4%	↓
Service Description	This service area includes all Secondary Schools.				
Main Issues / Reason for Variance	The main adverse variances are within employee costs for probationer teachers where salaries are greater than assumed in the budget and savings from teacher turnover have not materialised (£772k) and cover was greater than budgeted (£175k). There has been a significant drop in demand for school meals and a fall in vending machine income in the secondaries (£147k) and the school meals income budget was overstated (£62k). Income from lets has also dropped significantly (£97k). Adverse variances are also partly offset by non-teaching vacancies (£106k) and an underspend on the school bus contract (£81k).				
Specialist Educational Provision	15,125	16,070	945	6%	↓
Service Description	This service area covers all ASN Services.				
Main Issues / Reason for Variance	Employee costs are showing an overspend (£175k) as increased resources have been put into Balloch ASN and staff turnover was not achieved. The overspend on day care placements (£254k) and residential placements (£332k) continued throughout the year following the placement of several cases with needs that could not be accommodated within the existing schools' estate. The number of day care placements is 3% higher last year and average placement costs are 7.5% higher. Although the average residential cost placement is marginally less than last year the number of pupils placed in residential is 28% higher than last year. Transport costs, particularly use of taxis, was over budget (£105k). Additional expenditure from other local authorities for pupils placed in WDC helped offset our payments for pupils placed in other local authorities (£76k).				
Psychological Services	529	427	(102)	-19%	↑
Service Description	This service provides Psychological Support to pupils within West Dunbartonshire.				
Main Issues / Reason for Variance	Income from reallocated salaries is now forecast higher than budgeted				

YEAR END DATE

31 March 2020

Budget Details	Variance Analysis				RAG Status
	Total Budget	Spend	Variance		
	£000	£000	£000	%	
Early Education	8,319	8,127	(192)	-2%	↑
Service Description	This services area includes all Early Years establishments within West Dunbartonshire.				
Main Issues / Reason for Variance	Employee costs are showing an underspend mainly due to staff vacancies. Some of this is roll-related and some will be due to delays in the recruitment process. Income is also greater than budgeted.				
PPP	14,776	14,358	(419)	-3%	↑
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	This favourable variance is attributable to lower than anticipated utility costs which reflect the 2018/19 outturn and lower unitary payments.				

YEAR END DATE

31 March 2020

Budget Details	Variance Analysis			
	Total Budget	Spend	Variance	RAG Status
	£000	£000	£000	%

### Environment and Neighbourhood

Roads Operations	(872)	(1,077)	(205)	24%	↑
Service Description	This service covers the delivery of roads works orders raised				
Main Issues / Reason for Variance	The favourable variance is due to increased income from a higher volume of work being completed due to mild winter				

Roads Services	4,169	3,742	(427)	-10%	↑
Service Description	This service covers the roads client function eg design , structures , traffic and School crossing patrollers				
Main Issues / Reason for Variance	The variance related to a variety of reasons - mainly staffing budget is favourable due to vacancies , winter gritting costs are lower due to mild winter and additional income has been received from Capital work				

Crematorium	(948)	(878)	70	-7%	↓
Service Description	This service provides crematorium services within the Council area				
Main Issues / Reason for Variance	The main reason for the adverse variance is due to income from cremations being less than anticipated. Additional overtime has also been incurred - overtime is affected by a number of factors outwith number of cremations				

Waste Services	7,673	7,493	(180)	-2%	↑
Service Description	Waste Collection and Refuse disposal services				
Main Issues / Reason for Variance	This favourable variance is a combination of underspend on staffing due to reduced cover requirements and lower publicity/promotions costs				

Ground Maintenance & Street Cleaning Trading A/c	(2,492)	(2,401)	90	-4%	↓
Service Description	Trading operation providing grounds maintenance and street cleaning services				
Main Issues / Reason for Variance	The main reason for the adverse variance is a reduction in income due to lower winter gritting charges to Roads services due to mild winter . Note however there is an offsetting favourable variance in Roads				

### Housing and Employability

Working 4 U	2,893	2,839	(54)	-2%	↑
Service Description	This is the provision of Working 4u service				
Main Issues / Reason for Variance	The favourable variance is mainly due to staff vacancies and lower than anticipated payments to other bodies				



YEAR END DATE

31 March 2020

Budget Details		Variance Analysis			
		Total Budget	Spend	Variance	RAG Status
		£000	£000	£000	%
Homeless Persons		508	336	(172)	-34% ↑
Service Description	This service seeks to prevent homelessness occurring across the authority and improves access to support services				
Main Issues / Reason for Variance	There is a favourable income variance in relation to increased DWP income due to high occupancy in homeless accommodation. This is offset to some extent by an adverse variance in cleaning costs due to combination of procurement issues and higher occupancy				
Anti Social Behaviour		514	429	(85)	-17% ↑
Service Description	This is the provision of the anti social behaviour service within the Council area				
Main Issues / Reason for Variance	This favourable variance is due to vacant posts being held pending service restructure however this does not impact on service delivery.				
Regeneration					
Housing Maintenance Trading A/c		(1,276)	14	1,290	-101% ↓
Service Description	This service delivers a repair and major capital investment service to council housing properties				
Main Issues / Reason for Variance	The variance is due to a higher than budgeted accounting charge for pension obligations. The service achieved its surplus target if one excludes this charge. This charge is negated through an adjustment within sundry services.				
Corporate Assets and Capital Investment Programme		(2,090)	(1,846)	244	-12% ↓
Service Description	This service provides asset and estate management				
Main Issues / Reason for Variance	The variance is linked with an overspend in the CRA budget				
Consultancy Services		415	468	52	13% ↓
Service Description	This service provides the architectural support to WDC				
Main Issues / Reason for Variance	The adverse variance is mainly due to the income target not being met for staff recharges due to a change in role and a vacant position.				

YEAR END DATE

31 March 2020

Budget Details		Variance Analysis			
		Total Budget	Spend	Variance	RAG Status
		£000	£000	£000	%
Miscellaneous					
Sundry Services		3,498	2,702	(796)	-23% ↑
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	There are a number of variances within this service heading. The main adverse variances identified are in relation to insurance charges - primarily in relation to excesses; ongoing property costs following the closure of some HSCP properties (costs reverting back to the Council, rather than funded by HSCP); pension costs; bad debt provisions; earmarked balances linked with risks associated with future bad debts. These have been offset by the adjustment made to negate the pension accounting charge within HMTA				
Other					
Loan Charges		6,897	6,831	(66)	-1% ↑
Service Description	This budget covers the servicing of the Council's external borrowing				
Main Issues / Reason for Variance	The favourable variance is due to a combination of the final level of capital borrowing required in 2018/19 & the interest charges due following the implementation of the treasury strategy (taking advantage of short term interest rates)				
Contingency Fund		366	0	(366)	-100% ↑
Service Description	The contingency fund is used to accommodate externally influenced movements in service budgets				
Main Issues / Reason for Variance	The balance held in the contingency fund relates to a proportion of the budget for Carbon Reduction Commitment no longer being required and a balance of service budget following the annual recurring variance exercise				
Revenue Support Grant/ NDR		(187,606)	(187,709)	(103)	0% ↑
Service Description	This represents the funding from Scottish Government				
Main Issues / Reason for Variance	The favourable variance is linked with income to be received for BRIS				

WEST DUNBARTONSHIRE COUNCIL  
HRA REVENUE BUDGETARY CONTROL 2019/2020

Appendix 4

PERIOD END DATE

31/03/2020

Subjective Summary	Total Budget 2019/20 £000	Capital Funded from Current Revenue £000	Revised Total Budget 2019/20 £000	Actual Spend £000	Variance 2019/20 £000 %		Annual RAG Status
Employee Costs	5,232	0	5,232	5,229	(3)	0%	↑
Property Costs	1,776	0	1,776	1,748	(28)	-2%	↑
Transport Costs	83	0	83	76	(7)	0%	↑
Supplies, Services And Admin	308	0	308	418	110	36%	↓
Support Services	2,557	0	2,557	2,552	(5)	0%	↑
Other Expenditure	404	0	404	461	57	14%	↓
Repairs & Maintenance	11,688	(400)	11,688	10,617	(1,071)	-9%	↑
Bad Debt Provision	1,060	0	1,060	1,029	(31)	-3%	↑
Void Loss (Council Tax/Lost Rents)	870	0	870	647	(223)	-26%	↑
Loan Charges	19,226	400	19,226	13,619	(5,607)	-29%	↑
<b>Total Expenditure</b>	<b>43,204</b>	<b>0</b>	<b>43,204</b>	<b>36,396</b>	<b>(6,808)</b>	<b>-16%</b>	<b>↑</b>

House Rents	41,517	0	41,517	41,477	40	0%	↓
Lockup Rents	231	0	231	208	23	10%	↓
Factoring/Insurance Charges	1,170	0	1,170	1,192	(22)	-2%	↑
Other rents	123	0	123	113	10	8%	↓
Interest on Revenue Balance	62	0	62	57	5	8%	↓
Miscellaneous income	101	0	101	130	(29)	-29%	↑
<b>Total Income</b>	<b>43,204</b>	<b>0</b>	<b>43,204</b>	<b>43,177</b>	<b>27</b>	<b>0%</b>	<b>↓</b>

<b>Net Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(6,781)</b>	<b>(6,781)</b>
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MONTH END DATE **31/03/2020**  
PERIOD **12**

Budget Details	Variance Analysis			
Subjective Analysis	Budget	Forecast Spend	forecast Variance	RAG Status
	£000	£000	£000	%

SUPPLIES, SERVICES AND ADMIN	308	418	110	36%	↓
<b>Service Description</b>					
This budget covers computer supplies & equipment, telephones, printing, postages and tenant participation costs.					
<b>Variance Narrative</b>					
Main Issues	There are a number of reasons for this overspend as follows: the delay in the implementation of the new integrated housing management system meant that the anticipated revenue savings on computer software costs were not achieved (£0.032m); unbudgeted one off scanning costs involved in the digitization of operational files (£0.038m) and higher than anticipated general supply running costs (£0.040m).				

Budget Details	Variance Analysis			
Subjective Analysis	Budget	Forecast Spend	forecast Variance	RAG Status
	£000	£000	£000	%

OTHER EXPENDITURE	404	461	57	14%	↓
<b>Service Description</b>					
This budget covers strategy expenditure as well as legal fees, bank charges, rent abatements, tenancy sustainment work and factor's commission					
<b>Variance Narrative</b>					
Main Issues	The main reason for this overspend relates to an increase in rent abatements (£0.070m) due to void initiatives/legal expenses. This is offset partly by a reduction in relation to summons costs and monthly court fees (£0.013m).				

Budget Details	Variance Analysis			
Subjective Analysis	Budget	Forecast Spend	forecast Variance	RAG Status
	£000	£000	£000	%

REPAIRS & MAINTENANCE	11,688	10,617	(1,071)	-9%	↑
<b>Service Description</b>					
This budget covers all repair and maintenance expenditure to houses and lockups					
<b>Variance Narrative</b>					
Main Issues	This is a large budget of £11.7m covering all HRA repairs and a great deal of the spend is demand led jobbing repairs. The spend can fluctuate each month and as such has resulted in the spend being less than what was originally anticipated.				

Budget Details	Variance Analysis			
Subjective Analysis	Budget	Forecast Spend	forecast Variance	RAG Status
	£000	£000	£000	%

VOID LOSS	870	647	(223)	-26%	↑
<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>					
Main Issues	One of the main reasons for this favourable variance relates to an underspend on the cost of void council tax. This budget has been set too high, since it included properties which were previously identified for demolition.				

Budget Details	Variance Analysis			
Subjective Analysis	Budget	Forecast Spend	forecast Variance	RAG Status
	£000	£000	£000	%

Loan Charges	19,226	13,619	(5,607)	-29%	↑
<b>Service Description</b>					
Charges related to borrowing					
<b>Variance Narrative</b>					
Main Issues	The recent loans fund review has resulted in reduced charges to HRA. The surplus created by this will go into HRA reserve and will be earmarked to contribute to future investment in Housing Stock				

WEST DUNBARTONSHIRE COUNCIL  
GENERAL SERVICES CAPITAL PROGRAMME  
OVERALL PROGRAMME SUMMARY

APPENDIX 6

YEAR END DATE 31 March 2020

PERIOD 12

Project Status Analysis	Project Life Status Analysis				Current Year Project Status Analysis			
	Number of Projects at RAG Status	% Projects at RAG Status	Spend to Date £000	% Project Spend at RAG Status	Number of Projects at RAG Status	% Projects at RAG Status	Spend to Date £000	% Project Spend at RAG Status
Red								
Projects are forecast to be overspent and/or experience material delay to completion	32	33.0%	60,659	28.2%	32	33.0%	17,857	31.3%
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	39	40.2%	118,811	55.2%	39	40.2%	32,396	56.8%
Green								
Projects are on target both in relation to overall budget and the forecast stages in the project life cycle and no issues are anticipated at this time	26	26.8%	35,840	16.6%	26	26.8%	6,826	12.0%
TOTAL EXPENDITURE	97	100%	215,310	100%	97	100%	57,079	100%
Project Status Analysis	Project Life Financials				Current Year Financials			
	Budget £000	Spend to Date £000	Forecast Spend £000	Forecast Variance £000	Budget £000	Spend to Date £000	Actual Spend £000	Actual Variance £000
Red								
Projects are forecast to be overspent and/or significant delay to completion	113,831	60,659	115,719	1,888	37,907	17,857	17,857	(20,050)
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	159,891	118,811	160,068	178	35,256	32,396	32,396	(2,860)
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	61,945	35,840	62,061	116	4,559	6,826	6,826	2,267
TOTAL EXPENDITURE	335,666	215,310	337,848	2,182	77,722	57,079	57,079	(20,643)
TOTAL RESOURCES	(335,666)	(215,310)	(337,848)	(2,182)	(77,722)	(57,079)	(57,079)	20,643
NET EXPENDITURE	0	0	0	0	0	0	0	

**WEST DUNBARTONSHIRE COUNCIL  
GENERAL SERVICES CAPITAL PROGRAMME  
ANALYSIS OF PROJECTS AT RED ALERT STATUS**

**APPENDIX 6**

**YEAR END DATE**

**31 March 2020**

**PERIOD**

**12**

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000	%

1

AV Equipment - Education

Project Life Financials	150	5	3%	150	0	0%
Current Year Financials	150	5	3%	5	(145)	-97%
Project Description	AV Equipment - Education					
Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Mar-21		
Main Issues / Reason for Variance						
AV Equipment installations were scheduled to be carried out in schools in March but were postponed due to school closures. £0.145m is required to be rephased to 2020/21 for completion of the project.						
Mitigating Action						
None required.						
Anticipated Outcome						
Purchase of AV Equipment for Education.						

2

Heritage Capital Fund

Project Life Financials	4,000	106	3%	4,000	0	0%
Current Year Financials	597	106	0%	106	(491)	0%
Project Description	Heritage Capital Fund.					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance						
Council approved a £4m investment in Cultural assets in March 2018. In February 2019 the Cultural Committee approved a £0.330m investment in Alexandria Library, a £0.015m investment in consultancy work to scope out a museum at Clydebank Library, and in April 2019 approved £0.252m to upgrade Clydebank Town Hall roof and stonework. For future years, in November 2019 Committee approved £1.408m investment at Clydebank Town Hall, £0.575m investment in a new museum in the basement of Clydebank Library, and £0.015m in consultancy work to scope out improvements at the Back Door Gallery. Works to be rephased to 2020/21 includes £0.330m for Alexandria Library for which works could not complete as planned due to the requirement for a building warrant and the COVID-19 restrictions. A further £0.161m for works to Clydebank Town Hall did not complete as planned due to lockdown restrictions and the contractor has since went into administration. Asset Management is working with Procurement to identify a new contractor from the framework to take the project forward when restrictions are lifted.						
Mitigating Action						
None required.						
Anticipated Outcome						
Project to be delivered on budget and within revised timescale.						

3

Transformation of Infrastructure Libraries and Museums

Project Life Financials	421	99	24%	421	0	0%
Current Year Financials	416	94	23%	94	(322)	-77%
Project Description	To improve performance and efficiency of Council's Libraries and Cultural Services.					
Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Mar-21		
Main Issues / Reason for Variance						
The capital project to transform the infrastructure of Libraries and Museums originally slipped due to unplanned absences in the senior management team and competing priorities within other Council teams supporting the project. Installation of self-service equipment across the Library network was fully completed in 2019/20. Costs for the required improvements at Clydebank Library are also confirmed, but with final installation dependent upon completion of the building works. Regarding the remaining library buildings, a preferred schedule of works had been passed to the relevant department with an anticipated agreed action plan for 2020/21. However, it is now unclear when this work will be completed due to the current COVID-19 restrictions. £0.322m is therefore required to be rephased to 2020/21.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Project will be delivered although will be later than originally planned.						

WEST DUNBARTONSHIRE COUNCIL  
GENERAL SERVICES CAPITAL PROGRAMME  
ANALYSIS OF PROJECTS AT RED ALERT STATUS

APPENDIX 6

YEAR END DATE

31 March 2020

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date	Forecast/ Actual Spend	Variance		
	£000	£000	%	£000	£000	%

4 **Kilpatrick School - New Build**

Project Life Financials	10,719	10,687	100%	10,719	0	0%
Current Year Financials	56	173	306%	173	116	206%
Project Description	Design and build of construction of Additional Support Needs School.					
Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Mar-21		

**Main Issues / Reason for Variance**

The Final Account has yet to be agreed and will require to be negotiated as the contractor is claiming additional monies beyond the contract sum and available budget, which generates a financial risk that Officers are seeking to mitigate where possible. At present, the project life forecast outturn is anticipating an overspend in the region of £0.387m which constitutes the additional asbestos removal costs and the final 1.5% retention which there is a contractual obligation to pay. Previously an anticipated overspend has been reported but there is a risk this may increase because the contractor has applied for payment greater than the agreed contract sum and has also submitted a loss and expense claim which is currently being determined. Officers continue to work to fully agree the final account and determine the extent of overspend. Project was physically complete November 2017 with retentions due to be paid when all defects are rectified. At this time there are two defects still to be resolved, however it is anticipated retention release will occur in 2020/21.

**Mitigating Action**

Opportunities to mitigate are limited at this time. The Council are obligated to make substantiated payment, however continue to meet with Hubwest with a view to agreeing the final account and resolving the financial position.

**Anticipated Outcome**

Project complete albeit over budget.

5 **OLSP - New Build**

Project Life Financials	3,677	4,092	111%	4,092	415	11%
Current Year Financials	0	8	0%	8	8	0%
Project Description	Design and construction of new Secondary School in Bellsmyre, Dumbarton.					
Project Lifecycle	Planned End Date	31-Mar-19	Actual End Date	31-Mar-19		

**Main Issues / Reason for Variance**

Project handed over and school opened on 25 October 2017. Final account for the DBFM project agreed and all payments, including main contract retention complete. Demolition of existing school complete and payment of contract retention paid in 2019/20.

**Mitigating Action**

None available at this time due to cost of demolition being in excess of budgetary provision.

**Anticipated Outcome**

New Build opened to pupils on 25 October 2017 in line with the programme. Project reporting an overspend.

6 **Aitkenbar PS, St Peters PS, Andrew Cameron EE&CC**

Project Life Financials	10,426	10,318	99%	10,426	0	0%
Current Year Financials	108	0	0%	0	(108)	-100%
Project Description	Design and construction of new co-located school to replace 3 separate establishments.					
Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Mar-21		

**Main Issues / Reason for Variance**

Officers will release the Making Good Defects certificate when the final 2 defects are rectified and in turn the remaining 1.5% retention (£0.066m) will be released. This has been re-profiled to 2020/21 as Officers were not in a position to pay the final retention prior to financial year end. A project underspend of £0.210m was recognised in 2018/19.

**Mitigating Action**

Closure of 2 remaining defects will release payment of £66,000 in 20/21.

**Anticipated Outcome**

Delivery of project on programme and under budget. Underspend was removed from budget previously.





WEST DUNBARTONSHIRE COUNCIL  
GENERAL SERVICES CAPITAL PROGRAMME  
ANALYSIS OF PROJECTS AT RED ALERT STATUS

APPENDIX 6

YEAR END DATE

31 March 2020

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000	%

10 **Kilmaronock Cemetery Extension**

Project Life Financials	217	0	0%	217	0	0%
Current Year Financials	217	0	0%	0	(217)	-100%
Project Description	Extension of existing cemetery at Kilmaronock.					
Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Mar-21		

**Main Issues / Reason for Variance**

The original planned project to extend the current cemetery is no longer viable due to soil depth and land being unsuitable. Another field adjacent to the church has been identified as potentially being suitable, however this land is currently owned by Church of Scotland. Estates have now made final contact with Church of Scotland and are awaiting response and permission to carry out site investigation works to see if the ground is suitable to be used for the cemetery extension. Given the delay in Church of Scotland's response project progress in 2019/20 wasn't possible and as a result £0.217m is required to be rephased to 2020/21.

**Mitigating Action**

Officers to engage with Church of Scotland regarding possible use of land in field adjacent to take the project forward.

**Anticipated Outcome**

To provide further burial space at Kilmaronock Cemetery although later than anticipated.

11 **Posties Park Sports Hub - New sports hub to include Gym & running track**

Project Life Financials	1,802	79	4%	2,002	200	11%
Current Year Financials	1,656	19	1%	19	(1,637)	-99%
Project Description	Creation of a sports hub at Posties/Marinecraft to include a new changing pavilion/Gym, new					
Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-21		

**Main Issues / Reason for Variance**

Initial cost estimates indicated a budget shortfall of £0.300m due to ground conditions meaning that the foundations had to be designed to be more substantial than first anticipated and decontamination that was required due to asbestos discovered on site. As a result of this value engineering exercises have been undertaken which would have brought the project back within budget, however the revised plans were not approved by Planning. Following discussions with Planning a design has now been agreed which will result in a project life forecast cost of £2.002m resulting in a project life overspend of £0.200m. Contract was awarded August 2019 and physical works were expected to commence March however postponed due to COVID-19 restrictions. £1.637m is therefore required to be rephased to 2020/21.

**Mitigating Action**

None required at this time.

**Anticipated Outcome**

Creation of sports hub.

WEST DUNBARTONSHIRE COUNCIL  
GENERAL SERVICES CAPITAL PROGRAMME  
ANALYSIS OF PROJECTS AT RED ALERT STATUS

APPENDIX 6

YEAR END DATE

31 March 2020

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date	Forecast/ Actual Spend	Variance		
	£000	£000	%	£000	£000	%

12

Sports Facilities Upgrades

Project Life Financials	182	26	14%	182	0	0%
Current Year Financials	180	24	14%	24	(156)	-86%
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 Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Mar-21		
Main Issues / Reason for Variance						
The budget has been allocated for construction of 3 All weather tennis courts at Argyll Park. This project was estimated to cost £0.165m and it was hopeful that with application to The Lawn Tennis Association, match funding would be received, however following discussions with The Lawn Tennis Association in April 2018 they have only offered 25% funding. Match funding of 25% has also been provided by Sports Scotland. The project has now been tendered, and despite a value engineering exercise the project cost is excepted to total £0.020m over allocated budget. As a result Sports Scotland have agreed to increase their funding by £0.020m to allow the project to progress. The contract was awarded and expected to commence in March 2020, however has been postponed due to COVID-19 restrictions. £0.156m is therefore required to be rephased to 2020/21.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
To deliver project within budget albeit later than first anticipated.						

13

New Westbridgend Community Centre

Project Life Financials	675	45	7%	675	(0)	0%
Current Year Financials	635	4	0%	4	(630)	-99%
Project Description	New Westbridgend Community Centre.					
Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Mar-21		
Main Issues / Reason for Variance						
Project delayed due to requirement for design panel and subsequent redesign. Discussions have taken place with Planning following indicative cost plan planning application proceeding on original basis, and due to be submitted early 2020/21. Only minor expenditure incurred in 2019/20, £0.630m is therefore required to be rephased to 2020/21.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Project to be delivered later than anticipated due to various factors.						

14

New Sports Changing Facility at Duntocher

Project Life Financials	300	12	4%	300	0	0%
Current Year Financials	300	12	0%	12	(288)	-96%
Project Description	New Sports Changing Facility at Duntocher.					
Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Mar-21		
Main Issues / Reason for Variance						
Planning permission has now been granted and awaiting programme from contractors for works to commence after COVID-19 restrictions are lifted. £0.288m is required to be rephased to 2020/21.						
Mitigating Action						
Continue to liaise with Planning to take the project forward and prevent further delay.						
Anticipated Outcome						
To deliver new sports changing facility.						

WEST DUNBARTONSHIRE COUNCIL  
GENERAL SERVICES CAPITAL PROGRAMME  
ANALYSIS OF PROJECTS AT RED ALERT STATUS

APPENDIX 6

YEAR END DATE

31 March 2020

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000	%

15	<b>Flood Risk Management</b>					
	Project Life Financials	781	264	34%	781	0 0%
	Current Year Financials	781	264	34%	264	(516) -66%
	Project Description	Enhancement of drainage infrastructure to ensure compliance with Flood Risk Management				
	Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date		31-Mar-21
	<b>Main Issues / Reason for Variance</b>					
	Contractor has been engaged to take on flood risk management. Flood modelling of River Leven and other projects are under way along with works to improve water courses in Balloch and Dumbarton. Works to resume after COVID-19 restrictions lifted with £0.516m required to be rephased to 2020/21.					
	<b>Mitigating Action</b>					
	Ability to mitigate is limited due to time lost due to SEPA restrictions and delay to contractual arrangements.					
	<b>Anticipated Outcome</b>					
	Project completed within budget albeit later than anticipated.					
16	<b>Gruggies Burn Flood Prevention</b>					
	Project Life Financials	15,000	195	1%	15,000	0 0%
	Current Year Financials	4,305	0	0%	0	(4,305) -100%
	Project Description	Commission of Gruggies Flood Prevention Scheme.				
	Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date		31-Mar-22
	<b>Main Issues / Reason for Variance</b>					
	Project design is ongoing as optioneering has produced alternative design solutions. Approval granted at August 2019 Tendering Committee and now awaiting sign off by Legal before the project can progress. Project expected to complete in 2022 with retentions due in 2023. £4.305m therefore required to be rephased to 2020/21.					
	<b>Mitigating Action</b>					
	Once consultants report has been delivered, further survey works will be procured. Revised report with updated methodology will give results to topographic survey and will determine next course of action.					
	<b>Anticipated Outcome</b>					
	Project delivered within budget although later than anticipated.					
17	<b>Infrastructure - Roads</b>					
	Project Life Financials	5,478	4,777	87%	5,478	0 0%
	Current Year Financials	5,478	4,777	87%	4,777	(701) -13%
	Project Description	Infrastructure - Roads.				
	Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date		31-Mar-21
	<b>Main Issues / Reason for Variance</b>					
	Rephasing due to works on A814 Old Kilpatrick and Cardross Road now due to be carried out in 2020/21. Works couldn't be carried out as originally planned due to Lomond Bridge works and utility works on Cardross Road. These projects now rescheduled to 2020/21, therefore £0.701m is required to be rephased to the new financial year.					
	<b>Mitigating Action</b>					
	None available at this time.					
	<b>Anticipated Outcome</b>					
	Projects completed later than anticipated.					

WEST DUNBARTONSHIRE COUNCIL  
GENERAL SERVICES CAPITAL PROGRAMME  
ANALYSIS OF PROJECTS AT RED ALERT STATUS

APPENDIX 6

YEAR END DATE

31 March 2020

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000	%

18

A813 Road Improvement Phase 1

Project Life Financials	2,325	910	39%	2,325	0	0%
Current Year Financials	836	196	23%	196	(640)	-77%
Project Description	A813 Road Improvement Phase 1.					
Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-21		
Main Issues / Reason for Variance						
Further works identified as part of a project have commenced November 2019. Project works will include resurfacing Dumbarton to Lions Gate, and consultancy and potential local land purchase which is likely to occur 2020/21. An element of these works were required to be rephased to 2020/21 due to works which were being carried out by Scottish Power and are now complete. This project has also been effected by the closure of Lomond Bridge therefore £0.640m is required to be rephased to 2020/21.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
To provide an improved A813.						

19

A811 Lomond Bridge

Project Life Financials	3,900	558	14%	3,900	0	0%
Current Year Financials	3,653	541	15%	541	(3,112)	-85%
Project Description	Upgrade of Lomond Bridge.					
Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-21		
Main Issues / Reason for Variance						
Project contractor was approved at August 2019 Tendering Committee and physical works were expected to commence October 2019 but this was then revised to November 2019, due to time taken with planning consents. These works have now commenced however as a result of the delay the estimated completion was revised to 2020/21. £3.1m is therefore required to be rephased to 2020/21.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Upgrade of Lomond Bridge.						

20

Protective overcoating to 4 over bridges River Leven

Project Life Financials	1,080	26	2%	1,080	0	0%
Current Year Financials	270	26	10%	26	(244)	-90%
Project Description	To overcoat 4 bridges over River Leven.					
Project Lifecycle	Planned End Date	31-Mar-25	Forecast End Date	31-Mar-25		
Main Issues / Reason for Variance						
Remedial work required to Bonhill Bridge, Dumbarton Bridge, Artizan Bridge and Footbridge from Renton to Vale of Leven Industrial Estate. Works have been delayed due to a longer than expected procurement process with preparation of tender documentation taking longer than anticipated and the time taken to prepare the work packages required for the structures. March progress delayed due to COVID-19 restrictions, therefore £0.244m is required to be rephased to 2020/21.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Project to be delivered in line with capital plan refresh and within budget.						

YEAR END DATE

31 March 2020

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date	Forecast/ Actual Spend	Variance		
	£000	£000	%	£000	£000	%

21

Strathclyde Partnership for Transport - Bus, cycling and walking infrastructure improvements & Park and Rides

Project Life Financials	550	378	0%	378	(172)	0%
Current Year Financials	550	378	0%	378	(172)	0%
Project Description	Strathclyde Partnership for Transport - Bus, cycling and walking infrastructure improvements.					
Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Mar-20		

Main Issues / Reason for Variance

Works planned for 2019/20 included A814 congestion reduction, bus infrastructure improvements, and park and ride at Dalreoch and Balloch. With regards to A814 congestion reduction measures, works planned for 2019/20 included to complete a central reservation. These works are partially complete but completion delayed as discussions with Scottish Canals continue. With regards to bus infrastructure improvements, high borders at bus stops works progressing throughout WDC and plans for Dalreoch and Balloch park and rides ongoing.

Mitigating Action

None Required at this time.

Anticipated Outcome

To deliver improved specified, bus, cycling and walking routes within West Dunbartonshire.

22

Electrical Charging Points - Rapid Charge

Project Life Financials	170	0	0%	170	0	0%
Current Year Financials	170	0	0%	0	(170)	0%
Project Description	Funding has been awarded from Transport Scotland for the Installation of electrical charging					
Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Mar-21		

Main Issues / Reason for Variance

Funding of £0.170m has been awarded from Transport Scotland for the installation of Rapid Charge electrical car charging points. Locations have been confirmed for Kilbowie Road Clydebank Park & Ride and Woodyard Road in Dumbarton, with consideration to an electrical charging point at Vale of Leven Park & Ride. The intention is also to install a charging point at a Richmond Street Depot. Procurement options are being explored in conjunction with shared service partners however been delayed due to prioritisation of resources within the service. Works to progress in 2020/21 with £0.170m required to be rephased to the new financial year.

Mitigating Action

None required at this time.

Anticipated Outcome

Installation of rapid charge electrical car charging points.

23

New Sports Changing Facility at Lusset Glen in Old Kilpatrick

Project Life Financials	150	8	5%	150	0	0%
Current Year Financials	150	8	5%	8	(142)	-95%
Project Description	New Sports Changing Facility at Lusset Glen in Old Kilpatrick					
Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Mar-21		

Main Issues / Reason for Variance

Project has been delayed due to works being carried out at the site by Scottish Gas Networks. Planning permission has been submitted and start date of construction works is yet to be confirmed. Therefore £0.142m is required to be rephased to 2020/21.

Mitigating Action

Continue to liaise with Planning to take the project forward and prevent further delay.

Anticipated Outcome

To deliver new sports changing facility.

WEST DUNBARTONSHIRE COUNCIL  
GENERAL SERVICES CAPITAL PROGRAMME  
ANALYSIS OF PROJECTS AT RED ALERT STATUS

APPENDIX 6

YEAR END DATE

31 March 2020

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date	Forecast/ Actual Spend	Variance		
	£000	£000	%	£000	£000	%

24	Mandatory 20mph Residential communities						
	Project Life Financials	500	11	2%	500	0	0%
	Current Year Financials	230	6	3%	6	(224)	-97%
	Project Description	Mandatory 20mph Residential communities.					
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-21		
	Main Issues / Reason for Variance						
	The Scottish Government are currently reviewing 20mph legislation and officers are currently awaiting clarity from them before works can resume. This review is taking longer than anticipated, with still no formal outcome from Scottish Government on how to proceed. £0.224m required to be rephased to 2020/21.						
Mitigating Action							
None available at this time as timing of review is out with Council control.							
Anticipated Outcome							
Project to be delivered within budget albeit later than first anticipated.							

25

Depot Rationalisation						
Project Life Financials	8,535	118	1%	8,535	0	0%
Current Year Financials	1,084	67	6%	67	(1,017)	-94%
Project Description	Depot Rationalisation.					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
A revised business case is in the process of being developed. Keppie Design have been appointed as the approved contractor and Project Boards have been set up. Stage 2 development of ideas is complete, however awaiting commercial status of potential vacant site. In light of recent discussions around requirement for potential waste management station and change in service delivery for Greenspace, Roads and Waste & Transport services, the budget allocation of £1.084m was not fully committed by March 2020. Spend in 2019/20 is £0.067m which was allocated against cost modelling, site investigations, undertaking condition surveys, and therefore £1.017m is required to be rephased to 2020/21.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Project business case will be brought back to project board and Council when the implication of shared services is known.						

WEST DUNBARTONSHIRE COUNCIL  
GENERAL SERVICES CAPITAL PROGRAMME  
ANALYSIS OF PROJECTS AT RED ALERT STATUS

APPENDIX 6

YEAR END DATE

31 March 2020

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date	Forecast/ Actual Spend	Variance		
	£000	£000	%	£000	£000	%

26

Leisure Energy projects - air handling units, upgrade lighting, circulating pumps, and draught proofing

Project Life Financials	290	62	21%	290	0	0%
Current Year Financials	231	3	1%	3	(228)	-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 Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Mar-21		
Main Issues / Reason for Variance						
Works to be completed relate to Air Handling Unit (AHU) upgrades at Meadow Centre. It was decided that installing an air handling unit outside would minimise disruption to customers, staff and business. Structural engineers were required to carry out soil samples to confirm the ground was suitable to build an external base for the unit however the positive result took a considerable amount of time to return. More recent delays relate to the design and details of the new foundation slab and requires to be re-configured due to the discovery of the unusually large projection of the foundation from the face of the main building. This altered the concept of the design of the proposed foundations so further works were required before it could go to tender. Tenders for the structure have now been evaluated and planning permission has been granted but due to time taken for approval works weren't able to progress further in 2019/20, and is required to be rephased to 2020/21.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
To install air handling units, upgrade lighting, circulating pumps and draught proofing to improve energy efficiency in leisure centres. Project expected to deliver within budget albeit later than first anticipated.						

27

Solar Panel Installation

Project Life Financials	135	0	0%	135	0	0%
Current Year Financials	135	0	0%	0	(135)	-100%
Project Description	Installation of Solar Panels on Council buildings.					
Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Mar-21		
Main Issues / Reason for Variance						
Original project no longer viable. St Peter the Apostle is now being considered for PV system instead. A feasibility study is being worked up by BAM FM and consultancy fees due in 2020/21.						
Mitigating Action						
Should St Peter the Apostle not be feasible other projects will look to be brought forward.						
Anticipated Outcome						
Project will be delivered later than anticipated.						

28

Upgrade Lighting

Project Life Financials	95	119	125%	119	24	25%
Current Year Financials	95	119	125%	119	24	25%
Project Description	Upgrade Lighting					
Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Mar-20		
Main Issues / Reason for Variance						
Project complete and over budget due to costs being higher than anticipated. No further spend anticipated.						
Mitigating Action						
None required.						
Anticipated Outcome						
Upgrade of lighting across WDC properties.						

YEAR END DATE

31 March 2020

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000	%

29 Regeneration/Local Economic Development						
Project Life Financials	2,642	1,730	66%	2,642	0	0%
Current Year Financials	2,642	1,730	66%	1,730	(911)	-34%
Project Description	Budget to facilitate the delivery of Regeneration throughout West Dunbartonshire , aligned to the Economic Strategy 2015-20. External funding will be sought to maximise opportunities for redevelopment of these sites.					
Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Mar-21		
Main Issues / Reason for Variance						
The budget spend accounts for a range of Economic Development projects underway including the biodiversity park at St Eunan's. With regards to St Eunan's, there has been a requirement for increased expenditure on the site of £0.033m and more recent additional costs associated with the northern boundary fence which requires unforeseen works due to its poor structural condition that equate to approximately £0.190m. This has resulted in delay and equates to £0.500m of the total rephasing to 2020/21. The rephasing of £0.411m relates to Dumbarton Waterfront Path and Mitchell Way, Alexandria. The development for the Dumbarton Waterfront Path continues with Lidl section completed end of February 2020. The project management of Queens Quay development continues, design development for the Town Centre Fund projects which is well advanced, Alexandria Masterplan and an NPF4 North Clyde masterplan is in development, final payments for the Balloch improvement projects and public realm improvements in Alexandria. The delay by the Mitchell Way, Alexandria, developer has meant that the funds allocated to the relocation of the gas pipe to prepare the currently-Council owned site for development will be required to slip into next financial year. Dealy's in the projects have resulted in rephasing of £0.911m required to 2020/21.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Significant progress with transformational projects including Dumbarton Waterfront, strategic disposal sites, Alexandria town centre and further progress with implementing Charrette Action Plans.						

30

Regeneration Fund						
Project Life Financials	15,082	4,287	28%	15,082	0	0%
Current Year Financials	4,860	4,182	86%	4,182	(678)	-14%
Project Description	Funding to implement major regeneration projects linked to community charrettes. (Created through underspend from Education).					
Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
Main Issues / Reason for Variance						
Bowling Harbour development is on hold pending outcome of North Clyde Riverbank masterplan. Connecting Clydebank had been delayed due to issues that are now resolved with planning permission and funding - a contractor has been secured and the project will be underway during 2020/21. Although foreshore clearance work has now been completed at Dumbarton Waterfront accounting for spend on this budget, the overall Waterfront Pathway project is longer-term than first anticipated due to delays by the landowners. Balloch Village Square project was completed, and the remainder of the Balloch Charrette budget will be used to fund the Station Square project which is being scoped and developed during 2020. A special Council on 29 October 2019 sought and secured approval of an additional £2.609m for District Heating Network commercial costs from the existing Regeneration budget, accelerating budget from future years. This increase brings the District Heating budget from Regeneration Fund to £3.509m (£0.9m previously approved). As a result of the works required to be rephased, £0.678m of budget is required to be rephased to 2020/21.						
Mitigating Action						
Project complexity and the need to programme some works to avoid busy tourism periods and reliance on third parties means that mitigation is challenging.						
Anticipated Outcome						
Progress towards delivery of planned projects from Economic Development Strategy and Charrette Action Plans albeit later than originally anticipated.						



WEST DUNBARTONSHIRE COUNCIL  
GENERAL SERVICES CAPITAL PROGRAMME  
ANALYSIS OF PROJECTS AT RED ALERT STATUS

APPENDIX 6

YEAR END DATE

31 March 2020

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000	%

31	<b>Purchase of 3 Welfare Units</b>						
	Project Life Financials	78	0	0%	78	0	0%
	Current Year Financials	78	0	0%	0	(78)	-100%
	Project Description	At Council meeting on 30th August 2017 it was agreed to purchase 3 Welfare Units as a					
	Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Mar-21		
	<b>Main Issues / Reason for Variance</b>						
	Due to a change in requirements officers are now looking to buy mobile units rather than fixed units. This is being led by fleet services and has been delayed due to priority within in the service to replace the fleet vehicles first. £0.078m is therefore required to be rephased to 2020/21.						
<b>Mitigating Action</b>							
None available at this time.							
<b>Anticipated Outcome</b>							
Project will be delivered later than anticipated.							

32	Direct Project Support						
	Project Life Financials	3,022	4,197	100%	4,197	1,175	100%
	Current Year Financials	3,022	4,197	100%	4,197	1,175	100%
	Project Description	Business support cost such as reallocation of architects and project support at year end.					
	Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Mar-20		
	Main Issues / Reason for Variance						
	Salary capitalisation in 2019/20 higher than budget and forecast.						
	Mitigating Action						
	None required.						
	Anticipated Outcome						
Direct project support costs allocated as appropriate.							

<b>TOTAL PROJECTS AT RED STATUS</b>						
	Project Life Financials	113,831	60,659	53%	115,719	713 1%
	Current Year Financials	37,907	17,857	47%	17,857	(20,050) -53%

WEST DUNBARTONSHIRE COUNCIL  
GENERAL SERVICES CAPITAL PROGRAMME  
ANALYSIS OF PROJECTS AT AMBER ALERT STATUS

APPENDIX 6

YEAR END DATE

31 March 2020

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000	%
<b>Electronic Insurance System - claim/incident management system</b>						
Project Life Financials	50	43	86%	50	0	0%
Current Year Financials	7	0	0%	0	(7)	-100%
Project Description	Acquisition of a claims/incident management system supported by an electronic document management system.					
Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Mar-21		
<b>Main Issues / Reason for Variance</b>						
This budget is required to be rephased to 2020/21. Project has been delayed due to resources being directed to more prioritised work which has effected the forecast end date and works therefore to be rescheduled to 2020/21.						
<b>Mitigating Action</b>						
None available at this time.						
<b>Anticipated Outcome</b>						
Upgraded Electronic Insurance System delivered on budget.						
<b>Making Tax Digital</b>						
Project Life Financials	40	0	0%	40	0	0%
Current Year Financials	40	0	0%	0	(40)	-100%
Project Description	Making Tax Digital.					
Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Mar-21		
<b>Main Issues / Reason for Variance</b>						
No spend is now expected this financial year. Making Tax Digital deliverables/ guidance have changed since this capital bid was submitted. Officers need to reassess WDC plans for Making Tax Digital to ensure that the Council remain compliant, therefore £0.040m is therefore required to be rephased to 2020/21.						
<b>Mitigating Action</b>						
None required.						
<b>Anticipated Outcome</b>						
Making Tax Digital.						
<b>Valuation Joint Board - Requisition of ICT Equipment</b>						
Project Life Financials	3	0	0%	3	0	0%
Current Year Financials	3	0	0%	0	(3)	-100%
Project Description	Requisition re ICT Equipment.					
Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Mar-21		
<b>Main Issues / Reason for Variance</b>						
The purchase of laptops and PCs were delayed into 2019/20 due to issues with the approved supplier, however project has been delayed further due to resources being directed to more prioritised work. This has effected the forecast end date and works therefore to be rescheduled to 2020/21.						
<b>Mitigating Action</b>						
None available at this time.						
<b>Anticipated Outcome</b>						
Requisition re ICT Equipment.						

WEST DUNBARTONSHIRE COUNCIL  
GENERAL SERVICES CAPITAL PROGRAMME  
ANALYSIS OF PROJECTS AT AMBER ALERT STATUS

APPENDIX 6

YEAR END DATE

31 March 2020

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000	%

4

**Replacement GIS system and upgrade to eDevelopment Planning system.**

Project Life Financials	51	25	50%	51	0	0%
Current Year Financials	51	25	50%	25	(26)	-50%
Project Description	Replacement GIS system and upgrade to					
Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Mar-21		

**Main Issues / Reason for Variance**

The final stage of software installation was completed on schedule by ERSI mid March, however due to COVID-19 and Council lockdown the senior management demo and workshops have been postponed, thereby delaying the roll out of the project. Officers have tested the application and satisfied that ERSI have now fully completed and delivered on the project with final costs due to be paid early 2020/21. Project expected to be fully delivered in 2020/21.

**Mitigating Action**

None Required.

**Anticipated Outcome**

GP/GIS in Planning.

5

**Legal Case Management System**

Project Life Financials	33	0	0%	33	0	0%
Current Year Financials	33	0	0%	0	(33)	-100%
Project Description	Legal Case Management System.					
Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Mar-21		

**Main Issues / Reason for Variance**

Project did not progress as planned in 2019/20 due to prioritisation of resources within the service. The project will resume following lockdown and Officers are able to access the hardware the system will run on. Tenders received have been held so Officers expect project can be completed within budget, when project is able to resume.

**Mitigating Action**

None required at this time.

**Anticipated Outcome**

New legal case management system.

6

**ICT Modernisation**

Project Life Financials	1,101	1,348	122%	1,101	0	0%
Current Year Financials	1,101	1,348	122%	1,348	247	22%
Project Description	This budget is to facilitate ICT infrastructure and modernise working practices.					
Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Mar-20		

**Main Issues / Reason for Variance**

This budget is for delivery of a fit for purpose device estate across WDC as well as technology improvements for device and ICT Service management. This includes automating device management, license management and enhancing current processes through automation as well as the resources to deliver these projects. There has been a requirement to accelerate budget from 2020/21 to 2019/20 to deliver projects in 2019/20 for a number of reasons including, the volume of devices that needed replaced (ie could not be upgraded to Windows10), the level of resourcing required to deliver the replacement and device upgrade projects, and failure to recharge ICT resource time to service-led capital projects during 2019/20. The majority of Council devices have now been upgraded /replaced to address Win7 end of life support security issue (remaining locations delayed due to COVID-19 but devices already purchased) and this would generally happen over several years whereas this majority of devices were actioned during a single year but achieved by utilising the recurring budget from 2020/21.

**Mitigating Action**

None required

**Anticipated Outcome**

To update ICT systems.

WEST DUNBARTONSHIRE COUNCIL  
GENERAL SERVICES CAPITAL PROGRAMME  
ANALYSIS OF PROJECTS AT AMBER ALERT STATUS

APPENDIX 6

YEAR END DATE

31 March 2020

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date	Forecast/ Actual Spend	Variance		
	£000	£000	%	£000	£000	%

7	ICT Security & DR						
	Project Life Financials	450	437	97%	450	0	0%
	Current Year Financials	450	437	97%	437	(14)	-3%
	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 Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Mar-21		
	Main Issues / Reason for Variance						
	This budget is for the enhancement of security systems, processes and associated resourcing to deliver the improvements. Replacing and improving technologies such as servers, switches and telephony are included within this work programme as well as additional technologies to enhance current resilience capabilities. The target is to ensure compliance with Public Services Network (PSN). Majority of projects planned for, were complete in 2019/20 (including the annual cabinet office security compliance delivered) with a small delay on two mainly due to COVID-19. £0.014m is required to be rephased to 2020/21.						
Mitigating Action							
None Required.							
Anticipated Outcome							
To deliver enhanced security systems.							

8	Civic Heart Works - Refurbishment of Clydebank Town Hall						
	Project Life Financials	3,341	3,317	99%	3,341	0	0%
	Current Year Financials	24	0	0%	0	(24)	-100%
	Project Description	Refurbishment of Clydebank Town Hall.					
	Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Mar-21		
Main Issues / Reason for Variance							
The remaining Civic Heart Works will be used to fund a kitchen upgrade to allow full utilisation of the asset for more efficient service provision especially around larger events and the provision of in-house bars. Asset Management are working with the service to deliver this and is near completion, however full completion delayed to 2020/21 due to COVID-19 restrictions, delivery of items being delayed and contractor being on furlough.							
Mitigating Action							
None required at this time.							
Anticipated Outcome							
Project to be delivered on budget.							

9	Telephone System Upgrade						
	Project Life Financials	15	0	0%	15	0	0%
	Current Year Financials	15	0	0%	0	(15)	-100%
	Project Description	To improve Housing Repairs telephone platform for incoming calls, providing improved					
	Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Mar-21		
Main Issues / Reason for Variance							
A successful upgrade of Repairs telephony was completed without requirement to commit this capital funding. ICT and Citizen Services will enhance the user journey further by delivering an improvement to the Out of Hours Emergency telephone lines and explore the installation of "time to wait" technology. This technology will inform citizens at the start of their call the expected wait time to speak with a member of staff. These upgrades will be delivered in 2020/21, therefore £0.015m is required to be rephased to next financial year.							
Mitigating Action							
None required at this time.							
Anticipated Outcome							
To upgrade telephone system.							

WEST DUNBARTONSHIRE COUNCIL  
GENERAL SERVICES CAPITAL PROGRAMME  
ANALYSIS OF PROJECTS AT AMBER ALERT STATUS

APPENDIX 6

YEAR END DATE

31 March 2020

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date	Forecast/ Actual Spend	Variance		
	£000	£000	%	£000	£000	%

10

Choices Programme - to assist young people who require additional support

Project Life Financials	750	603	80%	750	0	0%
Current Year Financials	185	37	20%	37	(147)	-80%
Project Description	Bringing together Central Support Services which will include relocation of Choices Programme.					
Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Mar-21		
Main Issues / Reason for Variance						
School opened to pupils in August 2019, with works left to be complete including snagging and STEM (science, technology, engineering, and mathematics) equipment. STEM equipment delayed due to contractor going into administration. Remaining £0.147m of budget required to be rephased into 2020/21.						
Mitigating Action						
None required.						
Anticipated Outcome						
Project delivered.						

11

Schools Estate Refurbishment Plan

Project Life Financials	5,508	5,492	100%	5,508	0	0%
Current Year Financials	22	6	27%	6	(16)	-73%
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 Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Mar-21		
Main Issues / Reason for Variance						
£0.016m to be rephased to 2020/21 for final minor expenditure.						
Mitigating Action						
None available						
Anticipated Outcome						
To improve the condition of schools within budget albeit later than first anticipated.						

12

Early Years Early Learning and Childcare Funding

Project Life Financials	8,562	4,697	55%	8,562	0	0%
Current Year Financials	2,977	2,612	88%	2,612	(365)	-12%
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 Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance						
This budget relates to early learning and childcare funding awarded to West Dunbartonshire Council to facilitate the expansion in entitlement to funding ELCC to 1140 hours from August 2020. Works at ELCC's are progressing however £0.365m is required to be rephased to 2020/21 for works that have been re-programmed to 2020/21, to be resumed when the COVID-19 restrictions are lifted.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
The project will be completed to deliver the requirements of the Early Years expansion plans.						

WEST DUNBARTONSHIRE COUNCIL  
GENERAL SERVICES CAPITAL PROGRAMME  
ANALYSIS OF PROJECTS AT AMBER ALERT STATUS

APPENDIX 6

YEAR END DATE

31 March 2020

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date	Forecast/ Actual Spend	Variance		
	£000	£000	%	£000	£000	%

13 Clydebank Community Sports Hub

Project Life Financials	3,865	3,798	98%	3,905	40	1%
Current Year Financials	52	(15)	-29%	(15)	(67)	-129%
Project Description	Creation of a community and sport hub.					
Project Lifecycle	Planned End Date	31-Mar-20	End Date	30-Nov-19		

**Main Issues / Reason for Variance**

The project life forecast outturn is an overspend in the region of £0.040m. The reason for the forecast overspend relates to site de-watering costs incurred during the construction that were not originally captured within the scope of the project and contract sum. Officers continue to work with contractor to agree the Final Account. The spend in 2019/20 relates to the pitch maintenance payments. The final retention payment and consultant fees have been re-profiled to 2020/21.

**Mitigating Action**

WDC is contractually obliged to pay the projected overspend. Officers continue to meet with the project QS and CBC, with a view to agreeing the final account at the earliest opportunity. Focus is on closing out the remaining defects such that the final retention payment can be paid.

**Anticipated Outcome**

New facility has been operational since October 2018 and final retention due to be released in 20/21 when all defects have been rectified. Project reporting a forecasted overspend.

14 Community Capital Fund

Project Life Financials	3,660	3,638	99%	3,660	0	0%
Current Year Financials	618	595	96%	595	(22)	-4%
Project Description	Upgrade and improve recreational facilities throughout West Dunbartonshire.					
Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Mar-21		

**Main Issues / Reason for Variance**

Works to be completed relate to four play parks at Levensgrove Park, Balloch Park, Moss o Balloch and Central Alexandria which will resume after the COVID-19 restrictions are lifted. As a result £0.022m is required to be rephased to 2020/21.

**Mitigating Action**

None required at this time.

**Anticipated Outcome**

Improved recreational facilities throughout WDC.

15 Community Sports Fund

Project Life Financials	472	406	86%	472	0	0%
Current Year Financials	92	26	28%	26	(66)	-72%
Project Description	Match funding of up to 75% for local sports clubs to develop business cases to improve					
Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Mar-21		

**Main Issues / Reason for Variance**

2017/18 was the final year of a project to fund external/community sports groups which is now closed to new applications. Officers have evaluated submissions received within the final round of applications. Full spend has been committed, however the timing of spend is dependent on external groups proceeding with projects as planned. £0.066m is therefore required to be rephased to 2020/21.

**Mitigating Action**

Officers will continue to liaise with community groups to ensure progress is made with projects.

**Anticipated Outcome**

Improve sport facilities to a wide range of organisations WDC.

WEST DUNBARTONSHIRE COUNCIL  
GENERAL SERVICES CAPITAL PROGRAMME  
ANALYSIS OF PROJECTS AT AMBER ALERT STATUS

APPENDIX 6

YEAR END DATE

31 March 2020

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000	%

16

Holm Park & Yoker Athletic FC

Project Life Financials	750	658	88%	750	0	0%
Current Year Financials	314	222	71%	222	(92)	-29%
Project Description	Develop a new 3G pitch to act as a home venue for Clydebank FC with extensive community access.					
Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Mar-21		
Main Issues / Reason for Variance						
Project complete with the exception of the stand which requires planning permission. Contractor appointed but awaiting planning permission and programme of works. £0.092m therefore required to be rephased to 2020/21.						
Mitigating Action						
None required.						
Anticipated Outcome						
Project delivered on budget but later than expected.						

17

Levensgrove Park - Restoration & Regeneration

Project Life Financials	3,639	3,721	102%	3,721	82	2%
Current Year Financials	209	291	139%	291	82	39%
Project Description	Restoration and Regeneration of Levensgrove Park.					
Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Jul-19		
Main Issues / Reason for Variance						
The project started August 2017 and the Pavilion is now complete and handed over. Project is forecasting a project life overspend due to unforeseen additional costs.						
Mitigating Action						
None required.						
Anticipated Outcome						
Project delivered later than originally anticipated.						

18

Vale of Leven Cemetery Extension

Project Life Financials	650	165	25%	650	0	0%
Current Year Financials	485	0	0%	0	(485)	-100%
Project Description	Extension of existing cemetery in Vale of Leven.					
Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Mar-21		
Main Issues / Reason for Variance						
Difficulties in purchasing the preferred site resulted in early delays to this project. Site investigation works on the preferred site are now complete and the land was deemed suitable in October 2018. Negotiations are now complete and approval granted at February 2019 IRED committee to purchase land. Legal are now in the process of working through a legal issue that has surfaced to conclude the purchase. Once purchase is complete the project will go to tender. £0.485m is therefore required to be rephased to 2020/21.						
Mitigating Action						
Opportunities to mitigate are limited due to ongoing discussions with regards to purchase of land.						
Anticipated Outcome						
A suitable site has been identified and is in the process of being purchased to provide a sustainable burial environment, the project will be delivered on budget albeit later than originally planned.						





WEST DUNBARTONSHIRE COUNCIL  
GENERAL SERVICES CAPITAL PROGRAMME  
ANALYSIS OF PROJECTS AT AMBER ALERT STATUS

APPENDIX 6

YEAR END DATE

31 March 2020

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000	%

22 **Cycling, Walking and Safer Streets**

Project Life Financials	147	64	44%	64	(83)	-56%
Current Year Financials	147	64	44%	64	(83)	-56%
Project Description	Introduction of enhanced walking routes and traffic calming schemes to introduce safer streets					
Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Mar-20		

**Main Issues / Reason for Variance**

Works progressing with crossing facility at Balloch and cycle path works in Dumbarton. Budget was expected to be fully spent with final works due to take place in March 2019 postponed due to COVID-19 restrictions.

**Mitigating Action**

Aiming to complete works as soon as possible.

**Anticipated Outcome**

Works complete within budget albeit later than anticipated.

23 **Footways/Cycle Path Upgrades**

Project Life Financials	90	71	79%	90	0	0%
Current Year Financials	90	71	79%	71	(19)	-21%
Project Description	Renewal and/or enhancement of failed footpaths/cycle paths through West Dunbartonshire.					
Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Mar-21		

**Main Issues / Reason for Variance**

Proposed works at Park Street were postponed due to Network Rail road closure. Works were then planned for later in 2019/20 to include part of the A82 footway and the resurface of Glasgow Road from St James Retail Park to Greenhead Road, however works didn't progress as anticipated due to prioritisation of resources. Works rescheduled for 2020/21 after COVID-19 restrictions are lifted. £0.019m is therefore required to be rephased to 2020/21.

**Mitigating Action**

None required at this time.

**Anticipated Outcome**

Project completed within budget.

24 **Infrastructure - Flooding**

Project Life Financials	161	118	73%	161	0	0%
Current Year Financials	161	118	73%	118	(44)	-27%
Project Description	Essential renewal of failed drainage assets to minimise flood risk within West Dunbartonshire.					
Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Mar-21		

**Main Issues / Reason for Variance**

Livingstone Street flooding works due to be carried out prior to scheduled resurfacing, which is dependent on the permission being granted by new filling station. Several other schemes have been identified to utilise budget, including Drymen Road Balloch drainage works, and A810 drainage works at Fairways. Works packages to be issued through civil framework and quick quote as required. £0.44m required to be rephased to 2020/21.

**Mitigating Action**

None required at this time.

**Anticipated Outcome**

Project completed within budget.

WEST DUNBARTONSHIRE COUNCIL  
GENERAL SERVICES CAPITAL PROGRAMME  
ANALYSIS OF PROJECTS AT AMBER ALERT STATUS

APPENDIX 6

YEAR END DATE

31 March 2020

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date	Forecast/ Actual Spend	Variance		
	£000	£000	%	£000	£000	%

25

**Turnberry Homes - traffic calming/ management at Turnberry housing development off Castle Road**

Project Life Financials	60	53	88%	60	0	0%
Current Year Financials	7	0	0%	0	(7)	-100%
Project Description	Funding has been received from Turnberry Homes and will be used to introduce traffic					
Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Mar-21		

**Main Issues / Reason for Variance**

Plans have been re-phased to carry out works in conjunction with Park St to Dumbarton East Train Station, which have now been rescheduled to 2020/21 due to prioritisation of resources.

**Mitigating Action**

Officers will continue to work with Procurement regarding contractual issues.

**Anticipated Outcome**

Project to be finalised in conjunction with Dumbarton East - Park St to Dumbarton East Train Station pathway.

26

**Invest in "Your Community Initiative"**

Project Life Financials	930	602	65%	930	0	0%
Current Year Financials	88	30	34%	30	(58)	-66%
Project Description	Capital budget to support the roll out of Your Community, an initiative designed to achieve					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		

**Main Issues / Reason for Variance**

The main element of this budget relates to the Improvement Fund which is subject to the work of a tactical group who meets every 6 weeks and are working to identify suitable projects (the focus being on environmental projects in response to individual neighbourhood needs). There is also a review ongoing of the Your Community Initiative the aim of which is to streamline processes and deliver projects in a more timely fashion. Delay in spend is due to the fact that to date many of the improvements delivered via the Your Community approach have been funded from existing service budgets, resulting in insufficient spend from the Improvement Fund. Officers are actively researching investment opportunities in which this capital budget can be spent in the most beneficial way for the communities, with latest investment being in the new MUGA's at Castlehill in partnership with the Community Capital Fund. Other various proposals to utilise this budget are being presented and being evaluated at present to take the project forward. £0.058m is required to be rephased to 2020/21.

**Mitigating Action**

Opportunities to mitigate have been limited due to the need to liaise with communities. The group continues to liaise with groups regularly to ensure funds are utilised for the benefit of the communities.

**Anticipated Outcome**

Full budget spend anticipated albeit later than originally planned.

27

**Office Rationalisation**

Project Life Financials	21,962	22,042	100%	22,100	139	1%
Current Year Financials	490	570	116%	570	80	16%
Project Description	Delivery of office rationalisation programme.					
Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Dec-19		

**Main Issues / Reason for Variance**

New Dumbarton Office has been opened to staff from 21 May 2018. On completion of final defects, the final account and retention settlement of £0.250m was paid October 2019. HES Grant of £0.50m will be awarded 2020/21, delay due to staff shortages within HES processing claims. Contractor was awarded following the December 2018 Tender Committee to carry out the demolition for Garshake. Demolition commenced 25 February 2019 and works were completed 24 January 2020. Retention for demolition works will be paid in financial year 2020/21. The current overall project overspend is due to additional costs associated with the clearance of Garshake, unforeseen internal recharges, variations to project delivery, and asbestos removal.

**Mitigating Action**

None available.

**Anticipated Outcome**

Project delivered at a higher cost than budgeted.

WEST DUNBARTONSHIRE COUNCIL  
GENERAL SERVICES CAPITAL PROGRAMME  
ANALYSIS OF PROJECTS AT AMBER ALERT STATUS

APPENDIX 6

YEAR END DATE

31 March 2020

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000	%

28

Building Upgrades and H&S - lifecycle & reactive building upgrades

Project Life Financials	4,078	5,649	139%	4,078	0	0%
Current Year Financials	4,078	5,649	139%	5,649	1,571	39%
Project Description	Lifecycle and reactive building upgrades.					
Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Mar-20		

Main Issues / Reason for Variance

District heating enabling works for several properties have been brought forward and the budget for 2020/21 has therefore been accelerated.

Mitigating Action

Ongoing regular meetings seeking to mitigate any possible delays to projects.

Anticipated Outcome

Project delivered within budget and amended timescales.

29

Oil to Gas Conversion

Project Life Financials	187	24	13%	187	0	0%
Current Year Financials	187	24	13%	24	(163)	-87%
Project Description	Oil to Gas Conversion in council buildings.					
Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Mar-21		

Main Issues / Reason for Variance

Remaining Carleith main boiler house replacement works to be rephased to 2020/21 where works were planned to be carried out during School April 2020 recess, however postponed until COVID-19 restrictions are lifted. Braehead Primary boiler plant design complete and next stage is to commence procurement strategy. £0.163m is therefore required to be rephased to 2020/21 for completion of the project.

Mitigating Action

None available at this time due to time required to fully scope project works.

Anticipated Outcome

Project will be delivered later than anticipated.

30

Water Meter Downsize

Project Life Financials	16	6	39%	16	0	0%
Current Year Financials	16	6	39%	6	(10)	-61%
Project Description	Water Meter Downsize					
Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Mar-21		

Main Issues / Reason for Variance

Dumbarton Academy, Bonhill Primary, Goldenhill Primary and Clydebank High school are all complete and awaiting final charges. Budget fully utilised in 2019/20, with £0.010m required to be rephased to 2020/21 to pay final expenditure due.

Mitigating Action

None required at this time.

Anticipated Outcome

Delivery of project on time and on budget.

WEST DUNBARTONSHIRE COUNCIL  
GENERAL SERVICES CAPITAL PROGRAMME  
ANALYSIS OF PROJECTS AT AMBER ALERT STATUS

APPENDIX 6

YEAR END DATE

31 March 2020

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000	%

31	Urinal Controls						
	Project Life Financials	45	26	58%	45	0	0%
	Current Year Financials	45	26	58%	26	(19)	-42%
	Project Description	Urinal Controls					
	Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Mar-21		
	Main Issues / Reason for Variance						
	Urinal controls in all schools complete with survey to be completed in 2020/21 of council buildings and leisure facilities to utilise remainder of the budget. £0.019m is therefore required to be rephased to 2020/21.						
Mitigating Action							
None required at this time.							
Anticipated Outcome							
Delivery of project on time and on budget.							

32	Electricity Automatic meters						
	Project Life Financials	28	18	64%	28	0	0%
	Current Year Financials	28	18	64%	18	(10)	-36%
	Project Description	Electricity Automatic meters					
	Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Mar-21		
	Main Issues / Reason for Variance						
	48 meters installed as at 31 March 2020. Completion of works were totally dependant on site access and permission to switch power off for up to one hour. £0.010m is therefore required to be rephased to 2020/21 for completion of the project.						
Mitigating Action							
None required at this time.							
Anticipated Outcome							
Delivery of within budget, albeit later than originally planned.							

33

Automatic Meter Readers						
Project Life Financials	48	20	41%	48	0	0%
Current Year Financials	48	20	41%	20	(28)	-59%
Project Description	Automatic Meter Readers.					
Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Mar-21		
Main Issues / Reason for Variance						
This budget is split with £0.028m allocated to water automatic meter readers and £0.020m allocated to electricity automatic meter readers. With regards to water automatic meters, all large sites complete, with works to smaller sites to be completed after COVID-19 restrictions are lifted. With regards to the electricity automatic meters element of this project, completion of works were dependent on site access and permission to switch power off for up to one hour which wasn't possible in 2019/20. The remaining budget of £0.28m is therefore required to be rephased to 2020/21 for completion of this project.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Delivery of within budget, albeit later than originally planned.						

WEST DUNBARTONSHIRE COUNCIL  
GENERAL SERVICES CAPITAL PROGRAMME  
ANALYSIS OF PROJECTS AT AMBER ALERT STATUS

APPENDIX 6

YEAR END DATE

31 March 2020

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000	%

34 **Queens Quay - Regeneration**

Project Life Financials	15,620	15,428	99%	15,620	0	0%
Current Year Financials	4,279	4,088	96%	4,088	(192)	-4%
Project Description	Queens Quay regeneration.					
Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Mar-21		

**Main Issues / Reason for Variance**

Queens Quay Infrastructure works progressing well with landscaping and public realm elements remaining. Rephasing of £0.192m

**Mitigating Action**

A number of mitigating actions are being monitored through the risk register by the Management Group. Fortnightly meetings with the development partner have been taking place during 2019/20 to progress the project and make every attempt to reduce delays and slippage.

**Anticipated Outcome**

Regeneration of Clydebank Waterfront in line with budget, but delayed to co-ordinate with District Heating project.

35 **Exxon City Deal**

Project Life Financials	34,050	1,513	4%	34,050	0	0%
Current Year Financials	1,096	196	18%	196	(900)	-82%
Project Description	As part of the City Deal project the WDC Exxon site at Bowling regeneration with alternative					
Project Lifecycle	Planned End Date	31-Mar-25	Forecast End Date	31-Mar-25		

**Main Issues / Reason for Variance**

Regular updates are provided at every Council meeting, with City Deal papers presented at each meeting. 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. Until Exxon remediation strategy is approved and land transfer arrangements are resolved, only limited work can be undertaken (e.g. EIA). As the remediation strategy is being led by Exxon, at this time it is difficult to determine when it will be approved. Exxon is still in discussions with SEPA and WDC-Environmental Health to agree several items before it can be approved, however the timescales of this are outwith Council control. Prior to a commercial deal being concluded, spend of £0.200m was incurred in 2019/20 with £0.900m required to be repensed to 2020/21.

**Mitigating Action**

Contained within Risk register monitored by Exxon Management Board. Technical reviews are being carried between our consultant PBA and Exxon consultants WSP to assess the proposed remediation strategy and to review historical data and reports. WDC Officers are engaged with EXXON representatives in order to assess any programme implications. EXXON is progressing with discussions with the planning department and SEPA as well as providing any technical information required.

**Anticipated Outcome**

Delivery of the project on time and within the increased budget.

WEST DUNBARTONSHIRE COUNCIL  
GENERAL SERVICES CAPITAL PROGRAMME  
ANALYSIS OF PROJECTS AT AMBER ALERT STATUS

APPENDIX 6

YEAR END DATE

31 March 2020

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date	Forecast/ Actual Spend	Variance		
	£000	£000	%	£000	£000	%

36

Queens Quay District Heating Network						
Project Life Financials	19,500	19,028	98%	19,500	0	0%
Current Year Financials	6,726	6,706	100%	6,706	(19)	0%
Project Description	Queens Quay District Heating Network.					
Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Oct-20		
Main Issues / Reason for Variance						
An additional £3m of capital funding approved by Members at 2018 June Council meeting has been phased into 2019/20 and tender negotiations have been finalised and Letters of Intent have been issued. The principle pipe network is complete. The energy centre shell is complete and has been handed over to WDC. The internal fit out has commenced with a projected completion of October 2020. The £6m grant funding has been fully spent. Additional spend of £4.4m has now been approved at a Special Council meeting on 29 October 2019. Rephasing of £0.019m is required to 2020/21.						
Mitigating Action						
Opportunities to mitigate are limited.						
Anticipated Outcome						
Project will be delivered over original budget.						

WEST DUNBARTONSHIRE COUNCIL  
GENERAL SERVICES CAPITAL PROGRAMME  
ANALYSIS OF PROJECTS AT AMBER ALERT STATUS

APPENDIX 6

YEAR END DATE

31 March 2020

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000	%

37	Town Centre Fund						
	Project Life Financials	859	21	2%	859	0	0%
	Current Year Financials	859	21	2%	21	(838)	-98%
	Project Description	Scottish Government funding to help improve local town centres.					
	Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Mar-21		
Main Issues / Reason for Variance							
Four projects were approved at August 2019 IRED committee, three Regeneration team-led, one Asset-led. Projects were only required to be legally committed by 31 March to secure funding, however Scottish Government later relaxed the condition on legal commitment allowing local authorities a more realistic timescale for commitment and spend (prior to COVID-19 restrictions). The expenditure will take place in 2020/21, subject to satisfying COVID-19 related matters in the construction. £0.838m is therefore required to be rephased to the new financial year.							
Mitigating Action							
None required.							
Anticipated Outcome							
To provide improved town centres in West Dunbartonshire.							

38

Replace Elderly Care Homes and Day Care Centres						
Project Life Financials	27,463	24,621	90%	27,463	0	0%
Current Year Financials	8,824	8,324	94%	8,324	(500)	-6%
Project Description	Design and construction of replacement elderly care homes and day care centres in					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-21		
Main Issues / Reason for Variance						
<p>Dumbarton Care Home achieved practical completion on 28 April 2017. There is one outstanding recorded defect yet to be rectified relating to the CHP engine and accordingly a small amount of retention has been withheld. With regards to Clydebank Care Home, CCG have been in possession of the site since the end of October 2018. Just prior to the construction site shutting down on 25 March, following Scottish Government Covid-19 guidance, CCG were indicating a revised Completion Date of 21 August 2020. This revised date was based on power live to the building being achieved no later than 13 April. Due to Covid-19, construction works were temporarily suspended until further notice and this will delay Completion beyond August 2020 - exact date not known at this time. The use of the construction haul road was due to cease on 22 May 2020 and the land area was to be handed back prior to the Health Centre contractor taking possession of this area on 26 June 2020. The handback date will require to be extended due to Covid-19 to ensure the external works can be completed using the haul road. Officers are liaising with the NHS Capital Team and hub West Scotland. The critical co-ordination aspects at present are the gas, power and district heating connections. The target opening date for the new facility will be advised by HSCP with a minimum of a 6 week transition period after the construction completion date. £0.500m is required to be rephased to 2020/21.</p>						
Mitigating Action						
<p>Covid-19 outbreak is impacting the project programme, costs and risks. Due to the complexity of working within a Masterplan development, our ability to mitigate issues is restricted to only those within our direct project control. Officers are maintaining regular communications with the District Heating &amp; Queens Quay Masterplan Teams, specifically regarding energy centre heat-on date and utility connections.</p>						
Anticipated Outcome						
New Care Home provision open.						

WEST DUNBARTONSHIRE COUNCIL  
GENERAL SERVICES CAPITAL PROGRAMME  
ANALYSIS OF PROJECTS AT AMBER ALERT STATUS

APPENDIX 6

YEAR END DATE

31 March 2020

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date	Forecast/ Actual Spend	Variance		
	£000	£000	%	£000	£000	%

39	Special Needs - Aids & Adaptations for HSCP clients						
	Project Life Financials	757	698	92%	757	0	0%
	Current Year Financials	757	698	92%	698	(59)	-8%
	Project Description	Reactive budget to provide adaptations and equipment for HSCP clients.					
	Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Mar-21		
	Main Issues / Reason for Variance						
	Reallocation of expenditure currently coded through HSCP Revenue Aids & Adaptations budget. £0.059m required to be rephased to 2020/21.						
Mitigating Action							
None required.							
Anticipated Outcome							
Provision of adaptations and equipment to HSCP clients as anticipated.							

<b>TOTAL PROJECTS AT AMBER STATUS</b>						
	Project Life Financials	159,891	118,811	74%	160,068	178 0%
	Current Year Financials	35,256	32,396	92%	32,396	(2,860) -8%



WEST DUNBARTONSHIRE COUNCIL  
GENERAL SERVICES CAPITAL PROGRAMME  
ANALYSIS OF PROJECTS AT GREEN ALERT STATUS

APPENDIX 6

YEAR END DATE

31 March 2020

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000	%

1	<b>Air Quality Monitoring</b>						
	Project Life Financials	30	29	98%	29	(1)	-2%
	Current Year Financials	2	1	63%	1	(1)	-37%
	Project Description	Air Quality Monitoring.					
	Project Lifecycle	Planned End Date	31-Mar-20	End Date		31-Mar-19	
	<b>Main Issues / Reason for Variance</b>						
	Project complete.						
	<b>Mitigating Action</b>						
	None required at this time.						
	<b>Anticipated Outcome</b>						
	Upgrade to air quality monitoring.						
2	<b>Multi-Channel Queries -Webchat Technology</b>						
	Project Life Financials	33	16	48%	16	(17)	-52%
	Current Year Financials	0	(17)	0%	(17)	(17)	0%
	Project Description	Introduction of Automated Switchboard Technology.					
	Project Lifecycle	Planned End Date	31-Mar-19	Forecast End Date		31-Mar-20	
	<b>Main Issues / Reason for Variance</b>						
	The Interactive Voice Response (IVR) element of the project had significant technical problems matching postcodes for addresses to our systems to allow identification of the property. As a result it has been agreed with Firmstep and WDC for a full refund on the IVR element of the project. No alternatives are available at this time so the project will report a project life underspend of £0.017m.						
	<b>Mitigating Action</b>						
	No further action required.						
	<b>Anticipated Outcome</b>						
	Upgraded System provided within budget albeit later than originally anticipated.						
3	<b>Upgrade of Clydebank Library</b>						
	Project Life Financials	500	499	100%	500	0	0%
	Current Year Financials	13	11	89%	11	(1)	-11%
	Project Description	Refurbishment of the existing Clydebank Library to deliver a fit for purpose modern library designed around the needs of the customer. This will protect a historic landmark and the original Carnegie library whilst offering the potential to build upon the development of a 'cultural quarter' focused around Clydebank Town Hall.					
	Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date		31-Mar-21	
	<b>Main Issues / Reason for Variance</b>						
	Final minor expenditure from this budget is yet to be incurred. Therefore £0.001m is required to be rephased to 2020/21.						
	<b>Mitigating Action</b>						
	None required at this time.						
	<b>Anticipated Outcome</b>						
	Full refurbishment of library delivered within budget and within amended timescales.						

YEAR END DATE

31 March 2020

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date	Forecast/ Actual Spend	Variance		
	£000	£000	%	£000	£000	%

4

Trading Standards Scam Prevention						
Project Life Financials	10	8	78%	10	0	0%
Current Year Financials	4	1	39%	1	(2)	-61%
Project Description	Call blocking devices to be fitted to the phones of WDC's most vulnerable residents which will block unknown numbers from connecting and limiting incoming calls to only known and trusted numbers, for vulnerable consumers who may be susceptible to hard selling techniques, scams and other frauds.					
Project Lifecycle	Planned End Date	31-Mar-19	Forecast End Date	31-Mar-21		
Main Issues / Reason for Variance						
The project is continuing with a steady stream of installations being carried out for vulnerable residents as referrals are received from carers and the various care partners who have been made aware of this Trading Standards initiative. Remaining £0.002m is required to be rephased to 2020/21 for completion of the project.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
To protect WDC's most vulnerable residents from phone calls from which they may fall victim of hard selling techniques, scams and other frauds.						

5	Supporting the mobilisation of environmental health and trading standards officers						
	Project Life Financials	25	24	95%	24	(1)	-5%
	Current Year Financials	1	0	0%	0	(1)	-100%
	Project Description	New IT equipment to enable environmental health and trading standards officers to work more efficiently.					
	Project Lifecycle	Planned End Date	31-Mar-20	End Date	31-Mar-20		
	Main Issues / Reason for Variance						
	Project complete.						
	Mitigating Action						
	None required.						
	Anticipated Outcome						
To enable environmental health and trading standards officers to work more efficiently.							

YEAR END DATE

31 March 2020

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date	Forecast/ Actual Spend	Variance		
	£000	£000	%	£000	£000	%

6

Schools Estate Improvement Plan

Project Life Financials	20,000	3,641	18%	20,000	0	0%
Current Year Financials	1,442	3,433	238%	3,433	1,991	138%
Project Description	New Build Renton Campus and St Mary's & St Martin's refurbishment works.					
Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-22		

Main Issues / Reason for Variance

At the Educational Services Committee on 06 June 2018, members approved appraisal which includes the new build Renton Primary School and the refurbishment of St Marys' Primary School in Alexandria. The new build of Renton PS includes the new language & communication unit, and Riverside ELCC new build. Renton Campus (new building) is due to be complete and operational by August 2021. The remainder of the works, including demolition of the existing Renton PS, construction of MUGA pitch and staff car park are due to be complete in April 2022. Project life forecast to end with release of the final retention April 2023. The original forecast spend was intentionally conservative at the £0.900m on the basis that the Professional Services contract was due to complete by the end of December 2019 but officers were mindful that to increase expenditure in year, it would be required to have awarded the construction contract and achieve spend relating to construction value. The Professional Services Contract concluded, as planned, by 20 December and the construction contract was awarded in January 2020. As a result, Officers were in a positive position to accelerate spend from 2020/21 for construction works and prelims for the period from January 2020 to 31 March 2020. The accelerated spend is supported by a robust priced activity schedule and construction programme. With regards to St Marys, works commenced October 2018 with successful completion of the internal upgrade as anticipated in 2019/20. Dinning hall extension and MUGA are being progressed and anticipated delivery will be during financial year 2020/21 for both of these projects. At this time £4m remains unallocated until a revised school estate management plan is approved.

Mitigating Action

Project monitored regularly with site meetings and reported to Schools Estate Project Board. Reference to the detailed contract

Anticipated Outcome

Project delivered within budget and on time.

7

New Levenvale Primary School All Weather Pitch

Project Life Financials	263	253	96%	263	0	0%
Current Year Financials	0	3	0%	3	3	0%
Project Description	New Levenvale Primary School All Weather Pitch.					
Project Lifecycle	Planned End Date	31-Mar-20	End Date	28-Feb-19		

Main Issues / Reason for Variance

Physical works complete with retentions due in 2020/21.

Mitigating Action

None required.

Anticipated Outcome

Project delivered on budget but later than originally planned.

8

St. Patrick's PS New Play Upgrades

Project Life Financials	200	209	104%	209	9	4%
Current Year Financials	94	103	109%	103	9	9%
Project Description	New MUGA for St. Patricks Primary School and playground improvements.					
Project Lifecycle	Planned End Date	31-Mar-20	End Date	30-Jun-19		

Main Issues / Reason for Variance

Physical works complete with retentions due in 2020/21.

Mitigating Action

None required.

Anticipated Outcome

Project delivered.

WEST DUNBARTONSHIRE COUNCIL  
GENERAL SERVICES CAPITAL PROGRAMME  
ANALYSIS OF PROJECTS AT GREEN ALERT STATUS

APPENDIX 6

YEAR END DATE

31 March 2020

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000	%

9

Education ICT Active Equipment

Project Life Financials	0	52	#DIV/0!	52	52	#DIV/0!
Current Year Financials	0	52	#DIV/0!	52	52	#DIV/0!
Project Description	ICT Active Equipment					
Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Mar-20		
Main Issues / Reason for Variance						
Capitalisation of ICT equipment.						
Mitigating Action						
None required.						
Anticipated Outcome						
Capitalisation of ICT equipment funded by CFCR.						

10

Environmental Improvement Fund

Project Life Financials	1,690	1,684	100%	1,690	0	0%
Current Year Financials	614	608	99%	608	(6)	-1%
Project Description	This fund has been created to deliver environmental improvement projects for communities throughout West Dunbartonshire.					
Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Mar-21		
Main Issues / Reason for Variance						
Remaining budget of £0.006m to be rephased to 2020/21 for the retentions of Mountblow 3G pitch.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Project delivered on budget.						

11

New Clydebank Leisure Centre

Project Life Financials	23,758	23,756	100%	23,758	0	0%
Current Year Financials	3	1	40%	1	(2)	-60%
Project Description	Provision of new leisure centre.					
Project Lifecycle	Planned End Date	31-Mar-20	Actual End Date	31-Mar-17		
Main Issues / Reason for Variance						
Final minor expenditure yet committed but yet to be incurred, £0.002m therefore required to be rephased to 2020/21.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Project delivered on time and under budget. Underspend removed from budget in 2018/19.						

12

Dalmonach CE Centre

Project Life Financials	1,150	1,081	94%	1,150	0	0%
Current Year Financials	806	812	101%	812	6	1%
Project Description	To create new community facilities with additional space for early years provisions.					
Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	29-Feb-20		
Main Issues / Reason for Variance						
Remainder of spend will be funded by Early Years Budget.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
To create new community facilities with additional space for early years provisions.						

WEST DUNBARTONSHIRE COUNCIL  
GENERAL SERVICES CAPITAL PROGRAMME  
ANALYSIS OF PROJECTS AT GREEN ALERT STATUS

APPENDIX 6

YEAR END DATE

31 March 2020

PERIOD

12

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	Budget	Spend to Date		Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000	%

13

Public non-adopted paths and roads

Project Life Financials	629	779	124%	629	0	0%
Current Year Financials	548	699	127%	699	150	27%
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 Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Mar-20		
Main Issues / Reason for Variance						
Essential works (and budget) were accelerated from 2020/21 to 2019/20.						
Mitigating Action						
Works to be complete as soon as possible.						
Anticipated Outcome						
Upgraded footpaths.						

14

Online Payment System for Education Establishments

Project Life Financials	52	50	96%	52	0	0%
Current Year Financials	52	50	96%	50	(2)	-4%
Project Description	Cashless Catering within Primary Schools.					
Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Mar-21		
Main Issues / Reason for Variance						
Education have progressed with their online payment system. £0.002m required to be rephased to 2020/21 for final minor expenditure.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
To provide payment system for schools within budget albeit later than first anticipated.						

15

River Leven Flood Prevention Scheme

Project Life Financials	800	124	16%	800	0	0%
Current Year Financials	100	124	124%	124	24	24%
Project Description	River Leven Flood Prevention Scheme.					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Consultant engaged and currently working on options for River Leven Flood Prevention Scheme. Project ahead of plan with £0.024m accelerated from 2020/21 to 2019/20.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Project completed within budget.						

16

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 Lifecycle	Planned End Date	31-Mar-26	Forecast End Date	31-Mar-26		
Main Issues / Reason for Variance						
No issues to report.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
To provide an improved A813.						

WEST DUNBARTONSHIRE COUNCIL  
GENERAL SERVICES CAPITAL PROGRAMME  
ANALYSIS OF PROJECTS AT GREEN ALERT STATUS

APPENDIX 6

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31 March 2020

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date	Forecast/ Actual Spend	Variance		
	£000	£000	%	£000	£000	%

17

A811 Infrastructure Works

Project Life Financials	1,500	1,509	101%	1,509	9	1%
Current Year Financials	274	283	103%	283	9	3%
Project Description	A811 Infrastructure Works.					
Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Mar-20		
Main Issues / Reason for Variance						
Road reconstruction requirements spanning Drymen Road, Balloch to Kilmaronock Church have been identified with infrastructure improvement with new drainage. Project was underway in 2018 and resurfacing works have now been completed. Signage review has now finished the project which has completed slightly over budget due to site conditions.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
An improved A811 delivered.						

18

Strathleven Park and Ride Car Park

Project Life Financials	285	290	102%	290	5	2%
Current Year Financials	35	40	113%	40	5	13%
Project Description	Provision of additional car parking off Strathleven Place adjoining Church car Park. To be utilised as park and ride and overflow for town centre parking.					
Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	30-Apr-19		
Main Issues / Reason for Variance						
Project now complete with retentions paid 2019/20.						
Mitigating Action						
None Required at this time.						
Anticipated Outcome						
Project completed albeit later than anticipated.						

19

Street lighting and associated electrical infrastructure

Project Life Financials	209	224	107%	209	0	0%
Current Year Financials	187	203	108%	203	16	8%
Project Description	Street lighting and associated electrical infrastructure.					
Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Mar-20		
Main Issues / Reason for Variance						
Works and budget accelerated from 2020/21 to 2019/20.						
Mitigating Action						
None available.						
Anticipated Outcome						
Project completed on time and within budget.						

20

New Play & Recreation at Radnor Park, including MUGA

Project Life Financials	280	322	115%	340	60	21%
Current Year Financials	182	223	123%	223	42	23%
Project Description	New Play & Recreation at Radnor Park, including MUGA.					
Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Dec-19		
Main Issues / Reason for Variance						
Both Phase 1 (play area) and Phase 2 (MUGA) are now complete. What appears to be overspend relates to element of the project funded by housing. Retentions of £0.018m required to be paid 2020/21.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Provision of new Play & Recreation at Radnor Park, including MUGA delivered within budget.						

WEST DUNBARTONSHIRE COUNCIL  
GENERAL SERVICES CAPITAL PROGRAMME  
ANALYSIS OF PROJECTS AT GREEN ALERT STATUS

APPENDIX 6

YEAR END DATE

31 March 2020

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000	%

21

Integrated Housing Management System

Project Life Financials	624	625	100%	625	1	0%
Current Year Financials	187	188	0%	188	1	0%
Project Description	This is a budget to support the necessary development and on-going requirements of implementing the Council's Integrated Housing Management System.					
Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Mar-20		
Main Issues / Reason for Variance						
No issues, the system went live on 6th November 2019.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Project is to delivered in-line with rephased project timeline and within project life budget.						

22

Pappert Woodland Wind Farm

Project Life Financials	6,900	37	1%	6,896	(4)	0%
Current Year Financials	4	0	0%	0	(4)	0%
Project Description	Provision of new wind farm.					
Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
Main Issues / Reason for Variance						
Following IRED Committee in August 2019, it was agreed not to pursue a Wind Farm Development on WDC land. WDC is still in negotiations with the potential new development partner, however until this arrangement can be finalised, no spend can progress. It is therefore the intention to remove this project at the next capital refresh until a clear proposal can be developed.						
Mitigating Action						
Project team will continue to consult with Planning and other statutory consultees once revised scheme has been finalised.						
Anticipated Outcome						
Project completion generates savings in line with revised financial analysis.						

23

Depot Urgent Spend

Project Life Financials	207	208	100%	208	1	0%
Current Year Financials	1	2	220%	2	1	120%
Project Description	Depot upgrades.					
Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Mar-20		
Main Issues / Reason for Variance						
Final minor expenditure in 2019/20 to complete project.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
To achieve condition B from condition C.						

WEST DUNBARTONSHIRE COUNCIL  
GENERAL SERVICES CAPITAL PROGRAMME  
ANALYSIS OF PROJECTS AT GREEN ALERT STATUS

APPENDIX 6

YEAR END DATE

31 March 2020

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date	Forecast/ Actual Spend	Variance		
	£000	£000	%	£000	£000	%

24	Energy Projects quick wins						
	Project Life Financials	60	3	5%	60	0	0%
	Current Year Financials	10	3	31%	3	(7)	-69%
	Project Description	Energy Projects quick wins					
	Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-22		
	Main Issues / Reason for Variance						
	Work to upgrade heating controls in Lennox Primary, Dumbarton Academy and Whitecrook now complete and awaiting outstanding charges. £0.007m is therefore required to be rephased to 2020/21 to pay final expenditure due.						
Mitigating Action							
None required at this time.							
Anticipated Outcome							
Delivery of project on time and on budget.							

25	Change of Heating Fuel in Schools - Oil to Gas Conversion						
	Project Life Financials	415	417	101%	417	3	1%
	Current Year Financials	0	3	#DIV/0!	3	3	#DIV/0!
	Project Description	Change of Heating Fuel in Schools					
	Project Lifecycle	Planned End Date		31-Mar-20	Forecast End Date		30-Apr-20
	Main Issues / Reason for Variance						
	Retentions paid in 2019/20.						
	Mitigating Action						
	None required at this time.						
	Anticipated Outcome						
Change of heating from oil to gas.							

26	Capital Contingency Fund						
	Project Life Financials	0	0	100%	0	0	100%
	Current Year Financials	0	0	100%	0	0	100%
	Project Description	Contingency budget created from underspends and/or anticipated project savings identified from TCR's.					
	Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Mar-20		
	Main Issues / Reason for Variance						
	N/A						
	Mitigating Action						
	N/A						
	Anticipated Outcome						
N/A							

<b>TOTAL PROJECTS AT GREEN STATUS</b>						
	Project Life Financials	61,945	35,840	58%	62,061	1,291 2%
	Current Year Financials	4,559	6,826	150%	6,826	2,267 50%



MONTH END DATE

31 March 2020

PERIOD

12

Budget Details		Project Life Financials					
		Budget	Spend to Date		Forecast/ Actual Spend	Forecast Variance	
		£000	£000	%	£000	£000	%
1	<b>Resources Carried Forward</b>						
	Project Life Financials	(821)	(345)	42%	(884)	(63)	8%
	Current Year Financials	(685)	(146)	21%	(146)	539	-79%
	Project Description	These are resources that have been received in previous years relating to ICT Modernisation, Insurance receipts, HRA contribution re Dalmuir works, Turnberry Homes, Posties Park Sports Hub and Auld Street Bond					
	Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Mar-20		
	<b>Main Issues / Reason for Variance</b>						
	Not all resources were required in 2019/20. £0.146m was released for progression of works relating to Auld Street with the remaining £0.042m to be carried forward to 2020/21. Others that are also required to be carried forward are Turnberry Homes (£0.007m) Keil School Planning Gain re Posties Park (£0.090m), and Gruggies Burn (0.400m) with the reasons for the under application of resources as detailed in the appropriate status updates.						
	<b>Mitigating Action</b>						
	None required at this time						
	<b>Anticipated Outcome</b>						
	Application of resources held on balance sheet as at 31 March 2019 as appropriate.						
2	<b>General Services Capital Grant</b>						
	Project Life Financials	(87,854)	(36,766)	42%	(87,094)	760	-1%
	Current Year Financials	(9,913)	(9,153)	92%	(9,153)	760	-8%
	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-26	Forecast End Date	31-Mar-26		
	<b>Main Issues / Reason for Variance</b>						
	General services capital grant applied to capital spend slightly less than forecast.						
	<b>Mitigating Action</b>						
	None required at this time						
	<b>Anticipated Outcome</b>						
	General services capital grant applied to capital spend slightly less than forecast.						
3	<b>Ring Fenced Government Grant Funding</b>						
	Project Life Financials	(45,584)	(4,779)	10%	(41,579)	4,005	-9%
	Current Year Financials	(8,699)	(2,337)	27%	(2,337)	6,362	-73%
	Project Description	This is ring fenced grant funding which is primarily anticipated to be received from the Scottish Government and					
	Project Lifecycle	Planned End Date	31-Mar-26	Forecast End Date	31-Mar-26		
	<b>Main Issues / Reason for Variance</b>						
	Main variance relates to Early Years Funding, Exxon City Deal and Town Centre Fund grants not applied in 2019/20 due to spend levels.						
	<b>Mitigating Action</b>						
	Mitigating actions are detailed within the appropriate status updates.						
	<b>Anticipated Outcome</b>						
	Specific grants applied in year less than anticipated in 2019/20						
4	<b>Match Funding / Other Grants and Contributions</b>						
	Project Life Financials	(16,056)	(9,570)	60%	(10,470)	5,587	-35%
	Current Year Financials	(5,175)	(579)	11%	(579)	4,596	-89%
	Project Description	This is match funding from various bodies with the main funding being anticipated for Levensgrove Park, Posties Park and Clydebank Community Sports Hub					
	Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Mar-20		
	<b>Main Issues / Reason for Variance</b>						
	Main variance relates to an underachievement of income in 2019/20 related to Queens Quay district heating income and income related to St Eunan's regeneration project.						
	<b>Mitigating Action</b>						
	None required.						
	<b>Anticipated Outcome</b>						
	Match funding received.						

MONTH END DATE

31 March 2020

PERIOD

12

Budget Details		Project Life Financials					
		Budget	Spend to Date		Forecast/ Actual Spend	Forecast Variance	
		£000	£000	%	£000	£000	%
<b>Capital Receipts</b>							
Project Life Financials		(28,879)	(2,054)	7%	(20,487)	8,392	-29%
Current Year Financials		(8,392)	0	0%	0	8,392	-100%
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		
<b>Main Issues / Reason for Variance</b>							
Although capital receipts of £0.803m were received in 2019/20 these receipts have been applied to fund principal repayments and are therefore not available to fund capital expenditure impacting on the level of prudential borrowing required in year. This strategy is consistent with that outlined in the March 2019 budget report.							
<b>Mitigating Action</b>							
While market conditions are out with officers control all potential receipts will be explored.							
<b>Anticipated Outcome</b>							
Capital receipts received.							
<b>Prudential Borrowing</b>							
Project Life Financials		(156,294)	(161,141)	103%	(176,679)	(20,385)	13%
Current Year Financials		(44,821)	(44,863)	100%	(44,863)	(42)	0%
Project Description		Prudential borrowing is long term borrowing from financial institutions that has been approved for the purposes of funding capital expenditure					
Project Lifecycle		Planned End Date	31-Mar-26	Forecast End Date	31-Mar-26		
<b>Main Issues / Reason for Variance</b>							
Prudential borrowing in 2019/20 slightly more than budgeted due to capital receipts being applied to fund principal repayments.							
<b>Mitigating Action</b>							
Prudential borrowing is impacted by programme delivery therefore mitigating action is detailed in the red and amber analysis.							
<b>Anticipated Outcome</b>							
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.							
<b>CFCR</b>							
Project Life Financials		(179)	(656)	366%	(656)	(477)	266%
Current Year Financials		(38)	0	0%	0	38	-100%
Project Description		This is capital spend which is funded by revenue budgets					
Project Lifecycle		Planned End Date	31-Mar-20	Forecast End Date	31-Mar-20		
<b>Main Issues / Reason for Variance</b>							
CFCR was not applied in 2019/20 due to lack of spend on associated projects.							
<b>Mitigating Action</b>							
Mitigating actions are detailed within the appropriate status updates.							
<b>Anticipated Outcome</b>							
No CFCR applied in 2019/20.							
<b>TOTAL RESOURCES</b>							
Project Life Financials		(335,666)	(215,310)	64%	(337,848)	(2,182)	1%
Current Year Financials		(77,722)	(57,079)	73%	(57,079)	20,643	-27%

WEST DUNBARTONSHIRE COUNCIL  
HRA CAPITAL PROGRAMME  
OVERALL PROGRAMME SUMMARY

MONTH END DATE 31 March 2020

PERIOD 12

Project Status Analysis	Project Life Status Analysis				Current Year Project Status Analysis			
	Number of Projects at RAG Status	% Projects at RAG Status	Spend to Date £000	% Project Spend at RAG Status	Number of Projects at RAG Status	% Projects at RAG Status	Spend to Date £000	% Project Spend at RAG Status
Red								
Projects are forecast to be overspent and/or experience material delay to completion	12	48.0%	58,340	78.2%	12	50.0%	40,779	79.7%
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	5	20.0%	5,190	7.0%	5	20.8%	3,395	6.6%
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	8	32.0%	11,040	14.8%	7	29.2%	6,977	13.6%
TOTAL EXPENDITURE	25	100%	74,570	100%	24	100%	51,150	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
Red								
Projects are forecast to be overspent and/or significant delay to completion	167,646	58,340	167,646	(0)	50,547	40,779	40,779	(9,768)
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	10,802	5,190	10,519	(283)	4,046	3,395	3,395	(651)
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	30,331	11,040	29,301	(1,030)	8,123	6,977	6,977	(1,147)
TOTAL EXPENDITURE	208,779	74,570	207,466	(1,313)	62,716	51,150	51,150	(11,566)
TOTAL RESOURCES	208,779	74,570	207,466	1,313	62,716	51,150	51,150	11,566
NET EXPENDITURE	0	0	0	(0)	0	0	0	0

MONTH END DATE

31 March 2020

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

<b>1 Doors/window component renewals</b>						
Project Life Financials	9,000	2,063	23%	9,000	0	0%
Current Year Financials	2,148	1,211	56%	1,211	(937)	-44%
Project Description	Doors/Windows Component Renewals					
Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date		31-Mar-24	
<b>Main Issues / Reason for Variance</b>						
<p>Completions have been affected by windows manufacture and supply which had improved towards the year end, however, despite their best efforts the Building Services install team were unable to catch up with the programme as planned. Instances of no-access have also contributed to the number of completions.</p>						
<b>Mitigating Action</b>						
Officers work to ensure adequate windows supply and access for installs.						
<b>Anticipated Outcome</b>						
Project to complete as planned and on budget over the project life.						

<b>2 Statutory/regulatory compliance works</b>						
Project Life Financials	3,931	766	19%	3,931	0	0%
Current Year Financials	1,535	669	44%	669	(866)	-56%
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-24	Forecast End Date		31-Mar-24	
<b>Main Issues / Reason for Variance</b>						
<p>The majority of the budget relates to the installation of smoke detectors and carbon monoxide detectors to meet new housing standards. As this involves all housing properties this presented a major demand on in-house labour resources which has impacted overall completions. A solution was agreed to incorporate this into the annual gas maintenance checks and required the necessary time to follow the correct procurement processes. This has now been agreed with installations being carried out at the same time as the annual safety check. It is anticipated that this will meet targets for 2020/21</p>						
<b>Mitigating Action</b>						
Officers will continue to manage this programme.						
<b>Anticipated Outcome</b>						
Project to complete as planned and on budget over the project life.						

MONTH END DATE

31 March 2020

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

<b>3 Heating Improvement Works</b>						
Project Life Financials	3,300	1,645	50%	3,300	0	0%
Current Year Financials	600	1,027	171%	1,027	427	71%
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-24	Forecast End Date		31-Mar-24	
<b>Main Issues / Reason for Variance</b>						
A larger number of boilers are being renewed following referral for renewal after annual maintenance. These referrals have accelerated budget spend ahead of the originally planned phasing for 2019/20, however there will be no overspend on the project life budget.						
<b>Mitigating Action</b>						
Overall, it is anticipated that the project will complete on budget by the end of the project life.						
<b>Anticipated Outcome</b>						
Project to complete on budget as planned.						

<b>4 Projects to deliver housing policies/strategies (Buy Backs)</b>						
Project Life Financials	3,714	1,355	23%	3,714	0	0%
Current Year Financials	2,197	838	0%	838	(1,359)	-62%
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-21	Forecast End Date		31-Mar-21	
<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. With several key stakeholders involved, this does mean that there is potential for slippage.						
<b>Mitigating Action</b>						
Additional staffing resources are now in place which will allow officers to increase efforts to maximise buy-backs, in an effort to increase delivery of the scheme and positively impact and minimise slippage. The policy has been refreshed and expanded to help achieve the key strategic aim.						
<b>Anticipated Outcome</b>						
Budget unlikely to meet full spend. Officers will endeavour to maximise spend and minimise slippage. Remaining balance will be required to be rephased into 2020-21 for planned buy-backs unable to complete within the current financial year.						

MONTH END DATE

31 March 2020

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

5	<b>Affordable Housing Supply Programme</b>					
	Project Life Financials	96,924	29,039	30%	96,924	0 0%
	Current Year Financials	33,984	25,241	74%	25,241	(8,743) -26%
	Project Description	Affordable Housing Supply Programme				
	Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date		31-Mar-24

#### Main Issues / Reason for Variance

The delivery of the Council's Affordable Housing Supply Programme has a number of complexities and interdependent actions including statutory which impact on the delivery programme specifically in advance of the construction site start. In addition, the delivery of all the new homes through each of the specific projects will always straddle two financial years and therefore is not always consistent with the format of annual reporting. Current projections for sites where the contract price has been received, are showing that the St Andrews site is expected to be over budget by around £1.417m, Aitkenbar to be under budget by £0.431m, Creveul under by £0.014m, Haldane over by £0.447m and Dumbarton Harbour to be over by £0.921m. Officers have been successful in securing additional grant income totalling £0.339m for the Aitkenbar and Haldane sites which partially offset some of this overspend. Currently the underspends and additional grant income projected don't match the overspend. Once further costings are known it may be necessary to seek Council permission to vire funds between budgets within the AHSP and/or to accelerate funds from planned future years spend within the AHSP. Site update are as follows :-

St Andrews School - This development will provide 126 units in total. This site will now fully be developed by the Council and all units used for council housing. This project is on site and is anticipated to complete in March 2021. Due to unforeseen ground conditions and the requirement for a detailed remediation strategy, the costs for this project will be £1.417m above budget.

Dumbarton Harbour- The Housing Development Team are engaged with Turner Townsend and have agreed the design specification for the delivery of the 45 units. In meetings with Cullross and Turner Townsend, it emerged that a number of project costs had increased by an additional £0.921m, significantly in relation to the market conditions at present being higher now due to the level of demand on services. Following an options appraisal and discussion at the More Homes West Dunbartonshire Project Board it was considered that it was still viable to proceed as the cost per unit is still lower than the average cost per unit across our other new build projects. This has had the effect of delaying the site start to November 2019 with anticipated slippage into 20/21 of £2.225m.

Creveul Court, Alexandria Town Centre - Creveul Court development will see a 22 unit development of flats with lifts and bungalows. A key principle for the design is to build on the housing need already satisfied through the adjacent Caledonia/Dunbritton Housing Association's Kippen Dairy development and meet any unmet need particularly in relation to older person's accommodation. Completing demolition and actions to get onsite took longer than anticipated. Slippage of £1.279m will be required to be carried forward into 20/21.

MONTH END DATE

31 March 2020

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

Haldane Development-The project is on site since October 2019. Housing Development have appointed Consultancy Services to undertake the Employers Agent role on this development. Site demolition and subsequent site investigation took longer than expected. It is anticipated that slippage of £4.126m will be required to be carried forward into 20/21.

Clydebank East - Burnfield Demolition started onsite in June 2019 and work is progressing well. The demolition is programmed to take until June 2020. This is a difficult site with a substation relocation and complex underground connections running through it. It is also in close proximity to the new Yoker-Renfrew bridge and to ensure it is complimentary to this, the design stage for new build housing is still ongoing. For this reason, slippage of £2.595m is anticipated to be carried forward into 20/21.

Aitkenbar Primary School- The project is now on-site as of 14 October 2019. Housing Development have appointed Consultancy Services to undertake the Employer's Agent role on this development. Delays to getting on site and need for relocation of two community groups using the community hut, will mean that slippage of £5.196m will be required to be carried forward into 20/21.

Queens Quay, Site B, Clydebank- A Planning Application for Site A and B comprising of a total of 146 flatted units (29 WDC units included within this) was made in December 2018 and planning approval was received from the March 2019 Planning Committee. Council, at the 26 June 2019 meeting, approved the use of the Council's General Services Capital Regeneration Fund to fund the construction of the four commercial units within the affordable housing development to assist with the delivery of this project. This is a complex project involving a range of stakeholders including WDC, CRL, CCG, Wheatley Group, Cube Housing Association, Clydebank Housing Association and Scottish Government. It is anticipated that slippage of £0.251m will be required to be carried forward into 20/21.

Queens Quay, Site C, Clydebank- The Council is currently developing a design to deliver a projected 31 family type homes on this site to complement the housing mix within sites A and B. It is anticipated more detail will be available for the May meeting of the Housing and Communities Committee.

#### Mitigating Action

The process of getting on-site with a new build project is highly complex and reliant on a number of interdependent actions, therefore it has not been possible to mitigate this slippage. Progress of projects are regularly reported to the More Homes Project Board and discussed in detail with the aim to achieve best outcome achievable while mindful of the importance of delivering projects timeously. The majority of the budget is spent once projects are onsite so spend should now start to pick up significantly but slippage will be unavoidable.

#### Anticipated Outcome

The Affordable Housing Supply Programme will be delivered on time and within the overall project life budget.

#### 6 Capitalised Minor Works

Project Life Financials	3,000	1,218	41%	3,000	0	0%
Current Year Financials	713	731	103%	731	18	3%

Project Description This is a budget to undertake specific minor ad hoc capital projects that arise on demand throughout the financial year.

Project Lifecycle Planned End Date 31-Mar-24 Forecast End Date 31-Mar-24

#### Main Issues / Reason for Variance

Demand has been greater than originally budgeted, resulting in a small overspend (£0.018m).

#### Mitigating Action

Overall, it is anticipated that the project will complete on budget by the end of the project life.

#### Anticipated Outcome

Project to complete as planned and on budget over the project life.

MONTH END DATE

31 March 2020

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

7

Building external component renewals

Project Life Financials	17,654	5,483	31%	17,654	0	0%
Current Year Financials	3,280	2,629	80%	2,629	(651)	-20%
Project Description	Building external component renewals					
Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		

Main Issues / Reason for Variance

A combination of overall performance on roofing progress and protracted negotiations with owners has impacted on full completion of programme to meet planned targets. Processes are in place to engage with owners in advance to reduce delays.

Mitigating Action

Building services are working to improve performance on meeting targets.

Anticipated Outcome

Project to complete as planned and on budget over the project life.

8

Modern Facilities and Services

Project Life Financials	3,560	1,721	48%	3,560	0	0%
Current Year Financials	1,090	1,171	107%	1,171	81	7%
Project Description	New Kitchens, Bathrooms and Showers					
Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		

Main Issues / Reason for Variance

Increased efforts resulted in higher completions ahead of the originally planned phasing for 2019/20, however there will be no overspend on the project life budget.

Mitigating Action

Overall, it is anticipated that the project will complete on budget by the end of the project life.

Anticipated Outcome

Project to complete on budget as planned.

9

Void Capital

Project Life Financials	11,500	8,913	78%	11,500	(0)	0%
Current Year Financials	2,500	4,056	162%	4,056	1,556	62%
Project Description	Spend on Void Properties to bring them up to letting standard					
Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		

Main Issues / Reason for Variance

Demand has been greater than originally budgeted, resulting in an overspend of £1.556m. However, the spend this year is significantly less than last year and it is anticipated that this pattern will continue into future years, with a reduction in spend.

Mitigating Action

Officers will continue to manage this programme.

Anticipated Outcome

Project to complete on budget as planned.

10

Defective Structures/Component renewals

Project Life Financials	3,063	1,202	39%	3,063	0	0%
Current Year Financials	500	546	109%	546	46	9%
Project Description	Defective structures					
Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		

Main Issues / Reason for Variance

Project to complete over budget in the current year. Cost per block has increased over time due to annual cost increases. Overall project life budget to be increased to meet current rate.

Mitigating Action

None available at this time

Anticipated Outcome

Project to complete as planned.



MONTH END DATE

31 March 2020

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

11	<b>Asbestos Management works</b>					
	Project Life Financials	1,200	550	46%	1,200	0 0%
	Current Year Financials	200	266	133%	266	66 33%
	Project Description	This budget is to fund work associated with the management of current asbestos legislation and				
	Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24	
	<b>Main Issues / Reason for Variance</b>					
	Project to complete over budget due to increased demand, however, there will be no overspend on the project life budget.					
	<b>Mitigating Action</b>					
	None available at this time					
	<b>Anticipated Outcome</b>					
	Project to complete as planned.					

WEST DUNBARTONSHIRE COUNCIL  
HRA CAPITAL PROGRAMME  
ANALYSIS OF PROJECTS AT RED STATUS

APPENDIX 7

MONTH END DATE

31 March 2020

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
12 <b>Support Services Costs</b>						
Project Life Financials	10,800	4,384	41%	10,800	0	0%
Current Year Financials	1,800	2,394	133%	2,394	594	33%
Project Description	Allocation of costs from other WDC services who support the HRA capital programme					
Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
<b>Main Issues / Reason for Variance</b>						
A year end overspend has occurred due to an increased charge via the central support allocation (£0.116m). An increased recharge of employee costs from HRA revenue (£0.201m), HMTA (£0.085m), Consultancy Services (£0.163m) and Housing Asset Investment Team (£0.026m) which is the result of the annual review by the service, identifying a higher percentage of staff time spent on HRA capital activities, it also includes the 19/20 pay award.						
<b>Mitigating Action</b>						
None available at this time						
<b>Anticipated Outcome</b>						
Project to complete as planned and on budget over the project life.						
<b>TOTAL RED</b>						
Project Life Financials	167,646	58,340	35%	167,646	(0)	0%
Current Year Financials	50,547	40,779	81%	40,779	(9,768)	-19%

WEST DUNBARTONSHIRE COUNCIL  
HRA CAPITAL PROGRAMME  
ANALYSIS OF PROJECTS AT AMBER STATUS

APPENDIX 7

MONTH END DATE

31 March 2020

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

1 Targeted SHQS Compliance Works

Project Life Financials	1,200	17	1%	917	(283)	-24%
Current Year Financials	300	17	6%	17	(283)	-94%

Project Description This budget is to focus on work required to maintain the SHQS compliance with WDC housing  
Project Lifecycle Planned End Date 31-Mar-24 Forecast End Date 31-Mar-24

**Main Issues / Reason for Variance**

This budget is to address work required for those properties in SHQS abeyance. Despite efforts to engage, owner refusals are impacting on progress and tenant response/accessibility is an issue also. For this reason, £0.100m will be rephased into 20/21, with £0.183m being treated as in-year underspend. This is in addition to the £0.100m underspend identified in 2018/19, giving an overall underspend of £0.283m across the project life.

**Mitigating Action**

Officers will continue to pursue those properties in abeyance in an effort to maximise future spend.

**Anticipated Outcome**

Project to complete under budget.

2 Secure Entry Component Renewals

Project Life Financials	390	90	23%	390	0	0%
Current Year Financials	134	25	19%	25	(109)	-81%

Project Description This budget is to focus on secure door entry component renewals as identified and  
Project Lifecycle Planned End Date 31-Mar-24 Forecast End Date 31-Mar-24

**Main Issues / Reason for Variance**

Behind programme and did not meet spend target. Protracted liaison with owners is affecting the remaining addresses. Officers are continuing to engage to provide support to help encourage owners uptake. Project to carry forward into 2020/21 to complete.

**Mitigating Action**

Officers are working to encourage owners uptake/agreement to maximise progress and budget spend.

**Anticipated Outcome**

Project to complete as planned.

3 External stores/garages/bin stores/drainage component renewals

Project Life Financials	374	125	33%	374	0	0%
Current Year Financials	90	31	34%	31	(59)	-66%

Project Description This budget is to focus on external stores/garages/bin stores etc. component renewals as  
Project Lifecycle Planned End Date 31-Mar-24 Forecast End Date 31-Mar-24

**Main Issues / Reason for Variance**

Project did not meet spend target in 19/20. Pilot address was successful and additional six locations have been agreed and will be fully complete in 20/21.

**Mitigating Action**

None required at this time.

**Anticipated Outcome**

Project to complete as planned.

WEST DUNBARTONSHIRE COUNCIL  
HRA CAPITAL PROGRAMME  
ANALYSIS OF PROJECTS AT AMBER STATUS

APPENDIX 7

MONTH END DATE

31 March 2020

PERIOD

12

Budget Details		Project Life Financials					
		Budget	Spend to Date	Forecast Spend	Variance		
	£000	£000	%	£000	£000	%	
4	Environmental renewal works, paths/fences/walls/parking areas						
	Project Life Financials	6,385	2,704	42%	6,385	0	0%
	Current Year Financials	1,641	1,559	95%	1,559	(82)	-5%
	Project Description	Environmental renewal works, paths/fences/walls/parking areas					
	Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
	Main Issues / Reason for Variance						
	Project did not meet spend target for 19/20. However, project to complete and meet spend targets across project life. Monthly numbers are tracking targets and progressing satisfactorily.						
	Mitigating Action						
	None available at this time						
	Anticipated Outcome						
	Project to complete as planned.						
5	Risk Street						
	Project Life Financials	2,452	2,255	92%	2,452	0	0%
	Current Year Financials	1,881	1,764	94%	1,764	(117)	-6%
	Project Description	Risk Street Over clad					
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-21		
	Main Issues / Reason for Variance						
	No issues, project practically complete, some minor work remains to complete due to COVID shut down. Work and budget to carry over into 20/21 to complete and settle retention.						
	Mitigating Action						
	None required.						
	Anticipated Outcome						
	Project to complete as planned.						
TOTAL AMBER							
	Project Life Financials	10,802	5,190	48%	10,518	(283)	-3%
	Current Year Financials	4,046	3,395	84%	3,395	(650)	-16%

WEST DUNBARTONSHIRE COUNCIL  
HRA CAPITAL PROGRAMME  
ANALYSIS OF PROJECTS AT GREEN STATUS

APPENDIX 7

MONTH END DATE

31 March 2020

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

1	<b>Special Needs Adaptations</b>					
	Project Life Financials	2,400	800	33%	2,400	0 0%
	Current Year Financials	400	399	100%	399	(1) 0%
	Project Description	Adaptations to Housing for Special Needs				
	Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date		31-Mar-24
	<b>Main Issues / Reason for Variance</b>					
	No issues.					
	<b>Mitigating Action</b>					
	No issues.					
	<b>Anticipated Outcome</b>					
	Required Adaptations completed.					
2	<b>Housing Asset Management</b>					
	Project Life Financials	694	99	14%	694	0 0%
	Current Year Financials	86	40	47%	40	(45) -53%
	Project Description	Priority projects as advised by Housing Management				
	Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date		31-Mar-24
	<b>Main Issues / Reason for Variance</b>					
	In 19/20 the Better Homes Group took an additional strategic role and in effect became the Better Homes Project Board Group and as part of this transition the Board reviewed the Housing Asset Management Strategy. As such actions and milestones were updated and going forward into 20/21 a number of the actions that will be progressed will have costs attached to them, inclusive of housing led regeneration areas and the improvement within the council housing stock					
	<b>Mitigating Action</b>					
	None Required					
	<b>Anticipated Outcome</b>					
	Project to complete as planned.					

MONTH END DATE

31 March 2020

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

3	Targeted EESSH compliance works						
	Project Life Financials	25,750	9,268	36%	24,718	(1,032)	-4%
	Current Year Financials	7,330	6,298	86%	6,298	(1,032)	-14%
	Project Description	This budget enables the council's continued commitment to achieving the Government's standards in relation to energy efficiency.					
	Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
	Main Issues / Reason for Variance						
	Procurement savings allowed the 2019/20 EWI programme to be successfully delivered at less than budgeted cost.						
	Mitigating Action						
	None required at this time.						
	Anticipated Outcome						
Project to complete under budget.							

MONTH END DATE

31 March 2020

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

4	Integrated Housing Management System						
	Project Life Financials	460	462	100%	462	2	0%
	Current Year Financials	110	112	102%	112	2	2%
	Project Description Integrated Housing Management System						
	Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Mar-20		
	Main Issues / Reason for Variance						
	The system went live on 6th November 2019.						
Mitigating Action							
None required at this time.							
Anticipated Outcome							
Project to complete as planned.							

5	Energy Improvements						
	Project Life Financials	329	125	38%	329	0	0%
	Current Year Financials	81	77	95%	77	(4)	-5%
	Project Description	Energy improvements/ efficiency works (e.g. loft insulation, pipe/tank insulation, draught exclusion)					
	Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
	Main Issues / Reason for Variance						
	No Issues.						
	Mitigating Action						
	None required.						
Anticipated Outcome							
Project to complete as planned.							

6	Community Safety Projects						
	Project Life Financials	98	81	83%	98	0	0%
	Current Year Financials	17	0	0%	0	(17)	-100%
	Project Description	Community Safety Projects					
	Project Lifecycle	Planned End Date		31-Mar-20	Forecast End Date		31-Mar-20
	Main Issues / Reason for Variance						
	No Issues, projected to complete and meet overall spend target.						
Mitigating Action							
None required.							
Anticipated Outcome							
Project to complete as planned.							

WEST DUNBARTONSHIRE COUNCIL  
HRA CAPITAL PROGRAMME  
ANALYSIS OF PROJECTS AT GREEN STATUS

APPENDIX 7

MONTH END DATE

31 March 2020

PERIOD

12

Budget Details	Project Life Financials				
	Budget	Spend to Date	Forecast Spend	Variance	
	£000	£000	%	£000	£000

7	<b>Contingencies</b>						
	Project Life Financials	600	206	34%	600	0	0%
	Current Year Financials	100	51	51%	51	(49)	-49%
	Project Description	This is a contingent budget for unforeseen matters which may arise during the year.					
	Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
	<b>Main Issues / Reason for Variance</b>						
	No Issues						
<b>Mitigating Action</b>							
None required							
<b>Anticipated Outcome</b>							
Project to complete as planned and within overall project life budget.							

<b>TOTAL GREEN</b>					
Project Life Financials	30,331	11,041	36%	29,301	(1,030)
Current Year Financials	8,123	6,977	86%	6,977	(1,147)



MONTH END DATE

31 March 2020

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Income to Date		Forecast Income	Forecast Variance	
	£000	£000	%	£000	£000	%

1	<b>New Build Grant</b>						
	Project Life Financials	(35,623)	(19,268)	54%	(36,125)	(502)	1%
	Current Year Financials	(20,565)	(15,294)	74%	(15,294)	5,271	-26%
	Project Description	Grant to facilitate the building of new build housing					
	Project Lifecycle	Planned End Date		31-Mar-24	Forecast End Date		31-Mar-24
<b>Main Issues / Reason for Variance</b>							
The reprofiling of the spend into 20/21 due to the reasons as identified in appendix 4, will result in changes to the timing of Scottish Government Grant drawdown, explaining the in-year adverse variance. Despite additional grant per unit being agreed for the Haldane and Aitkenbar sites and anticipated across several of the other sites, it is likely that an overall under recovery in income will result, due to a higher number of units being budgeted against actual.							
<b>Mitigating Action</b>							
Progress on the programme will be closely monitored on a regular basis and reported to the Housing and Communities Committee on a quarterly basis.							
<b>Anticipated Outcome</b>							
Further Scottish Government Grant drawdowns will be made in 20/21 to match expenditure. The project life overall variance will be an under recovery of £0.502m.							

<b>TOTAL RESOURCES</b>						
Project Life Financials	(208,779)	(74,570)	36%	(207,466)	1,313	-1%
Current Year Financials	(62,716)	0	0%	(51,150)	(11,566)	18%

# DR A K GLEN & WEST DUNBARTONSHIRE TRUST FUNDS

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DRAFT ANNUAL REPORT AND FINANCIAL  
STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

## **Contents**

	<b>Pages</b>
Contents	1
Trustees' Annual Report	2 – 6
Statement of Receipts and Payments	7
Statement of Balances	8
Note to the Accounts	9 - 10

**Dr AK Glen and West Dunbartonshire Trust Funds**  
**Draft Financial Statements for the year ended 31 March 2020**

**Trustees' Annual Report**

**Introduction**

The Trustees present the annual report together with the Financial Statements for the year ended 31 March 2020.

**Administration Information**

West Dunbartonshire Council is sole Trustee for all Trust Funds with the exception of Dunbartonshire Educational Trust Scheme 1962 and McAuley Prize for Mathematics. The table below identifies the Trustees for 2019/20.

Trust Funds	Charity Number	Trustees	Local Authority	Contact Address
Alexander Cameron Bequest	SC025070	Provost William Hendrie Councillor John Mooney Councillor Jim Brown Councillor Marie McNair Councillor Diane Docherty Councillor Jim Finn Councillor Daniel Lennie Councillor Douglas McAllister Councillor Lawrence O'Neill Bailie Denis Agnew (resigned 2018/19) Councillor Gail Casey (resigned 2018/19)	West Dunbartonshire Council	West Dunbartonshire Council, Council Offices, Church Street, Dumbarton, G82 1QL
Dr AK Glen	SC018701	Councillor Karen Conaghan Councillor David McBride Councillor Ian McLaren Councillor Brian Walker	West Dunbartonshire Council	West Dunbartonshire Council, Council Offices, Church Street, Dumbarton, G82 1QL
UIE Award	SC025070	Councillor Jim Brown Councillor Ian Dickson Councillor Diane Docherty Councillor Jim Finn Councillor Daniel Lennie Councillor Caroline McAllister Councillor David McBride Councillor Jonathon McColl Councillor Iain McLaren Councillor John Mooney Councillor Martin Rooney	West Dunbartonshire Council	West Dunbartonshire Council, Council Offices, Church Street, Dumbarton, G82 1QL

**Dr AK Glen and West Dunbartonshire Trust Funds**  
**Draft Financial Statements for the year ended 31 March 2020**

**Trustees' Annual Report (continued)**

Trust Funds	Charity Number	Trustees	Local Authority	Contact Address
Vale of Leven Trust	SC025070	Councillor Jonathon McColl Councillor Martin Rooney Councillor Sally Page Councillor James Bollan Councillor Ian Dickson Councillor Caroline McAllister Councillor John Millar	West Dunbartonshire Council	West Dunbartonshire Council, Council Offices, Church Street, Dumbarton, G82 1QL
Dunbartonshire Education Trust	SC025070	Councillor Karen Conaghan	West Dunbartonshire Council	West Dunbartonshire Council, Council Offices, Church Street, Dumbarton, G82 1QL
McAuley Prize for Mathematics	SC025070	Councillor John Mooney	West Dunbartonshire Council	
		Bailie Denis Agnew	West Dunbartonshire Council	
		Councillor Graham Archibald Hardie	Argyll & Bute Council	
		Councillor John Jamieson	East Dunbartonshire Council	
		Councillor Gillian Fannan	North Lanarkshire Council	
		Councillor Thomas Johnston	North Lanarkshire Council	

**Objectives and in-year activity**

The activities of each of the Trusts are detailed below:

**SC018701 – Dr AK Glen**

- This fund is for the benefit of the people of Dumbarton, to assist and relieve those in need by reason of age.

**SC025070 – West Dunbartonshire Trusts**

- Alexander Cameron Bequest - for the benefit of the people of Clydebank to assist those in need by reason of age, ill health, disability, financial hardship or other disadvantage;
- Vale of Leven Fund - for the benefit of the people of the Vale of Leven to assist those in need by reason of age, ill health, disability, financial hardship or other disadvantage;
- UIE Award - for students studying apprenticeships or training in industry;
- Dunbartonshire Educational Trust Scheme 1962- awards educational prizes and bursaries; and
- McAuley Prize for Mathematics - provides prizes for those studying maths and computing.

All trusts are advertised on West Dunbartonshire Council's website and details have been passed to West Dunbartonshire Community and Volunteering Service (WDCVS) to publicise them.

**Alexander Cameron Bequest**

The Alexander Cameron Bequest seeks to disburse available funds arising from investment income attained. Four grants were awarded during 2019/20, totalling £6,437 (£250 was returned during year as not subsequently required). During 2019/20, a grant from 2018/19 was subsequently not required in full and was returned (£850), reducing the net expenditure – after accounting for investment income - in year to £4,462.

**Trustees' Annual Report (continued)**

**Alexander Cameron Bequest (continued)**

Following consideration of an Investment Strategy during 2019/20, the Trustees agreed to invest some funds differently to allow additional interest to be received in future, with no additional risk to the funds. This will be achieved by investing on a longer term basis with a fixed interest rate.

**Vale of Leven Fund**

It was agreed by Trustees during 2016/17 that the funds should be disbursed in full, with publicising of the availability of the Trust being undertaken. The funds have now been disbursed in full, with three grants being awarded in 2019/20, totalling £2,794. The grants awarded leave the Fund with a nil balance, leading to the winding up of this Trust as previously agreed by its Board. OSCR confirmed removal from the Charities Register on 11 March 2020.

**Trusts with no in-year activity**

Dr A K Glen Fund Trust seeks to disburse available funds arising from investment income attained, with no funding applications received and no grant funding awarded during 2019/20.

The UIE Award Trust did not meet during 2019/20, with no funding applications received and no grant funding awarded. Work continues to review and modernise the Trust's governance arrangements to encourage funding applications in the future.

The Trustees for the Dunbartonshire Educational Trust Scheme 1962 and the McAuley Prize for Mathematics did not meet during 2019/20. The Trustees continue to seek clarification as to amendments to the governance arrangements. As these Trusts are governed by statute, discussions are ongoing between the Council (as Administrator) and Scottish Ministers and Office of the Scottish Charity Regulator (OSCR) regarding these arrangements.

**Structure and Governance**

Dr AK Glen and West Dunbartonshire Trust Funds are registered with the OSCR. The governance arrangements are under the control of West Dunbartonshire Council (the Council), which appoints trustees as required. Trustees are elected members of West Dunbartonshire Council with the exception of the Dunbartonshire Education Trust Scheme 1962 and McAuley Prize for Mathematics. The trustees of both the Dunbartonshire Educational Trust and the McAuley Prize for Mathematics are elected members from West Dunbartonshire Council, Argyll & Bute Council, East Dunbartonshire Council and North Lanarkshire Council.

Following a review of the governance documents, it was agreed at Council on 31 August 2016 that the remaining Trust Funds would be delegated to sub-committees as follows:

<b>Trust</b>	<b>Delegation</b>
Alexander Cameron Bequest	Alexander Cameron Committee
Vale of Leven Fund	Vale of Leven Sub-Committee
Dr A K Glen Fund	Dumbarton Trust Sub-Committee

## **Trustees' Annual Report (continued)**

The trustees have overall responsibility for ensuring that there are appropriate systems of control, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Trusts and enable them to ensure that the Financial Statements comply with Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence responsible for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurances that:

- The trusts are operating efficiently and effectively;
- Assets are safeguarded against unauthorised use and disposition;
- Proper records are maintained and financial information used by the charities is reliable; and
- The trusts comply with relevant laws and regulations.

The systems of internal controls are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. The systems of internal control follow those of the West Dunbartonshire Council itself and, as such, much of this is delegated to the Council's Strategic Lead - Resources. The Council continually seeks to improve the effectiveness of its systems of internal control so that any irregularities are either prevented or quickly detected. The systems of internal control are based on a framework of regular management information, financial regulations, financial and administrative procedures (including segregation of duties), management supervision and a system of delegation and accountability.

The Financial Statements and Trustees Report are prepared by the Finance Service within West Dunbartonshire Council.

The appointed external auditors are Audit Scotland. The Council has agreed to meet the cost of this audit and not pass this on to the trusts. This is to provide additional financial support to the trusts, ensuring that core funds are not eroded, and objectives can continue to be achieved.

The Trustees only meet as and when required during the year and will ensure that the required accounting arrangements are adhered to.

## **Management of Funds and Investment Policy**

Decisions regarding the management of the trusts are made by the Trustees. Trustees rely on the expertise of Council staff to manage the investments to ensure the maximum return at the least risk to the Trusts. In this way, the income stream for the future benefit of the Trusts is protected.

Funds available are invested each year with interest earned. Investments are made both internally and externally, with the majority invested in the Council's Loans Fund and externally managed by West Dunbartonshire Council.

## **Performance**

Income for Dr AK Glen & West Dunbartonshire Trusts comes from investment returns. The average interest rate for any internal investments with the Council's loans fund was 0.74%.

**Trustees' Annual Report (continued)**

Dunbartonshire Educational Trust Scheme 1962 continues to receive income from external investments i.e. 3% Clydeport and 4% Clydeport Consolidated Stock. These investments are managed by West Dunbartonshire Council and achieved investment income of £10 in 2019/20.

**Financial Review**

The total balance on the Trusts as at 31 March 2020 (including stocks) is £277,237.

On 8<sup>th</sup> July 2016 Clydeport Operations Ltd delisted 3% and 4% stocks from the London Stock Exchange. These are stocks held by Dumbarton Educational Trust. Until further information is available it has been assumed that the balance of this stock has remained the same as the previous year (£218).

The trusts held cash and bank balances at 31 March 2020 of £277,019. Reserves are held by the Council on behalf of the trusts and revenue income, generated from investment interest that has not been disbursed at 31 March every year, is invested in line with the investment policy outlined above.

**Declaration**

This report was signed on behalf of the Trustees on xx June 2020 by:

Councillor Jonathan McColl  
West Dunbartonshire Council  
xx June 2020



**Dr AK Glen and West Dunbartonshire Trust Funds**  
**Draft Financial Statements for the year ended 31 March 2020**

**Statement of Receipts and Payments Account**

Receipts 2018/19 £	Payments 2018/19 £	(Surplus) /Deficit 2018/19 £		Receipts 2019/20 £	Payments 2019/20 £	(Surplus) /Deficit 2019/20 £
(576)	0	(576)	Dunbartonshire Educational Trust Scheme 1962	(675)	0	(675)
(138)	0	(138)	McAuley Prize for Mathematic:	(161)	0	(161)
(825)	29,390	28,565	Alexander Cameron Bequest	(875)	5,337	4,462
(35)	3,639	3,604	Vale of Leven Fund	0	2,794	2,794
(155)	0	(155)	UIE Award	(182)	0	(182)
(161)	864	703	Dr AK Glen	(182)	0	(182)
<b>(1,890)</b>	<b>33,893</b>	<b>32,003</b>	<b>Total</b>	<b>(2,075)</b>	<b>8,131</b>	<b>6,056</b>

**Dr AK Glen and West Dunbartonshire Trust Funds**  
**Draft Financial Statements for the year ended 31 March 2020**

**Statement of Balances**

Opening Balance 2018/19 £	(Surplus) /Deficit 2018/19 £	Closing Balance 2018/19 £	Note		Opening Balance 2019/20 £	(Surplus) /Deficit 2019/20 £	Closing Balance 2019/20 £
(88,951)	(576)	(89,527)		<b>Cash and Bank</b>	(89,527)	(675)	(90,202)
				Dunbartonshire Educational Trust Scheme 1962			
(21,530)	(138)	(21,668)		McAuley Prize for Mathematics	(21,668)	(161)	(21,829)
(148,666)	28,565	(120,101)		Alexander Cameron Bequest	(120,101)	4,462	(115,639)
(6,398)	3,604	(2,794)		Vale of Leven Fund	(2,794)	2,794	0
(24,342)	(155)	(24,497)		UIE Award	(24,497)	(182)	(24,679)
(25,191)	703	(24,488)		Dr AK Glen	(24,488)	(182)	(24,670)
<b>(315,078)</b>	<b>32,003</b>	<b>(283,075)</b>		<b>Total Cash and Bank</b>	<b>(283,075)</b>	<b>6,056</b>	<b>(277,019)</b>
				<b>Investment</b>			
(218)	0	(218)	5	Dunbartonshire Educational Trust Scheme 1962	(218)	0	(218)
<b>(218)</b>	<b>0</b>	<b>(218)</b>		<b>Total Investment</b>	<b>(218)</b>	<b>0</b>	<b>(218)</b>
<b>(315,296)</b>	<b>32,003</b>	<b>(283,293)</b>		<b>Overall Total</b>	<b>(283,293)</b>	<b>6,056</b>	<b>(277,237)</b>

All funds are unrestricted which means they may be used for any purpose relevant to the Trust Fund.

The unaudited Financial Statements were issued on xx June 2020.

Signed on behalf of the Trustees by:-

Councillor Jonathan McColl  
West Dunbartonshire Council  
xx June 2020

## **Notes to the Financial Statements**

### **Note 1 - Basis of Accounting**

The Financial Statements have been prepared on a receipts and payments basis and in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

### **Note 2 – Trustee Remuneration, Expenses and Related Party Transactions**

- No remuneration or expenses were paid to the Trustees or any connected persons during the 2019/20;
- The Trusts received interest of £2,064 from the Council at 31 March 2020, and all transactions incoming and outgoing are made via the Council's bank accounts; and
- The Council has not charged the charity any fees for legal, financial or administrative services provided during the year.

### **Note 3 – Grants**

In 2019/20 the following grants were awarded:

#### Alexander Cameron Bequest

- £625 to Young at Heart for a Christmas lunch;
- £512 to Faifley Art Group as a contribution towards an outing;
- £3,500 to Clydebank East Community Council as a contribution towards a gala day, with £250 subsequently returned as not required; and
- £1,800 to 1<sup>st</sup> Clydebank Guides and Rangers for investment in SVQ qualification.

£850 was awarded to Old Kilpatrick Community Council during 2018/19 as a contribution towards a celebration of the end of the First World War. This was returned in full to the Trust in 2019/20 as it was no longer required.

#### Vale of Leven Fund

- £1,500 to Oakbank Tenants Social Club to provide exercise for the elderly and infirm;
- £897 to West Dunbartonshire Community Foodshare for a contribution to running costs; and
- £897 to Food for Thought for a contribution to running costs.

The payment of these three grants disbursed the remaining balance in the Fund, allowing the Fund to close as previously agreed by the Trustees.

### **Note 4 – Cash and Bank Balances**

During the year the trusts balances were held by the Council, which manages the administration of the funds on behalf of the Trustees. No costs were incurred by the trusts for this administration. The Council also acts as the banker for the trusts and, as detailed above, all transactions incoming and outgoing are made via the Council's accounts. The balances are repayable on demand. Interest is paid on balances.

***Dr AK Glen and West Dunbartonshire Trust Funds***  
***Draft Financial Statements for the year ended 31 March 2020***

**Notes to the Financial Statements (continued)**

**Note 5 – Investment**

Dunbartonshire Educational Trust - The investment valuation of £218 (shown in the table below) is the market value as at 31 March 2016, as valued by West Dunbartonshire Council. Notification was received that the stocks were delisted in July 2016. There has been no further update on this and therefore the assumption is that the market price remains the same.

<b>Purchase Price as at 31 March 2019 £</b>	<b>Market Price as at 31 March 2019 Investment £</b>		<b>Purchase Price as at 31 March 2020 £</b>	<b>Market Price as at 31 March 2020 £</b>
(289)	(199)	4% Clydeport authority	(289)	(199)
(35)	(19)	3% Clydeport Authority	(35)	(19)
<b>(324)</b>	<b>(218)</b>	<b>Total</b>	<b>(324)</b>	<b>(218)</b>

Alexander Cross Cameron – Following the decision on 19 February, £40,000 was invested on a short term variable interest rate basis, with the remainder invested on a fixed term basis with West Dunbartonshire Council for two years at 2.52%.

**Note 6 – Audit Fee**

The audit fee for the year of £2,100 (£2,100 2018/19) was absorbed by West Dunbartonshire Council.

**GENERAL SERVICES BUDGET TIMETABLE 2021/22****APPENDIX 9**

<b>Due Date</b>	<b>Actions</b>	<b>Who is involved</b>
01/08/2020	Budget guidance issued	Strategic Lead - Resources
25/08/2020	Finalised Recurring Analysis reported to PAMG following discussion with relevant Strategic Directors and Leads	Strategic Lead – Resources / relevant Strategic Directors and Leads
15/09/2020	Strategic Directors and Leads should submit 2020/21 probable and 2021/22 to 2023/24 estimates	Strategic Leads / Financial Business Partners / Finance Manager
w/c 19/08/2020 to 27/09/2020	Budget consultation process runs	Performance & Strategy Manager
30/09/2020	Strategic Directors and Leads to supply any further approaches identified to implement the potential routes for cost reduction	Strategic Leads / Financial Business Partners / Finance Manager
27/10/2020	Performance and Management Review Group meet to finalise budget savings options	Performance and Management Review Group / Finance Manager
By 13/11/2020	Budget Working Group meet to consider draft budget and options	Budget Working Group
By 15/11/2020	Directors / Strategic Leads to consult with Convenors on budgets and draft options	All Strategic Directors / Strategic Leads
By 15/11/2020	Finance Service completes scrutiny of draft budgets.	Strategic Lead – Resources / Finance Manager
By 15/11/2020	Consult with Trades Unions	Performance and Management Review Group / Administration
By 25/11/2020	Long Term Finance Strategy review and Budget Update report, including proposed methodologies for closing the budget gap	Strategic Lead – Resources / Finance Manager
	Report on the Outcome of the Budget Consultation process	Performance & Strategy Manager
12/12/2020	Settlement announced and worked through budget.	Strategic Lead – Resources / Finance Manager
16/12/2020	Budget update presented to Council together with options	Strategic Lead – Resources / Finance Manager
12/02/2021	Finalise reports for Council meeting on 3 March 2021	Strategic Lead – Resources / Finance Manager
03/03/2021	Set budget for 2021/22	All Members



**WEST DUNBARTONSHIRE COUNCIL****Report by Strategic Lead - Regulatory****Council: 26 August 2020**

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**Subject: Interim Review of Polling Districts and Polling Places 2020****1. Purpose**

- 1.1** The purpose of this report is to seek the Council's approval to conduct an interim review of polling districts and polling places within its area and to outline the timetable and processes for carrying out this review.

**2. Recommendations**

- 2.1** It is recommended that the Council:
- (a) approves the Notice of Review and timetable as detailed in Appendix 1 to the report; and
  - (b) notes that a report containing the final proposals and representations will be submitted for approval to the meeting of Council in December 2020.

**3. Background**

- 3.1** The previous scheme of Polling Districts and Polling Places approved by this Council was published in December 2018 following the full statutory review which is required every five years. Since then a number of potential new polling places have become available for use. In addition, the election team have revisited polling districts which currently have schools as polling places and where possible have identified some alternative venues for the Council to consider. For that reason, unlike a full review of the scheme, the interim review will only focus on those Wards where changes are proposed, namely Leven, Dumbarton and Clydebank Central Wards.

**4. Main Issues**

- 4.1** Discussions have taken place with the Electoral Registration Officer, Dunbartonshire and Argyll and Bute on the most practical time to carry out the review and consequently it is proposed that the review should commence no later than 1 October 2020 to ensure that it is complete in time for updated electoral registers to be prepared for the Scottish Parliamentary Elections in May 2021.

- 4.2** A copy of the proposed timetable and public notice for the conduct of the review is attached as Appendix 1 to this report, for approval. Appendix 2 provides, for information, a list of those polling places approved following the review in 2018.
- 4.3** When carrying out such a review, the Council is required by law to consult the local Parliamentary Returning Officer, who must submit representations to the authority on the polling scheme. These representations must be published by the authority with relevant parties being given the opportunity to comment on them. The Returning Officer's representations will be published on the Council's website and made available in offices and libraries, if opened, in accordance with the proposed timetable. A copy of the Returning Officer's representations will also be issued to all elected members and a range of local organisations, which represent disabled and elderly people, for comment.
- 5. People Implications**
- 5.1** There are no implications for employees of this Council.
- 6. Financial Implications**
- 6.1** There are no financial implications arising from the consultation but there may be some implications from any proposals to be considered in due course.
- 7. Risk Analysis**
- 7.1** The Council is expected to review its polling scheme on a regular basis to ensure it is fit for purpose. Failure to do so could result in reputational damage to the Council.
- 8. Equalities Impact Assessment (EIA)**
- 8.1** The Council must ensure that, so far as is reasonable and practicable, every polling place within the area is accessible to electors who are disabled. Accordingly, local organisations representing disabled people and the elderly will be invited to comment on the Returning Officer's representations.
- 9. Consultation**
- 9.1** Officers from legal and finance have been consulted on the content of this report.
- 9.2** A formal public consultation will take place once the Returning Officer's representations are made available for inspection in October.



## **10. Strategic Assessment**

**10.1** This report does not have a direct impact on the Council's Strategic priorities.

**Peter Hesse**  
**Strategic Lead - Regulatory**  
**Date: 23 July 2020**

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**Person to Contact:** George Hawthorn, Section Head, Democratic Services,  
Council Offices, Garshake Road, Dumbarton. Telephone 01389 737204 or e-mail:  
[george.hawthorn@west-dunbarton.gov.uk](mailto:george.hawthorn@west-dunbarton.gov.uk)

**Appendices:**

1. Proposed public notice and timetable for the review of polling districts and polling places.
2. List of approved Polling Places following the full review in 2018.

**Background Papers:** None

**Wards Affected:** Leven, Dumbarton and Clydebank Central.

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

1. Notice is hereby given that the Council is carrying out an interim review of polling districts and polling places for the Leven, Dumbarton and Clydebank Central Wards of the West Dunbartonshire County Constituency.
2. The Returning Officer will make comment on the proposed polling places.
3. Electors in the West Dunbartonshire Council area may make representations on the Council's proposals or on the Returning Officer's comments.
4. The Council particularly welcomes representations from any person or organisation with expertise in access for persons with disabilities.
5. Persons or organisations making representations should, if possible, suggest alternative locations for the polling places.
6. A list of proposed polling places will be made available online at <https://www.west-dunbarton.gov.uk/council/voting-and-elections> or for inspection at main libraries and at the Council Offices, Garshake Road, Dumbarton G82 3PU.
7. Any representations should be addressed in writing to Peter Hissett, Strategic Lead, Regulatory Services, by email to [elections@west-dunbarton.gov.uk](mailto:elections@west-dunbarton.gov.uk) or by letter to the Council Offices, Garshake Road, Dumbarton G82 3PU.
8. Proposals will be available in accordance with the following timetable:

<b>Existing arrangements available for inspection and commencement of the review.</b>	<b>1 October 2020</b>
<b>Publication of the Returning Officer's representations.</b>	<b>1 October 2020</b>
<b>Closing date for representations by electors and consultees.</b>	<b>12 November 2020</b>
<b>Proposals submitted to Council Meeting.</b>	<b>16 December 2020</b>
<b>Publication of final proposals</b>	<b>23 December 2020</b>

Joyce White  
Chief Executive

**Polling Districts and Polling Places 2018**

**APPENDIX 2**

<b>Polling District</b>	<b>Polling Place</b>
LO1D	<b>KILMARONOCK MILLENNIUM HALL</b> , Church Road, Gartocharn G83 8NF
LO2D	<b>LENNOX HALL</b> , 101 Main Street, Jamestown G83 8AZ
LO3D	<b>VALE OF LEVEN SWIMMING POOL</b> , North Main Street, Alexandria G83 0UE
LO4D	<b>ST KESSOG'S CHURCH HALL</b> , Balloch Road, Balloch G83 8LQ
LE5D	<b>ALEXANDRIA COMMUNITY CENTRE</b> , Main Street, Alexandria G83 0NU
LE6D	<b>ST MARTIN'S CHURCH HALL</b> , 331 Main Street, Renton G82 4PZ
LE7D	<b>RENTON PRIMARY SCHOOL</b> , Main Street, Renton G82 4NA
LE8D	<b>DALMONACH MOBILE POLLING PLACE</b> , Second Avenue, Bonhill G83 9BH
LE9D	<b>BONHILL COMMUNITY CENTRE</b> , Ladyton, Bonhill, G83 9DZ
LE10D	<b>BONHILL PRIMARY SCHOOL</b> , Raglan Street, Bonhill G83 9JA
LE11D	<b>BELLSMYRE SCHOOL CAMPUS</b> , Howatshaws Road, Dumbarton G82 3DR
DU13D	<b>WESTBRIDGEND MOBILE POLLING PLACE</b> , Westbridgend, Dumbarton G82 4BJ
DU14D	<b>DALREOCH UNITED FREE CHURCH</b> , 100 Hawthornhill Road, Dumbarton G82 5JB
DU15D	<b>ST MICHAEL'S CHURCH HALL</b> , Cardross Road, Dumbarton G82 4JE
DU16D	<b>WEST DUMBARTON ACTIVITY CENTRE</b> , Ardoch Crescent, Dumbarton G82 4EN
DU17D LE12D	<b>BRAEHEAD PRIMARY SCHOOL</b> , Meadow Road, Dumbarton G82 2BL
DU18D	<b>CONCORD COMMUNITY CENTRE</b> , St. Mary's Way, Dumbarton G82 1LJ
DU19D	<b>KNOXLAND PRIMARY SCHOOL</b> , Leven Street, Dumbarton G82 1QU
DU20D	<b>ST. PATRICK'S PRIMARY SCHOOL</b> , Crosslet Road, Dumbarton G82 2LQ
DU21D	<b>LEVEN SUITE</b> , Abbotsford Hotel, Stirling Road, Dumbarton G82 2PJ
DU22D	<b>MILTON COMMUNITY HALL</b> , King George's Field, Milton, Dumbarton G82 2TT
DU23C DU23D	<b>BOWLING COMMUNITY HALL</b> , Dumbarton Road, Bowling G60 5AQ

KP1C	<b>GLENHEAD COMMUNITY CENTRE</b> , Duntiglennan Road, Duntocher, Clydebank G81 6HF
KP2C	<b>GOLDENHILL PRIMARY SCHOOL</b> , Stewart Drive, Hardgate, Clydebank G81 6AH
KP3C	<b>FAIFLEY PARISH CHURCH HALL</b> , Faifley Road, Clydebank G81 5AR
KP4C	<b>ST JOSEPH'S CHURCH HALL</b> , Faifley Road, Clydebank G81 5EZ
CC5C CW13C	<b>DALMUIR BARCLAY CHURCH</b> , 21 Durban Avenue, Clydebank G81 4JL
CC6C	<b>PARKHALL LIBRARY</b> , Hawthorn Street, Clydebank G81 3EF
CC7C	<b>ST STEPHEN'S CHURCH HALL</b> , Park Road, Clydebank G81 3LD
CC8C	<b>KILBOWIE PRIMARY SCHOOL</b> , 11 West Thomson Street, Clydebank G81 3EA
CC9C	<b>ST EUNAN'S COMMUNITY HALL</b> , Gilmour Street, Clydebank G81 2BW
CC10C	<b>ONSLow ROAD COMMUNITY HALL</b> , 137 Onslow Road, Clydebank G81 2PR
CC11C	<b>LINNVALE PRIMARY SCHOOL</b> , Livingstone Street, Clydebank G81 2RL
CW12C	<b>NAPIER HALL</b> , Dumbarton Road, Old Kilpatrick G60 5JH
CW14C	<b>DALMUIR COMMUNITY CENTRE</b> , Duntocher Road, Clydebank G81 4RQ
CW15C	<b>WATERFRONT CHURCH HALL</b> , Abbotsford Road, Clydebank G81 1PA
CW16C	<b>ST MARGARET'S CHURCH HALL</b> , Sinclair Street, Clydebank G81 1AE

## WEST DUNBARTONSHIRE COUNCIL

### Report by the Strategic Lead for Regeneration

**Council: 26 August 2020**

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

#### **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.

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

- 4.1** The Cabinet approved the quarterly Performance report from the Programme Management Office (PMO) with a number of highlights identified at 5.1.
- 4.2** The Scottish Government recently produced a Recovery Implementation Plan with a Regional focus and GCR are also developing a Covid-19 economic response with a number of key priority actions.

#### **5. Glasgow City Region City Deal Update**

- 5.1** The Glasgow City Region, Cabinet met on 11 August 2020 and approved the Quarter 1 2020/21 Performance Report from the PMO. The full report can be found at Appendix 1. The highlights are as follows:
- a) City Region Portfolios:
    - A City Region Economic Recovery Plan has been developed
    - A list of shovel ready investment opportunities has been collated for the City Region
    - The annual review of the Regional Skills Investment Plan has been completed

- A response has been submitted on behalf of the Region to the Scottish Parliament's Environment, Climate Change and Land Reform Committee's consultation on a 'Green Recovery'
- b) City Region Intelligence Hub:
- The Regional Input / Output tables have been completed and are being used to generate estimates on the economic impact of Covid-19 to the City Region's economy
  - The Hub has created a series of Covid-19 economic briefing notes throughout the period
- c) City Region City Deal Programme:
- On 24 June 2020, West Dunbartonshire Council approved an agreement to complete the transfer of the land owned by ExxonMobil at Bowling to the ownership of the Council, marking completion of a significant project milestone
  - The number of new medtech associated jobs created through the MediCity project has risen by 7 this quarter to 156 in total
  - 20 June 2020 saw the success of the Glasgow University's "Living Laboratory" application announced with a grant of £38 million from Strength in Places Fund
  - An additional 10 Tier 1 contracts with a value of £24.4m have awarded to GCR based companies in the period
  - The Community Benefit Menu has been developed supporting the targeting of opportunities to Priority Groups
  - The online survey for the Governance Review has been issued to all City Region and City Deal governance groups.

## **5.2 City Region Recovery Plan**

- 5.2.1** The Cabinet were updated on the Covid-19 Glasgow City Region Economic Response Plan On 11 August 2020 and instructed the PMO to co-ordinate the developments and costing of the key priority actions to be progressed with a number of key partner agencies. A number of Councils provide direct response to Scottish Government, including West Dunbartonshire Council, which is the subject of a Council paper on 26 August 2020. The Cabinet report can be found at Appendix 2.

## **5.3 City Region Community Benefit**

- 5.3.1** The Cabinet were provided an update on 11 August 2020 related to maximising community benefit through the City Deal projects Cenefits system. A review of the system has been determined from the PMO as being positive and a future report will be seeking approval to extend its use beyond the pilot period ending on 30 April 2021.

## **5.4 Regional Skills Investment Plan**

- 5.4.1** The Cabinet were provide with an update on the Regional Skills Investment Plan (RSIP) which was approved at Cabinet on 9 April 2019. A five year

plan includes a Mission, Strategic Outcomes and priority Action Areas which were underpinned by an annual delivery plan. A delivery plan monitoring framework for 2019/20 summarising priority action areas and their progress together with the Cabinet approved Delivery Plan for 200-21 can be found at Appendix 3.

## **5.5. Green Recovery**

- 5.5.1** The Cabinet noted the submission, developed by Climate Ready Clyde, on behalf of Glasgow City Region to the Scottish Parliament's Environment, Climate Change and Land Reform Committee, which issued a call for evidence in relation to a 'Green Recovery'. The report was approved by the Regional Partnership on 30 July 2020 and was submitted to the consultation by the deadline on 7 August 2020. The submission is available upon request.

## **5.6 Renfrew Bridge Project**

- 5.6.1** The £90.6m City Deal funded Clyde Waterfront and Renfrew Riverside (CWRR) Project consists of a new "opening bridge" in the location of Dock Street, Clydebank, linked to a new road network which links to Dock Street in the north and the new Renfrew North Development Road (RNDR), to the south. The roads and bridge will include segregated provision for walking and cycling and will enable improved public transport links. The cycle ways will link west to the boundary of the complementary City Deal Project at Glasgow Airport Investment Area. In terms of progress, invitations to submit a mock tender were issued on 22 June 2020 and returns are due on 28 August 2020. Demolition advanced works at Christies are now complete. It is anticipated that remaining programme dates will be unaffected with FBC due in January 2021.

## **5.7 Scottish Government Recovery Implementation Plan**

- 5.7.1** On 5 August 2020 Scottish Government produced its response to the Advisory Group on Economic recovery. [https://www.gov.scot/recovery\\_plan\\_link](https://www.gov.scot/recovery_plan_link) It is worth noting the change in direction to a more regional economic focus and a community wealth building approach. The following key points are specifically related to the City Region.
- 5.7.2** Investing in places and communities: As well as funds already committed, the Scottish Government will work with regional partners to adapt City Region and Regional Growth Deals to draw down funding to support cashflow and speed up the project development process. Work is continuing with the EHRC to ensure this investment delivers better inclusive growth outcomes for disadvantaged communities.
- 5.7.3** Place-based Approaches to Economic Development: Implementation of the Place Principle is to be accelerated to ensure that investments protect communities from the worst impacts of COVID-19. More regionally focused collaboration will continue within economic development, in particular across Scottish Enterprise areas. Regional Economic Partnerships will be asked to take a taskforce approach and develop renewal action plans with a focus on access to jobs.

- 5.7.4** New Approaches to Economic Development and Regeneration: Plans for community wealth building will be accelerated, leading with a £3m pilot through the Ayrshire Regional Growth Deal commencing in early 2021. Support for cities will be delivered through the Scottish Cities Alliance and the net-zero transition will be supported, including investment in energy transition in the North East and Grangemouth. Mission Clyde will receive £10m in 2020-21. A network of Community Climate Action Hubs will be established, and Climate Action Towns funded. Regional Land Use Partnerships will be introduced from 2021. The review of the Town Centre Action Plan will be completed.
- 5.7.5** The Mission Clyde opportunity is significant for the Council, unlike City deal where the Council has one project from twenty one, due to officers prominent participation in the development of Mission Clyde, the Council has four major projects on the initial list of proposed projects. In that respect the successful implementation of Mission Clyde can deliver very significant benefits to West Dunbartonshire. Those benefits should go beyond the very significant impact of the major projects, as West Dunbartonshire enjoys a prominent position in relation to the river and should be able to take advantage of the Mission Clyde policy for many years. As the Mission Clyde strategy and philosophy is about capitalising on the river, Council officers will work closely and collaboratively with the other Councils and public bodies with an interest in the river to maximise the shared benefits from Mission Clyde.

## **5.8 Finance Group Update**

- 5.8.1** The finance sub-group last met on 4 August 2020. It was reported that the programme currently has a projected underspend of £1.5m, however due to Covid-19 all projects are currently under review as project delay may result in cost increases and delays. The Airport Access project has been paused to allow a Metro study to be carried out (possible extension of Glasgow Underground). City Deal projects are considering recovery plans and any impact on the business cases in light of the pandemic. The Council's Exxon project is being considered as part of the recovery process.
- 5.8.2** The approach for use of any City Deal identified underspend has reverted back to the Finance sub-group which will consider following reviews as part of project recovery plans. This is an important process to allow the Council to secure any wider underspend for our Exxon project which is currently seeking an additional £6.153m.

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

- 5.9.1** The Council's proposal developed jointly between Working4U and Work Connect has successfully achieved the initial target to recruit and support 43 people who were considered to be some distance from the labour market. Alongside Working 4U, Work Connect provided ongoing support for the group that aimed to build their confidence and resilience. The support provided included:
- Specialised person-centred needs analysis;
  - low level psychological interventions with a health professional;



- Provision of healthy activities to promote healthy living;
- reinstating executive cognitive functioning; and
- Delivery of behavioural activation activity.

**5.9.2** The initial intention was that the programme would continue until March 2020. However further funding was confirmed and made available until July 2020. This enabled the Council to deepen the partnership approach and provide further assistance and access to learning and employment opportunities. As a result, the partnership is in a much stronger position to design and deliver specialist employability services for people with challenging life circumstances, that prevent them from considering employment as a viable option.

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

**6.1** A Council report entitled 'ExxonMobil Commercial Agreement' was approved on 24 June 2020. Officers have been in dialogue with the land owners to progress the land transfer and are proceeding with procurement of a lead contractor to deliver the City Deal project as agreed. The final Business Case is due in December 2021.

## **7 People Implications**

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

## **8 Financial Implications**

**8.1** The expenditure for the City Deal project during 2020/21 is currently at £0.260m. As at 31 July 2020 the total project Capital expenditure was £1.773m.

**8.2** The OBC approved budget expenditure for the City Deal Exxon project remains at £2.948m. This will provide sufficient funding to take us to the Final Business Case which will be completed by December 2021

## **9 Risk Analysis**

**9.1** 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 OBC and updated by the project board on a regular basis.

## **10 Equalities Impact Assessment**

**10.1** An Equalities Impact Assessment is not necessary for this report.

## **11 Consultation**

**11.1** Consultation with all key stakeholders is progressing as we continue to work as part of the Glasgow City Region.

- 11.2 Regular communication is produced regarding progress with the Glasgow City Region on the website <http://www.glasgowcityregion.co.uk/>.

## 12 Strategic Assessment

- 12.1 At its meeting on 25 October 2017, the Council agreed that one of its main strategic priorities for 2017 - 2022 is:

- A Strong local economy and improved employment opportunities

- 12.2 The proposals within this report are specifically designed to deliver on this priority.

**Jim McAloon**  
**Strategic Lead Regeneration**  
**Date: 12 August 2020**

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**Person to Contact:** Michael McGuinness- Manager, Economic Development. Telephone: 0777 442 8294  
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**Appendix:** Appendix 1 – Quarterly Performance Report GCR Q1 2020-21  
Appendix 2 – Covid-19 Glasgow City Region Economic Response Cabinet Paper  
Appendix 3 – Glasgow RSIP Delivery Plan Monitoring Framework 2019/20 and Glasgow RSIP Delivery Plan 2020/21

**Background Reports:** Nil

**Background Papers:** Glasgow City Region City Deal - Council updates on the following dates:, 26 February 2020, 30 October 2019, 28 August 2019, 29 May 2019, 14 February 2019, 29 August 2018, 27 June 2018, 31 May 2018, 5 March 2018, 20 December 2017, 25 October 2017, 30 August 2017, 28 June 2017, 26 April 2017, 21 December 2016, 26 October 2016, 31 August 2016, 29 June 2016, 27 April 2016, 24 February 2016, and July 2020 Members Bulletin.  
ExxonMobil Commercial Agreement 24 June 2020  
Glasgow City Region City Deal - Exxon Site Refreshed Outline Business Case 28 Nov 2018  
Glasgow City Region City Deal - Update and Exxon Site Outline Business Case 22 Feb 2017  
Clyde Valley City Deal - Update and Strategic Business Case- Council 24 June 2015  
Clyde Valley City Deal Update - Council 16 December 2015

Clyde Valley City Deal Update - Council 25 August 2015  
 Appointment of Strategic Services to Support West  
 Dunbartonshire Council's City Deal Project- IRED 18  
 March 2015  
 Clyde Valley City Deal- Governance- Council 17  
 December 2014  
 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



Appendix 1:

# Glasgow City Region

## Quarterly Performance Report

Report for the period:

Quarter

1

2020/21

**Table 1: City Deal Infrastructure Fund Programme Key Performance Indicators**

	Current Period	Previous Period
Total number of Projects	21	21
<b>Programme Status Overview (for the 21 Main Projects)</b>	<b>As at Q1 2020/21</b>	<b>As at 10/06/20</b>
Projects <b>Red Status</b> (% total)	0 / 21 (0%)	0 / 21 (0%)
Projects <b>Amber Status</b> (% total)	15 / 21 (71%)	15 / 21 (71%)
Projects <b>Green Status</b> (% total)	6 / 21 (29%)	6 / 21 (29%)
Projects <b>Complete</b> (% total)	0 / 21 (0%)	0 / 21 (0%)
<b>Programme Timeline: Key milestones completed to date</b>	<b>As at Q1 2020/21</b>	<b>As at 10/06/20</b>
SBCs complete (% total SBC to be completed)	21 / 21 (100%)	21 / 21 (100%)
OBCs complete (% total OBCs to be completed)	20 / 27 (74%)	20 / 27 (74%)
FBCs complete (% of total FBCs to be completed)	37 / 126 (29%)	37 / 126 (29%)
<b>FBC Sub-Projects Progress</b>	<b>126</b>	<b>126</b>
Sub-project construction started (% of total FBC Sub Projects)	37 / 126 (29%)	37 / 126 (29%)
Sub-projects construction complete (% of total FBC Sub Projects)	17 / 126 (13%)	17 / 126 (13%)
<b>Programme Finance: Grant Draw Down, Approvals, Spend to Date</b>	<b>As at Q1 2020/21</b>	<b>As at Q4 2019/20</b>
Total Grant Drawn down to Date (% of £1bn Grant available)	£150m / (15%)	£150m / (15%)
Grant Due as % of Cumulative Projected Spend to 31 March 2021	62%	69%
Business Case Approvals to Date (£) (% of £1.13bn Infrast. Fund)	£345m (31%)	£345m (31%)
Spend to Date ( % as of £1.13bn Infrastructure Fund)	£223m (20%)	£216m (19%)
<b>Programme Scope: Direct Project Outputs Delivered to Date</b>	<b>As at Q1 2020/21</b>	<b>As at Q4 2019/20</b>
Vacant and Derelict Land removed from Register (Ha)	9	9
Area of Opportunity Sites (Ha)	43	43
Public Realm new/enhanced (Ha)	13	13
Roads (km) new/enhanced	9	9
Junctions new/enhanced	11	11
Bridges new/enhanced	1	1
Cycle/pedestrian routes new/enhanced	5	5
Schools new/enhanced sqm / units	3,005 sqm/2 units	3,005 sqm/ 2 units
All Direct Floorspace Created (sqm)	14,197	14,197
<b>Programme Benefits: Follow-On &amp; Community Benefits Realised</b>	<b>As at Q1 2020/21</b>	<b>As at Q4 2019/20</b>
Follow On Floor Space Delivered all classes (excluding Housing) (sqm)	17,202	17,202
Follow On New Residential Units Delivered	1,421	1,421
Tier 1 Value awarded to GCR based companies (% all Tier 1 awards)	£103,193,640 (45%)	£78,826,532 (35%)
Tier 1 No. of contracts awarded to GCR based businesses (% all Tier 1)	204 (53%)	194 (51%)
Value of contracts awarded to GCR based SMEs (% all Tier 1)	£32,713,193 (14%)	£26,394,018 (12%)
Targeted recruitment and employment benefits secured (e.g. apprentices)	190	200
<b>Programme Business Case 2019 Outcomes (For 14 OBCs in PBC 2019)</b>	<b>As at PBC 2019</b>	
Net Additional Gross Value Added at City Region level by 2035 (£bn)	£3.649	
Total Net Additional Construction Person Years in Employment by 2035	17,571	
Total Combined Follow-on & direct project Private Sector Investment (£bn)	£2.032	
Benefit Cost Ratio (over 25 years) of 14 approved OBCs	6.4:1	
<b>Programme Risks</b>	<b>As at 15/07/20</b>	<b>As at 10/06/20</b>
No. of risks in period	11	11
New risks in period	0	0
No. risks rated 'very high'/'high' in period	3 high	3 high
No. risks increased/decreased score in period	All risks static	2 incr. /2 decr.
<b>Programme Issues</b>	<b>As at 15/07/20</b>	<b>As at 10/06/20</b>
No. of issues in period	4	4
New issues in period	0	0
<b>Programme Change</b>	<b>As at 15/07/20</b>	<b>As at 10/06/20</b>
Change Control Requests for City Projects in period	1	0
No. Change Controls/Restatements to date across City Deal Programme	113	112
<b>Annual Implementation Plan Actions Complete</b>	<b>5 / 71 (7%)</b>	<b>N/A</b>

## 1. PURPOSE

- 1.1 This Quarterly Performance Report includes an overview of the progress for:
- The City Region Portfolio Groups as at the 10<sup>th</sup> July 2020;
  - The City Region Intelligence Hub as at 10<sup>th</sup> July 2020; and
  - The City Deal Programme as at the 15<sup>th</sup> July (risk/issues) and 30<sup>th</sup> June 2020 (Q1 2020/21) for all other elements.

## 2. RECOMMENDATIONS

- 2.1 Cabinet is invited to:
- a. Note the contents of this report;
  - b. Agree the identified City Deal Priority Groups, Community Benefit Menu and use of Benefit Outcome Evidence Reports as set out at Section 12.3 of this report;
  - c. Agree the Change Control Request at Section 8;
  - d. Agree the revised dates for the Annual Implementation Plan actions set out at Section 17.2.

## 3. KEY HIGHLIGHTS / ACTIONS COMPLETED IN THIS PERIOD:

<b>City Region Portfolios</b>
<ul style="list-style-type: none"><li>○ A City Region Economic Recovery Plan has been development</li><li>○ A list of shovel ready investment opportunities has been collated for the City Region</li><li>○ The annual review of the Regional Skills Investment Plan has been completed</li><li>○ The Collaboration Agreement has been signed for the Clyde Re:Built Initiative</li><li>○ A response has been submitted on behalf of the Region to the Scottish Parliament's Environment, Climate Change and Land Reform Committee's consultation on a 'Green Recovery'</li></ul>
<b>City Region Intelligence Hub</b>
<ul style="list-style-type: none"><li>○ The Regional Input / Output tables have been completed and are being used to generate estimates on the economic impact of Covid-19 to the City Region's economy</li><li>○ The Hub has created a series of Covid-19 economic briefing notes throughout the period</li></ul>
<b>City Region City Deal Programme</b>
<ul style="list-style-type: none"><li>○ On 24th June 2020, West Dunbartonshire Council approved an agreement to complete the transfer of the land owned by Exxon Mobil at Bowling to the ownership of the Council, marking completion of a significant project milestone</li><li>○ The number of new medtech associated jobs created through the MediCity project has risen by 7 this quarter to 156 in total</li><li>○ June 20th saw the success of the Glasgow University's "Living Laboratory" application announced with a grant of £38 million from Strength in Places Fund</li><li>○ An additional 10 Tier 1 contracts with a value of £24.4m have awarded to GCR based companies in the period</li><li>○ The Community Benefit Menu has been developed supporting the targeting of opportunities to Priority Groups</li><li>○ The online survey for the Governance Review has been issued to all City Region and City Deal governance groups.</li></ul>

## 4. CITY REGION PORTFOLIO UPDATES

### 4.1 Enterprise Portfolio

- 4.1.1 In The Enterprise Portfolio Group met on the 17<sup>th</sup> February and discussed a progress on the Enterprise Portfolio Action Plan, a shared digital entry point, the review of existing support and new planned activity for social enterprise across the Region, development of a City Region export partnership, and discussed the setting of a new regional target for inclusive economic growth, all of which will support the delivery of the City Deal's economic objectives.
- 4.1.2 The next meeting of the Portfolio Group will take place in August and the main agenda items will be Scottish Enterprise's Targeted Operating Model and their plans going forward, support for businesses in the City Region, and the development of the regional export partnership.

### 4.2 Inward Investment Portfolio

- 4.2.1 Inward investment is being taken forward through the Economic Delivery Group (EDG) and joint work on an investment prospectus is being lead and supported by Scottish Enterprise. A list of shovel ready investment opportunities in the City Region has also been collated, including development sites linked to the City Deal, and discussions are ongoing around future investment promotion activities in the light of Covid-19, particularly around the value of attendance at trade events. A report on this will be presented to a future CEG.

### 4.3 Tourism and Destination Marketing Portfolio

- 4.3.1 The most recent meeting of the Tourism Portfolio Group was put on hold due to Covid-19 and the lockdown. The next meeting of the Group has been scheduled for August and quarterly thereafter. The forthcoming Tourism Portfolio Group will focus on how the City Region can support the tourism and hospitality sectors during the economic recovery, in particular focussing on skills, training and job opportunities across the hard-hit hospitality, food and drink sectors.

### 4.4 Transport and Connectivity Portfolio

- 4.4.1 The Transport and Connectivity Group met on 28<sup>th</sup> May for a special meeting to discuss the impact of the Covid-19 crisis. At the meeting all of the partners – Transport Scotland, SPT, the eight Member Authorities and Clydeplan – gave an update on the activity to respond to the immediate transport issues caused by the crisis. The next meeting of the Group is scheduled to take place on the 14 August.

### 4.5 Land Use and Sustainability Portfolio

- 4.5.1 **Clydeplan:** The main focus of Clydeplan's activities has been the development of an indicative Regional Spatial Strategy (iRSS) for the Glasgow City Region in support of the Scottish Government's development of National Planning Framework 4 (NPF4). The iRSS seeks to set out the City Regions national important regional spatial priorities supported by a brief supporting narrative and it will be considered by the Regional Partnership 30<sup>th</sup> July.
- 4.5.2 **Climate Ready Clyde (CRC):** Work has continued on the production of the Glasgow City Region Adaptation Strategy. CRC has also pivoted to support the economic recovery work, with production of a forthcoming 'Green New Deal' note outlining how the City Region could ensure a green recovery. Climate Ready Clyde is now working closely with the City Region on the next stage of this planning process. CRC has started up Clyde Re:Built following successful funding from EIT-Climate-KIC. Clyde Re:Built is a flagship EU project looking at designing and implementing a multi-million pound fund for system wide projects, and partnerships for adaptation, in line with the EU's emerging Research and Innovation framework. A Regional response has been developed for submission to the Scottish Parliament's Environment, Climate Change and Land Reform Committee's consultation on a 'Green Recovery'.
- 4.5.3 **GCV Green Network Partnership:** The GCV Green Network Partnership is making steady progress toward the development of a Regional Strategy for the delivery of the Green Network 'Blueprint', which was launched last year with the endorsement of the GCR. Reports on 'Local assessments of Blueprint deliver opportunities' are being finalised for five of the Region's local authority areas (East and West Dunbartonshire, Inverclyde, Renfrewshire and East Renfrewshire). The reports for Glasgow, North and South Lanarkshire are underway and due to be completed later this summer. In



addition, a project proposal is being developed in partnership with Scottish Forestry entitled the 'Clyde Climate Forest'. The project will help deliver the woodland habitat network elements of the Blueprint as well as provide impetus for urban tree planting for climate change adaptation and rural woodland creation to capture carbon emissions.

#### **4.6 Infrastructure and Assets Portfolio**

- 4.6.1 The Group is progressing with the digital mapping of City Deal projects and wider council infrastructure requirements, allowing for the coordination of development activities. The aim of this work is to build a regional overview of infrastructure requirements and identify any potential utility and infrastructure constraints. The mapping for 7 of the 8 City Region local authorities is now complete / close to completion, with a Glasgow City Council focused exercise to be scheduled.
- 4.6.2 A working group is to be established to take forward a potential GCR regional project on Electric Vehicle charging and wider transport planning, using digital infrastructure mapping. This would be in association with the other 'place' portfolios: Land Use & Sustainability and Transport & Connectivity.
- 4.6.3 The Group is working with the Digital Office and CENSIS on plans to collaborate to promote Internet of Things (IoT) technologies, facilitate sharing of best practice and learning, and support adoption within the Glasgow City Region. Climate change and adaptation, and the use of Internet of Things (IoT) technology are being considered in the context of infrastructure planning, working in partnership with the utility and infrastructure providers. The fourth annual Infrastructure Summit with major utility companies and infrastructure providers, planned for September has been postponed due to Covid-19. The Group plan to meet again in September/October by conference call.

#### **4.7 Housing and Equalities Portfolio**

- 4.7.1 The Housing Portfolio last met on 12th March 2020 to discuss the following:
- Skills – the collation of a number of independent reports indicate a shortage of labour supply and 'white collar' elements of construction where supply problems constrict the development pipeline. This requires further investigation to determine an appropriate regional approach in relation to labour and skills shortages as well as funding and procurement.
  - Standards in the social rented sector across GCR tend to vary, most often as a result of costs in relation to the scale of demand and Glasgow City Council generally achieves higher environmental performance and lower running costs than elsewhere in the City Region. The Housing Portfolio is investigating ways in which a recognised regional standard could bring economies of scale to Registered Social Landlord provision. This investigation will include our proposed housing response to COP26; the GCR ask of the Scottish Government in relation to parity of subsidy for delivering zero carbon; and, closing the circle of Scottish Government energy efficiency policies and their Housing funding programmes.
  - As part of its Planning reforms and in relation to National Planning Framework 4, the Scottish Government published a Housing: Technical Discussion Paper which requires a regional response. The Housing Portfolio will discuss at its next meeting.
  - The Housing Portfolio is in the early stages of investigating the potential for a region-wide Housing Options approach to homelessness and refugees with leave to remain.

#### **4.8 Skills and Employment Portfolio**

- 4.8.1 In Q4 of 2019/20, the Skills and Employment Portfolio Group evolved to form separate specialist action groups for Skills and Employment and the membership was extended to include the West Partnership and to strengthen skills representation. Membership of the Employment Group is also seeking to expand to include health and poverty expertise. During Q1 2020/21, both groups have been involved in considering the impacts of Covid-19 and all delivery partners' key focus has been on pivoting services to online delivery. Two key pieces of work in Q1 and for Q2 are the review of the Regional Skills Investment Plan and developing regional employability collaborative models.
- 4.8.2 The Skills Group have reviewed the first year of the Regional Skills Investment Plan (RSIP) and have developed a draft action plan for 2020/21 which seeks to progress achievements and support economic recovery; both included as a separate report to the Regional Partnership and will be submitted to Cabinet for approval on 11 August.

- 4.8.3 Progress in developing Regional Employability/Collaborative Models and a short list of activity is the subject of a separate report to the Regional Partnership. Suggested activity includes a Regional PACE (Partnership Action for Continuing Employment) offer, jobs and Active Labour Market programmes. Short list being developed throughout Q2 for implementation in Qs 3/4 and from April 2021.

## 5. CITY REGION INTELLIGENCE HUB UPDATE

### 5.1 Economic Intelligence Support Group (EISG) and Intelligence Hub

- 5.1.1 The Intelligence Hub has completed a series of one-to-one interviews with Community Benefit stakeholders to inform the interim review of the Cenefits and Community Benefit Pilot.
- 5.1.2 The development of the Glasgow City Region's Computable General Equilibrium (CGE) Model is on schedule to be completed by end July 2020. The Regional Input / Output tables which have been developed in order to complete the CGE model have been used to generate estimates on the economic impact of Covid-19 to the City Region's economy. How these have and can be used by the Partnership, are noted in the supporting Analytical Tools paper to Regional Partnership meeting under Item 6g.
- 5.1.3 The Intelligence Hub has helped the regional teams and Member Authorities in developing appropriate economic responses through analysis of emerging and potential future economic challenges. These have been informed by a series of Covid-19 economic briefing notes which the Hub has produced since March. These have highlights emerging data and provides a series of scenarios of potential longer term impacts. In doing so, the Intelligence Hub has been working across the partnership to find new data sets which provide a more real time understanding of what is happening to the Region's economy.
- 5.1.4 The Economic Intelligence Support Group met on the 23<sup>rd</sup> July to review the emerging economic datasets and the annual release of the Regional Strategic Assessment which is due to be published in the next quarter. Also discussed was the first quarterly economic newsletter which the Intelligence Hub is due to publish in the coming weeks.

## 6. CITY DEAL PROGRAMME UPDATE

- 6.1 This section of the report provides an overview of the City Deal Programme for:
- Projects' key milestone dates;
  - benefit realisation performance;
  - financial monitoring information;
  - Programme risks' and Programme issues;
  - Change Control Requests for consideration; and
  - an update on the progress with the actions within the Annual Implementation Report.

## 7. PROJECT STATUS SUMMARY

- 7.1 The Project Status Summary table at Appendix 1 provides an overview of each City Deal Project's business case stage (through Strategic (SBC), Outline (OBC) and Full (FBC)) and performance status against the key project elements of scope, timeline, finance and benefits realisation.
- 7.2 In terms of Infrastructure Programme Project-level business case developments:
- of the 21 Strategic Business Cases (SBCs) to be created, all are now complete;
  - of the 27 Outline Business Cases (OBCs) to be created, 20 have been approved by Cabinet; and
  - of the 126 Full Business Cases (FBCs) to be developed, 37 have been approved to date.
- 7.3 In terms of Project status:
- no projects are reporting a Red status;
  - 15 (of the 21 main) Infrastructure Programme projects and 1 (of 3) Skills and Employment projects have a project element reporting at Amber status;
  - since last period, an additional 6 Sub-Projects are reporting an element (scope, time, finance, benefits) at Amber status, with a **total of 64 of the 126 Sub-Projects** now reporting Amber.

- 7.4 A position statement, setting out project progress and the issues being faced by projects is set out in Section 16. Project status updates (Red, Amber, Green) have been paused for the Airport Access Project recognising the Cabinet's decision to pause the Project to allow for the delivery of the Metro Feasibility Study. An update on the progress with the Metro Feasibility Study is provided in Section 16.

## 8. CITY DEAL CHANGE CONTROLS REQUESTS

- 8.1 One Change Control Request (CCR) has been received in the period.
- a. **Renfrewshire Council's (RC) Glasgow Airport Investment Area** (Ref: 200623\_RC\_008 (MA ref no. GAIA-CR003))
- Proposed change in Timeline for:
    - **Construction End date** to move from January 2021 (Programme Business Case (PBC) baseline) to May 2021 (**4 months**).
  - RC advises the requested changes are due to:
    - Construction time lost due to site closure as a consequence of the Covid-19 pandemic
    - New H&S legislation with respect to Covid-19 and social distancing requirements which will result in some activities taking longer than originally programmed; and
    - Glasgow Airport operational constraints that limit the timescales for Black Cart bridge installation.
  - It should be noted that there have 2 previous Change Controls approved for the project, namely:
    - In 2017, Change control no. 171117\_RC\_001 (MA reference no. GAIA-CR001) to key milestones (i.e. FBC approval moving from Jun '18 to Aug '18, contractor appointed moving from Jun '18 to Oct '18, construction start moving from Jul '18 to Nov '18), but overall project programme remained on target with construction complete by June 2020.
    - In 2018, Change control no. 181206\_RC\_004 (MA reference no. GAIA-CR002) to key milestones resulting in a delay to the overall project programme. This results in a revised construction completion date of December 2020.
  - RC also restated the construction completion date to January 2021 in the baseline Programme Business Case.
  - RC has advised that spend projections have been updated in line with the revised programme timeline and will be contained within the available funding.
  - Based on the above information, the PMO recommends approval of this Change Control Request.

## 9. CITY DEAL PROGRAMME RISKS

- 9.1 The Programme Risk Register is at Appendix 3. Updates to mitigating actions are noted in bold and italics. The Register shows:
- there are 11 Programme risks:
    - No risks are rated as 'very high';
    - 3 risks are rated as 'high';
    - 5 risks are rated as 'medium'; and
    - 3 risks are rated as 'low'.
  - No risks has increased or decreased in score over the period.

## 10. CITY DEAL PROGRAMME ISSUES

- 10.1 The Programme Issue Log has been updated and all updates are noted in bold and italics in Appendix 4. There are no substantial changes since 9<sup>th</sup> April 2020, when the Issues Log was updated as a result of Covid-19. No new issue has been escalated from the previous period's Risk Register to the Issue Log.
- 10.2 One issue (is\_0035) on Business Cases Delay, has increased its priority from Medium to High as Member Authorities (MAs) are failing to meet business case submission timescales due to Covid-19

impacting on MAs' PMO resources. The MAs have now been requested to develop recovery plans to set updated schedules for submission of business cases.

## **11. CITY DEAL PROGRAMME BENEFITS**

- 11.1 Member Authorities have not reported any project outputs as having been delivered during Q1 2020/21 due to Covid-19 and the lockdown. The latest position regarding programme benefits delivered to date is set out on Appendix 7.

## **12. CITY DEAL CONTRACTS & COMMUNITY BENEFIT QUARTERLY UPDATE**

- 12.1 Whilst the impact of Covid 19 is not yet known, KPIs reported this period reflect the early impacts on the programme to date. Contract and Community Benefit KPIs for this cycle report the following within the period :
- 10 contracts awarded to GCR based companies;
  - An increase of 10% (£24,367,108) in value of Tier 1 contracts awards to GCR based companies;
  - of which an increased value of 2% (£6,319,715) were awarded to GCR based SMEs; and
  - a reduction of 10 in the number of targeted recruitment and employment opportunities secured, once 'Substituted Benefits' are accounted for there has been an overall reduction of 9 for all benefits secured at the programme level.
- 12.2 The full Contracts and Community Benefit Programme Summary for the period up to 30<sup>th</sup> June 2020 (Q1 2020/21) is provided at Appendix 5 of this report and is based on Cenefits download reporting.
- 12.3 In February 2020, the Cabinet reviewed the draft list of City Deal Priority Groups which it had been proposed should receive additional points within the Community Benefit Menu and should be given exclusive access to City Deal apprenticeships and graduate opportunities. Following Cabinet, the draft menu has been updated in order to accommodate some of the known barriers faced by Priority Groups, including the inclusion of part-time employment opportunities. Priority Groups and (truncated) Community Benefit menu is available as Appendix 6.
- 12.4 Benefit Outcome Evidence Report (BOER) templates have been created for issue by Member Authorities to suppliers to be completed as evidence of benefit outcome delivery. A BOER template for each outcome can be downloaded from Cenefits and the completed template uploaded to Cenefits by the final delivery date as evidence of benefit delivery for approval by MAs. The use of the BOER is intended to support the following:
- deliver a consistent standardised approach that it is anticipated will be welcomed by suppliers;
  - demonstrate that the criteria required for each benefit has been fully met;
  - capture data for equality reporting statistics;
  - record qualitative information for case study and evaluation purposes;
  - improve benefit monitoring;
  - a means to capture, monitor and report on Tier 2 contract awards; and
  - address potential compliance issues for audit.

### 13. EXPECTED SPEND vs BUSINESS CASE APPROVALS BY PROJECT

- 13.1 Appendix 8 details the total expenditure per project from the latest estimates as at 30 June 2020. This is then compared with cumulative projected spend, previous years' spend, profiled spend in 2020/21, the projected spend for 2020/21, the 2020/21 baseline and the 5 year projected spend.
- 13.2 The table includes the £1bn from the Scottish and UK Governments and the £135m Member Authorities' contribution. The total projected spend for the programme is £1.129bn compared with funding of £1.130bn. This represents an expected underspend of £1m and is mainly due to reduced projected expenditure in relation to Ocean Terminal (£4.5m) and Cathkin Relief Road (£3m) offset by increased projected expenditure in relation to Place and Growth (£5m) and M77 (£1.5m). Previous Years Spend for infrastructure projects was £216.3m.
- 13.3 The actual spend for 2020/21 to Quarter 1 is £9.2m compared with a profiled spend in Quarter 1 of £10.9m due to underspends and overspends across a range of projects. The actual spend to date in 2020/21 of £9.2m represents 13% of the expected spend of £73.6m for 2020/21.
- 13.4 The cumulative to date spend as at Q1 2020/21 is £225.5m. The 5 year projected spend from 2020/21 to 2024/25 is £761m. Funding approved to date totals £345.2m. The cumulative grant allocation to the end of 2020/21 is £180m.

### 14. PROJECT FUNDING AND EXPECTED SPEND vs GRANT DRAWDOWNS

- 14.1 Appendix 9 below displays the grant allocations and drawdowns per Member Authority. To date six Member Authorities have returned their grant claims up until the end of Quarter 1 2020/21. The total value of grant claims received in 2020/21 is £9m.

### 15. PMO BUDGET

- 15.1 The PMO budget is £1.268m for 2020/21. The budget projection, reported in Appendix 10, indicates projected spend will be £68k (5%) lower than budget in 2020/21. This is mainly due to the temporary redeployment of PMO staff to work on processing Business Grant Claims within GCC.
- 15.2 Glasgow City Council (GCC) and Scottish Government have agreed to jointly fund a 2 year post within the PMO to take forward the development of Mission Clyde. This post will be offered as a secondment opportunity and does not require any additional funding from City Region partners, although for reporting purposes it will be reported within the PMO budget. Additional contributions from GCC and SG will be made to meet the costs of this post. The post holder will work with the Scottish Government and partners to develop detailed business cases and investment propositions for Mission Clyde as it moves towards delivery phase.

### 16. CITY DEAL PROJECT UPDATES

- 16.1 Section 16 provides updates on the progress and stats of each the 21 main infrastructure projects being delivered across the Region; the 3 innovation projects and the ongoing Working Matters Successor Programme. Detailed information on sub-project status and timescales can be located in Appendix 1 and Appendix 2.

#### 16.2 Place And Growth Programme (EDC) (Amber)

- 16.2.1 This £30m City Deal funded **Place and Growth Programme** is designed to enable follow on investment in strategic sites within East Dunbartonshire, to support inclusive growth and access to employment. The programme is at an early stage with OBCs yet to be developed for the projects. EDC is predicting that delays due to lockdown for COVID 19 pandemic are likely to affect the completion date originally forecasted within the Strategic Business Case. The programme consists of three sub-projects:
- Delivery of phase 5 of the **Bishopbriggs Relief Road (BRR5) and Westerhill Masterplan** aims to complete the route through East Dunbartonshire and Glasgow north, improving connectivity and unlocking strategic development sites to enable follow on investment. Process mapping has been undertaken for BRR5, and scope for OBC being developed and procurement options are being assessed. Development of the Strategic Environmental Assessment (SEA) screening and scoping is underway for the Westerhill Masterplan. Landowner engagement continues, although



has been slowed slightly due to Covid 19. Procurement of required resources and expertise is needed to assist with feasibility and options development.

- The **Sustainable Transport Improvements A803 Route Corridor** sub project aims to create a key bus route corridor between East Dunbartonshire and Glasgow City Centre, serving the north of Glasgow and a range of key retail, regeneration, health and education facilities. Legal agreement between 3 parties is the current activity in order to progress procurement / works across multi LA area (as per SBC). Discussions with Transport Scotland progressed as part of scoping the required relevant transport modelling, assessments etc. Partner collaboration continues through lockdown period with regular partner meetings.
- **Bishopbriggs Town Centre Regeneration** through provision of business space, improved accessibility and improved public realm delivered by the City Deal Project. Procurement options being discussed internally. Awaiting outline costs for work relating to technical support to undertake options and feasibility work for testing as part of OBC development. Continuing dialogue with landowners and businesses within the town centre.

### 16.3 M77 Strategic Corridor Programme (ERC) (Amber)

16.3.1 The £44m City Deal funded **M77 Strategic Corridor Programme** consists of seven sub-projects aiming to support the planned growth of Newton Mearns and the regeneration of the town of Barrhead. While good progress has been made with a number of sub-projects substantially complete, a number of Covid-19 related issues are causing delays to final completion, benefit realisation and project costs. ERC has reported that the programme now has a projected spend of £45.5m against project funding of £44m at present, representing an expected overspend of £1.5m. This projected overspend is the subject of a report to be considered by an ERC Committee in the near future. Progress with each sub-project is set out below:

- The **Levern Works Project** in Barrhead saw construction completion in May 2016 of 843 sqm of new workshop space in 10 business units at Crossmills (nine of which are let, with the remaining one unit under offer to be re-let) and the completion of remediation and preparation of a 0.93 hectare brownfield site at the former Nestle Purina factory, with a development agreement now in place for a mixed use scheme on the bulk of the former Nestle site. Construction works on the Business Boost Project is also complete, with enhanced facilities at The Foundry, Barrhead and a new build business centre at Greenlaw, Newton Mearns providing 1,345 sqm of commercial floorspace across 36 flexible office suites. While the Greenlaw Business Centre was completed mid-March 2019 and an external management agent has been appointed to operate the centre on behalf of the Council, formal opening is delayed due to Co-Vid 19 lockdown.
- The **Balgraystone Road Project** to realignment road and provide walking and cycling links to proposed new railway station site is nearing completion, with work re-started back on site following the COVID-19 lockdown. However, social distancing and new working restrictions require additional time meaning completion is delayed from Spring 2020 and is expected at the end of August 2020.
- With ground investigations now complete for the **Aurs Road Realignment Project** (including road realignment, replacement of weak bridge and provision of pedestrian/cycle boardwalk), the design team has now been appointed to take the project through detailed design stage and ultimately onto site and completion. Work continues with Sustrans and Scottish Water in relation to the boardwalk and preparation has begun of the main works tender package.
- Work progresses on a new **Barrhead South Railway Station** on the Glasgow to Neilston line with bus interchange and associated car parking. The Scottish Transport Appraisal Guidance Stage 2 (STAG 2) was submitted to Transport Scotland (TS) for review and approval on the 10th March 2020. However, TS has advised that they are unable to support this work at present as all resources are involved in supporting Ministers' response to the Covid-19 and they are unable to advise when they will be in a position to review the STAG 2 scope. Consultant to be appointed to progress with the STAG II report once TS's approval of the Scope has been received.
- Feasibility work is now progressing on the **Levern Valley Link Project**, which aims to provide connectivity improvements between Barrhead, Newton Mearns and the M77 J5.

- Work continues on the **Dams to Darnley Visitor Facilities Project** within the country park. ERC have been liaising with Scottish Water (SW) regarding the water level to the main Balgray reservoir. Delays to the interdependent Aurs Road realignment project meaning that availability of the main site for the proposed visitor centre is delayed. The project scope is being reviewed in light of these considerations with feasibility work continuing. A phased approach is being considered which will allow earlier provision of facilities and along with some marketing to help raise the profile of the country park to start to drive visitors to the park.

#### 16.4 Canal and North Gateway Project (GCC) (Amber)

16.4.1 The £89m City Deal funded **Canal and North Gateway Project** seeks to regenerate an underutilised, neglected and disconnected area on the edge of the city centre to a vibrant new city neighbourhood, with new sustainable residential communities at Sighthill and Cowlares and a reinforced cultural community at Speirs Locks, complemented by a mixed-use commercial core at Port Dundas around the canal. This project include a number of very different interventions across 12 sub-projects varying from site remediation and development, construction of new bridges, pedestrian and cycling infrastructures, street lighting, junction upgrading and drainage infrastructures. A number of live construction contracts have been impacted by the Covid-19 across the 12 sub-projects.

- With **Sighthill Remediation** Contract 1 complete, Contract 2 to complete the remediation of 50 HA of vacant or derelict land was under when Covid-19 lock down occurred. The contractor has now returned to site (in accordance with Scottish Government guidance), however is working with reduced staffing capacity due to restrictions with this expected to impact upon the planned completion date of Dec 2020. Once the timeline impact is known a CCR will be submitted.
- The contractor for the **Sighthill M8 Pedestrian Bridge** has submitted an Early Warning Notice detailing potential issue of receiving materials. The full impact is currently unknown and remains under close watch. In addition a notice has been issued by Transport Scotland (TS) to advise that no work is to be carried out close to motorway in current pandemic, however, the contractor is now back on site and is progressing within TS restrictions.
- Although construction works are effectively complete on the **North Glasgow Integrated Water Management System**, the calibration of hydraulic model continues and remains key for the project. The impact on timeline is undefined at this stage as the contractor has been limited to essential or high risk sites due to lockdown.
- While works on **Cowlares Bridge (over railway) and Port Dundas 100 Acre Hill** remediation, roads and utilities infrastructure are complete, GCC reports that Covid-19 may impact on timelines for commercial negotiations.
- **North Canal Bank Street and Speirs Locks Landscape Link** contractor remains off site with projected site start back scheduled for 3 Aug 2020. This would push the project completion date from Oct 2020 to Feb 2021 on current projection.
- **Speirs Locks Garscube Toll and Links** contractor has ceased working.
- The FBC for **Port Dundas Dobbies Loan** was expected for submission to November 2020 CEG, however dates may have to change due to Covid 19 impact.

#### 16.5 Collegelands Calton Barras (Amber)

16.5.1 The £27m City Deal funded **Collegelands Calton Barras (CCB) Project** has six sub-projects which focus on: improving accessibility and connections to the City Centre and beyond; remediating sites that have been derelict or vacant to attract development to the area; and build on existing regeneration activities to improve the quality of place. A number of current live construction contracts have been impacted by Covid-19.

- **Calton Barras Action Plan** sub-project includes public realm works, junction improvements and a future Developer Deficit Grant Scheme. While public realm work is complete, junction improvement construction site has been closed due to the current Covid-19 as a non-essential construction site.

- **Meat Market Site Remediation** at Collegelands construction site has been closed down due to Covid-19. The site has been secured and further guidance is awaited to assess impact of the closure.
- **High Street Station** Ground investigations managed to complete with precautions in place following government guidance with the full report submitted for assessment. Discussions with Network Rail and Transport Scotland regarding delivery roles are continuing. FBC is expected for submission to August 2020 CEG.

## 16.6 City Centre Enabling Infrastructure Integrated Public Realm (EIIPR) (Amber)

16.6.1 The £115m City Deal funded **City Centre Enabling Infrastructure Integrated Public Realm (EIIPR)** is a quality place-making project that will transform 17 key streets and adjacent areas (or “Avenues”) in Glasgow city centre through the introduction of an improved external environment that will rebalance traffic modes, introduce green and SMART infrastructure, and place “people” firmly at the heart of the project vision and design strategy. The EIIPR project will deliver over 112,000sq.m of new public realm, over 67,000sq.m of enhanced public realm, over 14,000m of new and enhanced cycle tracks, over 16,000m of new and enhanced walkways, and significant investment in blue/green infrastructure.

- Practical completion has been achieved on the **Intelligent Street Lighting** sub-project and **Sauchiehall Street Avenue Phase 1**, with residual minor snagging and recommendations of the Road Safety Audit being addressed by the respective contractors as soon as is practical.
- A number of current live construction contracts on sub-projects (**Argyle Street West, the Underline, Sauchiehall Street Precinct, Holland Street / Pitt Street, Kyle Street – North Hanover Street**) have been impacted by Covid-19 with contractors ceasing pre-construction site investigation works in response to government advice, impacting on design work, FBC submissions, and construction schedules, all of which will require reprogramming, with additional impacts on project costs and from rescheduled major events (COP26 and EUROS) and the Spaces for People agenda to be assessed.

## 16.7 Metropolitan Glasgow Strategic Drainage Partnership (Amber)

16.7.1 The £40.2m City Deal funded **Metropolitan Glasgow Strategic Drainage Partnership (MGSDP) Project** aims to address a lack of investment in the drainage infrastructure by either removing hydraulic constraints, reducing water entering the sewer system and therefore helping to create drainage capacity and reduce flood risk. Creating capacity in this way will allow new areas of development and regeneration to be brought forward and connect to the drainage system without increasing flood risk to the City. There are ten project components, including Camlachie Channel Improvement and nine Surface Water Management Plan (SWMP) interventions across the City. While one, **Hillington/Cardonald SWMP**, has successfully completed, a number have live construction contracts impacted by Covid-19:

- While the contractors are back on site at **Cardowan, Drumchapel, Garrowhill / Baillieston and South East Glasgow SWMP** projects, productivity is reduced on the sites due to social distancing. Full impact on costs and timelines for completion are being assessed.
- With substantial completion of construction works at **Camlachie Burn** and only snagging remaining, assessment of compensation events is ongoing in relation to potentially higher percentage of excavated material being classified as hazardous waste.
- Procurement preparation is underway for **Hillington / Cardonald SWMP Phase 2 and Phase 3** tender evaluation is complete with confirmation awaited from Scottish Water regarding additional funding.

## 16.8 Clyde Waterfront West End Innovation Quarter (Amber)

16.8.1 The £113.9m City Deal funded **Clyde Waterfront West End Innovation Quarter Project** aims to regenerate the Clyde waterfront as an attractive urban quarter that supports high value-added industries and maximises the economic potential of the University of Glasgow and the Queen Elizabeth University Hospital. There are eight sub-projects, each of which has further sub elements. Construction has not yet started across most of the projects, with FBCs still to be brought forward for



the vast majority of project elements. Covid-19 related delays are having an impact on design and procurement across the Project.

- The **M8 Junction 19** sub-project will see the construction of a new Eastbound slip road from the Clydeside Expressway to North Street/M8 (E) and construction of an improved signal controlled gyratory junction at Anderston Cross/Junction 19(E) Junction.
- The **Yorkhill Hospital Access Improvements** sub-project will see construction of a pedestrian and cycle access through the Yorkhill Hospital site to improve links between Glasgow University campus and SEC and the provision of improved vehicular access to the site.
- The **Access and Integrity of the Waterfront Project** will see consolidation and adaptation of quay walls at eight locations (The Briggait / Lancefield Quay; Yorkhill Quay; Windmillcroft Quay; SEC – Active Travel; Custom House Quay; Carlton Place; Govan Graving Docks; and Tradeston Phase 1) in order to unlock opportunity sites and improve connectivity to the city centre, improve public realm and place quality. The FBC for Tradeston Phase 1 is delayed from July 2020 due to finalisation of design work and tender preparation/publication.
- The **Developing the Economic Role of SEC / Pacific Quay** sub-project will see construction of the Cessnock Pedestrian Link (between Pacific Quay and Cessnock Subway Station), two new pedestrian/cycle bridges over the Clydeside Expressway and the Canting Basin Bridge and the construction of the SEC-Finnieston Link pedestrian/cycle route, the FBC for which was originally planned for April 2021 but is now expected to be delayed.
- The **Developing the Economic Role of Glasgow University** sub-project includes Byres Road Public Realm Improvement and University Avenue and Campus Connections Pedestrian/cycling Links elements. GCC is reporting slippage with the Public Realm works owing to reduced ability to complete design and tender the works, with an expected knock-on to the timelines for the FBC, originally planned for February 2021.
- The **Developing the Economic Role of QEUH and Adjacencies** sub-project consists of **QEUH Access Improvements** to the local road network in order to address transport constraints and **Development Deficit Funding (DDF) 1, 2 and 3** which will support the construction of new commercial floorspace on under-utilised ground within shipyards and redevelopment of industrial sites within the proximity of the Hospital. GCC is reporting a likely delay to the planned FBC submission for DDF2 of February 2021 CEG.
- The **Improving Connectivity between Glasgow University and QEUH** project includes:
  - the creation of **two active travel routes** from Govan to QEUH (South Route) and from Partick to the University campus (North Route), the latter of which has been impacted by a shortage of material due to 'lock-down' in Southern China in early 2020 followed by closure of the site with the UK lock down. GCC remains in contact with the contractor and monitoring related government guidance.
  - Construction of a **new Govan and Partick Bridge** pedestrian/cycle crossing, improving connectivity between Glasgow University and the QEUH. Currently progressing finalisation of design for tendering of works. ESPD exercise undertaken; 10 supplier responses received. FBC expected for submission to November 2020 CEG.
- The Central Govan Action Plan Project includes:
  - The now completed **Govan Public Realm improvements** within Central Govan adjacent to key heritage assets such as Govan Old, the Pearce Institute and Govan War Memorial and including links to South Bank pedestrian and cycle route.
  - **Development Deficit Funding (DDF) 1 and 2** providing grant funding for the construction of new commercial floorspace within Central Govan. GCC is reporting a delay to DDF FBC 1, originally planned for February 2021, is likely to be subject to delay. DDF 2 has already seen the provision of a grant award to Govan Heritage Trust, which is reporting cessation of works due to Covid-19.

## 16.9 Inchgreen Project (IC) (Green)

- 16.9.1 The £9.4m City Deal funded **Inchgreen Project** is a regeneration project providing utilities and works at the Inchgreen deep-water quay and the surrounding industrial land. The 10.77 ha site is

bordered by the River Clyde in the north; the A8 trunk road in the south which links to the M8, Glasgow Airport and Scotland's motorway network; James Watt Dock in the west; and the Inchgreen Drydock in the east. The Strategic Business Case sets out plans to deliver a site for multiple users with an emphasis on marine engineering or marine related activities. In terms of project progress, dialogue continues with the landowner regarding the land. The OBC and FBC approval date is set for end 2020.

#### **16.10 Ocean Terminal (IC) (Amber)**

16.10.1 The £14.1m City Deal funded **Ocean Terminal Project** aims to provide a new Cruise Line Terminal including a berthing facility, state of the art visitor centre, gallery and restaurant to boost the number of cruise ship passengers welcomed to Scotland through the facility operated by Peel Ports. It is estimated that over 150,000 passengers could pass through Greenock Ocean Terminal delivering £26 million in annual visitor and crew spend to the Scottish economy. In terms of progress, the marine works are progressing well - dredging and piling are now both complete with pontoon works substantially complete. The site was closed down as a result of COVID-19 however final handover is expected in July 2020. The contract for the construction of a Terminal Building was awarded in the previous reporting period and whilst the contractor commenced site investigation works the works were stopped following the Covid-19 shutdown and the contractor subsequently was placed in administration. A revised construction end date is to be confirmed.

#### **16.11 Inverkip Project (IC) (Amber)**

16.11.1 The £3.3m City Deal funded **Inverkip Project** involves upgrading of key transport network capacity on the A78 at four locations in and around Inverkip, the development of a new commercial and residential district and the regeneration of vacant and derelict land. The project has now gone beyond the critical stage in respect of discussion with Transport Scotland's Standards Branch in the previous reporting period. High level meetings have taken place with a potential design solution identified and these have now been resolved. The landowner have now committed to the project to tender stage, consultants have been engaged to refresh the roads design and the planning permission in principal, however these are progressing slower than anticipated. Design issues have now been resolved which include a signalised junction at Main Street and Harbourside, and a signalised roundabout adjacent to Brueacre. The project will be submitted in two elements focussed on a) Main Street and b) Brueacre. Covid-19 has had a significant impact on this project and change control sheets will be submitted in due course once this impact is fully understood.

#### **16.12 A8/M8 Corridor Access Improvement Project (NLC) (Green)**

16.12.1 The £6.6m City Deal funded **A8/M8 Corridor Access Improvements Project** will deliver a new junction to link the A8 to strategic employment sites at Mossend and Carnbroe (Orchard Farm Roundabout) and a park and ride/share (Eurocentral: Park & Ride/Share) at a location off the M8/A8. Both project components aims to enhance connectivity and improve employment and business access to key strategic employment sites from Newhouse to Bargeddie. In terms of progress, the scope of the Eurocentral Park and Ride (EPR) is being reviewed to examine the potential for the current scheme to be expanded from a park and ride to a low carbon hub with a feasibility study to be undertaken from August to October 2020. Planning approval has been granted for the Orchard Farm Roundabout and the developer is preparing detailed work packages, programme and costings for project delivery. The timescales for both projects will be reviewed ahead of Q2 and will take account of any Covid-19 impacts.

#### **16.13 Gartcosh/Glenboig Community Growth Area Project (NLC) (Green)**

16.13.1 The £6.2m City Deal funded **Gartcosh/Glenboig Community Growth Area Project** involves the construction of a new link road from Glenboig to Gartcosh Business Park and the upgrade of existing road infrastructure, to provide a link road of local distributor road standard between Glenboig and Junction 2A of the M73 Motorway. Contract 1, Contract 2 and Contract 3 are complete with the final account for Contract 3 is in the process of being settled and outstanding issues being addressed. Further work is required to complete a Scottish Water main diversion and to address remedial works identified by Scottish Water at the SUDS basin before this can be vested. Ecological monitoring of mitigation measures for the new link road has commenced.

#### **16.14 Pan Lanarkshire Orbital Transport Corridor Project (NLC) (Green)**

16.14.1 The £159m City Deal funded **Pan Lanarkshire Orbital Transport Corridor Project** focuses on improving orbital and Pan-Lanarkshire connections across the City Region with the aim of realising opportunities for commercial and housing development at the Ravenscraig site. This project consists of 3 components:

- The **Ravenscraig Infrastructure Access (RIA)** seeks to improve access from: the M74 into Ravenscraig with a new dual carriageway and new road crossing of the West Coast Main Line railway; and from Ravenscraig to the M8 through 3.4km of dualling of the existing A723/B799 from Merry Street / New Craig Road roundabout and a new footbridge at Legbrannock. NLC has indicated that while the formal opening is still on target for January 2026, the project scope and budget may be subject to change as the total costs are identified through OBC development.
- The **East Airdrie Link Road** seeks to provide a new and more direct north-south route between Cumbernauld and the M8, forming the northern half of the Orbital Transport Corridor. Formal opening remains on target for September 2026, with Stage 2 options development progressing.
- **Motherwell Town Centre Interchange Project** seeks to upgrade and reconfigure the infrastructure around Motherwell train station to improve access and better facilitate intermodal passenger transport. The design is being developed in consultation with Scotrail, who are upgrading Motherwell Station building, to ensure an integrated design solution. Scotrail's station contractor commenced works on site at the end of June 2020 and discussions have progressed with ScotRail and the station contractor on integrated programming with the Muir Street contract led by NLC. Completion of the NLC element of the works remains on target for March 2022.

#### **16.15 Clyde Waterfront and Renfrew Riverside Project (RC) (Green)**

16.15.1 The £90.6m City Deal funded **Clyde Waterfront and Renfrew Riverside (CWRR) Project** consists of a new "opening bridge" in the location of Dock Street, Clydebank, linked to a new road network which links to Dock Street in the north and the new Renfrew North Development Road (RNDR), to the south. The RNDR will run between Ferry Road Renfrew and Argyll Avenue Renfrew to link with Inchinnan Road. The roads and bridge will include segregated provision for walking and cycling and will enable improved public transport links. The cycle ways will link west to the boundary of the complementary City Deal Project at Glasgow Airport Investment Area. In terms of progress, invitations to submit a mock tender were issued on 22 June 2020 and returns are due on 28 August 2020. It is anticipated that remaining programme dates (previously reported) will be unaffected. Demolition advanced works at Christies are now complete.

#### **16.16 Glasgow Airport Investment Area Project (RC) (Green)**

16.16.1 The £39.0m City Deal funded **Glasgow Airport Investment Area (GAIA) Project** includes realignment of a section of Abbotsinch Road between a point north of Arran Avenue and the existing A8 Inchinnan Road to the west of the existing Bascule Bridge. The project also includes a new bridge across the White Cart linking the industrial and commercial sites with the realigned Abbotsinch Road and new cycle and pedestrian links between Paisley and Renfrew Town Centres, Inchinnan Business Park, GAIA and the complementary CWRR project. Construction started in July 2019 and was aiming to complete in December 2020 prior to the suspension of works in April 2020. The contractor has been putting in place measures to comply with Health and Safety legislation and. Phase 2 "soft start" of construction works commenced on 15/06/20. The Project Team have received a formal grant offer letter from Sustrans with confirmation that the Council will receive a financial contribution towards construction of the Black Cart Bridge and for design fees associated with a new, realigned Inchinnan Cycleway. The programmes have been updated to take into account Sustrans processes and Covid -19 delay and a meeting is being diarised with Sustrans before work commences. A Change Control request has been submitted for the 5 month delay associated with the Covid-19 pandemic.

#### **16.17 Cathkin Relief Road (SLC) (Amber)**

16.17.1 The £19m City Deal funded **Cathkin Relief Road Project** has delivered a new 7.3m wide carriageway between the junctions of Cathkin Bypass/Burnside Road and Fernhill Road/Crofffoot Road/Blairbeth Road with a 2m wide footway on the south side and a 3m wide combined cycleway/footway on the north side of the carriageway, with the cycleway tied to existing cycle routes in the area. Wider infrastructure improvements to lock in the benefits of the main scheme were scheduled for completion in 2019/20, however these works were not concluded due to Covid-19 and will be completed during 2020/21. With the main project now completed, spend in 2020/21 and future

years is associated with potential noise mitigation and claims for compensation and the remaining complementary works.

#### **16.18 Greenhills Road Project (SLC) (Amber)**

16.18.1 The £25.7m City Deal funded **Greenhills Road Project** involves the widening to dual carriageway of the existing A726 from Calderglen Country Park to the Torrance Roundabout and of Greenhills Road from the Torrance Roundabout westwards to the access to the Langlands development. The works involve the realignment of existing roads, new and upgraded junctions, new walking and cycling infrastructures and new street lighting, with opportunities taken if possible to lock in benefits of the scheme to the wider area. The project was on schedule for substantial completion during summer 2020 and full completion in October 2020 however, the Covid-19 lock-down led to the works being suspended at the end of March. Works restarted in June and main construction completion is now being assessed but is expected to be Spring 2021.

#### **16.19 Stewartfield Way Transport Capacity Project (SLC) (Amber)**

16.19.1 The £62.2m City Deal funded **Stewartfield Way Transport Capacity Project** proposes upgrading the entire length of Stewartfield Way to dual carriageway standard from the junction with the A726, Glasgow Southern Orbital, to a new junction with the A725 trunk road, east of Whirlies Roundabout. The initial project scope is being reassessed to take into account: a review of project costs; Green Book compliance; National Transport Strategy; consideration of community consultation and emerging climate emergency issues. Work associated with the augmented business case has recently commenced.

#### **16.20 Community Growth Areas (SLC) (Amber)**

16.20.1 The £62.3m City Deal funded **Community Growth Areas (CGAs)** are located in Newton, East Kilbride, Hamilton and Larkhall. The CGAs represent strategic housing land releases in South Lanarkshire that could accommodate up to 7000 units. The projects aim to deliver new education/ community facilities, road improvements, junctions, park and ride facilities and sustainable transport routes (cycleways).

- **Hamilton CGA.** Three sub project elements have now been completed on time, to budget and are fully operational, delivering economic benefits.
  - the **Highstonehall Road Upgrade Works** is providing access to the CGA and supporting the development of an estimated 90 new houses within the western edge of Hamilton which are now populated.
  - The **Strathaven Rd/ Woodfoot Rd Transport Corridor** sub-project is providing access for an estimated 93 new housing units within the CGA to transport hubs in the centre of Hamilton and links to Glasgow and beyond.
  - The **Woodhead Primary School Extension** sub-project is providing local education facilities within walking distance of the CGA. There is a sum remaining for some small additional works but these have been delayed re Covid-19. It is estimated that the school will help to secure 340 new houses over the lifetime of the project with housing numbers ahead of schedule, with 121 of a planned 170 by 2024 already completed.
- **Larkhall CGA.** Three sub-projects are at the design and procurement phase and will be brought forward for FBC approval by the end of 2020/21.
  - The **Glengowan Extension** project is currently undergoing design work with Planning Consent in place and tender issue and return scheduled to be completed this financial year with the intention to obtain CEG approval in Nov 2020 and commence work at the site in March 2021.
  - The **Lanark Road Signalisation** sub project has seen the commission for the design of the revised junction and design checks on the existing overbridge have been completed and the contract awarded. Engagement with Transport Scotland has begun and it is anticipated that a tender will be issued and returned in 2020/21. All desktop design and planning works continuing.
  - The **Larkhall Nursery Extension** sub project is currently undergoing design work with Planning Consent in place and tender issue and return scheduled to be completed this financial year. The intention is to obtain CEG approval in Nov 2020 and commence work at the site in March 2021.



- **Newton CGA.** The combination of the four Newton CGA interventions; Westburn Roundabout, Newton Farm Primary School, Sustainable Transport and Newton Park & Ride is reducing risk and providing greater confidence in an investment return for housing developers, enabling development within 14 years compared to the 22-year timeline in the absence of intervention.
  - **Newton Farm Primary School** was completed on time and within budget providing a key selling point for the new housing development. Demand for school places has been greater than anticipated with its popularity attracting families with children to the CGA and supporting the faster than planned development of the housing delivery.
  - **Newton Park and Ride Phase 2** was completed on budget and is now running at an average of over 90% occupancy. The project was completed in 2017 and SLC is considering options to expand it again as it has proved so popular.
  - Following some delays due to poor utility provider performance, the **Westburn Roundabout** project was completed and opened at the end Jan 2019, enabling housing developers to deliver the full site capacity of 1,500 units, as opposed to the planning maximum of 1,212 without this enhancement.
- **East Kilbride CGA.** Tender return for the Jackton Primary School project has been achieved.

#### 16.21 Exxon Site Development Project (WDC) (Amber)

16.21.1 The £27.9m City Deal funded Exxon Site Development Project will see completion of extensive enabling works at the former oil terminal at Bowling to support the development of the area for commercial and industrial use with works including: 1.95km of new spine road with associated drainage and lighting infrastructure; 1.32km of upgraded existing public road (A814); a new junction on the A82 at Dumbuck with closure of the existing junction; a remodelled junction on the A82 at Dunglass; a new underpass of the Glasgow-Dumbarton Railway at the western access to the site; a remodelled railway overbridge at the eastern access to the site; 2ha of public realm created and a further 27ha of public realm enhanced. Collectively these improvements are expected to result in 25ha of land with reduced flood risk and 19ha of vacant and derelict land brought back into use. The FBC, which was initially planned for December 2019, is now expected in November 2021, with construction works due to commence in 2022 and complete in April 2025. On 24th June 2020, West Dunbartonshire Council approved an agreement to complete the transfer of the land owned by Exxon Mobil at Bowling to the ownership of the Council, allowing the Council to begin negotiations with surrounding landowners regarding the transfer of their land ownership to enable the wider development.

#### 16.22 Airport Access Project (GCC and RC) (Amber)

16.22.1 The £144.3m City Deal funded **Airport Access Project** (AAP) aims to deliver a marked improvement in connectivity through a fixed link to and from Glasgow Airport to Glasgow Central Station via Paisley Gilmour Street Station. Development of the OBC for a people mover system has concluded, recommending a cable pulled transit system (CPT) as the preferred option, however, as a result of key developments in the transport landscape at a national, regional and local level recommending the development of a Glasgow Metro System, progression with the CPT option has been paused to allow for the completion of a feasibility study for the proposed Metro. Completion of the study will involve working with key stakeholders to reflect on and provide a common definition and aspiration for the Metro, including a shared understanding of key planning assumptions and future transport scenarios.

16.22.2 The Study will represent a holistic assessment approach incorporating considerations for place making, design, innovation, housing and land use, social inequalities, economic and environment factors to assess impacts on the strategic transport network configuration, investment, commercial operating models and potential sequencing of development activity. It will also consider from a fresh perspective the imperatives for regional policies and the transport network and development context arising from the global pandemic situation. Stakeholder engagement is underway to: identify available support resources to join the project; confirm access to available data, studies and reports; review previous proposals / reports which may help to inform feasibility study. A paper setting out key milestones for the study will be presented for approval at the CEG on 24 August 2020.

#### 16.23 Tontine Project (GCC) (Green)

16.23.1 Tontine, based in Glasgow's Merchant City, supports and sustains the development of high-growth companies in the enabling technology, advanced design and manufacturing, and creative economy

sectors. Capital works to enhance 3015m2 of office space were completed in March 2016, with the project then moving to delivery of outputs and outcomes with the following delivered to date:

- Number of Businesses Supported – 51 (Output fully realised – target was 47). The Accelerator Programme is now delivered through the ERDF framework for Business Growth.
- Direct Jobs created as a result of City Deal intervention – Cumulative total of 530 FTE (calculated for the period up to August 2019; annual update due September 2020). Target of 536 FTE; on track for realisation.
- Total number of construction employees required to deliver the contract – 42 FTE (Output fully realised).
- Return on Investment – 5.27:1 (Output fully realised).
- Total (Gross) Increase in Company Turnover – Cumulative £54.2M up (calculated for the period up to August 2019). Output fully realised.
- S/NVQ (Or equivalent) for Apprentices – 7 (output fully realised).

#### 16.24 Medicity Project (NLC) (Green)

- 16.24.1 The MediCity project which received 5 years of revenue funding from 2015 from both the Council and Scottish Enterprise continues to perform well against targets set. In particular, the target for private investment raised by medtech business start-ups is now almost £19.7m, with a further £1.1m raised in the latest quarter. The 73 businesses assisted through the dedicated business development support offered at MediCity to date has resulted in 26 Med-Tech products being launched into the market. The number of new medtech associated jobs created through the project has risen by 7 this quarter to 156 in total.

<b>MediCity Scotland 5 yr Performance Targets</b>	<b>Cumulative 5yr Target</b>	<b>Achieved (Q18)</b>
No. of workshops/events delivered	24	26
No. of BioCity Accelerator Programme (Previously DEVELOP) organised by MediCity	10	7
No. of companies provided with 4 days of support outside "develop" programs (INV03)	81	73
No. of companies working with SE ( <i>accepted into High Growth Spin Out programmes</i> )	10	13
No. of companies working with Business Gateway	28	24
Private Investment secured to date by MediCity based companies	£13.9	£19.7m
New products or services launched into the Medtech, healthcare or wellbeing market	40	26
No. of Jobs created in high potential start-ups	150	156
Direct jobs in MediCity	3	3

#### 16.25 Imaging Centre of Excellence (Green)

- 16.25.1 ICE continues to play an important indirect role in supporting the build up of SAR-COVID 19 testing capacity in Scotland. ICE support for the Scottish Lighthouse Laboratory - The Lighthouse laboratory which is now processing over 3000 Covid test samples per day is housed in University of Glasgow Teaching and Learning Building adjacent to ICE. The Lighthouse lab in the largest COVID testing centre in Scotland staffed working closely with NHS ICE has contributed to the successful opening and continued operation of this strategic national pandemic testing facility in the following ways.

- Supporting the relocation of the Precision Medicine Scotland innovation centre (PMS-IC) staff into the second floor of ICE. This meant that the high specification PMS-IC laboratory space could be rapidly commissioned and dedicated for COVID 19 testing as the Lighthouse laboratory.
- The Lighthouse is staffed in large part from research staff from Glasgow University who bring appropriate skills in PCR (Polymerase Chain Reaction) sample preparation and processing.
- Key Glasgow University staff, based in ICE have been dedicated to this project and critical to delivery.

- The ICE building has also allowed COVID related resuscitation training, normally located in the Teaching and Learning Building to be delivered and ICE meeting rooms have also been used extensively for COVID related planning.

#### 16.25.2 In terms of benefits realisation:

- **Scanner use:** ICE supports three state of the art scanners (CT, 3T and 7T MRI Scanners). Scanner use in Q1 2020 was relatively unaffected through January and February but research application on 7TMRI closed down in March. It is notable that Clinical CT scans in April increased significantly with the overall number of scans completed since opening now over 6000 scans.
- **ICE Building Occupancy:** latest pre-lockdown figures indicate that the ICE building at of 106 FTE occupancy across all 4 floors, which is 68% of maximum capacity. However due to furlough, occupancy has been reduced to less than 5%. However, on the assumption that the Lighthouse Laboratory remains in place and the ICE building acts as medium-term home for University staff and others displaced from the teaching and learning building we estimate the effective ICE occupancy would be over 90% upon of staff sometime later this year.
- **Research Income** – for Q1 2020, £2.6 million research income associated with the ICE building has been secured.
- **UKRI Strength in Places funding:** The Living Laboratory. On June 20th the success of the Glasgow University's "Living Laboratory" application was announced by the UK Business Minister with a grant of £38 million from the UKRI Strength in Places Fund. This award will create an "internationally leading project focused on translating cutting-edge science and innovation into a real world clinical setting" building directly on existing strengths.  
<https://www.ukri.org/funding/funding-opportunities/strength-in-places-fund/>

#### 16.26 Working Matters (Successor Project) (Amber)

- 16.26.1 Following the conclusion of the Working Matters project at the end of March 2019, a short-term successor project was established to utilise a small level of the Department for Work and Pension (DWP) grant underspend. Seven of the Member Authorities have participated in the Successor Project, which was developed in partnership with the DWP, to deliver employment support for former clients of the main Working Matters projects and also for other priority client groups such as members of Black and Minority Ethnic (BAME) communities, those who are disabled or who have a long-term health condition, clients with poor mental health or addiction issues, ex-offenders, or older workers aged 50 plus. The Successor Project set out targets relating to the number of clients who would be supported and the number who would be helped back into employment. Prior to the Covid-19 pandemic, the project was scheduled to operate until the end of July 2020, however, with cessation of activity due to Covid, an underspend of the DWP grant was forecast. The WM Lead (GCC) submitted proposals from the Member Authorities for the use of the underspend and these are subject to ongoing discussion with the DWP. Member Authorities have also been asked this week to update their WM spend to end June 2020 – this should provide a much more accurate picture of the level of underspend remaining and enable accurate planning for the end of the programme.

#### 17. CITY DEAL ANNUAL IMPLEMENTATION PLAN UPDATE

- 17.1 The Annual Implementation Plan, which was approved by June Cabinet, sets out all of the activities which will be completed by the Programme Management Office and the Support Groups throughout 2020/21 to support the delivery of the City Deal Programme and to ensure compliance with the Assurance Framework and Grant Offer Letter (GOL). Monitoring of the AIP is a condition of the GOL. The status report for each action in the AIP is included at Appendix 11 with updates for the period marked in bold italic font.
- 17.2 Monitoring shows that, at the end of Quarter 1, the vast majority of actions are progressing as planned (Green). Nine of the 71 actions have not/or are no longer expected to be completed within the targeted timescales or are encountering issues with their implementation (Amber status). Remedial action is planned for four of the nine amber actions and revised target dates have been proposed for the remaining five actions namely;
- Ref 9. Complete Cenefits Data Protection Impact Assessment – move from July to August 2020
  - Ref 13. Develop the Benefits Realisation Dependencies Register – move from June EDG to August EDG

- Ref 14. Update the Benefits Realisation Dependencies Register on an ongoing basis – move from move from June EDG to August EDG
- Ref 22. Agreeing grant offer letter 20/21 with Scottish Government – move from June to July 2020.
- Ref 52. Review/update Partner Media Protocol in liaison with Member Authorities and government partners - move from June 2020 to August 2020.



## Appendix 1: PROJECT STATUS UPDATES

Table 2 below provides a summary for each project's status. Detailed definitions for Red I, Amber (A), Green (G), Complete (C) and Future (F) status are provided in the report endnotes. Status and dates shown in ***bold italics*** have changed from the previous PMO report following approval of a submitted Change Control Request (for status) or notification to the PMO of a change to FBC submission dates. Where a Project element reports at Amber, an explanation of the related issue(s) is provided in the individual Project update section.

**Table 2: Individual Project Status Summary**

Project Name	Sub Projects		SBC	OBC	Augm OBC	FBC	Scope	Timeline	Finance	Benefits Real.	FBC dates	End of construction
INFRASTRUCTURE PROGRAMME												
East Dunbartonshire Council in partnership with Strathclyde Partnership for Transport and Glasgow City Council												
1. Place and Growth Programme		C	F	n/a	F	G	A	F	F		Jul 2023	Dec 2025
	Bishopbriggs Relief Road/Westerhill Masterplan - BRR5/ Westerhill		F	n/a	F	G	A	F	F		TBC	TBC
	A803 Sustainable Travel Corridor		F	n/a	F	G	A	F	F		TBC	TBC
	Bishopbriggs Town Centre Regeneration – Public Realm/ Business Incubation Space		F	n/a	F	G	A	F	F		TBC	TBC
East Renfrewshire Council												
2. M77 Strategic Corridor		C	C	n/a	F	A	A	A	A		various	various
	Levern Works			C	C	C	C	C	G		18/08/2015	01/08/2016
	Business Boost			C	C	C	A	C	A		30/11/2017	Mar 2019
	Aurs Road Realignment			C	F	G	A	G	G		26/03/2020	Apr 2021
	Balgraystone Road			C	C	A	A	A	G		28/03/2019	Apr 2020
	New Railway Station and allied works			F	F	A	A	A	G		Oct 2020	Aug 2021
	Levern Valley Link			F	F	G	G	G	G		Sep 2024	Nov 2025
	Dams to Darnley Visitor Facilities			F	F	G	G	A	G		May 2021	Apr 2022
Glasgow City Council												
3. Canal and North Gateway		C	C	C	F	A	A	A	A		various	various
	FBC1: Sighthill: Remediation (Contract 1)				C	C	C	C	C		15/12/2015	09/11/2017
	FBC 2: Sighthill Remediation (Contract 2)				C	A	A	A	A		18/10/2016	Jan 2020
	FBC 3: Sighthill: Cowlairs Bridge; Port Dundas; and 100 Acre Hill				C	C	A	G	A		29/03/2018	01/07/2019
	FBC4: NGIWMS				C	A	A	A	A		29/03/2018	Jun 2019
	NGIWMS: Cowlairs Link				F	F	F	F	F		27/08/2020	10/07/2021
	FBC 5: North Canal Bank Street / Landscape Link				C	A	A	A	A		29/05/2019	Apr 2020
	FBC 7: Sighthill M8 Pedestrian Bridge				C	A	A	A	A		30/01/2020	12/09/2021
	FBC 6: Speirs Lock: Garscube Toll & Links				C	A	A	A	A		28/11/2019	23/07/2020
	Port Dundas: Dobbies Loan				F	A	A	A	A		23/04/2020	May 2021
	Port Dundas: Pinkston Access and Remediation				F	A	A	A	A		24/09/2020	Sep 2021
	Cowlairs: Remediation & Servicing				F	A	A	A	A		Mar 2021	Mar 2022
4. Collegelands Calton Barras		C	C	C	F	A	A	A	A		various	various
	Improving Public Transport: High St Station				F	A	A	A	A		27/08/2020	Feb 2021
	Meat Market Roads and Infrastructure				F	A	A	A	A		26/03/2020	28/02/2021
	FBC 2: Meat Market Site Remediation				C	A	A	A	A		20/06/2019	Oct 2019
	CBAP: Development Deficit Grant Scheme				F	F	F	F	F		Nov 2020	Jan 2022
	FBC 3: Junction Improvements				C	A	A	A	A		20/06/2019	18/04/2020
5. City Centre Enabling Infrastructure Integrated Public Realm	FBC 1: Calton Barras Action Plan - Barras Public Realm - Phase 1	C	C	C	C	C	C	C	A		24/05/2017	01/07/2018
					F	A	A	A	A		various	various
	FBC1: Sauchiehall Street West Phase 1				C	C	C	C	A		01/12/2017	01/05/2019
	Block A - Argyle St West (M8-Hope Street)				F	A	A	A	A		23/04/2020	Apr 2022
	Block A - Argyle St East (Hope Street-Glasgow Cross)				F	F	F	F	F		24/09/2020	Sep 2022
	Block A - St Enoch's Square - Dixon Street				F	F	F	F	F		24/09/2020	Sep 2022
	Block A - Bath Street East-Cathedral Street				F	F	F	F	F		Feb 2021	Feb 2023
	Block A - Kyle Street - North Hanover Street				F	A	A	A	A		Feb 2021	Feb 2023
	Block A - The Underline (St George's Cross-Cambridge Street-Sauchiehall Street)				F	A	A	A	A		26/03/2020	Sep 2021
	Block A - Sauchiehall Street Precinct				F	A	A	A	A		21/05/2020	Nov 2021
	Block B - Holland Street/Pitt St				F	A	A	A	A		Nov 2020	Jun 2022
	Block B - Elmbank Street & Elmbank Crescent				F	F	F	F	F		Nov 2020	Jun 2022
	Block B - Glassford Street/Stockwell Street				F	F	F	F	F		Apr 2021	Oct 2022
	Block B - Broomielaw/Clyde Street				F	F	F	F	F		Sep 2021	Sep 2023
	Block C - Hope Street				F	F	F	F	F		Jun 2022	Dec 2023
	Block C - International Financial Services District				F	F	F	F	F		May 2022	May 2024
	Block C - St Vincent Street				F	F	F	F	F		Nov 2022	May 2024
	Block C - John Street				F	F	F	F	F		Apr 2022	Apr 2024
	Block C - George Street				F	F	F	F	F		Nov 2022	Nov 2024
	Intelligent Street Lighting				C	C	C	C	A		29/03/2018	16/06/2019

Project Name	Sub Projects	SBC	OBC	Augm OBC	FBC	Scope	Timeline	Finance	Benefits Real.	FBC dates	End of construction
6. Metropolitan Glasgow Strategic Drainage Partnership					F	A	A	A	A	various	various
	FBC 1: Camlachie Burn				C	A	A	A	A	29/03/2017	05/07/2019
	FBC 2: Cardowan Surface Water Management Plan (SWMP)				C	A	A	A	A	02/08/2018	03/09/2019
	FBC 4: South East Glasgow SWMP				C	A	A	A	A	23/05/2019	Mar 2022
	FBC 3: Hillington/Cardonald SWMP- Phase 1 Moss Heights/Halfway Community Park				C	C	C	C	A	30/08/2018	03/05/2019
	Hillington/Cardonald SWMP - Ph 2				F	A	A	A	A	26/03/2020	May 2021
	Hillington/Cardonald SWMP - Ph 3	C	C	C	F	A	A	A	A	26/03/2020	May 2021
	FBC 5: Garrowhill/Ballieston SWMP				C	A	A	A	A	29/08/2019	Nov 2022
	Drumchapel SWMP				C	A	A	A	A	30/01/2020	Mar 2021
	Cockenzie St SWMP				F	F	F	F	F	21/05/2020	Jan 2023
	Fullerton Avenue SWMP				F	F	F	F	F	21/05/2020	Jan 2023
	Eastern Springburn SWMP				F	F	F	F	F	21/05/2020	Jan 2023
	High Knightswood/Netherton SWMP				F	F	F	F	F	21/05/2020	Jan 2023
7. Clyde Waterfront West End Innovation Quarter					F	A	A	A	A	various	various
	Develop. Econ. Role of Glasgow University (GU) - Byres Road Public Realm				F	A	A	A	A	TBC	Jan 2022
	Develop. Econ. Role of GU - University Avenue and Campus Connections				F	F	F	F	F	Nov 2021	Jan 2023
	Develop. Econ. Role of Scottish Exhibition Centre (SEC)/Pacific Quay - Expressway Bridge				F	F	F	F	F	29/10/2020	Nov 2021
	Develop. Econ. Role of SEC/Pacific Quay Cessnock Pedestrian Link				F	A	A	F	F	Apr 2022	May 2023
	Develop. Econ. Role of SEC/Pacific Quay - Finnieston Link				F	F	F	A	F	Apr 2021	May 2022
	Develop. Econ. Role of SEC/Pacific Quay - Canting Basin Bridge				F	F	F	F	F	Apr 2022	May 2023
	Investing in the Strategic Road Network to Unlock Development (M8 Jct19)				F	F	F	F	F	Jun 2022	Jun 2023
	Develop. Econ. Role of Queen Elizabeth University Hospital (QEUH) and Adjacencies - Development Deficit Funding 1				F	F	F	F	F	27/08/2020	Feb 2022
	Develop. Econ. Role of QEUH and Adjacencies - Development Deficit Funding 2				F	A	A	A	A	Feb 2021	Aug 2022
	Develop. Econ. Role of QEUH and Adjacencies - Development Deficit Funding 3				F	F	F	F	F	27/08/2020	Jan 2022
	Developing the Economic Role of QEUH and Adjacencies - Access Improvements				F	F	F	F	F	27/08/2020	Mar 2022
	Developing the Economic Role of Yorkhill Hospital Site				F	F	F	F	F	29/10/2020	Oct 2021
	FBC 1: Central Govan Action Plan (CGAP): Govan Public Realm (inc. Active Travel South)	C	C	C	C	C	C	C	A	29/03/2018	22/04/2019
	CGAP Development Deficit Funding – Commercial Floorspace 1				F	A	A	A	A	Feb 2021	Feb 2022
	FBC 2: CGAP Commercial Floorspace Development Deficit Funding 2 (Govan Old Parish Church - Lower Ground Floor)				C	A	A	A	A	20/06/2019	18/06/2020
	Access and Integrity of Waterfront - The Briggait/Lancefield Quay				F	F	F	F	F	24/09/2020	Sep 2021
	Access and Integrity of Waterfront - Yorkhill Quay				F	F	F	F	F	29/10/2020	Oct 2021
	Access and Integrity of Waterfront - Windmillcraef Quay				F	F	F	F	F	24/09/2020	Sep 2021
	Access and Integrity of Waterfront - SEC - Active Travel				F	F	F	F	F	Apr 2021	Apr 2023
	Access and Integrity of Waterfront - Custom House Quay				F	F	F	F	F	Dec 2021	Dec 2023
	Access and Integrity of Waterfront - Calton Place				F	F	F	F	F	Dec 2021	Dec 2023
	Access and Integrity of Waterfront - Tradeston Phase 1				F	A	A	A	A	24/09/2020	Sep 2021
	Access and Integrity of Waterfront - Tradeston Phase 2				F	F	F	F	F	TBC	TBC
	Access and Integrity of Waterfront - Govan Graving Docks				F	F	F	F	F	23/04/2020	May 2021
	Improving Connectivity between GU and QEUH - Govan-Partick Bridge				F	A	A	A	A	18/06/2020	Sep 2021
	Improving Connectivity between GU and QEUH - Active Travel Route (North)				C	A	A	A	A	31/10/2019	Oct 2020
	Improving Connectivity between GU and QEUH - Active Travel Route (South)				F	F	F	F	F	27/08/2020	Aug 2021
Inverclyde Council											
8. Inchgreen		C	F	n/a	F	G	G	G	F	Nov 2020	various
9. Ocean Terminal				n/a	F	G	A	A	A	various	various
	Marine Works	C	C	C	C	G	G	G	G	29/05/2019	Mar 2020
	Terminal Building			F	C	G	A	A	A	28/11/2019	Mar 2021
10. Inverkip		C	C	F	F	G	A	A	G	24/09/2020	various
North Lanarkshire Council											
11. A8 M8 Corridor Access Improvements			n/a	n/a	F	G	G	G	G	various	various
	Eurocentral: Park & Ride/Share	C	F	n/a	F	G	G	G	G	Dec 2021	Dec 2022
	Orchard Farm Roundabout			F	n/a	F	G	G	G	Dec 2021	TBC
12. Gartcosh/ Glenboig Community Growth Area					F	C	C	G	G	various	various
	Glenboig Link Road - FBC 1	C	C	C	C	C	C	G	G	18/10/2016	01/06/2018
	Glenboig Link Road - FBC 2				C	C	C	G	G	30/12/2016	01/06/2018
13. Pan Lanarkshire Orbital Transport Corridor			n/a	n/a	F	G	G	G	G	various	various
	Ravenscraig Infrastructure Access	C	F	n/a	F	G	G	G	F	01/06/2022	Sep 2025
	East Airdrie Link Road			F	n/a	F	G	G	G	Feb 2024	Sep 2026
	Motherwell Town Centre Interchange		C	C	F	G	G	G	G	01/05/2021	Sep 2021

Project Name	Sub Projects												
		SBC	OBC	Augm OBC	FBC	Scope	Timeline	Finance	Benefits Real.	FBC dates	End of construction		
Renfrewshire Council													
14. Clyde Waterfront and Renfrew Riverside (CWRR)		C	C	C	F	G	G	G	G	01/01/2021	various		
15. Glasgow Airport Investment Area (GAIA)		C	C	C	C	G	G	G	G	28/03/2019	various		
South Lanarkshire Council													
16. Cathkin Relief Road		C	C	C	C	G	A	G	A	23/05/2019	various		
17. Greenhills Road		C	C	C	C	G	A	G	A	30/08/2018	various		
18. Stewartfield Way Transport Capacity		C	F	n/a	F	G	A	G	A	01/04/2022	various		
19. Community Growth Area		C	C	C	F	G	A	G	A				
19a. Community Growth Area (GCA) – Newton		C	C	C	F					various	various		
	Newton CGA Park and Ride				C	C	C	A	24/05/2017	01/12/2017			
	Newton Farm Primary School				C	C	C	A	03/02/2016	01/08/2017			
	Westburn Roundabout				C	C	C	A	29/11/2018	01/09/2019			
	Sustainable Transport Intervention				F	F	F	F	F	Jan 2021	Dec 2022		
19b. Community Growth Area – Hamilton					C	C	F					various	various
	FBC1: Woodhead Primary School Extension						C	C	C	A	02/08/2018	01/08/2019	
	FBC2: Highstonehall Road Upgrade Works						C	C	C	A	29/11/2018	01/04/2019	
	FBC3: Woodfoot Road Transport Corridor Improvements						C	C	C	A	25/04/2019	01/12/2019	
	FBC4: Woodfoot Road/Wellhall Road Junction						F	F	F	F	F	Apr 2021	Dec 2021
	FBC5: Wellhall Road/Hillhouse Road Junction						F	F	F	F	F	Apr 2021	Dec 2021
	FBC 6: Woodfoot Rd, Gateside St and Strathaven Rd Junctions						F	F	F	F	F	Apr 2022	Mar 2023
	FBC7: Calderside Academy						F	F	F	F	F	May 2021	Aug 2024
19c. Community Growth Area - Larkhall					C	C	F					various	various
	Holy Cross High Extension						F	F	F	F	F	01/02/2022	Aug 2024
	Glengowan Primary School Extension						F	G	G	G	A	26/11/2020	Aug 2021
	Larkhall Nursery Extension						F	G	G	G	A	26/11/2020	Aug 2021
	Merryton Roundabout & Link Road						F	F	F	F	F	Feb 2022	Aug 2023
	A72 Lanark Road / M74 Signalisation						F	G	G	G	A	01/03/2021	Dec 2021
	M74 Works						F	F	F	F	F	Apr 2023	Jun 2024
	Community Facility						F	F	F	F	F	Feb 2022	Oct 2023
19d. Community Growth Area - East Kilbride					C	C	F					various	various
	Park and Ride Facility - Hairmyres						F	F	F	F	F	01/04/2023	Mar 2024
	New Primary School (Phase 1) - Jackton						F	G	A	G	A	21/05/2020	TBC
West Dunbartonshire Council													
20. Exxon Site Development Project		C	C	C	F	G	A	G	G	Nov 2020	various		
Regional Projects													
21. Airport Access (Regional Project) [RAG status reporting on hold while project paused for Metro Feasibility Study]		C	C	F	F	A	A	G	G	Dec 2022	various		
INNOVATION PROGRAMME													
	ICE - Imaging Centre of Excellence	n/a	n/a		C	C	C	C	G	17/03/2015	complete		
	Medicity	n/a	n/a		C	C	C	C	G	17/03/2015	complete		
	Tontine	n/a	n/a		C	C	C	C	G	15/10/2015	complete		
SKILLS & EMPLOYMENT PROGRAMME													
	Working Matters (Successor Programme)	n/a	n/a		C	A	G	A	G	12/04/2016	n/a		
	In Work Progression	n/a	n/a		C	C	C	C	C	12/04/2016	n/a		
	Youth Gateway Guarantee	n/a	n/a		C	C	C	C	C	06/06/2017	n/a		

Appendix 2: Project Milestone Dates

Member Authority	Main Project	Sub Project	RT	SBC CEG Approval Date	SBC Cabinet Approval Date	OBC CEG Approval Date	OBC Cabinet Approval Date	Augmente d OBC CEG Approval Date	Augmented OBC Cabinet Approval Date	FBC CEG Approval Date	FBC Cabinet Approval Date	Papers Submission Deadline	Award of Contract	Construction Start	Construction End
Infrastructure Projects															
EDC/SPT	1. Place and Growth Programme	Bishopbriggs Relief Road/Westerhill Masterplan - BRR5/ Westerhill	2	30/01/2020	11/02/2020	01/04/2023	01/05/2023	n/a	n/a	01/07/2023	02/08/2023	TBC	TBC	Sep 2023	Dec 2025
		A803 Sustainable Travel Corridor						n/a	n/a			TBC	TBC	TBC	TBC
		Bishopbriggs Town Centre Regeneration – Public Realm/ Business Incubation Space						n/a	n/a			TBC	TBC	TBC	TBC
								n/a	n/a			TBC	TBC	TBC	TBC
ERC	2. M77 Strategic Corridor	Levern Works	1	-	23/06/2015	05/08/2015	18/08/2015	various	various	various	various	various	various	Nov 2015	Nov 2025
		Business Boost	2					31/01/2019	12/02/2019	18/08/2015	18/08/2015			Oct 2015	Nov 2015
		Aurs Road Realignment	8					as above	as above	30/11/2017	n/a			Mar 2018	Mar 2018
		Balgraystone Road	6					28/03/2019	09/04/2019	26/03/2020	n/a	TBC		Apr 2020	31/05/2020
		New Railway Station and allied works	7					as above	as above	28/03/2019	09/05/2019			May 2019	Jun 2019
		Levern Valley Link	5					21/05/2020	02/06/2020	29/10/2020	n/a	TBC		Oct 2020	Dec 2020
		Dams to Darnley Visitor Facilities	7					Oct 2023	Oct 2023	Sep 2024	n/a	Aug 2024		Oct 2024	Nov 2024
								30/07/2020	11/08/2020	May 2021	n/a	19/06/2020		May 2021	Jun 2021
GCC	3. Canal and North Gateway		1	05/08/2015	18/08/2015	02/12/2015	15/12/2015	29/11/2018	11/12/2018	various	various	various	various	Dec 2015	Mar 2022
		FBC1: Sighthill: Remediation (Contract 1)	1							15/12/2015	15/12/2015			Dec 2015	Nov 2017
		FBC 2: Sighthill Remediation (Contract 2)	1							18/10/2016	18/10/2016			Mar 2017	Jan 2020
		FBC 3: Sighthill: Cowlares Bridge; Port Dundas; and 100 Acre Hill	6							29/03/2018	10/04/2018			Apr 2018	Jun 2018
		FBC4: NGWMS	2							29/03/2018	10/04/2018			Jun 2018	Jun 2018
		NGWMS: Cowlares Link	2							27/08/2020	n/a	17/07/2020		Aug 2020	Jul 2021
		FBC 5: North Canal Bank Street / Landscape Link	6							29/05/2019	n/a			May 2019	Jun 2019
		FBC 7: Sighthill M8 Pedestrian Bridge	8							30/01/2020	n/a	13/12/2019		Jan 2020	Mar 2020
		FBC 6: Speirs Lock: Garscube Toll & Links	3							28/11/2019	n/a	25/10/2019		Dec 2019	Dec 2019
		Port Dundas: Dobbies Loan	2							23/04/2020	n/a	TBC		May 2020	May 2020
		Port Dundas: Pinkston Access and Remediation	3							24/09/2020	n/a	14/08/2020		Sep 2020	Sep 2020
		Cowlares: Remediation & Servicing	3							Mar 2021	n/a	Feb 2021		Mar 2021	Mar 2021
GCC	4. Collegelands Calton Barras		2	05/08/2015	18/08/2015	30/03/2016	12/04/2016	29/11/2018	11/12/2018	various	various	various	various	Jan 2018	Jan 2022
		Improving Public Transport: High St Station	4							27/08/2020	n/a	17/07/2020		Aug 2020	Aug 2020
		Meat Market Roads and Infrastructure	6							26/03/2020	n/a	TBC		Oct 2019	Mar 2020
		FBC 2: Meat Market Site Remediation	4							20/06/2019	n/a			Jun 2019	Jun 2019
		CBAP: Development Deficit Grant Scheme	3							26/11/2020	n/a	16/10/2020		Feb 2021	Jan 2022
		FBC 3: Junction Improvements	2							20/06/2019	n/a			Jun 2019	Jun 2019
		FBC 1: Calton Barras Action Plan - Barras Public Realm - Phase 1	1							24/05/2017	06/06/2017			Jan 2018	Jan 2018
															Jul 2018
GCC	5. City Centre Enabling Infrastructure Integrated Public Realm		1	05/08/2015	18/08/2015	30/11/2016	13/12/2016	29/11/2018	11/12/2018	various	various	various	various	Jan 2018	Nov 2024
		FBC1: Sauchiehall Street West Phase 1	1							01/12/2017	n/a			Dec 2017	Jan 2018
		Block A - Argyle St West (M8-Hope Street)	2							23/04/2020	n/a	TBC		May 2020	May 2020
		Block A - Argyle St East (Hope Street-Glasgow Cross)	2							24/09/2020	n/a	14/08/2020		Oct 2020	Oct 2020
		Block A - St Enoch's Square - Dixon Street	2							24/09/2020	n/a	14/08/2020		Oct 2020	Oct 2020
		Block A - Bath Street East-Cathedral Street	2							Feb 2021	n/a	Jan 2021		Mar 2021	Mar 2021
		Block A - Kyle Street - North Hanover Street	2							Feb 2021	n/a	Jan 2021		Mar 2021	Mar 2021
		Block A - The Underline (St George's Cross-Cambridge Street-Sauchiehall Street)	3							26/03/2020	n/a	TBC		Mar 2020	Mar 2020
		Block A - Sauchiehall Street Precinct	2							21/05/2020	n/a	TBC		May 2020	May 2020
		Block B - Holland Street/Pitt St	1							26/11/2020	n/a	16/10/2020		Dec 2020	Dec 2020
		Block B - Elmbank Street & Elmbank Crescent	2							26/11/2020	n/a	16/10/2020		Dec 2020	Dec 2020
		Block B - Glassford Street/Stockwell Street	2							Apr 2021	n/a	Mar 2021		May 2021	May 2021
		Block B - Broomielaw/Clyde Street	2							Sep 2021	n/a	Aug 2021		Oct 2021	Oct 2021
		Block C - Hope Street	2							Jun 2022	n/a	May 2022		Jul 2022	Jul 2022
		Block C - International Financial Services District	2							May 2022	n/a	Apr 2022		May 2022	May 2022
		Block C - St Vincent Street	1							Nov 2022	n/a	Oct 2022		Dec 2022	Dec 2022
		Block C - John Street	1							Apr 2022	n/a	Mar 2022		May 2022	May 2022
		Block C - George Street	1							Nov 2022	n/a	Oct 2022		Dec 2022	Dec 2022
		Intelligent Street Lighting	3							29/03/2018	10/04/2018			Feb 2018	Dec 2018
GCC	6. Metropolitan Glasgow Strategic Drainage Partnership		3	05/08/2015	18/08/2015	03/02/2016	16/02/2016	02/08/2018	14/08/2018	various	various	various	various	Jun 2017	Jan 2023
		FBC 1: Camlachie Burn	3							29/03/2017	11/04/2017			Jun 2017	Jun 2017
		FBC 2: Cardowan Surface Water Management Plan (SWMP)	1							02/08/2018	14/08/2018			Jun 2018	Jul 2018
		FBC 4: South East Glasgow SWMP	2							23/05/2019	n/a			Jun 2019	Jul 2019
		FBC 3: Hillington/Cardonald SWMP- Phase 1 Moss Heights/Halfway Community Park	1							30/08/2018	n/a			Aug 2018	Sep 2018
		Hillington/Cardonald SWMP - Ph 2	2							26/03/2020	n/a	TBC		Mar 2020	Mar 2020
		Hillington/Cardonald SWMP - Ph 3	2							26/03/2020	n/a	TBC		Mar 2020	Mar 2020
		FBC 5: Garrowhill/Ballicreston SWMP	6							29/08/2019	n/a			Aug 2019	Sep 2019
		Drumchapel SWMP	4							30/01/2020	n/a	13/12/2019		Feb 2020	Mar 2020
		Cockenzie St SWMP	2							21/05/2020	n/a	TBC		May 2020	Jun 2020
		Fullerton Avenue SWMP	1							21/05/2020	n/a	TBC		May 2020	Jun 2020
		Eastern Springburn SWMP								21/05/2020	n/a	TBC		May 2020	Jun 2020
		High Knightswood/Netherton SWMP								21/05/2020	n/a	TBC		May 2020	Jun 2020
GCC	7. Clyde Waterfront West End Innovation Quarter			05/08/2015	18/08/2015	30/03/2016	12/04/2016	29/11/2018	11/12/2018	various	various	various	various	Apr 2018	Dec 2023
		Develop. Econ. Role of Glasgow University (GU) - Byres Road Public Realm	5							TBC	n/a	TBC		Aug 2020	Aug 2020
		Develop. Econ. Role of GU - University Avenue and Campus Connections	3							Nov 2021	n/a	Oct 2021		Feb 2022	Feb 2022
		Develop. Econ. Role of Scottish Exhibition Centre (SEC)/Pacific Quay - Expressway Bridge	3							29/10/2020	n/a	18/09/2020		Nov 2020	Nov 2020
		Develop. Econ. Role of SEC/Pacific Quay Cessnock Pedestrian Link	4							Apr 2022	n/a	Mar 2022		May 2022	May 2022
		Develop. Econ. Role of SEC/Pacific Quay - Finnieston Link	6							Apr 2021	n/a	Mar 2021		May 2021	May 2021
		Develop. Econ. Role of SEC/Pacific Quay - Canting Basin Bridge	4							Apr 2022	n/a	Mar 2022		May 2022	May 2022
		Investing in the Strategic Road Network to Unlock Development (M8 Jct19)	3							Jun 2022	n/a	Apr 2022		Jun 2022	Jun 2022
		Develop. Econ. Role of Queen Elizabeth University Hospital (QEUH) and Adjacencies - Development Deficit Funding 1	4							27/08/2020	n/a	17/07/2020		Aug 2020	Aug 2020
		Develop. Econ. Role of QEUH and Adjacencies - Development Deficit Funding 2	3							Feb 2021	n/a	Dec 2020		Feb 2021	Feb 2021
		Develop. Econ. Role of QEUH and Adjacencies - Development Deficit Funding 3	2							27/08/2020	n/a	17/07/2020		Aug 2020	Aug 2020
		Developing the Economic Role of QEUH and Adjacencies - Access Improvements	1							27/08/2020	n/a	17/07/2020		Sep 2020	Sep 2020
		Developing the Economic Role of Yorkhill Hospital Site	3							29/10/2020	n/a	18/09/2020		Oct 2020	Oct 2020
		FBC 1: Central Govan Action Plan (CGAP): Govan Public Realm (inc. Active Travel South)	2							29/03/2018	10/04/2018			Apr 2018	Apr 2018
		CGAP Development Deficit Funding – Commercial Floorspace 1	5							Feb 2021	n/a	Dec 2020		Feb 2021	Feb 2021
		FBC 2: CGAP Commercial Floorspace Development Deficit Funding 2 (Govan Old Parish Church - Lower Ground Floor)	5							20/06/2019	n/a			Jun 2019	Jun 2019
		Access and Integrity of Waterfront The	3							24/09/2020	n/a	14/08/2020		Sep 2020	Sep 2020
															Sep 2021



Member Authority	Main Project	Sub Project	RT	SBC CEG Approval Date	SBC Cabinet Approval Date	OBC CEG Approval Date	OBC Cabinet Approval Date	Augmente d OBC CEG Approval Date	Augmented OBC Cabinet Approval Date	FBC CEG Approval Date	FBC Cabinet Approval Date	Papers Submission Deadline	Award of Contract	Construction Start	Construction End
		Briggait/Lancefield Quay													
		Access and Integrity of Waterfront - Yorkhill Quay	2							29/10/2020	n/a	18/09/2020	Oct 2020	Oct 2020	Oct 2021
		Access and Integrity of Waterfront - Windmillcroft Quay	3							24/09/2020	n/a	14/08/2020	Sep 2020	Sep 2020	Sep 2021
		Access and Integrity of Waterfront - SEC - Active Travel	1							Apr 2021	n/a	Feb 2021	Apr 2021	Apr 2021	Apr 2023
		Access and Integrity of Waterfront - Custom House Quay	3							Dec 2021	n/a	Oct 2021	Dec 2021	Dec 2021	Dec 2023
		Access and Integrity of Waterfront - Calton Place	3							Dec 2021	n/a	Oct 2021	Dec 2021	Dec 2021	Dec 2023
		Access and Integrity of Waterfront - Tradeston Phase 1	3							24/09/2020	n/a	14/08/2020	Oct 2020	Sep 2020	Sep 2021
		Access and Integrity of Waterfront - Tradeston Phase 2								TBC	n/a	TBC	TBC	TBC	TBC
		Access and Integrity of Waterfront - Govan Graving Docks	3							23/04/2020	n/a	TBC	May 2020	May 2020	May 2021
		Improving Connectivity between GU and QEUH - Govan-Partick Bridge	3							18/06/2020	n/a	07/05/2020	Jul 2020	Jul 2020	Sep 2021
		Improving Connectivity between GU and QEUH - Active Travel Route (North)	4							31/10/2019	n/a	20/09/2019	Oct 2019	Feb 2020	Oct 2020
		Improving Connectivity between GU and QEUH- Active Travel Route (South)	2							27/08/2020	n/a	17/07/2020	Aug 2020	Aug 2020	Aug 2021
IC	8. Inchgreen			31/01/2019	12/02/2019	26/11/2020	08/12/2020	n/a	n/a	26/11/2020	08/12/2020	16/10/2020	Mar 2021	Apr 2021	Mar 2022
IC	9. Ocean Terminal			07/10/2015	20/10/2015	27/09/2017	10/10/2017	various	various	various	various	various	various	Jun 2019	Mar 2021
		Marine Works	6					29/05/2019	04/06/2019	29/05/2019	04/06/2019		Apr 2019	Jun 2019	Mar 2020
		Terminal Building	5					28/11/2019	10/12/2019	28/11/2019	10/12/2019	25/10/2019	Dec 2019	Dec 2019	Mar 2021
IC	10. Inverkip		12	07/10/2015	20/10/2015	27/09/2017	10/10/2017	24/09/2020	06/10/2020	24/09/2020	06/10/2020	14/08/2020	May 2020	May 2020	Mar 2021
NLC	11. A8 M8 Corridor Access Improvements			05/08/2015	18/08/2015	various	various	n/a	n/a	various	various	various	various	Jan 2022	Dec 2022
		Eurocentral: Park & Ride/Share	4			Jan 2021	Feb 2021	n/a	n/a	Dec 2021	n/a	Nov 2021	Dec 2021	Jan 2022	Dec 2022
		Orchard Farm Roundabout	3			Aug 2021	Oct 2021	n/a	n/a	Dec 2021	n/a	Nov 2021	TBC	TBC	TBC
NLC	12. Gartcosh/Glenboig Community Growth Area			05/08/2015	18/08/2015	25/05/2016	06/06/2016	28/03/2019	09/04/2019	various	various	various	various	May 2017	Jun 2018
		Glenboig Link Road - FBC 1	1							18/10/2016	18/10/2016		Nov 2016	May 2017	Jun 2018
		Glenboig Link Road - FBC 2								30/12/2016	13/12/2016		Dec 2016	May 2017	Jun 2018
NLC	13. Pan Lanarkshire Orbital Transport Corridor			05/08/2015	18/08/2015	various	various	n/a	n/a	various	various	various	various	various	various
		Ravensraig Infrastructure Access	5			30/07/2020	11/08/2020	n/a	n/a	Jun 2022	n/a	19/06/2020	Jun 2022	Jul 2022	Sep 2025
		East Airdrie Link Road	2			Jan 2022	Feb 2022	n/a	n/a	Feb 2024	n/a	tbtc	Mar 2024	Apr 2024	Sep 2026
		Motherwell Town Centre Interchange	5			29/03/2018	10/04/2018	29/05/2019	04/06/2019	May 2021	n/a	18/09/2020	Nov 2020	Mar 2022	Sep 2021
RC	14. Clyde Waterfront and Renfrew Riverside (CWRR)		3	-	23/06/2015	30/11/2016	13/12/2016	02/08/2018	14/08/2018	Jan 2021	Mar 2021	Dec 2020	TBC	TBC	Sep 2023
RC	15. Glasgow Airport Investment Area (GAIA)		2	-	23/06/2015	30/11/2016	13/12/2016	29/11/2018	11/12/2018	28/03/2019	09/04/2019		Jun 2019	Jul 2019	Dec 2020
SLC	16. Cathkin Relief Road			05/08/2015	18/08/2015	02/12/2015	20/10/2015	29/05/2019	04/06/2019	23/05/2019	04/06/2019		Feb 2016	Apr 2016	Jan 2017
SLC	17. Greenhills Road		3	05/08/2015	18/08/2015	03/08/2016	18/10/2016	30/08/2018	09/10/2018	30/08/2018	09/10/2018		Nov 2018	Mar 2019	Jul 2020
SLC	18. Stewartfield Way Transport Capacity		2	05/08/2015	18/08/2015	Dec 2021	Jan 2022	n/a	n/a	Apr 2022	n/a	01/11/2021	Apr 2024	May 2024	May 2026
SLC	19a. Community Growth Area (GCA) - Newton		1	05/08/2015	18/08/2015	02/12/2015	15/12/2015	02/08/2018	14/08/2018	various	various	various	various	Feb 2016	Dec 2022
		Newton CGA Park and Ride	1							24/05/2017	06/06/2017		May 2017	Jun 2017	Dec 2017
		Newton Farm Primary School	1							03/02/2016	16/02/2016		Feb 2016	Feb 2016	Aug 2017
		Westburn Roundabout	4							29/11/2018	n/a		Dec 2018	Mar 2019	Sep 2019
		Sustainable Transport Intervention	1							28/01/2021	n/a	18/12/2020	May 2022	Aug 2022	Dec 2022
SLC	19b. Community Growth Area - Hamilton		4			28/09/2016	18/10/2016	02/08/2018	14/08/2018	various	various	various	various	Aug 2018	Aug 2024
		FBC1: Woodhead Primary School Extension	4							02/08/2018	14/08/2018		Aug 2018	Sep 2018	Aug 2019
		FBC2: Highstonehall Road Upgrade Works	4							29/11/2018	n/a		Aug 2018	Aug 2018	Apr 2019
		FBC3: Woodfoot Road Transport Corridor Improvements	6							25/04/2019	n/a		Apr 2019	Jun 2019	Dec 2019
		FBC4: Woodfoot Road/Wellhall Road Junction	1							Apr 2021	n/a	Mar 2021	Apr 2021	Jun 2021	Dec 2021
		FBC5: Wellhall Road/Hillhouse Road Junction								Apr 2021	n/a	Mar 2021	Apr 2021	Jun 2021	Dec 2021
		FBC 6: Woodfoot Rd, Gateside St and Strathaven Rd Junctions								Apr 2022	n/a	Mar 2022	Apr 2022	Jun 2022	Mar 2023
		FBC7: Calderside Academy	2							May 2021	n/a	Apr 2021	May 2022	Jul 2022	Aug 2024
SLC	19c. Community Growth Area - Larkhall		4			01/02/2017	14/02/2017	25/04/2019	13/08/2019	various	various	various	various	Mar 2021	Aug 2024
		Holy Cross High Extension	4							Feb 2022	n/a	Jan 2021	May 2022	Jul 2022	Aug 2024
		Glengowan Primary School Extension	7							26/11/2020	n/a	16/10/2020	Mar 2021	Mar 2021	Aug 2021
		Larkhall Nursery Extension	4							26/11/2020	n/a	16/10/2020	Mar 2021	Mar 2021	Aug 2021
		Merryton Roundabout & Link Road								Feb 2022	n/a	Jan 2022	Jun 2022	Jul 2022	Aug 2023
		A72 Lanark Road / M74 Signalisation	2							Mar 2021	n/a	TBC	TBC	Apr 2021	Dec 2021
		M74 Works								Apr 2023	n/a	Mar 2023	May 2023	Jun 2023	Jun 2024
		Community Facility								Feb 2022	n/a	Jan 2022	Mar 2022	May 2022	Oct 2023
SLC	19d. Community Growth Area - East Kilbride		2			02/12/2015	15/12/2015	02/08/2018	14/08/2018	various	various	various	various	Jun 2023	Mar 2024
		Park and Ride Facility - Hairmyres	2							Apr 2023	n/a	Mar 2023	Apr 2023	Jun 2023	Mar 2024
		New Primary School (Phase 1) - Jackton	1							21/05/2020	n/a	TBC	TBC	TBC	TBC
WDC	20. Exxon Site Development Project		3	05/08/2015	18/08/2015	29/03/2017	11/04/2017	31/01/2019	12/02/2019	26/11/2020	n/a	16/10/2020	Mar 2021	Jun 2021	Jun 2023
Reg Pri	21. Airport Access (Regional Project)		3	02/12/2015	15/12/2015	30/11/2016	13/12/2016	TBC	TBC	Dec 2022	n/a	TBC	Jan 2023	Feb 2023	Dec 2025
Innovation -															
	None	ICE - Imaging Centre of Excellence								17/03/2015	17/03/2015			complete	complete
	NLC	Medicity								17/03/2015	17/03/2015			complete	complete
	GCC	Tontine								15/10/2015	15/10/2015			complete	complete
Skills & Employment Projects -															
	GCC	Working Matters (Successor Programme)	1							12/04/2016	12/04/2016			n/a	n/a
	GCC	In Work Progression	1							12/04/2016	12/04/2016			n/a	n/a
	RC	Youth Gateway Guarantee	1							06/06/2017	06/06/2017			n/a	n/a

### Appendix 3: PROGRAMME RISK REGISTER

Text changed from the previous version are reported in ***Bold Italic***. List of strategic objectives can be found in the endnotes at the end of this document <sup>i</sup>

Glasgow City Region City Deal PROGRAMME RISK REGISTER - Programme Director Kevin Rush – Date updated: 16/07/2020

Risk Ref	Date Identified	Status	Primary Risk Category	Risk Title	Risk Description	Strategic Objective Supported <sup>ii</sup>	Risk Owner	Responsible Officer	Inherent Impact	Inherent Probability	Inherent Risk Score	Inherent Rank	Risk Treatment Approach	Controls and Mitigating Action	Resid. Impact	Resid. Probability	Resid. Risk Score	Resid. Rank	Date Reviewed	Movement in period
rsk 0010	24/01/2020	Open	Economic / financial	Attraction of follow-on investment	RISK: Failure to attract necessary follow on investment to deliver the economic benefits of the City Deal funded Projects. CAUSE: Poor economic conditions, socio-economic factors including depopulation may be a deterrent for investors in certain areas. The impacts of Covid-19 on the global macroeconomy may impact negatively on investor confidence/activity in the medium to long term. EFFECT: Projects fail to deliver the economic benefits and follow on private sector investments. Impact on Payment By Result targets	G.	PMO-Director of Regional Economic Growth	PMO-Legacy Manager	4	4	16	Very High	Transfer	The responsibility for securing follow on investment described in each of the OBCs lies with individual MAs. The Economic Delivery Group and Regional Partnership remits have been extended to support benefits realisation at a Programme level through the Benefits Dependencies Register. Regional Investment Prospectus aimed at attracting private sector capital investment is under development. Portfolio working groups and partners addressing wider place-making and investor attractiveness via development of refreshed Regional Economic Strategy. The PMO will liaise with MAs as they review the impact on their projects of the covid pandemic and lockdown. Any changes identified by the MA to the follow on investment for their projects will be reported in the GCR PMO Report.	4	3	12	High	14/07/2020	↔
rsk 0009	24/01/2020	Open	Financial / reputational /economic	Deal GVA and Jobs targets not achieved	RISK: Programme GVA and Jobs targets not achieved / Benefit Cost Ratio reduced CAUSE: Cumulative impact of changes to individual projects' costs (due to inflation/interest rates etc.)/timelines including projects delivery extending beyond 2025 which economic case was modelled upon / operational job requirements reduced due to increasing trend for automation. Potential increased project costs and reduced benefits resulting from impacts of Covid-19 on Project delivery and global macroeconomy. EFFECT: reduced grant due to failure to meet Deal Payment by Results targets	A.	PMO-Assistant Head	PMO-Legacy Manager	5	4	20	Very High	Treat	Programme Recovery Plan to be developed by October 2020. Flexibility regarding programme outcomes sought from governments in written submission to the Scottish Deals Delivery Board. All Project output and outcome data included within Programme Business Case. Delivery of Project outputs. Four-weekly monitoring of change in scope/timelines and finances of individual Projects. Member Authorities are liaising with their contractors to agree remedial actions to mitigate potential cost/time increases for individual Projects resulting from Covid-19 disruption.	4	3	12	High	14/07/2020	↔
rsk 0013	06/04/2020	New	Procurement	Supplier ability to deliver community benefits committed in City Deal contracts.	RISK: Failure of suppliers to deliver community benefits committed within City Deal contracts. CAUSE: Covid-19 lock-down resulting in temporary closure of construction businesses and schools/colleges providing Community Benefit beneficiaries (e.g. apprentices, work experience candidates) EFFECT: Inability of suppliers to deliver some community benefits committed within their contracts.	F.	PMO-Assistant Head	PMO-Legacy Manager	3	4	12	High	Treat	Member Authorities are liaising directly with contracts regarding any required contract variations including changes to community benefit delivery. PMO is liaising with MAs to monitor status of active City Deal Apprentices. Member Authorities should make any necessary modifications to their data on Cenefits to prevent suppliers receiving automatic notifications for benefits that they are unable to deliver due to Covid-19 and for monitoring and reporting purposes.	4	3	12	High	14/07/2020	↔
rsk 0001	24/01/2020	Open	Finance	Programme Underspend Against Projections	RISK: Programme does not meet forecasted spending profile set out within the annual forecast submitted to Scottish Government as required by the Grant Letter. CAUSE: Programme delay due to Member Authorities (MAs) failing to deliver projects and spend as planned as a result of delays due for example to Covid 19. EFFECT: Programme may underspend against grant receipt and impact upon release of future tranches of investment funding.	N/A	PMO-Assistant Head	PMO-Finance Manager	4	3	12	High	Treat	Programme Recovery Plan to be developed by October 2020. 2020/21 annual forecast provided to Scottish Government will seek to take account of the impacts of Covid-19. Requested updated quarterly projections of spend for 2020/21 from MAs which will be provided to Scottish Government. Annual and quarterly spend projectionn have been received from MAs and these details have been passed to Scottish Government.	3	3	9	Medium	07/06/2020	↔
rsk 0002	24/01/2020	Open	Finance	Green Book Compliance	RISK: Inadequate implementation of Green Book methodology resulting in challenges to Business Case approvals made by CEG/Cabinet CAUSE: MAs submitting non-compliant BCs and external consultancies/PMO failure to appraise BC in compliance with Green Book. EFFECT: Loss of grant, further work on business cases, requirement to re-assess and approve existing Projects.	N/A	PMO-Assistant Head	PMO-Finance Manager	4	3	12	High	Treat	OBC Augmentation Process completed with input from economic consultants. Guide to completing Economic Impact Assessments created by economic development consultants and included within Programme Management Toolkit. Continue to review BC to ensure comply with Green Book	3	2	6	Medium	07/06/2020	↔
rsk 0004	24/01/2020	Open	Financial	Alignment with new / emerging policies and investment programmes	RISK: Misalignment of City Deal objectives with emerging National, Regional and Local Strategies (i.e. Local Transport Strategies, Strategic Transport Projects Review (STPR2), Rail Investment Strategy etc.) investment plans (e.g. of public utilities) and Climate Change. CAUSE: Programme Assembly exercise undertaken in 2013/14 under differing policy priorities. Dependencies on other agencies not managed EFFECT: Reduced ability to access external funding aligned to new/emerging policy priorities and missed opportunities to leverage additional public/private	G.	PMO-Assistant Head	PMO-Assistant Head	4	3	12	High	Treat	New commitments from Cabinet to contribute to new / emerging policy priorities including Inclusive Growth and Tackling Poverty. Annual refreshing of the Programme Business Case to show policy alignment. Flexibility within the Programme Prioritisation Framework to respond to new priorities. Joint working between Infrastructure Portfolio Group and utilities to complement and support investment programmes. Programme Dependency Register will be used to identify and manage dependencies with other public/private sector agencies.	3	2	6	Medium	14/07/2020	↔

Risk Ref	Date Identified	Status	Primary Risk Category	Risk Title	Risk Description	Strategic Objective Supported	Risk Owner	Responsible Officer	Inherent Impact	Inherent Probability	Inherent Risk Score	Inherent Rank	Risk Treatment Approach	Controls and Mitigating Action	Resid. Impact	Resid. Probability	Resid. Risk Score	Resid. Rank	Date Reviewed	Movement in period
					sector investment.															
rsk 0007	24/01/2020	Open	Financial	Public Sector/Partner Funding Availability	RISK: Member Authority and Partner funding contributions do not materialise CAUSE: Pressures on public sector funding/expenditure, Covid-19 impacts on Member Authorities' Capital Programme budgets, increase in interest rates and borrowing costs MAs are seeking further clarity and assurance within Sustrans grant agreements on an number of matters including that all proposed project elements will qualify as eligible spend. EFFECT: Impact on Member Authorities' capital borrowing and revenue funding.	G.	PMO-Director of Regional Economic Growth	PMO-Finance Manager	3	3	9	Medium	Treat	Member Authorities must receive local approval for their 14% funding contribution and their own Business Cases prior to submitting this to the GCR PMO for appraisal. Individual Member Authorities assess the priority of their proposed City Deal projects alongside their own wider capital investment programmes for their local area. Debt financing costs will be met from Member Authority resources and be in line with the Prudential Borrowing Code. Member Authorities across the Region have escalated concerns regarding Sustrans funding to Transport Scotland via the Region's Transport and Connectivity Portfolio Group.	3	2	6	Medium	07/06/2020	↔
rsk 0012	24/01/2020	Open	Procurement	Lack of contractors/competition for contracts	RISK: Failure to secure interest in the Project from bidders and failure to retain bidders. CAUSE: Business failures due to Covid-19 may result in fewer bidders for future contracts and/or contractors' unwillingness to carry financial risk. EFFECT: Lack of competition leading to higher cost. Increased Project cost (impact on NPV), delay in Project delivery.	A.	PMO-Assistant Head	PMO-Communication Manager	3	3	9	Medium	Treat	<b>Capital Investment Plan to be created outlining all partners investment plans over next 5 years, providing confidence of pipeline for construction sector and information to engage with businesses on.</b> During competitive dialogue reconsider scope, standards of works to meet budget constraints. Clarity of MAs affordability threshold shared with Bidders in early stages of the Project. Projects continue soft market testing through OBC to refine offering based on market feedback. Strong Project management, robust and affordable Project.	3	2	6	Medium	14/07/2020	↔
rsk 0008	24/01/2020	Open	Socio-Political	Political and public support for City Deals / Growth Deals	RISK: Loss of political and/or public support for the City Deal CAUSE: Political decisions / change in policy priorities / local opposition to individual projects EFFECT: City Deal/Growth Deal Programme funding impacted / negative public perception of Deal projects	G.	PMO-Director of Regional Economic Growth	PMO-Assistant Head	4	3	12	High	Treat	<b>Gateway Review 1 approval letter received from governments.</b> Maintain support for City Deal through ongoing communication with governments, key stakeholders and public regarding Deal benefits. Regular updates on Programme and Project progress are issued via media / social media. A Programme Communication, Marketing and Engagement Strategy in place & updated at September 2018. Forward plan of comms activity for key milestones. Progress and relevant matters including FOIs and journalist enquiries are raised / discussed at each GCR Comms Group and considered in relation to likely media interest, planned media releases and coverage.	2	2	4	Low	14/07/2020	↔
rsk 0013	24/01/2020	Open	Environmental	Sustainability, efficient use of natural resources and Climate Change	RISK: Failure to address sustainability and efficient use of natural resources and Climate Change including failure to produce energy consumption savings and reducing emissions. CAUSE: MA not considering sustainable solutions and not including the relevant expertise in the design and delivery of the programme. EFFECT: MAs not fulfilling commitments to residents. Council fails to meet Carbon Reduction or Climate Change Targets.	D.	PMO-Assistant Head	PMO-Legacy Manager	3	2	6	Medium	Treat	Develop and implement more sustainable solutions in service delivery for the benefit of all. Sustainable Procurement Group now in place that is a collaborative partnership for strategic engagement and includes Scottish Government maximise environmental benefits. Appropriate standards in the Output Specification. Close liaison with Sustainability Officers. Environmental and circular economy aspects to be identified and costed at the Projects outset and included throughout the Projects design and construction.	2	2	4	Low	07/06/2020	↔
rsk 0005	24/01/2020	Open	Financial / reputational	Governance procedures are not fit for purpose	RISK: Governance processes and procedures are not fit for purpose resulting in non-compliance with Grant Agreement conditions CAUSE: Assurance Framework not providing full coverage of all governance requirements. PMO/MAs not complying with Framework. EFFECT: Potential claw back of funding/negative audit reports.	N/A	PMO-Assistant Head	PMO-Assistant Head	4	3	12	High	Treat	Gateway One approval received May 2020. The updated Assurance Framework and Programme Business Case were approved by Cabinet on 8/10/19. The Programme Management Toolkit will be finalised by end of February 2020 to implement changes to monitoring and reporting of information to meet requirements of list key governance documents.	2	1	2	Low	07/06/2020	↓



#### Appendix 4: PROGRAMME ISSUES LOG

Glasgow City Region City Deal PROGRAMME ISSUE LOG – Programme Director Kevin Rush – Date updated: 16/07/2020

Issue Ref:	Date Raised	Project Issue Type	Owner	Logged by	Issue Title	Issue Description	Impact	Action	Stakeholders	Priority	Status	Date Checked
is_0034	03/04/2020	Delivery	PMO-Director of Regional Economic Growth	PMO-Legacy Manager	Skills gaps and Labour Availability	Skills gaps and Labour Availability	ISSUE: Lack of appropriate skills and labour availability/capacity to deliver infrastructure Projects exacerbated in the short-term by Covid-19. CAUSE: Redeployment of staff (within Member Authorities)/furloughing of staff (contractors) and inability of staff/contractors to continue to work at full capacity due to limitations on access to required systems/software (finance, design, procurement) due to Covid-19 social distancing requirements. Potential impact of quarantine/new immigration policy on construction workforce. EFFECT: Projects not being delivered in the planned timescale and forecasted cost. Construction companies unable to meet timescale. Project commencement/completion delayed.	City Deal PMO and Member Authority PMOs have implemented their Business Continuity Plans to allow for home working. Member Authorities are working with suppliers to support continuation of work via online platforms (design), extending tender periods to allow more time for contractors to respond to invitations to tenders. For ongoing skills requirement. Project Teams City Deal PMO sharing Programme skills requirements with further and higher education institutions via the Skills and Employment Portfolio Group managed by the Senior Portfolio Development officer who will link in with the PMO. PMO is currently collating the latest project milestones and finance data to be used to calculate skills requirements - this data will be provided reflecting any revisions to the Programme caused by the Covid-19 pandemic. The intention is for the Intelligence Hub to lead on calculating the data through using the Construction Industry Training Board (CITB) Labour Forecasting Tool. Tool demonstration provided to Hub in June 2020. Agreement on cost for accessing Tool awaited from CITB.	PMO / MA	High	Open	14/07/2020
is_0033	03/04/2020	Finance, Economic	PMO-Director of Regional Economic Growth	PMO-Assistant Head	Business impacts due to International Trade	Business impacts due to International Trade	ISSUE: Impact of Brexit and Covid-19 on construction sector CAUSE: construction material not readily available due to additional entry barriers. Supply of materials has started to be affected by the effect of Covid-19. EFFECT: Potential increased construction costs, project delay, reduced labour availability, increased inflation and currency exchange rates, increase CO <sub>2</sub> emission in transport if not sourced locally.	Project Business Cases are developed with optimism bias and contingency allowances. Ongoing four-weekly financial monitoring of Project delivery/finances. Project Managers are seeking alternative suppliers. <b>Project recovery plans being developed for September 2020</b>	PMO / MA	High	Open	14/07/2020
is_0013	14/11/2017	Professional	MA	PMO - Programme Mgr	Submission of Incomplete Business Cases by MAs	Member Authorities submitting late and incomplete fragmented Business Cases to the PMO for appraisal.	Some business cases are submitted to the PMO by MAs either late and/or incomplete. This causes a significant challenge to the PMO in appraising the Business Case within the timescale and potentially compromises the quality of the appraisal and the recommendation made to CEG and Cabinet. The submission of late and/or incomplete business compromises the business case approval process and the outsourcing of reviewers to form the appraisal team.	MAs should submit a business case that has been reviewed and approved by their MA Project Sponsor and meet the agreed business case submission timescales, and the document submitted should be the complete version. Additional guidance on business case submission process has been included within the Programme Management Toolkit. <b>Audit of compliance with business case submissions completed and approved at 02/06/2020 Cabinet. Scheme of Delegation approved by CEG giving permission for Director of Regional Economic Growth to approve compliant FBCs below £4.5m which are aligned to approved OBC. August Cabinet approval awaited.</b>	PMO / MA	Medium	Open	14/07/2020
is_0035	09/04/2020	Delivery / Finance	PMO-Assistant Head	PMO-Assistant Head	Business Case (BC) Approvals	Businesses Cases Delay	ISSUE :Delay in development and approval of Businesses Cases CAUSE: MAs failing to meet business case submission timescales. Covid-19 impacting on Member Authorities PMO resources to develop business cases. EFFECT: Potential delay to Project delivery and impact to milestone achievement resulting in potential reduction in realisation of benefits. Inability for PMO to resource plan for business case appraisals.	Guidance on Economic Impact Assessment development issued to MA's. Ongoing programme of Green Book training for PMO and MA staff (latest 8/10/19). Member Authorities provide PMO with a schedule of Business Case submission. MAs self assess against Appraisal Template prior to submission to PMO for appraisal. Business Continuity procedures have been implemented across all the MAs. <b>Projects have been requested to develop recovery plans to set updated schedules for submission of business cases.</b>	PMO / MA	High	Open	14/07/2020



## Appendix 5: GCR CITY DEAL CONTRACT AND COMMUNITY BENEFIT OUTCOME PROGRAMME SUMMARY

GCR City Deal Contract and Community Benefit Programme Summary to Q1 2020/21 (to End June 2020)								
Total City Deal Contract Awards	Under £50,000		Over £50,000		Total (ALL)		Previous Reporting Period Totals	Difference in Period
Number of Contracts Awarded to Date	240		146		386		384	2
Value of Contracts Awarded to Date	£4,417,045		£225,222,190		£229,639,235		£226,815,431	£2,823,804
Number with Contractual Community Benefit	19		104		123		123	0
Value with Contractual Community Benefit	£477,808		£213,187,004		£213,664,812		£210,826,100	£2,838,712
Number with Voluntary Community Benefit	25		10		35		37	-2
Value with Voluntary Community Benefit	£674,780		£4,754,439		£5,429,219		£5,429,219	£0
Number with No Community Benefit	195		32		227		228	-1
Value with No Community Benefit	£3,264,475		£7,280,747		£10,545,222		£10,560,112	-£14,890
Tier 1 Supplier Contract Awards	Number	Value	% of Total Number	% of Total Value		Previous Reporting Period % of Total Value		% of total value - Difference in Period
Contracts Awarded to Local Company	204	£103,193,640	53%	45%		35%		10%
Contracts Awarded to an SME	133	£61,176,262	34%	27%		26%		1%
Contracts Awarded to a Local SME	81	£32,713,193	21%	14%		12%		3%
Tier 2 Supplier Contract Awards	Number	Value	% of Total Number	% of Total Value		Previous Reporting Period % of Total Value		Difference in Period
Contracts Awarded to Local Company	7	£13,236,993	2%	6%		7%		-1%
Contracts Awarded to an SME	11	£6,013,839	3%	3%		4%		-1%
Contracts Awarded to a Local SME	2	£30,119	0%	0%		0%		0%
Community Benefit Outcomes - Cumulative	Overall Number of Benefits Secured	Benefits Delivered	Benefits In Progress	Benefits Not Started	Benefit Outcome Delayed	Benefit Outcomes Substituted	Benefit Outcomes 'Not Delivered' In Reporting Period	Benefits Comitted within Reporting Period*
<b>Targeted Recruitment and Employment - Category Total</b>	<b>190</b>	<b>121</b>	<b>30</b>	<b>37</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>-2</b>
New Entrants – City Deal priority Groups	55	38	9	6	0	2	0	-1
New Entrant Graduate - Full Time (from Priority Group)	17	11	4	2	0	0	0	0
New Entrants – Council Programme or Initiative	61	38	12	11	0	0	0	4
New Start - Apprentice (from Priority Group)	34	19	4	11	0	0	0	-5
Apprentice - Transferred	23	15	1	7	0	0	0	0
<b>Targeted Skills &amp; Training - Category Total</b>	<b>591</b>	<b>332</b>	<b>137</b>	<b>106</b>	<b>4</b>	<b>6</b>	<b>1</b>	<b>-11</b>
Work Experience Placement - Non School	72	37	21	11	0	0	1	4
Work Experience Placement - School	192	90	41	54	1	3	0	-13
Work Experience Placement - Foundation Apprenticeship	3	2	1	0	0	0	0	2
Careers Event	106	77	21	8	0	0	0	0
Site Visit	159	117	25	16	1	0	0	-7
School Mentoring or Enterprise Programme	36	6	12	17	0	1	0	-3
MCR Pathways 1-2-1 Mentoring Programme	9	0	5	0	2	2	0	4
Taster Session - Delivery Partner Programme	13	2	11	0	0	0	0	2
Volunteering Opportunity - City Deal Priority Group	1	1	0	0	0	0	0	0
<b>Supply Chain Development - Category Total</b>	<b>74</b>	<b>40</b>	<b>15</b>	<b>18</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>
Supply Chain Briefing with SME's	49	26	11	11	0	0	0	1
Business Mentoring for a SME's	25	14	4	7	0	0	0	0
<b>Community Engagement - Category Total</b>	<b>185</b>	<b>116</b>	<b>44</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>
Financial Support for a Community Project (£1K)	87	70	10	7	0	0	0	1
Non-Financial Support for a Community Project	98	46	34	13	0	3	0	0
<b>Vocational Training Qualification Total</b>	<b>146</b>	<b>77</b>	<b>37</b>	<b>32</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>
<b>Totals</b>	<b>1099</b>	<b>616</b>	<b>253</b>	<b>206</b>	<b>4</b>	<b>11</b>	<b>1</b>	<b>-9</b>

\*Note: Figures includes those new benefits added to replace 'Substituted' benefit outcomes within the reporting period.

**APPENDIX 6: CITY DEAL COMMUNITY BENEFIT MENU – PRIORITY GROUPS**

**Priority Groups**

Glasgow City Region City Deal (GCRCD) is under a duty to advance equality of opportunity between those who share a protected characteristic and those who do not. In addition, many of our citizens face disadvantages arising from other circumstances. The revised GCRCD Community Benefits Menu below supports the delivery of outcomes which can have a positive impact on individuals within the region who are at a disadvantage.

A list of Priority Groups has been identified with reference to the findings of the Tackling Child Poverty Delivery Plan 2018-22 and through consultation with the Scottish Government, GCRCD Member Authorities, Supplier Development Programme and Construction Industry Training Board (CITB). GCRCD is required to include details of the number of individuals within these Priority Groups who have benefited from suppliers’ Community Benefits activities within the themes below.

Suppliers are therefore required to record which of the Priority Groups the individuals benefiting from the outcomes self-identify as belonging to. Where an individual belongs to more than one group, each should be recorded on the Benefit Outcome Evidence Template (BOER) that is to be completed for benefits delivered. The information will be used by the GCRCD for the purpose of monitoring the supplier’s Community Benefits delivery performance.

The Priority Groups are as follows:

a Affected by Homelessness

b Unemployed (6 months +)

c Care Experienced

d Ex-Offender

e Lone Parent

f Person with Disability

g Person with Learning Disability

h Parent with 3+ Children

i Parent with a Child with a Disability

j Minority Ethnic

k Mother with youngest child <1 year old

l Mother aged <25 years

m School Leaver / Attainment Gap / Pre NEET / NEET

n Women Returners

o Affected by Mental Health Issues

p Affected by Neurological Condition

q Parent – Term Time/Flexible Hours

r Under-represented Gender

s Ex Service Personnel

t Affected by Substance Misuse

u People over 50

v Unemployed (No Qualifications)

**Community Benefit Menu Outcomes**

Reference	Benefit Outcome*	CB Points Values
Theme – Recruitment and Employment (EMP)		
EMP01	New Employee Full Time Job (from Priority Group)	30
EMP02	New Employee Full Time Job (non-Priority Group)	20
EMP03	New Employee Part Time Job (from Priority Group)	15
EMP04	Apprentice New Start – Full Time (from Priority Group)	20
EMP05	Apprentice New Start – Part Time (from Priority Group)	15
EMP06	New Entrant Graduate – Full Time (from Priority Group)	10
EMP07	New Entrant Graduate – Part Time (from Priority Group)	5
EMP08	Apprentice Transferred – Full Time	10
EMP09	Apprentice Transferred – Part Time	5
Theme – Skills and Training (SKL)		
SKL01	MCR Pathways 1-2-1 Mentoring Programme (or equivalent Programme)	25
SKL02	School Mentoring or Enterprise Programme	10
SKL03	Work Experience Placement – Foundation Apprenticeship	15
SKL04	Taster Sessions (Council or Delivery Partner Programmes)	5
SKL05	Work Experience Placement – School	5

Reference	Benefit Outcome*	CB Points Values
SKL06	Work Experience Placement – Non School	5
SKL07	Career Event	5
SKL08	Workplace Visit	5
SKL09	Volunteering Opportunity – City Deal Priority Group	5
Theme – Supply Chain Development (CHN)		
CHN01	Supply Chain Briefings	10
CHN02	Business Mentoring	10
Theme – Community Engagement (COM)		
COM01	Community Engagement – Financial Support (minimum £1k)	5
COM02	Community Engagement – Non-Financial Support (minimum 5 hours)	5

\*Definitions and clarifications for criteria to be met for benefit delivery are contained within the full Community Benefit Menu and set out within the BOER template for each individual benefit outcome.

Appendix 7: PROGRAMME BENEFITS REPORTING

Benefits_Output_Outcome	Estimated Total Project Benefit by 2035	Estimated Project Benefits Delivered by Gateway Review 2 (2024)	Benefits Delivered within Reporting Period	Benefit Delivered to Date ( <i>Delivered in Q1</i> )
Blue Green Infrastructure (Sqm)	202,000	202,000	0	26,593
Properties with reduced flood risk	7,178	7,178	0	0
Public Realm created (Ha)	37	25	0	3
Public Realm Enhanced (Ha)	41	40	0	9.8
Land with reduced flood risk (Ha)	2,443	2,443	0	0
Carriageway with reduced flood risk (KM)	35	35	0	0
Cycle Routes created (km)	53	46	0	3
Cycle Routes enhanced (km)	3	3	0	0
Junctions (New)	5	5	0	2
Junctions (Improved)	101	89	0	9
Pedestrian Routes created (km)	29	23	0	2
Pedestrian Routes enhanced (km)	743	743	0	0
Pedestrian/cycle bridges (New)	5	5	0	0
Road Bridges (New)	4	4	0	1
Road created (New) (Km)	23	23	0	4
Road enhanced (Km)	34	24	0	6
Park and Ride (new) (number of spaces)	155	155	0	155
Total Area reclaimed, (re)developed or assembled (Ha) as a result of the project	943	469	0	347
Total Area of Opportunity Sites (Ha)	580	301	0	43
Vacant and Derelict Land Brought Back into Use/Removed from SVDL Register (Ha)	178	90	0	9
Shops [Class 1] (sqm)	246,635	177,730	0	0
Financial, Professional and Other Services [Class 2] (sqm)	40,412	21,860	0	1,860
Food and Drink [Class 3] (sqm)	1,760	0	0	0
Business [Class 4] (sqm)	496,462	96,433	0	4,902
General Industrial [Class 5] (sqm)	346,215	36,198	0	7,435
Storage of Distribution [Class 6] (sqm)	25,500	0	0	0
Residential (Houses and flats) [Class 9] (sqm)	588,134	111,325	0	0
Non-residential Institutions [Class 10] (sqm)	9,515	4,005	0	3,005
Assembly and Leisure [Class 11] (sqm)	1,655	1,655	0	0
No of New Residential Units	19,071	9,609	0	1,421
Number of New Private Housing Units (HLAA	7,594	4,464	0	1,074
Number of New Affordable Housing Units	850	330	0	190

Appendix 8: EXPECTED SPEND VS BUSINESS CASE APPROVALS BY PROJECT

CITY DEAL INFRASTRUCTURE FINANCIAL MONITORING														
ACTUAL SPEND vs BUSINESS CASE APPROVALS BY PROJECT														
AS AT 30 JUNE 2020														
Infrastructure Authority/Project	Estimated Project Funding	Projected Cumulative Spend	Previous Years Spend	Actual Spend 2020/21	CTD Actual Spend	Profiled Spend to Q1 2020/21	Expected Spend 2020/21	Baseline 2020/21	Cumulative Projected Spend to 2020/21	5 Year Projected Spend 2020/21 to 2024/25	Funding Allowed through Business Case Stage Approvals	Previous Years Grant Allocation	Grant Allocation 2020/21	Cumulative grant/ cumulative projected spend
ERC M77 Strategic Corridor	44,000,000	45,506,715	11,366,640	250,247	11,616,887	1,420,000	9,080,765	3,860,000	20,447,405	34,140,074	11,612,480			
	44,000,000	45,506,715	11,366,640	250,247	11,616,887	1,420,000	9,080,765	3,860,000	20,447,405	34,140,074	11,612,480	7,903,000	1,343,000	45%
Glasgow Canal and North (Sighthill)	73,390,000	73,422,327	56,758,687	3,289,106	60,047,793	691,658	12,990,326	6,916,583	69,749,013	16,663,640	83,393,000			
Glasgow Canal and North	15,900,000	15,910,000	6,705,653	166,650	6,872,303	217,014	1,435,397	2,170,136	8,141,050	9,074,240	-			
Glasgow City Centre	115,520,000	115,520,000	12,715,174	389,876	13,105,050	325,837	1,370,149	3,258,368	14,085,323	99,292,007	24,171,000			
Glasgow Clyde and Waterfront	113,900,000	113,900,000	6,765,271	317,484	7,082,755	622,177	3,231,162	6,221,772	9,996,433	106,091,074	10,055,000			
Glasgow Collegelands	27,000,000	27,000,000	5,443,050	641,600	6,084,650	419,748	729,297	4,197,478	6,172,347	21,302,146	6,488,000			
Glasgow MGSDP	40,200,000	40,157,673	17,229,454	1,470,696	18,700,150	447,494	11,140,738	4,474,939	28,370,192	22,621,435	33,690,000			
Total Glasgow	385,910,000	385,910,000	105,617,289	6,275,412	111,892,701	2,723,928	30,897,069	27,239,276	136,514,358	275,044,542	157,797,000	73,328,000	10,298,000	61%
Inchgreen	9,427,000	9,426,600	28,600	2,400	31,000	150,000	2,400,000	2,400,000	2,428,600	9,398,000	150,000			
Inverkip	3,250,000	3,250,000	18,000	-	18,000	175,000	1,390,000	1,390,000	1,408,000	3,232,000	260,000			
Ocean Terminal	14,137,000	9,694,072	4,399,072	14,928	4,414,000	190,000	331,000	3,897,363	4,730,072	5,295,000	9,693,000			
Total Inverclyde	26,814,000	22,370,672	4,445,672	17,328	4,463,000	515,000	4,121,000	7,687,363	8,566,672	17,925,000	10,103,000	2,999,000	3,054,000	71%
North Lanarkshire A8/M8	6,634,316	6,478,522	262,792	4,840	267,632	35,039	194,136	199,286	456,928	6,215,730	4,484,000			
North Lanarkshire Gartcosh/Glenboig	6,223,205	6,223,204	5,679,581	1,782	5,681,363	33,953	192,868	417,356	5,872,449	480,023	7,317,204			
North Lanarkshire Pan Orbital Transport Corridor	159,605,479	159,761,274	2,317,889	152,848	2,470,737	757,254	3,916,691	4,307,273	6,234,580	84,202,046	5,936,000			
Total North Lanark *	172,463,000	172,463,000	8,260,262	159,470	8,419,732	826,246	4,303,695	4,923,915	12,563,957	90,897,799	17,737,204	6,381,000	4,941,000	90%
									-	-				
Renfrewshire CWRR	90,636,000	90,635,921	15,072,434	185,645	15,258,079	184,072	1,718,000	1,791,130	16,790,434	75,563,921	13,866,000			
Renfrewshire GAIAR	39,049,000	39,049,141	21,853,141	1,412,859	23,266,000	4,144,433	13,213,000	16,450,810	35,066,141	17,196,000	39,049,000			
Total Renfrewshire	129,685,000	129,685,062	36,925,575	1,598,504	38,524,079	4,328,505	14,931,000	18,241,940	51,856,575	92,759,921	52,915,000	24,135,000	5,388,000	57%
South Lanarkshire Cathkin Relief Road	19,028,457	16,000,047	14,579,575	889	14,580,464	-	55,000	55,000	14,634,575	1,420,472	21,628,000			
South Lanarkshire Council Community Growth Areas	62,300,000	62,300,000	14,816,961	379,187	15,196,148	25,000	2,430,000	2,535,000	17,246,961	47,483,039	21,080,000			
South Lanarkshire Greenhills	25,688,011	25,688,011	15,554,494	376,894	15,931,388	900,000	6,511,487	6,511,487	22,065,981	10,133,517	25,688,011			
South Lanarkshire Stewartfield Way	62,212,230	62,212,230	293,237	10,910	304,147	10,000	200,000	200,000	493,237	61,918,993	1,205,500			
South Lanarkshire Total	169,228,698	166,200,288	45,244,267	767,880	46,012,147	935,000	9,196,487	9,301,487	54,440,754	120,956,021	69,601,511	31,092,000	4,057,000	65%
West Dunbartonshire -EXXON	27,897,000	27,897,000	1,508,707	146,480	1,655,187	200,000	650,000	650,000	2,158,707	26,388,293	9,601,000	1,228,000	637,000	86%
Airport Link	144,294,000	144,293,065	2,932,879	-	2,932,879	-	202,000	200,000	3,134,879	95,677,663	15,149,000	2,934,000	200,000	100%
EDC/SPT	30,000,000	34,876,702	-	12,892	-	-	270,000	95,000	270,000	7,130,000	700,000	-	82,000	
TOTAL INFRASTRUCTURE	1,130,291,698	1,129,202,504	216,301,291	9,228,213	225,516,612	10,948,679	73,652,016	72,198,981	289,953,307	760,919,313	345,216,195	150,000,000	30,000,000	62%

\*North Lanarkshire Council Projects' virement has been reflected in the above figures and is subject to submission and Cabinet agreement of a Business Case.

Appendix 9: PROJECT FUNDING AND ACTUAL SPEND VS GRANT DRAWDOWN

CITY DEAL INFRASTRUCTURE FINANCIAL MONITORING											
PROJECT FUNDING AND ACTUAL SPEND vs GRANT DRAWDOWNS											
AS AT 30 JUNE 2020											
Infrastructure Authority/Project	Revised Project Funding	Previous Years Spend and Expected Spend 2020/21	Grant Allocation 20/21	Final Grant Allocation Cumulative to 20/21	Previous Years Total Claim	Q1 Claim to June 2020	Q2 Claim to Sept 2020	Q3 Claim to Dec 2020	Q4 Claim to Mar 2021	Total Claim 2020/21	Cumulative Claim to date
ERC M77 Strategic Corridor	44,000,000	20,447,405	1,343,000	9,246,000	10,729,609					-	10,729,609
Glasgow Canal and North	89,290,000	77,890,063			63,464,341	3,449,755				3,449,755	66,914,096
Glasgow City Centre	115,520,000	14,085,323			12,709,010	396,039				396,039	13,105,049
Glasgow Clyde and Waterfront	113,900,000	9,996,433			6,765,271	317,684				317,684	7,082,955
Glasgow Collegelands	27,000,000	6,172,347			5,443,049	641,601				641,601	6,084,650
Glasgow MGSDP	40,200,000	28,370,192			17,229,455	1,470,695				1,470,695	18,700,150
<b>Total Glasgow</b>	<b>385,910,000</b>	<b>136,514,358</b>	<b>10,298,000</b>	<b>83,626,000</b>	<b>105,611,126</b>	<b>6,275,774</b>	-	-	-	<b>6,275,774</b>	<b>111,886,900</b>
Inchgreen	9,427,000	2,428,600			28,600	2,400		-		2,400	31,000
Inverkip	3,250,000	1,408,000			18,000	-		-	-	-	18,000
Ocean Terminal	14,137,000	4,730,072			4,399,243	16,034				16,034	4,415,277
<b>Total Inverclyde</b>	<b>26,814,000</b>	<b>8,566,672</b>	<b>3,054,000</b>	<b>6,053,000</b>	<b>4,445,843</b>	<b>18,434</b>	-	-	-	<b>18,434</b>	<b>4,464,277</b>
North Lanarkshire A8/M8	6,634,316	456,928			262,793	4,839				4,839	267,632
North Lanarkshire Gartcosh/Glenboig	6,223,205	5,872,449			5,679,582	1,781				1,781	5,681,363
North Lanarkshire Pan Orbital Transport Corridor	159,605,479	6,234,580			2,317,889	152,848				152,848	2,470,737
<b>Total North Lanark</b>	<b>172,463,000</b>	<b>12,563,957</b>	<b>4,941,000</b>	<b>11,322,000</b>	<b>8,260,264</b>	<b>159,468</b>	-	-	-	<b>159,468</b>	<b>8,419,732</b>
Renfrewshire CWRR	90,636,000	16,790,434			15,072,415	185,645				185,645	15,258,060
Renfrewshire GAIAR	39,049,000	35,066,141			21,852,458	1,413,694				1,413,694	23,266,152
<b>Total Renfrewshire</b>	<b>129,685,000</b>	<b>51,856,575</b>	<b>5,388,000</b>	<b>29,523,000</b>	<b>36,924,873</b>	<b>1,599,339</b>	-	-	-	<b>1,599,339</b>	<b>38,524,212</b>
South Lanarkshire Cathkin Relief Road	19,028,457	14,634,575			14,584,575	889				889	14,585,464
South Lanarkshire Council Community Growth Areas	62,300,000	17,246,961			14,816,961	379,187				379,187	15,196,148
South Lanarkshire Greenhills	25,688,011	22,065,981			15,554,494	376,894				376,894	15,931,388
South Lanarkshire Stewartfield Way	62,212,230	493,237			293,237	10,910				10,910	304,147
<b>South Lanarkshire Total</b>	<b>169,228,698</b>	<b>54,440,754</b>	<b>4,057,000</b>	<b>35,149,000</b>	<b>45,249,267</b>	<b>767,880</b>	-	-	-	<b>767,880</b>	<b>46,017,147</b>
West Dunbartonshire -EXXON	27,897,000	2,158,707	637,000	1,865,000	1,520,535	134,652				134,652	1,655,187
											-
Airport Link	144,294,000	3,134,879	200,000	3,134,000	2,933,550	-				-	2,933,550
EDC Place and Growth	34,880,000	270,000	82,000	82,000	-	-	-	-	-		-
											-
<b>TOTAL INFRASTRUCTURE</b>	<b>1,135,171,698</b>	<b>289,953,307</b>	<b>30,000,000</b>	<b>180,000,000</b>	<b>215,675,067</b>	<b>8,955,547</b>	-	-	-	<b>8,955,547</b>	<b>224,630,614</b>

Appendix 10: PMO BUDGET 2020/21

Glasgow City Region - City Deal Programme Management Office Budget 2020/21						
as at 30 June 2020						
Title	Original Approved Budget 2020/21	Additional Approvals	Actual Costs to 30 June 2020	Revised Budget 2020/21	Projected Costs 2020/21	Budget Variance
<b>Total PMO Salary Costs</b>	1,182,786	0	235,346	1,182,786	1,122,742	-60,044
<b>Recurring Third Party Costs</b>	74,416		3,350	74,416	74,416	0
Internal Audit Fees	21,006		0	21,006	21,006	0
External Audit	8,410		0	8,410	8,410	0
Marketing	15,000		0	15,000	15,000	0
Commission	20,000		0	20,000	20,000	0
Economic Modelling/Analysis/Consultants	10,000		3,350	10,000	10,000	0
	0					
<b>Others</b>	10,700		367	10,700	10,700	0
Provisions	2,200		0	2,200	2,200	0
Supplies	4,500		367	4,500	4,500	0
Training	4,000		0	4,000	4,000	0
<b>Total PMO, Intelligence Hub and Portfolio Development Projected Spend</b>	1,267,902	0	239,063	1,267,902	1,207,858	-60,044
<b>Budgeted and Actual Carry Forward from 2019/20</b>			-7,604		-7,604	-7,604
<b>Funding from Member Authorities 20/21</b>	1,267,902		231,459	1,267,902	1,200,254	-67,648
<i>There is a £8k carry forward from previous years.</i>						

Appendix 11: Annual Implementation Plan 2020/21 Monitoring (RAG status definitions in Endnotes)

Ref	Action	Approved /[Proposed] Timescale	Progress to date (show new text for period in bold italic)	RAG Status
1.0	Continue to deliver existing City Deal Community	Ongoing	<i>The appraisals to assess progress towards commitments within the existing Community Benefit and Procurement Strategies have</i>	Green



Ref	Action	Approved /[Proposed] Timescale	Progress to date (show new text for period in bold italic)	RAG Status
	Benefit Strategy and Procurement Strategies		<b><i>been completed and actions arising from areas for improvement are being considered by CBSG and PSG. A proposal for a Regional Sustainable Procurement Strategy, to replace the existing Community Benefit and Procurement Strategies, was provided to Regional Partnership in June 2020.</i></b>	
2.0	Work collaboratively to support delivery / make a contribution to; Equality, Inclusive Growth and Community Wealth Building Outcomes.	Ongoing	The last meeting of the Sustainable Procurement Group scheduled for 14/05/20 did not go ahead due to Covid-19. The next meeting is scheduled for 13/08/20. Chris Oswald is in post with Scottish Government to support City Deals to deliver their inclusive growth ambitions. Chris has been invited to participate in the in the upcoming review of the Community Benefit and Procurement strategies as part of an innovative approach for how we engage with stakeholders and bring assistance in.	Green
3.0	Create a Sustainable Procurement Strategy replacing the City Deal Community Benefit and Procurement Strategies	Dec-20	The PMO is currently reviewing the agreed strategy review schedules in light of the impact of Covid-19 on timescales due to staff redeployment etc and also to take account of actions / stakeholder engagement / consultations necessary for the production of the proposed ambitious all inclusive Sustainable Procurement Strategy. <b><i>An updated report on the development of the Sustainable Procurement Strategy will be submitted to the CEG on 30/7/20.</i></b>	Green
4.0	Monitoring & Reporting Community Benefit and reporting Contract Awards: Ensure Compliance with Governance and Programme Framework for Community Benefits	Quarterly Reports	<b><i>Q1 2020/21 Programme Summary included within PMO Status Report based on information contained within Cenefits download reports. Cenefits system updates and Section F of the Project Status Reports (PSR) completed for Q1 2020/21 by ERC, GCC, NLC, RC. Section F of the PSR for contract and benefit information was not completed by IVC, SLC, WDC and no equivalent contract benefit reports were provided to the PMO for this reporting cycle.</i></b>	Amber
5.0	Continue to build on existing good practice across the eight local authorities, ensuring a consistent and collaborative approach to community benefits and maximising opportunities and benefits for residents and businesses.	Ongoing	<b><i>Some authorities are more advanced in their use of Cenefits system than others for the monitoring of benefits and to meet contract and benefit reporting requirements of the Programme Management Toolkit. In order to address this disparity support is available via the CBSG and the PMO and the Sustainable Buyers Guidance includes processes to be followed the MAs in order to meet this action.</i></b>	Amber
6.0	Refresh GCR City Deal Guidance Documentation to reflect Sustainable Procurement Strategy	Dec-20	<b><i>Action once Regional Sustainable Procurement Strategy 2021 – 2026 has been finalised.</i></b>	Future
7.0	Implement changes to reflect refreshed Buyers' and Suppliers' Guidance	Mar-21	<b><i>Ongoing process of continuous improvements will continue based on lessons learned and innovation will be delivered via Community Benefit and Sustainable Procurement Support Group activities and work plans.</i></b>	Green
8.0	Cenefits Contract Management & Procurement Review	Apr-21	<b><i>The next Cenefits Contract Review 3 meeting is scheduled to take place on 17/11/2020.</i></b>	Green
9.0	Complete Cenefits Data Protection Impact Assessment	Jul-20 <b><i>[Aug-20]</i></b>	<b><i>In order to fully utilise the Cenefits system a DPIA must be completed to fully address GDPR. A DPIA that was underway stalled in April 2019 as a response to a query was awaited from Scot. Govt. and this will be restarted over the coming weeks. Whilst, GDPR issues are accounted for by guidance documents and Cenefits system personal data of any kind will not be shared until the DPIA is completed thus restricting the use of the Cenefits system.</i></b>	Amber
10.0	Lead CBSG to oversee pilot implementation	Apr-21	<b><i>The refreshed Sustainable Buyers Guidance sets out all processes to be followed to fully implement the pilot. The PMO will continue to provide support to MAs to complete Section F of the Project Status Report, based on information downloaded from the Cenefits system, for their authority's contracts and benefits to ensure that accurate and up to date reports are provided to CEG and Cabinet and that Cenefits is being used to monitor benefits in contracts let from 1<sup>st</sup> October 2020.</i></b>	Green
11.0	Implement findings of the interim report for Review of Pilot.	Jul-20	<b><i>The Cenefits Review Report provided by the Intelligence Hub has been used to inform the recommendations in the paper to CEG this cycle to extend the use of Cenefits system beyond the initial 2 year pilot period.</i></b>	Green
12.0	Preparation to implement outcome of the Pilot to inform the decision as to Cenefits being adopted for City Deal Community Benefit longer term in line with Procurement Review timeframe.	Jan-21	<b><i>An update is being provided to CEG this reporting cycle for the uptake of the free trial for use of Cenefits system for business as usual contracts (BAU) and for each MA's BAU current position for use of Cenefits for their BAU contracts.</i></b>	Green
13.0	Develop and Maintain the Benefits Realisation Dependencies Register	To be submitted to the EDG prior to approval at the June RP Meeting. <b><i>[Aug-20]</i></b>	The proposal to develop a programme wide Benefits Dependencies Register was approved by the Regional Partnership in February 2020. An update will be provided to the Regional Partnership on 30/7/20 and be submitted to the EDG meeting on 4/8/20.	Amber
14.0	Update the Benefits Realisation Dependencies Register on an ongoing basis	Update on Register will be submitted to every EDG and Regional Partnership. <b><i>[Aug-20]</i></b>	The proposal to develop a programme wide Benefits Dependencies Register was approved by the Regional Partnership in February 2020. An update will be provided to the Regional Partnership on 30/7/20 and be submitted to the EDG meeting on 4/8/20.	Amber
15.0	Monitoring the delivery of benefits from City Deal infrastructure fund project benefits.	Report included in the quarterly City Region Report	City Deal Project Benefits are included in the Quarterly GCR PMO Report.	Green
16.0	Monitoring the delivery of benefits from City Deal innovation projects.	Report included in the quarterly City Region Report	City Deal Project Benefits are included in the Quarterly GCR PMO Report.	Green
17.0	Developing accurate mapping of City Deal benefits – both outputs and follow on developments.	May/June 2020 <b><i>[Oct-20]</i></b>	PMO is liaising with colleagues in Clydeplan to map the anticipated benefits delivered by City Deal projects.	Green
18.0	Contribute to the development of the City Deal Evaluation Framework, alongside the Intelligence	Required for every City Deal business case	A report setting out the approach to developing a City Deal Evaluation Framework was agreed by the Chief Executives' Group on 27/2/20. The PMO will shortly establish the City Region Evaluation Working Group, including membership from the SG and UKG.	Green



Ref	Action	Approved /[Proposed] Timescale	Progress to date (show new text for period in bold italic)	RAG Status
	Hub.	submitted to the PMO. <b>[Oct-20]</b>		
19.0	Preparation and submission of PMO Annual Accounts 2019/20.	Jun-20	PMO Unaudited Statements approved by Cabinet in June 2020	Complete
20.0	Preparation of Annual Statement of Grant Usage for the Employment and Skills Programme. Assessment and review of all grant claims.	Oct-20	Received 2019/20 year end returns. Final statement of grant usage to be completed at end of the programme.	Green
21.0	Financial Monitoring of the City Deal Programme Spend 2020/21 including contingency and optimism bias	Quarterly from July 2020	First quarter returns expected in July.	Green
22.0	Agreeing Grant Letter with Scottish Government	Jun-20 <b>[July 20]</b>	<b><i>Received draft letter from SG April 2020. Responded to Scottish Government with comments July 15<sup>th</sup> 2020 after considering whether additional flexibilities were required in Grant Letter to reflect COVID impacts and following receipt of Gateway 1 Approval letter from Scottish and UK governments.</i></b>	Amber
23.0	Agreeing Infrastructure Passdown Letter with Member Authorities	Sep-20	Awaiting receipt of final grant letter.	Green
24.0	Disburse funds for Employment and Skills Programme to member authorities.	Oct-20	Once programme is complete the funds will be disbursed.	Green
25.0	Prepare and review statement on detailed subjective spend of City Deal	Quarterly from July 2020	No progress in period. Future milestone	Green
26.0	Engage with member authorities to update and review financial statement on additional funds levered by City Deal Programme.	Quarterly from July 2020	Awaiting updates from all MAs in first quarter returns.	Green
27.0	Meetings with member authorities to discuss projects performance along with other team members of PMO.	Bi-annually from July 2020	Telephone calls held with Lead Officers in w/c 6 <sup>th</sup> July	Green
28.0	Engagement with other Council Groups obtaining City Deal Funding to identify lessons learned and good practice.	Sep-20	No progress in period. Future milestone	Green
29.0	Developing PMO budget for 2021/22	Feb-21	No progress in period. Future milestone	Green
30.0	Reviewing Project Status Report Finance Sections, completing MA monitoring visits and producing finance report within Quarterly Programme Report	Ongoing	Reviewed Q4 2019/20 Reports. Awaiting all MAs first quarter 2020/21 returns.	Green
31.0	Processing quarterly grant claims	Quarterly	Reviewed Q4 2019/20 Returns. Awaiting all MAs first quarter 2020/21 grant returns.	Green
32.0	Developing 5-year, annual and quarterly spend projections	May-20	Awaiting updates from all MAs.	Green
33.0	Collating information on the amount of additional funds leveraged for direct project costs for inclusion is Programme Business Case (PBC) 2020	Aug-20	No progress in period. Future milestone	Green
34.0	Reviewing expenditure by category from grant claims and contract register for input to Regional Economic Model	Aug-20	No progress in period. Future milestone	Green
35.0	Collating information on contingency and optimism bias for inclusion is PBC 2020	Aug-20	No progress in period. Future milestone	Green
36.0	Produce Internal Audit Plan for 2020/21	Apr-20	Submitted to Cabinet in April 2020	Complete
37.0	Audit Support Group meets	May-20	<b><i>Audit Group did not meet in May 2020 due to COVID impacts. Next meeting scheduled for November.</i></b>	Future
38.0	3 <sup>rd</sup> assurance audit report from 2019/20 audit plan – Business Case Submission and Appraisal	Jun-20	<b><i>Audit Report submitted and approved by 2<sup>nd</sup> June 2020 Cabinet.</i></b>	Green
39.0	Follow Up Report (progress of previous audit recs)	Jun-20	Submitted to Cabinet in June 2020	Complete
40.0	Annual Governance Statement for 2019/20	Jun-20	Submitted to Cabinet in June 2020	Complete
41.0	Internal Audit Annual Report 2019/20	Jun-20	Submitted to Cabinet in April 2020	Complete
42.0	1 <sup>st</sup> assurance audit report from 2020/21 audit plan – Community Benefits	Oct-20	No progress in period. Future milestone	Future
43.0	2 <sup>nd</sup> assurance audit report from 2020/21 audit plan – Governance Review	Oct-20	<b><i>Governance Review Audit Terms of Reference developed and circulated. Audit will complement Governance Review exercise being undertaken by PMO for refresh of the Assurance Framework in October 2020.</i></b>	Green
44.0	Follow Up Report (progress of previous audit recs)	Oct-20	No progress in period. Future milestone	Future
45.0	Audit Support Group meets	Nov-20	No progress in period. Future milestone	Future

Ref	Action	Approved /[Proposed] Timescale	Progress to date (show new text for period in bold italic)	RAG Status
46.0	3 <sup>rd</sup> assurance audit report from 2020/21 – Grant Claim Eligibility Phase 2	Feb-21	No progress in period. Future milestone	Future
47.0	Follow Up Report (progress of previous audit recommendations)*	Feb-21	No progress in period. Future milestone	Future
48.0	Co-ordinate GCR Communication and Marketing Group meetings	4 Feb, 31 Mar, 26 May, 4 Aug, 29 Sept, 3 Dec	March & may meetings were not held due to C-19. To review & discuss with Group re next set of meetings.	Green
49.0	Update Programme Meeting Plan and Meeting Map following the completion of a review of all Group roles, remits, membership and chairs.	End of September 2020	A paper outlining the proposed approach for the review of all City Region and City Deal groups was approved by the 18th June CEG meeting. Emails were issued to all groups in the City Deal and City Region governance structures inviting them to complete an online questionnaire.	Green
50.0	Ongoing liaison with Scottish and UK Government to facilitate events, visit (including VIPs and Ministers) and maximise opportunities for messaging.	Ongoing	No events in last period. Draft paper produced for process around visits.	Green
51.0	Maintain Communication Planning Grid setting out monthly activities, events and key milestones	Ongoing	Developing updated version to take account of C-19 changes / impacts.	Amber
52.0	Review/update Partner Media Protocol in liaison with member authorities and government partners	Jun-20 <b>[Aug 20]</b>	Delayed due to no Group meetings & awaiting Government paper on visibility of brand	Amber
53.0	Develop and continually refresh the Core Script (or narrative) for Glasgow City Deal and Glasgow City Region	Develop by August 2020	No progress in period. Future milestone	Future
54.0	Work with Member Authorities to develop Fact Sheets for individual projects.	Developed by August 2020	No progress in period. Future milestone	Future
55.0	Lead on media for the City Deal Programme, developing a forward plan of upcoming opportunities, maintaining oversight of planned partner Project media releases and promoted via GCR social media and website channels.	Ongoing	<b>Release issued on successful Gateway Review was picked up by a range of online and press media.</b>	Green
56.0	Oversight and monitoring of use of Glasgow City Region and City Deal brands, including look and feel and tone of voice.	Ongoing	<b>A draft Style Guide was developed for language / terminology for Glasgow City Region. Currently being reviewed by the Assistant Head of Programme Management Office.</b>	Green
57.0	Management, updating, monitoring and reporting of GCR social media accounts (Twitter and Youtube) and day-to-day management/updating of City Deal website	Ongoing	Progressing monthly	Green
58.0	Redevelopment and launch of refreshed website with new information architecture, design and content	Dec-20	<b>Website Intern formally appointed and started on 20/07/2020.</b>	Green
59.0	Produce annual report on Social Media and Website reach, with summary progress and recommendations going forward.	Jan-21	No progress in period. Future milestone	Future
60.0	Scope/develop quality marketing materials and collateral	Ongoing	No update in period	Green
61.0	Update the Programme Business Case 2020	Oct-20	<b>Agreed with Lead Officers that they will provide their revised project plans by Sept 2020 to feed into a revised Programme Business Case in October 2020.</b>	Green
62.0	Update the Assurance Framework 2020 ensuring governments Gateway 1 requirements are addressed	Oct-20	<b>Governance Review underway to ensure Meeting Maps are updated for a refresh of AF by October 20. Online survey issued to 20 groups in City Deal and City Region structures to seek group members' views on any changes required to role/remit and membership</b>	Green
63.0	Complete the actions within the Gateway Readiness Improvement Plan 2019	Oct-20	<b>Requirements integrated within AIP 2020 for action.</b>	Green
64.0	Annual Implementation Plan: Monitor and record progress in the actions set out in the current Plan within the PMO report.	Quarterly	Action completed for Quarter 1 2020. New appendix included in Quarter 1 report providing progress on all actions.	Green
65.0	Develop the Annual Performance Report (April 2019 – March 2020).	Aug-20	Draft document completed and being issued to LOG for comment.	Green
66.0	Implement Programme Document Retention Strategy as per PMT requirements	Ongoing	<b>Support Officers input not available due to COVID 19 work restrictions. To be prioritised once resource available to action.</b>	Amber
67.0	Maintain Programme Risk Register and Issues Log	Ongoing	<b>Risk Register Template has been updated and linked to the Projects' Strategic Objectives</b>	Green

Ref	Action	Approved /[Proposed] Timescale	Progress to date (show new text for period in bold italic)	RAG Status
68.0	Develop Interim and Quarterly Programme Status Reports	Monthly	<b><i>Finalised the new template and format of the quarterly Programme Status Report including new sections for the Intelligence Hub and Portfolios inputs.</i></b>	<b>Green</b>
69.0	Maintain Overall Programme Plan	Monthly	<b><i>Creation of a dashboard for inclusion in the new Programme Status Report. Instructed the MAs to review their programme for the Covid-19 recovery plan.</i></b>	<b>Green</b>
70.0	Complete Programme-level Lessons Learned exercises	As required	<b><i>Currently liaising with the MAs for the future preparation of Lessons Learned.</i></b>	<b>Green</b>
71.0	Review Project Business Cases	Ongoing	<b><i>No Business Cases submitted in Quarter 1 2020 for appraisal.</i></b>	<b>Future</b>

## Endnotes 1

### Strategic Objectives in the Risk Table

- A. Support the creation of new, sustainable jobs in high-value growth sectors providing fair, living wages;
- B. Provide improved transport connectivity for residents to access employment locations and for businesses to access national and international markets;
- C. Support the remediation and unlocking of key development and regeneration sites across the Region, with a focus on brownfield sites, creating attractive, marketable, accessible locations for people and businesses to live and invest;
- D. Support the delivery of a resilient, low carbon, sustainable, connected and attractive place capitalising on our existing social, cultural and environmental assets;
- E. Support micro, small and medium sized businesses in growth sectors to innovate, commercialise and grow through the provision of incubation, grow-on-space and world class research and development facilities;
- F. Provide additional skills, training, and employment support to those facing additional barriers to fair work and/or who are at risk of poverty; and
- G. Use the Programme resources to maximise the leverage of additional private and public sector funding for the City Region
- N/A Not Applicable

### RAG Status Key

Overall	RED	RED if one or more of the Time/Cost/Scope/Benefit Realisation indicators are RED
	AMBER	AMBER if one or more of the Time/Cost/Scope/Benefit Realisation indicators are AMBER
	GREEN	GREEN if one or more of the Time/Cost/Scope/Benefit Realisation indicators are GREEN
	COMPLETE	COMPLETE if all of the Time/Cost/Scope/Benefit Realisation indicators are COMPLETE
	FUTURE	For BC more than 1 year away from submission
Scope	RED	Significant change in the scope to the last approved* Scope which will affect the overall cost of the project or any Benefit Realisation. The project will be reporting at red if any of the outputs listed in the last approved* FBC or Change Controls are not or will not be fully delivered. *last approved: the latest of either the last approved BC or the latest approved Change Control
	AMBER	Minor changes to the last approved* Scope which will neither affect the overall cost of the project or any Benefit Realisation. The project will be reporting at amber if it is very likely that any of the outputs listed in the last approved* FBC or Change Controls are not or will not be fully delivered
	GREEN	In line with the last approved* Scope and with not very high risks/issues indicating a potential change in scope. The project will be reporting at green if all the outputs listed in the last approved* FBC or Change Controls are or will be fully delivered
	COMPLETE	A Project will be marked as complete when last approved* Scope has been fully delivered, the construction works are completed and all the certifications (certifying that the works have been completed in accordance with the specification to the satisfaction of the relevant authority i.e. Roads Authority, Building Control etc.) are signed by the relevant parties and the infrastructure is opened to the public
	FUTURE	For projects with FBCs more than 1 year away from submission
Milestones/ Timeline	RED	If the last approved* Construction and Formal Opening milestone dates are not or will not be met or if any of the last approved* Key Milestones has been at amber for 1 period or more and no relevant Change Control was approved at the last CEG
	AMBER	If any of the last approved Key Milestones (with the exception of Construction End and Formal Opening dates) as defined in the PMT are or will be delayed. The status stays at Amber for 1 period to allow the MAs to submit a Change Control for reinstatement. If the Change Control is not submitted and approved by CEG (the status will be escalated to Red until the relevant Change Control is approved.
	GREEN	Project is on track with last approved* Key Milestones
	COMPLETE	A Project will be marked as complete when last approved* Construction End and Formal Opening dates have met (i.e. the construction works are completed and the infrastructure is opened to the public) and all the certifications (certifying that the works have been completed in accordance with the specification to the satisfaction of the relevant authority i.e. Roads Authority, Building Control etc.) are signed by the relevant parties
	FUTURE	For BC more than 1 year away from submission
Finance	RED	The project is not fully funded and/or there are significant projected or actual adverse variances in the project costs/expenditure profile (outwith approved tolerances) with no recovery plan.
	AMBER	The project is not fully funded and/or there are projected or actual adverse variances in project costs/expenditure profile (outwith approved tolerances) however a recovery plan is in place.
	GREEN	The project is fully funded and there are no actual or projected variances in project costs/expenditure profile.
	COMPLETE	Project is finished and asset is completed and operational and all financial transactions relating to project have been settled.
	FUTURE	For BC more than 1 year away from submission
Benefit Realisation	RED	Significantly behind/outwith the targeted benefit realisation <b>without a recovery plan that will have a negative impact on the estimated project economic benefits (GVA or jobs) delivered by the end of the City Deal in 2035.</b> This includes circumstances where there is <b>no remedial action or effective mitigation</b> and there: <ul style="list-style-type: none"> <li>• is a project with a <b>contract of significant value that has failed to secure any contractual community benefits or the community benefits secured are not delivered</b> and there is <b>no opportunity to remedy</b> this;</li> <li>• <b>is a significant reduction, substantive change, or no progress in delivery of the direct project outputs</b> (enabling infrastructure) which will have a negative impact on the economic benefits to be delivered by the project by 2035;</li> <li>• is completion of the enabling works (direct outputs) but the <b>development of the opportunity sites (identified in the business case or latest change control) is significantly delayed or not being progressed at all;</b></li> <li>• is a <b>project that has failed to evidence that a detailed plan or arrangements are in place to manage how the estimated private sector follow on investment will be secured and delivered</b> in order to develop the project's opportunity sites; and</li> <li>• is a <b>change in the type of floorspace outputs through follow on private sector investment, due to a change in market demand or other factors which will subsequently deliver a lower level of economic benefit</b> from the project than estimated in the</li> </ul>



		business case or latest approved change control.
	AMBER	<p>Below/behind targeted benefit realisation but <b>with a recovery plan which will significantly mitigate or negate any impact on the economic impacts that will be delivered by the project by 2035</b>. This includes circumstances where a recovery plan is in place and there:</p> <ul style="list-style-type: none"><li>• is a project with <b>a contract of significant value that has failed to secure any contractual community benefits or the community benefits secured are not delivered</b> and there is an opportunity to remedy this;</li><li>• is a project with <b>a contract of significant value that has secured a lower level of contractual community benefit than set out in the City Deal guidance</b>, however there is an explanation, mitigation or remedy available;</li><li>• is a <b>minor reduction in the amount or minor change to the direct outputs (enabling infrastructure) that has no material impact</b> on securing the projected private sector investment or delivering the economic benefits of the project;</li><li>• <b>is a significant reduction, substantive change, or no progress in delivery of the direct project outputs</b> (enabling infrastructure). This would have a negative impact on the economic benefits to be delivered by the project by 2035, however a recovery plan is in place to ensure that the benefits are realised;</li><li>• is completion of the project's enabling works (direct outputs) but the <b>development of the opportunity sites (identified in the business case or latest change control) is significantly delayed or not being progressed at all</b>. However a recovery plan is in place to accelerate the development of the opportunity sites to realise the estimated benefits;</li><li>• is <b>a project that has failed to evidence that a detailed plan or arrangements are in place to manage how the estimated private sector follow on investment will be secured and delivered</b> in order to develop the project's opportunity sites. However a recovery plan is in place to develop the plan/arrangements that will deliver the economic benefits in line with the business case or latest change control;</li><li>• are <b>minor delays to the delivery of, or non-substantive reduction in the projected amount of follow on investment leveraged and floorspace outputs delivered</b>, that will have no material impact on the realisation of benefits stated in the latest business case or approved changed control;</li><li>• are <b>delays to the delivery of, or a significant reduction in the projected amount of follow on investment leveraged and floorspace outputs delivered</b>, However a recovery plan is in place that will realise the benefits as stated in the latest business case or approved changed control; and</li><li>• is <b>a change in the type of floorspace outputs delivered through follow on private sector investment, due to a change in market demand or other factors which indicates that it will subsequently deliver a lower level of economic benefit</b>. However there is a recovery plan in place that will realise the benefits estimated in the business case or latest approved change control.</li></ul> <p>Projects will also move to Amber pending the approval of any change control request in relation to:</p> <ul style="list-style-type: none"><li>• direct project outputs;</li><li>• estimated private sector investment to be delivered by the project;</li><li>• follow on investment and floorspace outcomes; and</li><li>• the economic benefits to be delivered by the project by 2035, as stated in the business case or latest approved change control.</li></ul>
	GREEN	<p>A project can be considered as Green if it is meeting or exceeding the targeted benefits as stated in the business case or most recent approved change control for:</p> <ul style="list-style-type: none"><li>• community benefits;</li><li>• direct project outputs;</li><li>• estimated private sector investment to be delivered by the project;</li><li>• follow on investment and floorspace outcomes; and</li><li>• the economic benefits to be delivered by the project by 2035, as stated in the business case or latest approved change control.</li></ul> <p>A project considered as Green will expect to be able to demonstrate that:</p> <ul style="list-style-type: none"><li>• for all project contracts awarded, <b>community benefits have been secured in line with the value and expectations of the City Deal Community Benefit guidance</b>;</li><li>• the <b>direct project outputs are being delivered</b> to the timescale and scope as stated in the business case or latest change control;</li><li>• upon completion of the enabling works (direct outputs), that the <b>development of the opportunity sites for the project are being delivered</b> to the scope and timescale, as estimated in the business case or latest change control;</li><li>• <b>a detailed plan or arrangements are in place to manage how the estimated private sector follow on investment will be secured and delivered</b> in order to develop the project's opportunity sites; and</li><li>• that the type of floorspace outputs delivered on the project's opportunity sites remain the same as those within the business case or latest approved change control.</li></ul>
	COMPLETE	<p>A project will only be complete for benefits realisation when it has evidenced that <b>all of the benefits</b> – community benefits, direct project outputs, floorspace outcomes, and economic benefits (GVA and jobs) – stated in the business case or latest approved change control have been achieved. During the construction phase of the project, the focus for benefits realisation will be upon the community benefits that are secured, and whether these have been delivered.</p> <p>As construction commences, benefits realisation will focus on the delivery of the direct outputs and the readiness of the project to move onto delivery of the wider economic benefits that will be realised through the private sector follow on investment.</p> <p>Following completion of construction of the direct project outputs, projects will be expected to report on the delivery of the floorspace outputs and other economic benefits attributed to their project.</p>
	FUTURE	<p>A project will only be marked as Future when it is prior to the delivery of any benefits, including community benefits. As soon as a contract is awarded containing the community benefits, the project will no longer be categorised as Future and will be gives a RAG status reflecting their status and performance.</p>
Annual Implementation Plan (AIP)	RED	Action will not be completed within year covered by AIP and new restated date has not been approved
	AMBER	Action will not be completed within initial timescale approved by Cabinet but new date has been proposed ensuring will be completed within year covered by AIP
	GREEN	Action is being delivered as planned and within approved timescale, including where timescale has been restated
	COMPLETE	Action is complete
	FUTURE	No activity undertaken in reporting period/milestone date is in the future and action not required at present.

**Appendix 2:****Glasgow City Cabinet**

**Report by Kevin Rush, Director of Regional Economic Growth**

**Contact: Paul Kilby, 07557 170160**

<b>Covid-19 Glasgow City Region Economic Response</b>
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**Purpose of Report:**

To update the Cabinet on progress to develop a Glasgow City Region Economic Recovery Plan in response to the impact of Covid-19 and lockdown, and to seek approval to undertake further work on the initial list of key priority areas identified in the report to produce more detailed and costed actions and programmes of activity.

**Recommendations**

It is proposed that the Cabinet:

- a) notes the content of the report;
- b) considers and agrees the key priority areas that will be the focus of the Glasgow City Region Economic Recovery Plan; and
- c) instructs the PMO to co-ordinate the development and costing of the key priority actions to be progressed by the lead partners listed in section 7.

## **1. Purpose**

- 1.1 To update the Cabinet on progress to develop a Glasgow City Region Economic Recovery Plan in response to the impact of Covid-19 and lockdown, and to seek approval to undertake further work on the initial list of key priority areas identified in the report to produce more detailed and costed actions and programmes of activity.

## **2. Background**

- 2.1 In March 2020, the UK entered COVID-19 lockdown resulting in the cessation of all non-essential economic activity. In the initial weeks following the lockdown, Glasgow City Region Member Authorities (MAs) and partner agencies were heavily involved in the immediate response effort within their local areas, including disbursing government grants to businesses.
- 2.2 Over recent months, a series of economic bulletins created by the City Region Intelligence Hub has provided estimates on the scale of the challenge facing the Region, namely:
- significant risks to businesses in the construction sector and those which rely on footfall including: retail; accommodation and food services; arts, entertainment and recreation;
  - an estimated 217,000 employees furloughed across the Region;
  - with GDP expected to drop by 30-35%, a potential for around 90,000 jobs to be lost across the Region;
  - the risk that the Region's relatively high levels of youth unemployment (over 22% of 16-19 year olds) will escalate further with employees aged under 25 around two and a half times as likely to work in the sectors which are shut down as other employees; and
  - the challenge presented by a further 16,000 young people leaving the education system and seeking to enter the labour market in the coming weeks.

## **3. Report Structure**

- 3.1 With immediate local responses in place, by mid-May a number of MAs had started to develop local economic recovery plans and/or were developing responses to the Scottish Government's independent Advisory Group on Economic Recovery (AGER). At the Economic Delivery Group (EDG) meeting on the 2 June it was agreed that the Glasgow City Region Programme Management Office (PMO) would start the process of regional recovery planning.
- 3.2 To support the development of a Glasgow City Regional Recovery Plan, the PMO has:
- a) collated information on the approaches being undertaken by other UK city regions in their economic recovery planning (section 4);
  - b) provided a brief overview of the recently published report by the Scottish Government's independent Advisory Group on Economic Recovery (AGER) and an overview of regional recovery proposals developed by, amongst others, Climate Ready Clyde, the Commission for Economic Growth (section 5); and
  - c) summarised responses provided by EDG members outlining: the key challenges affecting their areas; the economic recovery work which is already planned/underway; views on the areas where a regional

response/collaboration is required/desirable; and the types of actions this response may involve (section 6 and Appendix 2).

- d) Provides further detail regarding the potential key priority areas to be developed as part of a Regional Recovery Plan.

#### **4. Recovery Planning in other UK City Regions**

- 4.1 City Regions in the UK's Core Cities are also in the process of moving from the emergency and operational recovery phases, to planning for the medium and long term economic recovery. For instance, on the 23 June the West Midlands Combined Authority presented the UK Government with a £3.2bn recovery plan that includes a wide range of initiatives to support its recovery over the next 3 years.<sup>i</sup> Likewise, Liverpool City Region has submitted a £1.4bn recovery plan that it seeks to deliver over the next 5 years.<sup>ii</sup> The programmes associated with these plans include a variety of new and existing initiatives.
- 4.2 The responses to Covid-19 across UK cities and city regions demonstrate the following common priorities:
- A green approach to infrastructure investment;
  - Investment in skills and retraining with a focus on young people;
  - Digital connectivity; and
  - Business adaptation support.
- 4.3 In putting together the regional responses, the regional Mayors and regional authorities have tended to create a new and distinct recovery body, generally a board. These bring together a wide range of stakeholders including council leaders, Local Economic Partnership representatives and business representatives.

#### **5. Existing National and Regional Economic Recovery Reports**

- 5.1 The AGER published its report on 22 June 2020 outlining a series of recommendations designed to help 'build back better'.<sup>iii</sup> The report includes 25 broad recommendations (at Appendix 1) which cover a range of policy area including proposals for specific sectors of the economy, skills and the labour market, employability, digital infrastructure, infrastructure investment.
- 5.2 It should be highlighted that the report provided a specific recommendation that the approach to economic recovery should be shaped and driven by city regions<sup>iv</sup>. The importance of a regionally focused and driven economic response was also stated in the recommendation: *"The economic development landscape in Scotland should pivot to a more regionally focused model in order to address the specific new challenges of economic recovery. This model should be tasked to drive delivery of place-based and regional solutions, especially the City-Region Growth Deals."* [Recommendation 5.3]
- 5.3 The Scottish Government has indicated that it will respond to the recommendations before the end of July.

#### **6. Glasgow City Region Recovery Planning – EDG Responses**

- 6.1 Following the 2<sup>nd</sup> June EDG meeting, the PMO wrote to EDG members inviting them to provide information on the key challenges affecting their areas the economic recovery work which is already planned/underway; views on the areas where a regional response/collaboration is required/desirable; and the types of actions this response may involve

- 6.2 Following receipt of responses from EDG members including Member Authorities, Scottish Enterprise and Skills Development Scotland, the PMO:
- i. Reviewed the documents and identified 8 economic challenges.
  - ii. In addition to the responses received from EDG members, the PMO reviewed a number of other documents, including:
    - Climate Ready Clyde's '*Delivering a New Green Deal post-COVID 19: Opportunities and priorities for a Glasgow City Region response*' and
    - Submissions to the Scottish Government's Independent Advisory Group on Economic Recovery from the *Commission on the Economic Growth* and SOLACE
  - iii. Identified the common actions and approaches taken, planned, or proposed by MAs and partners in response to the 8 challenges. This made it possible to start to identify where there might be added value in developing regional responses.
  - iv. Proposed areas for a Regional Response based on where EDG members thought that regional solutions could be developed. This was discussed at the EDG meeting on 30<sup>th</sup> June and members of the Group were given further opportunity to feedback written comments to the PMO after the meeting.
- 6.3 This process of identifying common challenges, local responses, and potential key priority areas for regional collaboration that was discussed by the EDG is set out in Appendix 2.

## **7. Developing a Regional Recovery Plan**

- 7.1 Following the EDG meeting the PMO amended the list of priority areas to reflect the discussion at the meeting and the written feedback provided the following week.
- 7.2 The feedback received by the PMO included the following comments:
- The importance of engaging with regional partners, including Portfolio Leads;
  - Considering the potential establishment of a regional development agency or a mechanism to co-ordinate and drive regional infrastructure planning and investment;
  - Avoiding duplication/overlap in the development of a regional business support response;
  - Any changes to the delivery of local business support or employability services would require an internal decision by each MA;
  - As well as costing up the 'shovel ready' and other infrastructure projects, revenue costs should also be identified;
  - Developing a wage subsidy/active labour market scheme should be a priority action;
  - Prioritising the establishment of an enhanced regional package of PACE support;
  - There is support for an extended package of regional business support, however it has proven difficult to progress this through the existing regional structures to date;
  - Support for regional approach to Community Wealth Building but needs a clear definition;
  - Addressing vacant and derelict land needs to be a priority regardless of Covid-19;
  - We need to differentiate between those sectors of the economy that will need support in the short term and those that will need longer term assistance;
  - Social distancing and other uncertainties are driving up the costs of delivering infrastructure projects.



- 7.3 The PMO has taken these comments into account and revised the headline key priority areas. These are presented in three tables on the following pages, categorised in the three themes of People, Business and Place.

Table 1: Priority Actions: People Theme

PEOPLE	
<p>92.7% of commuters within the Glasgow City Region, live within the area. Our interdependency is evidenced by the recent threat to jobs by the possible closure of some functions within the Rolls Royce plant in Renfrewshire. Every Member Authority within the region has a resident which will be impacted.</p> <p>The city region has some of the most educated residents in the UK, with over 500,000 individuals attaining a degree-level qualification (44% of the working-age population), but we also have some of the highest levels of residents with no qualifications – the Glasgow City Region had the 2<sup>nd</sup> highest proportion of its working age population with no qualifications out of the UK Core City Regions.</p> <p>We have a long standing problem of residents who are economically inactive due to ill-health, which fundamentally impacts on the quality of life of our population. Over 80,000 individuals currently identify themselves as being economically inactive due to long-term sickness/disablement. Despite consistent and concerted efforts across the region, such as the Glasgow City Region City Deal funded Working Matters employability support programme, the existing skills and employment systems haven't addressed the systemic labour market issues within the region. As we move to tackle the challenges of Covid-19, Brexit, Climate Emergency and AI/Automation, the status quo will simply not work.</p>	
KEY PRIORITY AREAS	LEAD PARTNER(S)
1. Co-ordinate an emergency workforce development programme with responsibility for setting <b>a regional skills programme that cuts across business, educational institutions, SDS and councils.</b>	<b>Skills Development Scotland, colleges, Member Authorities</b> in consultation with the Skills and Employment Portfolio Lead.
2. Establish a <b>Glasgow City Region Youth Guarantee</b> that ensures that young people (25 and under) have the help they need to find or keep an apprenticeship or other job, or to access and progress in college, university or other training.	<b>Skills Development Scotland, DWP, Member Authorities</b> in consultation with the Skills and Employment Portfolio Lead.
3. To establish a <b>Glasgow City Region Active Labour Market Programme</b> for over 25s, to quickly help the newly unemployed back into work and continue to support those furthest from the labour market.	<b>DWP, Member Authorities, Skills Development Scotland,</b> in consultation with the Skills and Employment Portfolio Lead.
4. To support workers facing redundancy quickly find their way back into employment, <b>we will establish an enhanced package of PACE support</b> across the City Region.	<b>Skills Development Scotland, DWP, Member Authorities</b> in consultation with the Skills and Employment Portfolio Lead.

5. To ensure that our response is evidence based, to continue to offer <b>Glasgow City Region Labour Market Insights</b> that provide regional and sectoral insights as well as an analysis of UK and Scotland trends and responses	<b>Skills Development Scotland, Glasgow City Region Intelligence Hub</b> , in consultation with the Skills and Employment Portfolio Lead.
6. Develop a proposal for an energy efficiency retrofit programme that will create meaningful local jobs and cut carbon emissions.	<b>Housing Portfolio</b> , supported by the Land Use and Sustainability Portfolio and Skills Development Scotland.

*Table 2: Priority Actions Business Theme*

<b>BUSINESS</b>	
A healthy economy is dependent on an entrepreneurial, innovative and productive business base. Unfortunately, despite some great success and seeds of optimism around areas such as finance, bio-tech and precision medicine, we need to do more to grow our business base. The latest economic statistics show that the Glasgow City Region continues to have the lowest enterprise rate per 10,000 population (16-64) amongst comparable UK City Regions. Our private sector will be crucial to building our way out of the grand challenges we currently face. To date the private sector has been supported with approximately 84,000 grants that have been administered by GCR local authorities to support them through the COVID-19 outbreak, awarding an estimated £215.5m. However, new methods of business support need to be developed to facilitate the region's economic recovery and resurgence.	
<b>KEY PRIORITY AREAS</b>	<b>LEAD PARTNER(S)</b>
7. Develop an <b>expanded package of regional business support and advice services</b> to support GCR's business base during recovery.	<b>Enterprise Portfolio Lead</b> in collaboration with Scottish Enterprise
8. Establishing <b>additional grant and loan funding for businesses</b> . This should include long term patient capital, and how we might establish a fund to take an equity stake in key local businesses. An approach to Scottish Government to maximise unallocated ERDF, potentially matched at source, could be made to fund this.	<b>Scottish Enterprise</b> in collaboration with the Enterprise Portfolio Lead
9. Developing a <b>regional Community Wealth Building pilot</b> that uses local anchor institutions to maximise opportunities for local businesses.	<b>Scottish Government</b> in collaboration with the EDG.
10. Develop a <b>Regional Investment Prospectus</b> to market key development sites within the City Region as a matter of urgency.	<b>Scottish Enterprise</b> with the Inward Investment Portfolio Lead.

11. <b>Accelerate and Expand Infrastructure Capital Investment</b> , not only by seeking to prioritise decision making and government investment in major projects, such as Mission Clyde, a Metro, and Ravenscraig, but also by securing funding for smaller scale 'shovel-ready' projects across Glasgow City Region, and developing a pipeline of 'green recovery' projects.	<b>Regional Partnership</b>
12. <b>Supporting businesses to re-open after lockdown and implement social distancing</b> . (Retail, Creative, Culture, and Hospitality Sector Support) – this could be through the establishment of additional funding to help businesses meet the cost of implementing social distancing, PPE, or additional hygiene measures.	<b>Enterprise Portfolio</b> in collaboration with the Tourism Portfolio.

*Table 3: Priority Actions Place Theme*

<b>PLACE</b>	
Glasgow City Region is Scotland's only truly metropolitan area, home to over 1.2m working-age individuals, contributing approximately £42.9bn in GVA, making the Glasgow City Region the largest economy in Scotland and the 4 <sup>th</sup> largest in the UK. However, 16 out of the 25 most deprived communities in the country are within the region. These are communities blighted by vacant and derelict land and poor access to services. They are also communities who will equally face the impacts of Covid-19 lockdowns on their high streets. Our City Deal structures demonstrate that Glasgow City Region can successfully deliver place based projects, with well-functioning delivery teams and a model of working that can be rolled out in to a range of other projects of regional importance.	
<b>KEY PRIORITY AREAS</b>	<b>LEAD PARTNER(s)</b>
13. Help to bring <b>Vacant and Derelict/Underutilised Land and property back into use</b> by asking the Scottish Government to:  <b>speed up and streamline the existing powers</b> available to councils to acquire land or premises; - <b>create a property fund for the redevelopment of key/vacant sites</b> so they can be brought into commercial use or greenspace; - make funding available to <b>allow vacant properties to be repurposed</b> .	<b>Scottish Enterprise</b> and the Land Use and Sustainability Portfolio.
14. To review potential vehicles which may be required to ensure objectives and outcomes of Priority 13 above can be delivered at pace	<b>Glasgow City Region PMO.</b>
15. We will work with the private sector and the Scottish Government to enable and accelerate the roll out of digital infrastructure to Glasgow and the city region to enable affordable and sustainable connectivity.	<b>Infrastructure and Assets Portfolio Lead</b>

## **8. Next Steps**

- 8.1 The key priority areas suggested above are high level which is a reflection of the speed of response, and complexity of the challenge. In a number of instances progressing these actions will require a change in government policy or significant additional resources to be provided
- 8.2 The PMO will co-ordinate further work to detail and cost the key priority areas agreed by the Regional Partnership. The Lead Partners set out above will be asked to lead on the development and costing with support from the PMO and Portfolio Groups where required. The PMO will work with the Leads and Portfolio Groups to identify the potential scope of actions that are affordable and deliverable, including where further finance will be required and how this will fit with forthcoming announcements from the Scottish Government and UK Government.
- 8.3 The PMO will continue liaise with Regional Partners to ensure that emerging plans take account of existing work which is already underway to support economic recovery, including for example the work of the Glasgow City Region Transport Transition Plan group – co-chaired by GCC and Transport Scotland – which has prepared a joint, regional bid for the Scottish Government's £10m Bus Priority Rapid Deployment Fund. The bid will seek support for bus priority measures including traffic signal / management upgrades and pop-up bus lanes. The benefits of such interventions are expected to be more services, better reliability, less congestion for buses, and overall provide greater accessibility for everyone as we emerge from lockdown
- 8.4 In order to support the development and delivery of the priority actions noted in the tables, the Glasgow City Region Intelligence Hub will provide supporting insight papers and data analysis. These will focus on the short to medium term impacts of Covid-19, whilst also factoring in other emerging challenges such as Brexit, Automation and demographic changes. The research and analysis will be based on emerging data and consider potential future scenarios. Whilst the first draft of these insights will be developed over the next two months, they will continue to be reviewed and re-assessed as new economic data emerges.
- 8.5 A further report will be circulated to the Regional Partnership by email and presented to the Glasgow City Region Chief Executives Group at the end of August providing an update against each of the key priority areas. A further update will be submitted to Cabinet in October 2020.

## **9. Recommendations**

- 9.1 It is proposed that the Cabinet:
  - a) notes the content of the report;
  - b) considers and agrees the key priority areas that will be the focus of the Glasgow City Region Economic Recovery Plan; and
  - c) instructs the PMO to co-ordinate the development and costing of the key priority actions to be progressed by the lead partners listed in section 7.

## **Appendix 1: Towards a robust, resilient wellbeing economy for Scotland, Report of the Advisory Group on Economic Recovery – Key Recommendations**

**5.1 The Fiscal Framework:** The UK and Scottish Governments should accelerate the review of the Fiscal Framework. It is vital that the overall funding approach is robust to address economic recovery and is resilient to future economic shocks.

**5.2 An investment-led recovery:** The UK and Scottish Governments should commit to securing significant increase in access to capital investment to support the recovery. This should maintain the Scottish Government's commitment to a Mission to raise infrastructure investment and it is imperative that the Scottish National Investment Bank opens this year.

**5.3 Enterprise and regional economic development:** The economic development landscape in Scotland should pivot to a more regionally focused model in order to address the specific new challenges of economic recovery. This model should be tasked to drive delivery of place-based and regional solutions, especially the City-Region Growth Deals.

**5.4 Ownership stakes in companies:** The Scottish Government should build its professional capability to manage ownership stakes in private businesses, which are likely to arise out of the crisis. This should not require new legislation, nor a new public sector organisation.

**5.5 Strategic support for businesses:** Banks should develop new instruments to enable the strategic incubation of otherwise viable and strategically important companies to ensure they are protected during the recovery phase. The Scottish Government should use its convening power to coordinate approaches to different sectors of the economy, in close liaison with financial services institutions, sectoral organisations and the enterprise bodies.

**5.6 Foreign Direct Investment:** The Scottish Government, Scottish Enterprise and VisitScotland must ensure a strong and bold prospectus on Scotland and on available investment opportunities, recognising the substantial, twin shocks of the pandemic and leaving the European Union. This will require a focus on opportunity areas and deployment of its international presence to maximum effect.

**5.7 Relationship with the Business Community:** The Scottish Government and the business community should take urgent action to develop a new collaborative partnership on the strategy for Scotland's economic recovery.

**5.8 Planning and regulation:** The Scottish Government, regulatory bodies and local authorities should review their key policy, planning and consenting frameworks, especially for key infrastructure investments such as marine renewables, to accelerate projects.

**5.9 Conditionality:** The Scottish Government should deploy its expanding tax powers and business support interventions to enable economic recovery. This should include targeted use of rates relief to incentivise economic recovery and greater use of conditionality in business support, building on the experience of the Business Pledge and Fair Work First.

**5.10 Digital Infrastructure:** The UK and Scottish Governments should mobilise investment in Scotland's digital infrastructure, covering broadband and mobile networks, to build resilience and enhance exports.

**5.11 Prioritisation and delivery of green investments:** The green economic recovery is central to recovery overall. The Scottish Government now needs to establish a priority on delivering transformational change with clear sector plans, where the coincidence of emissions reductions, the development of natural capital and job creation are the strongest.

**5.12 Investment in natural capital:** The financial services sector and the Scottish Government should develop and promote nature-based investments to protect and enhance Scotland's natural capital. This should include the development of financial solutions to fund forestry and other nature - based solutions, including agriculture, and should be accompanied by the development of a Scottish Natural Capital Census.

**5.13 Tourism and hospitality:** The tourism and hospitality industries should work in partnership with the Scottish Government to develop a sustainable future strategy; the Scottish Government should consider a targeted reduction in business rates to support the sectors' recovery; and it should press the UK Government to consider a reduction in VAT.

**5.14 Creative Sector:** Given the significant contribution of the arts, culture and creative industries to Scotland's economy and to our social capital, the Scottish Government should take steps to protect the sector; seek to increase public and private investment; and work to create a National Arts Force.

**5.15 Care Sector:** The Scottish Government should accelerate its work on reforming adult social care; and should urgently review the structure, funding and regulation of the sector to ensure its sustainability and quality going forward. The review should address workforce issues, including the Fair Work Convention's 2019 report on the sector; and should recognise and support the contribution of unpaid carers.

**5.16 The Third Sector:** The Scottish Government should take action to protect the capacity and financial sustainability of the third sector, in recognition of its important role in building and strengthening social capital. It should examine the scope for longer-term funding arrangements for services; more flexible and collaborative approaches to procurement; and new ways to incentivise private investment in the sector.

**5.17 People, place and community:** The Scottish Government should support a renewed focus on place-based initiatives, building on lessons learned from initiatives on Community Wealth-Building. It should also accelerate investment in housing, in particular through the Scottish National Investment Bank.

**5.18 Learning Loss:** The Scottish Government and local authorities should assess the impact of any learning loss and ensure that pupils are fully supported as schools return, in order to mitigate the risk of reduced educational attainment, particularly among disadvantaged groups.

**5.19 Workplace innovation:** The business community should work with the Scottish Government and the enterprise bodies to accelerate the embedding of Fair Work principles, in the context of changes to the workplace and to working patterns. This could cover the shift in experience and attitude to flexible and home-working which has been accelerated by the pandemic, and the concerns about precarious and "gig economy" work.

**5.20 Skills and the labour market:** The Scottish Government should refocus its skills strategies to address the risks of unemployment, recognising the importance of high

participation sectors, and of improving the provision of lifelong learning to enable people to reskill.

**5.21 Universities and colleges:** The Scottish Funding Council and the Scottish Government should protect universities and colleges from the financial impact of the crisis, so that they can maintain and enhance their role as “anchor institutions” and take decisive steps to align their teaching and learning provision, including postgraduate skills training, to meet business and employer needs; and to focus their support for research investment and growth.

**5.22 Apprentice Training:** Skills Development Scotland and the Scottish Funding Council should collaborate with colleges, universities and businesses to prioritise apprenticeship training; and should respond to youth unemployment with a flexible learning response. This should include further development of Graduate Apprenticeships and online learning.

**5.23 A Scottish Guarantee:** The business community, with the support of the Scottish Government and in partnership with local authorities, should mobilise urgently to develop a business-led Scottish Jobs Guarantee scheme. This would respond to the likely increase in unemployment among young people and the serious, generational challenge that this represents for our country.

**5.24 The Four Capitals:** To promote an approach to economic policy that values all of Scotland’s assets, the Scottish Government should consider adopting a Four Capitals framework in forming its future economic strategy, and reporting against it.

**5.25 Implementation:** To create momentum and build confidence, the Scottish Government should set out its response to the proposals in our report by the end of July, and should publish regular updates on its recovery plan.



## APPENDIX 2

THEME	COMMON REGIONAL CHALLENGES	COMMON AND KEY RECOVERY ACTIONS AND APPROACHES	PROPOSED KEY PRIORITY AREAS
PEOPLE	1. <b>Building public confidence to return to businesses</b> reliant on footfall (retail, hospitality, leisure etc);	<ul style="list-style-type: none"> <li>• <b>Promotional campaigns to market the area</b> as a safe destination to live, work and visit</li> <li>• <b>Safe travel to work options</b>, and <b>improving access into and within the City Centre</b></li> </ul>	
	2. <b>Supporting those most disproportionately affected by job losses</b> back into sustained employment while ensuring those most disadvantaged not left further behind;	<ul style="list-style-type: none"> <li>• Establishing and Extending <b>Wage Subsidy Schemes and Incentives/ Active Labour Market Schemes</b></li> <li>• Creating a <b>Major Green Recovery Job Development Programme</b></li> <li>• Providing <b>Targeted Employment Support</b></li> <li>• <b>Community Wealth Building</b></li> <li>• <b>Digital Connectivity and Inclusion</b></li> <li>• <b>Accelerate and Expand Infrastructure Capital Investment</b></li> <li>• Establish a <b>Green Infrastructure Programme</b></li> </ul>	<ul style="list-style-type: none"> <li>• Co-ordinate an emergency workforce development programme with responsibility for setting a <b>regional skills programme that cuts across business, educational institutions, SDS and councils.</b></li> <li>• Establish a <b>Glasgow City Region Wage Subsidy/Active Labour Market Scheme</b> to quickly help the newly unemployed back into work and continue to support those furthest from the labour market. This could include supporting the proposed Scotland Guarantee for young people at a regional level.</li> <li>• Work with government to <b>establish a Major Green Recovery Job Development Programme</b> (e.g. an energy efficiency retrofit programme to create meaningful local jobs and cut carbon emissions).</li> <li>• To support workers facing redundancy quickly find their way back into employment, <b>we will establish an enhanced and regional package of PACE support.</b></li> </ul>
BUSINESS	3. A <b>detrimental impact on the local business base</b> (business closure & business survival) & <b>specific instances of significant local employers announcing job losses or closing</b> due	<ul style="list-style-type: none"> <li>• <b>Community Wealth Building</b></li> <li>• Providing and <b>Expanding Existing Business Support / Advice</b></li> <li>• Establishing and Extending <b>Wage Subsidy Schemes and Incentives/ Active Labour Market Schemes</b></li> </ul>	<ul style="list-style-type: none"> <li>• Develop an <b>expanded package of business support and advice services</b> to support GCR's business base during recovery.</li> <li>• Establishing <b>additional grant and loan funding for businesses.</b> This should include, grants to help businesses 'break even', long term patient capital, and how we might establish a fund to take an equity stake in key local businesses. An approach to Scottish Government to utilise unallocated ERDF, potentially matched at source, could be made to fund this.</li> </ul>

THEME	COMMON REGIONAL CHALLENGES	COMMON AND KEY RECOVERY ACTIONS AND APPROACHES	PROPOSED KEY PRIORITY AREAS
PLACE	to Covid-19 and lockdown;		<ul style="list-style-type: none"> <li>• <b>Developing a regional approach to Community Wealth Building</b> that uses local anchor institutions to maximise opportunities for local businesses.</li> </ul>
	4. Responding to a <b>decrease in domestic and international demand</b> ;	<ul style="list-style-type: none"> <li>• <b>Promotional campaigns to market the area</b> as a safe destination to live, work and visit</li> <li>• <b>Establishing additional grant and loan funding for businesses</b></li> <li>• <b>Accelerate and Expand Infrastructure Capital Investment</b></li> </ul>	<ul style="list-style-type: none"> <li>• <b>Accelerate and Expand Infrastructure Capital Investment</b>, not only by seeking to prioritise decision making and government investment in major projects such as Mission Clyde and the Glasgow Metro, but also by securing funding for smaller scale 'shovel-ready' projects across Glasgow City Region. A regional shovel ready list could be developed and submitted to government by end of July.</li> <li>• <b>Develop a pipeline of 'green recovery' projects</b> that will create or sustain jobs and also deliver mitigation and climate resilience benefits.</li> <li>• <b>To establish a Glasgow City Regional Development Agency to drive the delivery of infrastructure and transport investment across the region.</b></li> </ul>
	5. <b>Supporting businesses in those sectors of the economy most badly impacted</b> by lockdown;	<ul style="list-style-type: none"> <li>• <b>Supporting Local Supply Chains</b></li> <li>• <b>Community Wealth Building</b></li> <li>• <b>Supporting Key Economic Sectors</b></li> <li>• <b>Establishing additional grant and loan funding for businesses</b></li> </ul>	
	6. <b>Costs to businesses of reopening and introducing social distancing measures &amp; supporting businesses to get back up and running safely and effectively</b> ;	<ul style="list-style-type: none"> <li>• <b>Supporting businesses to re-open after lockdown and implement social distancing.</b> (Retail, Creative, Culture, and Hospitality Sector Support)</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Supporting businesses to re-open after lockdown and implement social distancing.</b> (Retail, Creative, Culture, and Hospitality Sector Support) – this could be through the establishment of a regional grant fund to help businesses meet the additional cost of implementing social distancing, PPE, or additional hygiene measures.</li> </ul>
PLACE	7. Concerns about the <b>future of town</b>	<ul style="list-style-type: none"> <li>• <b>Accelerate and Expand Infrastructure Capital Investment</b></li> </ul>	<ul style="list-style-type: none"> <li>• <b>Bringing Vacant and Underutilised Land and Property Back into Use</b> by asking government to review the existing powers</li> </ul>

THEME	COMMON REGIONAL CHALLENGES	COMMON AND KEY RECOVERY ACTIONS AND APPROACHES	PROPOSED KEY PRIORITY AREAS
	centres and local high streets;	<ul style="list-style-type: none"> <li>• Focus on <b>Town Centre and High Street regeneration</b>, and re-shaping our shopping and commercial districts.</li> <li>• Bringing <b>Vacant and Underutilised Land and Property Back</b> into Use.</li> <li>• <b>Digital Connectivity and Inclusion</b></li> <li>• <b>Promotional campaigns to market the area</b> as a safe destination to live, work and visit</li> </ul>	<p>available to councils and to provide funding to allow vacant properties to be repurposed.</p> <ul style="list-style-type: none"> <li>• To <b>speed up and streamline the CPO process</b> to allow vacant sites to be brought back into either commercial use or greenspace.</li> <li>• To <b>establish local land/property banking taxes</b> which can be used by local authorities.</li> <li>• To <b>create a property fund for the redevelopment of key sites/vacant properties</b> into a key economic activity</li> </ul>
	8. Supporting people to travel safely to their workplaces;	<ul style="list-style-type: none"> <li>• <b>Accelerate and Expand Infrastructure</b> Capital Investment</li> <li>• <b>Safe travel to work options</b>, and improving access into and within the City Centre</li> </ul>	

<sup>i</sup> <https://www.wmca.org.uk/news/32-billion-blueprint-unveiled-to-kickstart-the-west-midlands-economic-recovery/>

<sup>ii</sup> <https://investliverpool.com/news/liverpool-unveils-1-4bn-post-covid-recovery-plan/>

<sup>iii</sup> <https://www.gov.scot/publications/towards-robust-resilient-wellbeing-economy-scotland-report-advisory-group-economic-recovery/>

<sup>iv</sup> Recommendation 5.3: “The economic development landscape in Scotland should pivot to a more regionally focused model in order to address the specific new challenges of economic recovery. This model should be tasked to drive delivery of place-based and regional solutions, especially the City-Region Growth Deals.”



## Appendix 3:

### a) Glasgow RSIP Delivery Plan Monitoring Framework 2019/20

Priority Action Area 1: Ensure sufficient local and appropriately skilled people to deliver City Deal Projects, and to maximise benefits of improved transport and access to end use jobs					
Action Ref. No.	Detailed Action	Outputs and Outcomes	Lead Partner	Progress	RAG Status
1.1	Work with Glasgow City Deal Programme Leads and Support Groups to build a comprehensive timeline of labour requirements by skill and volume and better align skills and employment activity	~ Process for generating information on employment and skills requirements established ~ Skills development and employment planning linked to CD Projects implemented ~ Cenefits Community Benefit Monitoring System implemented ~ Evidence Report of Glasgow City Region medium to long term labour requirements and demand <i>Reduce % employers reporting skills gaps (SO2)</i>	GCR Skills & Employment Portfolio Group; GCD Lead Officers and Support Groups	Work is underway from February 2020 to update data on City Deal Projects, timelines and costs in order for employment and skills requirements to be established. Construction skills/labour calculation tool to be purchased and applied to calculate total requirement. Skills and employment planning not progressed awaiting data from projects. Cenefits system implemented.	On Track
1.2	Improve skills alignment to better align college and university provision with labour market evidence and industry needs	~ Develop a 5-year Skills Training plan for the Glasgow College Region ~ Set number local people trained and employed on CD Projects ~ Updated skills and training supply <i>City Region alignment and working is the norm for skills planning, investment and provision (SO1)</i>	Skills Development Scotland; Glasgow Colleges' Regional Board	5-year skills training plan and number local people trained and employed on CD Projects outstanding awaiting data from CD Projects. Skills and training supply data updated and ongoing	On Track
1.3	Grow the number of Glasgow City Region residents starting in relevant apprenticeships	~ Minimum 9000 apprenticeships starts across GCR <i>Increase Qualifications (SO3); reduce gaps (SO6)</i>	Skills Development Scotland; City Region Colleges and Universities	10,228 MA starts confirmed for 2018/19; data requested for 2019/20	Achieved
1.4	Review Community Benefit Clauses to better support skills development and align to employability programmes.	~ 50% increased use and take up of targeted CBs <i>Reduce labour market inequalities (SO5)</i>	GCR Skills & Employment Portfolio Group	Community Benefit menu update to include key target groups from active employability pipelines and links made between CB leads and Employability teams; outstanding if take-up of places increased	Achieved

Priority Action Area 2: Design and fund interventions and more effectively use procurement and other levers to secure major growth in workforce skills development.					
Action Ref. No.	Detailed Action	Outputs and Outcomes	Lead Partner	Progress	RAG Status
2.1	Review current menu of community benefits and develop ask for greater focus on targeted recruitment, apprenticeships and support for work-based learning	~ Develop and establish GCR procurement guidelines that - align to Scottish Government wealth creation pilot; - leverage impact on socio-economic benefits; - strengthen links with workforce development; and - increase the use and focus of community benefit clauses ~ Revised menu for Community Benefits <i>Reduce employment inequalities (SO5)</i>	GCR Skills & Employment Portfolio Group	Community Benefits menu for City Deal Programme updated and implemented. GCR Procurement Guidelines updated for City Deal Programme; to be broadened out for 'business as usual'. Work commenced on reviewing Procurement procedures in line with Community Wealth principles.	On Track
2.2	Build upon and grow Flexible Workforce Development Fund to support upskilling and reskilling within the city region workforce	~ Provide upskilling training to at least 200 levy paying employers <i>Reduce % employer reporting skills gaps (SO2)</i>	Skills Development Scotland; City Region Colleges and Universities	Funding allocations to GCR College Regions in 2019/20 total £3,488,373 enabling a minimum of 232 levy paying employers to be funded at a maximum of £15,000 per employer. Figures unchanged from 2018/19.	Achieved
2.3	Develop a City Region approach to maximise the use of community benefit clauses throughout public sector procurement	~ Step change in the use of community benefit clauses <i>City Region Community Benefit Framework (RES 7.3)</i>	GCR Skills & Employment Portfolio Group	Discussions taken place within City Deal groups and Sustainable Procurement Group established to develop principles for all public sector procurement. To be progressed through development of Community Wealth Building Strategy	In Progress

Priority Action Area 3: Develop a suite of skills actions, focussed on inclusivity part of Inclusive Growth, to reduce full range of labour market inequalities and in-work poverty, and tackle issues of people further from the labour market.					
Action Ref. No.	Detailed Action	Outputs and Outcomes	Lead Partner	Progress	RAG Status
3.1	Introduce Glasgow City Region Fair Work Strategy and Living Wage; develop a CR Fair	~ Strategy and Accreditation Scheme launched <i>Increase standard of jobs and average earnings (SO4)</i>	GCR Skills & Employment	No single strategy across City Region; will form part of regional framework	In Progress
3.2	Introduce Glasgow City Region Youth Guarantee focussed on priority groups and areas	~ Reduce regional disparities in Participation Measure <i>95% of school leavers enter employment, training or education (RES 3.4)</i> <i>Reduce labour market inequalities and gaps between SIMD areas and regional average (SO5, SO6)</i>	GCR Skills & Employment Portfolio Group	Action adopted from Regional Economic Strategy and Action Plan 2017. Development work carried out with Portfolio Group, SDS and Scottish Government. However, youth unemployment reduced dramatically since RES 2017; individual MAs have own schemes; little appetite for regional scheme. Anticipated increase in youth unemployment as a result of Covid-19; action to remain open and to be carried forward to 2020/21	Open
3.3	Work with the GCR Education Collaborative to expand offer for vocational training and Foundation Apprenticeships	~ 2000 Foundation Apprenticeships available to all senior phase pupils <i>Improved education and skills alignment and working across city region (SO1); reduce labour market inequalities and gaps between SIMD areas and regional average (SO5, SO6)</i>	Skills Development Scotland West Partnership (Glasgow City Region Education Improvement Collaborative) City Region Colleges and Universities	2050 new Foundation Apprenticeship opportunities offered in 2019/20 in addition to 1197 started in 2018 and 666 started in 2017 due to complete in 2020.	Achieved
3.4	Implement City Region Intensive Employability Programme for Parents to help tackle Child Poverty; Collaborate on local employability models and prepare for greater devolution of resources in 2020/21	~ Agreement and roll-out of Local Employability Model within the City Region ~ Commencement of CR Parental Employability Support (PES) Programme <i>Reduce labour market inequalities (SO5, SO6); improve alignment and CR working across geographies (SO1)</i>	GCR Skills & Employment Portfolio Group	Regional approach for Parental Employment Support Fund approved and implemented. Agreement in principle to regional approach for No One Left Behind and work ongoing to develop model. Paper on Regional Collaboration for Employability presented to CEG with action to complete model by October 2020.	On Track
3.5	Review and expand opportunities for widening access and develop appropriate sponsorship and support framework	~ Implementation plan for SFC 'Blueprint for Fairness' across the City region <i>Increase no. of people from disadvantaged backgrounds entering and completing FE/HE Opportunities (SO5)</i>	GCR Skills & Employment Portfolio Group City Region Colleges and Universities Scottish Funding Council	Plan implemented by GCR Colleges and Universities. Data required on number of widening access places and students	On Track

Priority Action Area 4: Develop and deliver skills interventions to address problems and grasp opportunities at city region level arising from BREXIT deal.					
Action Ref. No.	Detailed Action	Outputs and Outcomes	Lead Partner	Progress	RAG Status
4.1	Improve our understanding of EU migrant labour in GCR employment by sector and geographic focus and implement targeted skills interventions to mitigate risks	~ Report published <i>Mitigating skills interventions incorporated in RSIP (SO1)</i>	GCR Intelligence Hub Scottish Enterprise Skills Development Scotland	Various assessments of impact in RSA and Commission Futures report; working ongoing to understand likely impact and additional impact of Covid-19 on migrant labour/skills; final report and mitigating action plan c/f to 2020/21.	In Progress
4.2	Collaborate across the city region to ensure a qualified workforce to meet the needs of early learning and childcare expansion	~ Continue to deliver enhanced levels of teaching activity in professional Early Learning and Childcare training qualifications at SCQF levels 7-9 ~ Increase ELC MAs by 10% per annum <i>Reduce WA population no qualifications (SO3); reduce employment inequalities (SO5) and reduce gaps SIMD areas (SO6)</i>	City Region Colleges Skills Development Scotland	Significant targeted activity taken place; awaiting data on number of places offered and taken up	Achieved
4.3	Capitalise upon the strategic importance of the National Manufacturing Institute for Scotland and develop a Skills Academy	~ Skills Academy plans launched and implemented <i>Greater alignment and working across education and skills bodies and geographies (SO1)</i>	Scottish Government University of Strathclyde Skills Development Scotland	Skills Academy launched. Data required on number of places and outcomes	Achieved



Priority Action Area 5: Support businesses to move up the value chain, improve productivity and competitiveness, create more Fair Work and capitalise on opportunities for internationalisation.					
Action Ref. No.	Detailed Action	Outputs and Outcomes	Lead Partner	Progress	RAG Status
5.1	Establish a Skills for Financial Services hub to support the city region's increasing international recognition in this sector	~ New training course developed to progress residents to employment in the financial services sector <i>Increase WA qualifications and reduce skills shortages (SO2, SO3)</i>	Glasgow Colleges Regional Board Skills Development Scotland	Partnership established among SDS, colleges and financial services companies in Glasgow City Region. Companies involved include Barclays (Chair), BNP Paribas, Clydesdale/Virgin, HSBC, JP Morgan, Lloyds Banking Group, Morgan Stanley and Tesco Bank. First four-credit course has been co-created by college and industry, and piloted with a cohort of recent college graduates, resulting in first direct recruitment into financial services role. Pilot course is being evaluated and second pilot planned, targeting a cohort of underemployed college and university graduates within Glasgow City Region. Partnership has been shortlisted for Pioneer award at Scottish Financial Services Awards. Data required on number of participants and job outcomes. Model to be developed for other sectors and initial discussions taken place in relation to construction, house building and infrastructure.	Achieved
5.2	Support the skills needs within the City Region's Tourism Strategy and its ambitious growth plans	~ Review skills needs and develop the curriculum offer for Tourism related qualifications by Glasgow City Region Colleges <i>Increase WA qualifications (SO3), reduce skills shortages (SO3)</i>	City Region Colleges Scottish Funding Council	Work underway to extend skills alignment for sector across all 6 GCR Colleges. Plans also in development for City Region Chefs Academy on hold due to Covid-19 crisis.	In Progress
5.3	Work with the CR Enterprise Portfolio to develop an integrated Enterprise and Employer offer aligned to skills gaps and shortages and to support business growth opportunities	~ Integrated offer developed and implemented <i>Reduce skills shortages (SO2), increase productivity (SO4), reduce inequalities (SO5) and reduce gaps in employment outcomes (SO6)</i>	GCR Skills/Employment and Enterprise Portfolios	Action adopted from Regional Economic Strategy and Action Plan 2017; linked to RSIP Actions 3.1 and 5.4 to develop a City Region Fair Work Strategy and Living Wage Accreditation Scheme. Joint workshop taken place between portfolios but little appetite for shared offer. Discussion underway to develop shared offer as part of Covid recovery response	In Progress
5.4	Implement City Region Fair Work Strategy	~ Publication of City Region Fair Work Strategy <i>Improve standard of jobs (SO4) and reduce inequalities (SO5)</i>	GCR Skills and Employment Portfolio	No single strategy across City Region; will form part of regional framework	In Progress

**Priority Action Area 6: Build capacity and evidence to underpin City Region wide skills planning and investment to address City Region needs and maximise opportunities, including intelligence on new key skills needs such as digital and meta-skills.**

Action Ref. No.	Detailed Action	Outputs and Outcomes	Lead Partner	Progress	RAG Status
6.1	Support the development of the Glasgow City Region Intelligence Hub and work with the Hub to establish a city region approach to horizon scanning for future employment and skills needs	~ Intelligence Hub established with links to national, regional and local data sources <i>Improved understanding of new skills needs including digital and meta skills (SO1, SO2)</i>	GCR Intelligence Hub GCR Skills & Employment Portfolio	City Region Intelligence Hub established and Regional Strategic Assessment published. Framework in place to review and update data on a regular basis. Discussion ongoing with SFC, City Region Colleges and Universities to include additional data sets on leavers and qualifications.	Achieved
6.2	Support and work with the Digital Glasgow strategy to promote the growth of the city region as a hub for digital technologies; develop supportive skills interventions	~ Design a suite of digital skills interventions aligned more closely to needs of digital technologies sector <i>Increase WA Qualifications (SO3)</i>	City Region Colleges and Universities Scottish Funding Council	Various programmes running; updated required form Colleges/SFC. WCS Launch new Foundation Apprenticeship from August 2020	On Track
6.3	Develop complementary and integrated employability support interventions to promote and enable take up of digital skills by targeted groups	~ Establish criteria and referral mechanism to increase referrals to digital skills provision <i>Increase qualifications (SO3), reduce inequalities (SO5) and reduce Skills and employment gaps (SO6)</i>	GCR Skills and Employment Portfolio	Various processes in place within MAs; criteria and mechanisms to be agreed as part of regional model	On Track

**Priority Action Area 7: Review funding and other mechanisms to bring forward an action plan to promote greater education and skills alignment and collaboration at city region level, but also increase agility and adaptive resilience of the City Region skills system.**

Action Ref. No.	Detailed Action	Outputs and Outcomes	Lead Partner	Progress	RAG Status
7.1	Undertake a review of existing skills funding and other mechanisms	~ Action plan to promote greater alignment and increase agility of the city region skills system <i>Better alignment and working across city region (SO1)</i>	Intelligence Hub with CR Skills and Employment Portfolio Enterprise & Skills Strategic Board	Work undertaken to review total funding available for skills. GCR Colleges Group established to review and share data on alignment and increase agility of city region skills system.	In Progress
7.2	Contribute to the Scottish Funding Council review of national college funding arrangements	~ National funding arrangements which take account of Glasgow City Region needs. <i>Better alignment and working across city region (SO1)</i>	Scottish Funding Council with City Region Colleges and Universities	No progress to date. Detailed ask to be developed to Scottish Government as part of Economic Recovery Plan	Overdue
7.3	Develop our Glasgow City Skills Alignment Pilot for greater coordination of SFC outcome agreement funding with SDS commissioning activity	~ Greater coordination of the Glasgow Regional Outcome Agreement and SDS commissioning activity in Glasgow from 2020-21 onwards <i>Better alignment and working across city region (SO1)</i>	Skills Development Scotland and Glasgow Colleges Regional Board	GCR Colleges Group established to share and co-ordinate ROAs. Work underway to extend Skills Alignment Pilot to remaining two College Regions. Work on extending pilot for tourism and hospitality stalled due to Coronavirus pandemic	On Track
7.4	Develop a Skills Partnership Concordat for the city region to support delivery of RSIP	~ Concordat developed and signed by key partners <i>Better alignment and working across city region (SO1)</i>	GCR Skills and Employment Portfolio	Terms of Reference agreed for GCR Colleges Group and new Skills Portfolio Group. Meetings arranged in March/April to sign-off cancelled due to Coronavirus pandemic. ToR to be finalised at meeting on June 2020 and Concordat signed in Autumn.	On Track

## b) Glasgow RSIP Delivery Plan 2020/21

Priority Action Area 1: Ensure sufficient local and appropriately skilled people to deliver City Deal Projects, and to maximise benefits of improved transport and access to end use jobs				
Ref.	Action Plan 2020 - 2021	Outputs and Outcomes (Link to Strategic Outcomes)	Lead Partner / Stakeholders	Priority (Short, medium, long term)
1.1	Labour Force mapping of all City Deal Projects and benefits	Comprehensive timeline of labour requirements	<b>City Deal PMO</b> GCR Intelligence Hub	Short
1.2	Develop an Integrated Regional Employment and Skills Programme aligned to the City Deal Programme and economic growth:	Reduce %age employers reporting skills gaps Increase GCR Employment Rate	<b>GCR Skills Portfolio</b> City Deal PMO GCR Colleges & Universities West Partnership	Short - Medium
1.3	GIS Mapping of City Deal end job opportunities and transport links	Reduce inequalities in pay and employment access Increase GCR Employment Rate	<b>GCR Intelligence Hub</b>	Medium - Long
1.4	Integrate all aspects of transport planning to support skills and economic activity.	Reduce inequalities in pay and employment access Increase GCR Employment Rate	<b>GCR Transport Portfolio</b>	Medium - Long
Priority Action Area 2: Design and fund interventions and more effectively use procurement and other levers to secure major growth in workforce skills development.				
Ref.	Action Plan 2020 - 2021	Outputs and Outcomes	Lead Partner / Stakeholders	Priority
2.1	Targeted interventions by sector to protect jobs and support in-work progression	Reduce %age employers reporting skills gaps Increase average earnings	<b>GCR Skills and Employment Portfolios</b> GCR Enterprise Portfolio Scottish Enterprise	Short - Medium
2.2	Expand Workforce Development offering and Funding across the City Region	Increase productivity GCR top quartile of UK Core Cities	<b>GCR Skills Portfolio</b> Scottish Government Scottish Funding Council GCR Colleges & Universities	Short - Medium
2.3	Development of a Regional Community Wealth Building Strategy with strong people and skills focus	City Region alignment and working is the norm	<b>City Region PMO</b> Economic Delivery Group Regional Partnership	Medium - Long

Priority Action Area 3: Develop a suite of skills actions, focussed on inclusivity part of Inclusive Growth, to reduce full range of labour market inequalities and in-work poverty, and tackle issues of people further from the labour market.				
Ref.	Action Plan 2020 - 2021	Outputs and Outcomes	Lead Partner / Stakeholders	Priority
3.1	Maintain momentum to increase Foundation, Modern and Graduate Apprenticeships and work with employers to explore shared apprenticeship models	Reduce %age of working age populations with no qualifications	<b>Skills Development Scotland</b> West Partnership	Short - Medium
3.2	<b>NEW</b> Creation of shared online learning resources.	City Region alignment and working across educations and skills bodies and geographies is the norm	<b>GCR Colleges &amp; Universities</b>	Short - Medium
3.3	Implement Active Labour Market Policies and Programmes to create jobs and incentivise employers; implement the Glasgow City Region Youth Guarantee;	Reduce %age of working age populations with no qualifications. Increase GCR Employment Rate	<b>GCR Skills &amp; Employment Portfolio</b> West Partnership	Short - Medium
3.4	Review and expand opportunities for widening access and develop appropriate sponsorship and support framework.	Halve gaps in education, skills and employment outcomes	<b>GCR Skills Portfolio</b> Scottish Funding Council GCR Colleges & Universities	Short - Medium
3.5	Implement Regional Employability Collaborative Model incorporating a City Region Jobs Portal and Brokerage Service, enhanced skills profiling and matching to opportunities and specialist services;	City Region alignment and working is the norm Increase GCR Employment Rate	<b>GCR Employment Portfolio</b> Economic Delivery Group Chief Executives Group	Short - Medium
3.6	Creation of a Flexible Skills Fund aligned to business needs and to support transitions, job retention and economic growth;	Additional resources for skills development programmes. Reduce %age of employers reporting skills shortages and skills gap vacancies. Increase productivity.	<b>GCR Skills &amp; Employment Portfolio</b> Scottish Government	Medium
3.7	Increase skills and qualifications through targeted employability interventions and job creation;	Reduce %age of working age populations with no qualifications. Increase GCR Employment Rate	<b>GCR Skills &amp; Employment Portfolio</b>	Medium
3.8	Introduce a Glasgow City Region Fair Work Strategy and accreditations scheme;	Reduce inequalities in pay and employment access	<b>GCR Employment Portfolio</b> Economic Delivery Group Chief Executives Group	Medium - Long

Priority Action Area 4: Develop and deliver skills interventions to address problems and grasp opportunities at city region level arising from BREXIT deal.				
Ref.	Action Plan 2020 - 2021	Outputs and Outcomes	Lead Partner / Stakeholders	Priority
4.1	Create more opportunities for upskilling and reskilling to support job retention and help tackle short-term unemployment;	Reduce the %age of working age people with no qualifications Increase productivity	Scottish Funding Council GCR Colleges & Universities	Short - Medium
4.2	Develop specialist support packages for people made redundant as a result of the BREXIT deal	Reduce %age employers reporting skills shortages and skills gaps Reduce %age of working age population with no qualifications Increase GCR employment rate	GCR Employment Portfolio	Medium - Long
4.3	Work with Scottish and UK Governments to ensure that post-study visa policies allow us to retain talent and grow our regional economy	Increase productivity	GCR Employment Portfolio Scottish and UK Governments	Medium - Long
Priority Action Area 5: Support businesses to move up the value chain, improve productivity and competitiveness, create more Fair Work and capitalise on				
Ref.	Action Plan 2020 - 2021	Outputs and Outcomes	Lead Partner / Stakeholders	Priority
5.1	<b>NEW</b> Assessment of skills needs of the worst hit industries	Reduce %age of employers reporting skills shortages and skills gaps. Protect jobs	Skills Development Scotland Scottish Enterprise	Short
5.2	<b>NEW</b> Develop an enhanced Regional PACE offer to companies and individuals facing redundancy to include a skills assessment and tailored skills advice and training	City Region alignment and working is the norm Reduce inequalities in pay and employment access	GCR Employment Portfolio Skills Development Scotland DWP	Short - Medium
5.3	Increase alignment between skills and enterprise through greater integration of skills and employment interventions with business development activity to protect jobs, promote progression and to enable business to realign activity and access new markets;	Increase productivity Increase average earnings GCR in top quartile of UK Core Cities	GCR Skills & Employment Portfolios GCR Enterprise Portfolio	Short - Medium
5.4	<b>NEW</b> Creation of sectoral hubs and bespoke skills programmes to support economic growth;	Reduce %age of employers reporting skills shortages and skills gaps. Reduce the %age of working age people with no qualifications Increase productivity	GCR Skills Portfolio Skills Development Scotland GCR Colleges & Universities	Medium - Long

Priority Action Area 6: Build capacity and evidence to underpin City Region wide skills planning and investment to address City Region needs and maximise opportunities, including intelligence on new key skills needs such as digital and meta-skills.				
Ref.	Action Plan 2020 - 2021	Outputs and Outcomes	Lead Partner / Stakeholders	Priority
6.1	Secure funding to expand Connecting Scotland Programme to increase digital access and capability	Reduce inequalities in pay and employment access Halve gap in education, skills and employment outcomes	<b>GCR Employment Portfolio</b> Scottish Government	Short
6.2	Increase in digital skills to support growth in the digital sector and also targeted at SMEs and job seekers/changers to support new ways of working	Reduce %age of employers reporting skills shortages and skills gaps Reduce %age working age population with no qualifications Increase productivity	<b>GCR Skills Portfolio</b> GCR Colleges and Universities	Short - Medium
6.3	Enhance levels of intelligence and mapping of skills demands and outcomes; improve understanding of migrant labour	City Region alignment and working is the norm	<b>GCR Intelligence Hub</b>	Short - Medium
6.4	Work with our skills providers and industry leads to ensure the integration of meta-skills in all vocational learning opportunities and to build career route ways	Reduce %age of employers reporting skills shortages and skills gaps Reduce %age working age population with no qualifications	<b>GCR Skills Portfolio</b> GCR Colleges and Universities	Medium - Long

**Priority Action Area 7: Review funding and other mechanisms to bring forward an action plan to promote greater education and skills alignment and collaboration at city region level, but also increase agility and adaptive resilience of the City Region skills system.**

<b>Ref.</b>	<b>Action Plan 2020 - 2021</b>	<b>Outputs and Outcomes</b>	<b>Lead Partner / Stakeholders</b>	<b>Priority</b>
7.1	Increase City Region influence in skills planning and investment decisions to ensure there is a skilled workforce to meet the demand from local businesses and support economic growth	City Region alignment and working is the norm for skills planning, investment and provision	<b>GCR Skills Portfolio</b> Scottish Government	Short
7.2	Roll-out of the Glasgow Skills Alignment Pilot across the remaining two college regions and increase collaboration through ROAs	City Region alignment and working is the norm for skills planning, investment and provision Reduce %age employers reporting skills shortages and skills gaps	<b>Skills Development Scotland/Scottish Funding Council</b> GCR Colleges and Universities	Short - Medium
7.3	Secure additional funding, including, post-EU Structural Funds, to establish a Flexible Skills Investment Fund to respond to economic opportunities and challenges	Increase productivity and job density	<b>Skills Portfolio</b> Scottish Government	Short - Medium
7.4	Continued development of the GCR Colleges Partnership and inclusion of Universities towards a single tertiary system as recommended in the Cumberford-Little report.	City Region alignment and working across education and skills bodies and geographies is the norm for skills planning, investment and provision	<b>GCR Skills Portfolio</b>	Medium
7.5	Improve alignment and integration of senior phase education to labour market requirements	City Region alignment and working across education and skills bodies and geographies is the norm for skills planning, investment and provision	<b>West Partnership</b> GCR Skills & Employment Portfolios	Medium - Long





## WEST DUNBARTONSHIRE COUNCIL

### Report by Strategic Lead – Housing and Employability

Council: 26 August 2020

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**Subject: Supporting Foodbanks**

#### **1. Purpose**

- 1.1** The purpose of this report is to provide an update on the work done with West Dunbartonshire Community Foodshare to develop their plans for long term sustainability.
- 1.2** The report will also provide an update on discussions with neighbourhood foodbanks, in particular 'Old Kilpatrick Food Parcels' and 'Faifley Foodshare' about their efforts in addressing food insecurity during the Covid-19 pandemic.

#### **2. Recommendations**

- 2.1** It is recommended that Council note
  - (i)** Support for Community Foodshare to develop their plans for long term sustainability. This support has been agreed with Community Foodshare and includes an organisational review and health check, and the development of an appropriate business plan.
  - (ii)** Financial and practical support for Old Kilpatrick Food Parcels and Faifley Foodshare. This includes an appropriate level of community development and financial support that will complement the broader plan to address food insecurity in West Dunbartonshire following the Covid-19 pandemic.

#### **3. Background**

- 3.1** Food insecurity is a common experience throughout Scotland influenced by insufficient weekly income, low pay and unpredictable income. It is concentrated by higher costs of living, lack of family and food knowledge and access issues.
- 3.2** In recognition of the prevalence of these circumstances and the growing use of local food banks among residents, the Council has taken wider action to address this in a number of ways, for example
  - Extending the provision of free school meals
  - Supporting programmes to address holiday hunger during school holidays

- Addressing community-based food insecurity by providing financial support for the established foodbanks operating in West Dunbartonshire, Community Foodshare and Food 4 Thought.

- 3.3** As a direct response to community risks from Brexit, a West Dunbartonshire food insecurity group was established to co-ordinate support and maximise access to additional resources being made available by the Scottish Government. The food insecurity group is attended by Working4U and fully formed and functioning local food banks. It also promotes the long term sustainability of foodbanks through collaborative work on business planning and organisational development.
- 3.4** Working4U services ensure foodbank users are supported to overcome the challenges and circumstances that led them to seek support from foodbanks in the first place. This includes support to stabilise personal circumstances, maximise benefits, address debt issues and seek employment where appropriate. In effect, joint working to address cause and symptom.
- 3.5** Community Foodshare is a key member of the food insecurity group and that, along with other development work, ensures the organisations has complied with the conditions for access to the additional funds made available by the Council to support their sustainability.

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

- 4.1** Foodbanks have played a key role in the response to the Covid-19 crisis, and the need to support shielded and vulnerable families. The two main foodbanks were provided with Covid-19 specific food funding to provide emergency food supplies to households supported by the West Dunbartonshire Council Crisis Support Team.
- 4.2** To date the crisis support team has fielded requests for assistance from 2,290 people, with 722 households being assisted with emergency food supplies. These were families that would not have previously received support from the foodbanks and were additional to their existing workload.
- 4.3** The food insecurity group has used the Covid-19 food funding:
- To meet the needs of the additional group by purchasing food to be distributed by the foodbanks
  - To meet some of the additional staff costs incurred by the foodbanks as a result of the significant increase in demand.
- 4.4** It is anticipated that on the basis of the availability of the food insecurity fund, this additional support will remain in place until September.
- 4.5** A number of smaller, newly established organisations have emerged to provide support within their communities during the pandemic. These include:

- Old Kilpatrick Food Parcels
- Faifley Foodshare

**4.6** These organisations have also sought to address food insecurity in specific communities within West Dunbartonshire. Their activity is predicated the view that Covid-19 has intensified the need and, as such, they have sought donations from the general public to address that need in their community albeit in an ad hoc way.

**4.7** Discussions between Working4U and the two groups focused on their processes for accountability and governance; the scale and justification for their interventions, the target groups they focus their efforts on, their storage, and delivery infrastructures.

**4.8** As a result of these discussions these organisations will be provided with £3,000. This is consistent with their scale of operations. This funding will come from the Covid-19 Food Fund and will be used to cover the cost of food purchase up until the end of September 2020.

**4.9** As a result the support they provide will be consolidated until September and we will jointly review the potential for continuing support. The funding will be provided to September will be on condition that:

- Food insecurity funding is available;
- Each organisation engages with Working 4U to ensure that people provided with emergency food are from a vulnerable group;
- Service users are encouraged to use Working 4U support to address benefit/debt employability and learning opportunity challenges that caused them to seek support; and
- The organisations work with the West Dunbartonshire Council communities team to establish and address their longer term organisational development needs.

**4.10** We will review the impact of the investment through discussion with the two organisations

## **5. People Implications**

**5.1** There are no people implications from this report.

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

**6.1** The financial implications are a grant of £3,000 awarded to Old Kilpatrick Food Parcels and to Faifley Foodshare, paid from the Covid-19 Food Fund lasting until September 2020, subject to West Dunbartonshire Council Conditions of Grant.

**6.2** There are no procurement issues.

## **7. Risk Analysis**

- 7.1** There are no additional risks beyond those normally managed through the grant award process. The grant will be monitored within the established policy/process context for managing external grants.

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

- 8.1** An equalities impact assessment has been carried out. It is assumed that the activity will have positive impacts as it is directed towards supporting vulnerable individuals and families.
- 8.2** In addition, community-based organisations and voluntary groups will have the opportunity to refer their service users to the available support. This can be done by contacting the foodbanks directly or by referring people to the crisis support service through established routes, at:  
<https://www.west-dunbarton.gov.uk/coronavirus/additional-support/>

## **9. Consultation**

- 9.1** The report draws on information gained through consultation with representatives from Old Kilpatrick Food Parcels and Faifley Foodshare. Through this, an understanding of the rationale for the service was gained, who the organisations will target, the areas they will serve and their general plans for development.

## **10. Strategic Assessment**

- 10.1** The proposal is set within the strategic context of delivering efficient and effective frontline services that improve the everyday lives of residents;

**Peter Barry**  
**Strategic Lead Housing and Employability**

**Date 28 July 2020**

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**Person to Contact:** Stephen Brooks. Working 4U Manager  
[Stephen.brooks@west-dunbarton.gov.uk](mailto:Stephen.brooks@west-dunbarton.gov.uk)

**Appendices:** None

**Background Papers:** None

**Wards Affected:** All Wards

## **WEST DUNBARTONSHIRE COUNCIL**

### **Report by Strategic Lead - Regulatory**

**Meeting of West Dunbartonshire Council : 26 August 2020**

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**Subject:     Guidance on Councillors' Expenses**

#### **1.     Purpose**

- 1.1**    To seek the Council's approval of new Guidance on Councillors' Expenses to be implemented with immediate effect.

#### **2.     Recommendations**

- 2.1**    The Council is asked to approve the new Guidance on Councillors' Expenses as shown in the Appendix to this report.

#### **3.     Background**

- 3.1**    Following an audit of Councillors' expenses in 2019 by the Council's Internal Audit team, a report was submitted to the Audit Committee on 18<sup>th</sup> March 2020 recommending that a clear set of guidance be developed for Members' travel and subsistence to ensure consistency of approach for all elected members. The revised guidance is now attached for the Council's approval.

#### **4.     Main Issues**

- 4.1**    At present, there is no singular document which covers all aspects of Councillors' travel and subsistence claims. The proposed Guidance document brings together all of existing rules, regulations and protocols in the one place and addresses issues raised by the Internal Audit Team following its audit of the process.
- 4.2**    Some of the recommendations made by the Internal Audit Team exceed current legal requirements but nevertheless are necessary to address the issues raised:
- the requirement to provide written details on any public transport receipts submitted in support of a claim has been included to enable officers to verify the accuracy of such claims where insufficient information is available on the claim form (para 6.4 of the Guidance refers);
  - the new rule regarding the use of taxis (para 4.2 of the Guidance refers) has been included to ensure value for money; and
  - the new rule on submitting claims timeously (Para 6.1 of the Guidance refers) has been included to reduce the risk of errors on claims and to make it easier for officers to verify claims.

- 4.3** The Guidance also provides advice on how distances should be calculated for future car mileage claims as the audit identified some minor differences in the amount claimed for similar journeys.

## **5. People Implications**

- 5.1** The recent audit of expenses identified that officers have found it difficult to verify claims due to insufficient information on claim forms. The proposed changes will make this process considerably easier for officers resulting in greater accuracy and efficiency thus ensuring value for money.

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

- 6.1** There are no procurement issues arising from this report. The new Guidance will help ensure that future claims are accurate and processed more efficiently.

## **7. Risk Analysis**

- 7.1** There are no significant risks arising from the recommendations of this report. However, failure to approve the Guidance could result in further errors being identified in future claims which could impact on the reputation of individual elected members and on the Council as a whole.

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

- 8.1** There are no impacts on any equality groups arising from the recommendations of this report.

## **9. Consultation**

- 9.1** Officers from Legal and Finance Services have been consulted on the contents of this report.

## **10. Strategic Assessment**

- 10.1** The implementation of the new Guidance for elected members will not have a direct impact on the Council's strategic priorities but will improve the efficiency of the process.

**Name:** Peter Hessel  
**Designation** Strategic Lead - Regulatory  
**Date:** 3 August 2020

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**Person to Contact:** George Hawthorn, Manager of Democratic and Registration Services, Municipal Buildings, College Street, Dumbarton. Telephone 01389 737204 or email: [george.hawthorn@west-dunbarton.gov.uk](mailto:george.hawthorn@west-dunbarton.gov.uk)

<b>Appendix:</b>	Guidance on Councillor's Expenses.
<b>Background Papers:</b>	Members' Expenses Audit 2019/20 (Ref. No. S.008.20 (Dec 2019).
<b>Wards Affected:</b>	None.

## **West Dunbartonshire Council**

### **Guidance on Councillors' Expenses**

#### **1. Legislation**

Remuneration arrangements for elected members referred to in this document are governed by Local Governance (Scotland) Act 2004 (Remuneration) Amendment Regulations 2017 (in force from 4th May 2017). These regulations cover Members' Allowances, reimbursement of expenses and pensions rights. The mileage rates shown below are as detailed in the Councillors' Remuneration Guidance 2010 (amendment to mileage rate, November 2011).

#### **2. Approved Duties**

Claims for travel and subsistence can only be submitted for undertaking approved duties of the Council. The current approved list of duties is as follows:

- (A) Attendance at duly constituted meetings of the Council, Committees or Sub-Committees. This should include attendance at a particular meeting on the invitation of a Committee of which the Councillor is not a member for a specific item of business.
- (B) Attendance at meetings of other bodies as appointees of the Council.
- (C) Attendance at meetings of Community Councils, Parent Councils and Tenants' Organisations.
- (D) Attendance at surgeries.
- (E) Attendance by Councillors at functions where it has been agreed by the appropriate Committee and recorded in the minutes accordingly.
- (F) Attendance at conferences approved by the Council.
- (G) Attendance at meetings of political groups which have a Councillor or Councillors on the Council, where such meetings are held to enable preliminary discussion to take place on matters related to the functions of the Council.
- (H) Attendance at meetings of the Convention of Scottish Local Authorities (CoSLA) and its Committees or Sub-Committees and on external bodies appointed by CoSLA itself.
- (I) Attendance at meetings with Officers of the Council by Conveners or Vice-Conveners and invited Councillors to discuss matters relating to their respective Committees.
- (J) Attendance at pre-arranged meetings with Officers of the Council by Councillors.
- (K) Attendance by Councillors for the purposes of opening tenders.
- (L) Duties performed by the Convener of the Council and/or his or her nominees where such duties are of a civic nature.
- (M) Attendance at Working Groups constituted by the Council.
- (N) Attendance at a court, tribunal or public enquiry at which the Council is represented as an approved duty.



### 3. Travel Expenses

- 3.1 Councillors may claim costs incurred when travelling by private car, van, motorcycle and bicycle and may also claim costs for travelling with passengers where both the Councillor and the passenger are carrying out any approved duties. These rates are:

- 45p per mile for travel by own car or van;
- 24p per mile for travel by motorcycle;
- 20p per mile for travel by bicycle; and
- 5p per passenger per mile where both the passenger and the Councillor are carrying out approved duties.

HMRC rates for travel by car or van are 45p for the first 10,000 miles and 25p for each mile over 10,000 travelled in a tax year. Any excess 20p per mile over 10,000 miles is therefore taxable and is required to be declared annually to HMRC.

- 3.2 In addition to the above, Councillors may also claim the following costs associated with travelling:

- Parking charges – receipts must be provided.
- Road tolls – costs of expenses incurred.
- Road pricing/congestion charging – receipts must be provided.
- Ferry fares for car, motorcycle or bicycle – receipts must be provided.

Please note parking fines or tow-away costs will not be reimbursed.

- 3.3 Councillors should always ensure that journeys are planned and undertaken by the most economical route balancing journey, distance and time taken. However, where possible, Councillors should also consider using public transport in preference to private transport where the costs are lower.

### 4. Travel by Public Transport

- 4.1 The following expenses may be claimed back by Councillors who use public transport to carry out their duties:

- Buses and trams – receipted expenses incurred, including season tickets/passes where this is considered more cost effective.
- Taxis, trains, air travel, ferry travel – receipted cost of fare.

It is expected that Councillors should travel by standard/economy class for their journeys.

- 4.2 Travel by taxi on approved duties will be reimbursed at the car mileage rate of 45p per mile. When a Councillor does not use his/her private car, taxi fares are reimbursed in full only if there is no suitable alternative public transport

available. This may apply to circumstances where a meeting finishes late in the evening or transport is required to catch an early flight or train but could also apply to circumstances whereby a Councillor's personal or business commitments leave him/her insufficient time to travel between venues using public transport or where a Councillor's disability means that use of public transport is unsuitable. Outwith these constraints, if a Member uses a taxi, e.g. so as to be able to socialise after the meeting, the Council will reimburse travel at the car mileage rate (or public transport rate if the Member does not have a car).

- 4.3 The protocol on the use of the council car provides further information on the use of taxis and is attached as Appendix 1 to this Guidance. The council car should only be used for the approved duties as detailed in Section 2 of this Guidance and not for any other purpose. Councillors should keep a separate record of their use of the council car to reduce the risk of errors occurring when submitting claims of travel expenses.

## **5. Subsistence**

- 5.1 Councillors may only claim back the actual costs for meals and overnight accommodation when they are carrying out council business away from their home or council premises. The maximum rates claimable are detailed in Appendix 2 to this Guidance.

## **6. Submitting Claims**

- 6.1 All reimbursement claims should be submitted timeously, ideally within the pay period being claimed for or within three months of the first journey claimed. With effect from 1<sup>st</sup> April 2020, claims relating to a period longer than 3 months will not be authorised for payment unless there are exceptional circumstances which prevented timeous submission of the claim e.g. serious illness.
- 6.2 When claiming for vehicle mileage, Councillors should use established mileage calculators e.g. RAC or AA to ensure that the correct distance and mileage is claimed.
- 6.3 Councillors should ensure that an appropriate VAT receipt is submitted for fuel consumed during the period of the claim and is dated no later than the date of the first journey.
- 6.4 When travelling to an event by taxi, Councillors should ensure that the driver provides a receipt which records full details of the journey, time and signature of the driver. Councillors should also add details of the event to the claim form to assist officers match up the receipt with the journey. Journey details, times and nature of duty should also be stated on all public transport receipts submitted with claims.

GH/29/01/20.

## **WEST DUNBARTONSHIRE COUNCIL REGULATORY – DEMOCRATIC SERVICES**

### **Elected Members’ Use of Council Car and Taxis for Official Business**

The Council car is available for use by prior booking. Bookings are made by via the Provost’s Secretary (tel. 01389 738697). The Secretary will enter the reservation in a diary kept for that purpose.

Since there is only one official car to serve the Council, a protocol has to be applied for use of the car. The priority list is as follows:

- Provost
- Depute Provost
- Bailie (when performing civic duties)
- Council Leader
- Depute Council Leader
- Councillors
- Service/Committee Conveners

The Provost will have first call on the car and its driver. Where the Provost has not made a pre-existing booking of the car, it can be booked on behalf of another Councillor.

If the car is already reserved for the Provost at the required time, contact should be made with the Provost’s Secretary or Senior Democratic Services Officer (tel. 01389 737186) to help make alternative arrangements. The Council has accounts with Clydebanks and Dumbarton TOAs and these would be the first alternative. In appropriate circumstances another option is to hire a second car, assuming that a driver is available.

If another person on the priority list has booked the car for a particular occasion and it is subsequently required by the Provost or Council Leader, who would normally have received priority for the booking, contact should be made as soon as possible with the Provost’s Secretary or Senior Democratic Services Officer to investigate suitable alternatives. Please note, however, that at very short notice it may be impossible to hire another car and release a second driver, so the use of a taxi may be unavoidable.

One week’s notice should be given wherever possible of a need for the council car. Drivers are Council Officers who have other duties in Clydebanks Town Hall and notice is needed as it may be necessary to change shifts or re-roster to accommodate driving duties.

Where two or more Councillors of equal priority wish to use the car, priority will be given to use for civic events, then for ministerial visits, then attendance at meetings of outside bodies.

In case of urgency arising in relation to an official engagement, Councillors may make direct contact with the taxi firm. The telephone numbers are below and

Councillors must state at the time of booking that the journey should be added to the relevant (see below). Invoices for journeys will then be sent to the department for payment.

**CLYDEBANK TOA – 0141 941 1101 (quote [REDACTED])**  
**DUMBARTON and ALEXANDRIA TOA – 01389 742121 ([REDACTED])**

### **Approved Use of the Council Car**

Councillors are only allowed to reclaim travel expenses or use of the council car for duties which are “wholly or necessarily in the performance of their duties as a Councillor”. This is in accordance of HMRC advice on the tax treatment of such payments. The key tests to be applied are:-

- Would I have needed to do this journey if I was not a Councillor?
- Was the expenditure necessary? In other words, was it necessary to go at this time, to that place and was a cheaper method of transport available?

### **Reclaiming of Taxi Fares paid by Councillors**

Travel by taxi on approved duties will be reimbursed at the car mileage rate of 45p per mile. In the absence of a Councillor using his/her private car, taxi fares paid by Councillors (i.e. not on taxi account) are reimbursed in full only if there is no suitable alternative public transport available. This is applied to circumstances where a meeting finishes late in the evening or transport is required to catch an early flight or train but could apply also to circumstances whereby a Member’s personal or business commitments leave insufficient time to travel between venues using public transport, such as where a member’s disability means that use of public transport is unsuitable. Outwith these constraints, if a Member used a taxi, e.g. so as to be able to socialise after the meeting, we would reimburse travel at the car mileage rate (or public transport rate if the Member does not have a car).

### **Publication of the Costs of Member’s use of the Council Car**

The Council is now required to publish annually any use of the council car by a Councillor in the annual publication of that Member’s expenses. The costs of such usage are to include not only a share of the purchase or leasing costs of the car, depreciation, servicing and petrol but also a share of the costs of the driver. The cost of this is £26 per hour. This means that use of the council car is not a particularly cheap method of transport in comparison to other methods of transport. In relation to the Provost and Depute Provost, the annual publication records their usage of the car against a separate line for civic usage. All other Councillor’s usage is recorded against them personally meaning that usage of the council car may give a misleading impression of high travel costs by that Councillor.

If the driver is required to wait to pick up the Councillor (e.g. where the event is outwith West Dunbartonshire) the hourly costs of the driver will also have to be included for such a waiting period, unless the officer is undertaking other duties. Where a number of Councillors and Officers use the car together these costs are split amongst those using it.

PH/CM : February 2017

**ACCEPTABLE EXPENDITURE AND MAXIMUM RATES**

(a) Breakfast (where no overnight subsistence is claimed)	£8 per day
(b) Lunch	£12 per day
(c) Dinner	£25 per day
Meals taken under paragraphs (a), (b) and (c) are those taken by a member of a local authority outside the electoral ward in respect of which they hold office and not within any council premises	
(d) Overnight accommodation away from home and council premises (costs for bed and breakfast)	£118.63 within London £94.82 elsewhere
(e) Costs incurred when travelling by private car or van, motorcycle and bicycle, on approved duties.	45p per mile for travel by car or van 24p per mile for travel by motorcycle 20p per mile for travel by bicycle 5p per passenger per mile where both the passenger(s) and the Councillor are carrying out approved duties.
(f) Other particular costs of travel by private car, motorcycle or bicycle, being–  (i) parking charges  (ii) road pricing schemes and congestion charging (where applicable)  (iii) ferry fares	Receipted cost of expense  Receipted cost of expense  Receipted cost of expense
(g) Road and bridge tolls	Actual cost of expense

(h) Public transport (including taxis, where public transportation is unavailable or impractical)	Receipted cost of expense
(i) Telephone and computer line rental for use of personal telephone and computer for approved duties	50 per cent of line rental cost
(j) Telephone and computer line rental for second line for approved duties use	Receipted cost of expense
(k) Telephone and computer costs (apart from calls or line rental) necessarily incurred for approved duties	Receipted cost of expense – should be exceptional (N.B. Provision of telephone and computer direct from Council)
(l) Calls made in respect of approved duties, upon a home telephone, networked personal computer, fax machine, or personal mobile telephone	Receipted cost of expense – should be exceptional (N.B. Provision of telephone and computer with inclusive calls etc.)

**WEST DUNBARTONSHIRE COUNCIL****Report by Strategic Lead – Regulatory****Council: 26 August 2020**

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**Subject: Vacancy on the Independent Resource Centre Management Committee****1. Purpose**

- 1.1** The purpose of this report is to ask the Council to consider filling a vacancy on the Management Committee of the Independent Resource Centre (IRC) that has arisen following the resignation of Councillor Jim Bollan.

**2. Recommendation**

- 2.1** It is recommended that Council agrees to nominate one Elected Member to fill the vacancy on the IRC Management Committee.

**3. Background**

- 3.1** The Council previously, at its Statutory Meeting in May 2017, had nominated four Elected Members to sit on the IRC Management Committee, namely Councillors Jim Bollan, Jim Brown, Diane Docherty and John Mooney.
- 3.2** The aim of the IRC is to reduce poverty and address issues underpinning financial exclusion through the delivery of its services. Amongst other things the Centre provides advice and assistance to people on low incomes, who are out of work and those with unmanageable debts.

**4. Main Issues**

- 4.1** Councillor Jim Bollan tendered his resignation from the Management Committee on 5 March 2020 and therefore one vacancy now exists.

**5. People Implications**

- 5.1** There are no people implications.

**6. Financial and Procurement Implications**

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

**7. Risk Analysis**

- 7.1** The filling of vacancies on outside bodies ensures the Council can be represented at meetings of outside bodies and that the Council's position can be informed. The non-filling of vacancies may result in meetings being

inquire and important business not being dealt with within required timescales.

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

**8.1** There is no impact on equalities groups.

## **9. Consultation**

**9.1** Officers from the Council's Legal and Finance sections have been consulted on the content of this report.

## **10. Strategic Assessment**

**10.1** The Council's representation on outside bodies will contribute towards achieving the Council's Strategic Priorities.

**Peter Hessett**  
**Strategic Lead - Regulatory**  
**Date: 31 July 2020**

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<b>Appendix:</b>	None
<b>Background Paper:</b>	Report to Statutory Meeting of West Dunbartonshire Council on 17 May 2017 – Appointments to Council Committees and Other Bodies
<b>Wards Affected:</b>	All wards