

Agenda



West Dunbartonshire Council

Date: Wednesday, 31 August 2022

Time: 16:00

Format: Hybrid meeting

Contact: Christine McCaffary, Senior Democratic Services Officer
Email: christine.mccaffary@west-dunbarton.gov.uk

Dear Member

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

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

The business is shown on the attached agenda.

Yours faithfully

PETER HESSETT

Chief Executive

Distribution:-

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

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

Chief Executive
Chief Officers

Date of issue: 18 August 2022

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WEST DUNBARTONSHIRE COUNCIL

WEDNESDAY, 31 AUGUST 2022

AGENDA

1 STATEMENT BY CHAIR – AUDIO STREAMING

2 APOLOGIES

3 DECLARATIONS OF INTEREST

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

4 RECORDING OF VOTES

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

5 MINUTES OF PREVIOUS MEETING

13 - 25

Submit for approval, as correct record, the Minutes of Meeting of West Dunbartonshire Council held on 22 June 2022.

6 OPEN FORUM

The following Open Forum questions have been submitted:-

(a) Question from Susan Dick – Land at Milton

I own the field at Milton you want for the so called relief road.

I'm currently being offered cash for my field with no guarantee of a home for my ponies living or dead and no place for my shed, field shelter, trailers or memorial trees.

There are many other solutions available such as:-

1. You are only using half of my field for the road, you could leave me the unused half.

2. You could test properly Sheepfold and guarantee it to me once the road through it is finished.
3. One particular area at Overtoun is in your ownership and control, not leased to anyone and has been used for horses before so it's entirely suitable, you've offered me a lease before of a much further away but unsuitable area so you're not averse to leasing out your own land for horses – the area I mention is not part of any current lease to anyone and you've owned it since 1939. It has sat empty this whole time except for the 6 months or so that horses were kept there so this is a real possibility for it all to end amicably and swiftly. No lease needs be broken to allow me to have it, it's a win win for everyone. It's a solution I'd happily take subject to some alterations being allowed - safer fencing etc ... nothing you wouldn't allow to some other leaser such as a community garden or similar. My ponies stay there till Sheepfold is ready and if Sheepfold never materialises then I stay on with a permanent lease such as you have given to others nearby.

So my question to you all is - why can't a solution be reached such as the ones I have mentioned?

(b) Question from Graham Parton – Land owned by Susan Dick

I am the partner of Susan Dick and together we run the little pony therapy style business which this Council actually books for events.

We are not stopping your development, we have mentioned already the alternatives to your current course of action. If some promises made had been kept then we would not be in this situation that we are now in.

My question to yourselves is ...

At a meeting last September 2021 some promised information has never been received by our appointed land agent or ourselves, which would help us.

Could you explain to us why this information was never received despite several chasers from my agents and indeed a further open forum question in December 2021 in regards to it in which Susan was told to be patient with you?

The missing information is as follows...

1. A list of Council owned land to be given to my agent who would look over it and identify if any was suitable, this land would then be discussed with the parties involved.

2. Three specific areas of land known to be in West Dunbartonshire Council's ownership at the start of this process were to be looked at and then discussed between the agents and myself as to suitability.

(c) Question from Jim Thomson – Sheepfold

As you will be aware, Susan is Dick an invaluable asset to all ages throughout the area and WDC has a responsibility to ensure that a replacement site to her current field is both appropriate and safe for her ponies.

What I would like to ask therefore is that you undertake a detailed test of Sheepfold to ensure that it is indeed safe and, if further decontamination is required, that this be undertaken accordingly so she knows she has a home for her ponies.

This is something she has requested to be done for five years now and as WDC owns the land it is unclear why you have not yet done so. So could you please resolve this issue as soon as possible.

7 GLASGOW CITY REGION CITY DEAL UPDATE 27 – 34

Submit report by the Chief Executive noting the progress with the implementation of the Glasgow City Region, City Deal and seeking approval to accelerate the drawdown of increased design costs required for the delivery of the Full Business Case for the Council's Exxon Infrastructure Project.

8 EXXON LAND ACQUISITIONS 35 - 48

Submit report by the Chief Officer – Supply, Distribution and Property providing an update on progress made in negotiations with landowners and seeking approval for acquisitions as detailed in the report.

9 VENTILATION IN LEARNING ESTABLISHMENTS 49 - 53

Submit report by the Chief Officer – Supply, Distribution and Property providing an update on indicative costs in relation to ventilation across our learning estate.

10 WEST BRIDGEND HALL 55 - 58

Submit report by the Chief Officer – Supply, Distribution and Property providing an update on progress with the West Bridgend Hall project following the motion to Council on 22 June 2022.

- 11 REQUEST FOR NOMINATION TO THE SCOTTISH JOINT COUNCIL FOR LOCAL GOVERNMENT EMPLOYEES (SJC) 59 - 60**
- Submit report by the Manager – Democratic and Registration Services asking Council to consider a request from COSLA for nominations to the Scottish Joint Council for Local Government Employees (SJC).
- 12 AUDIT COMMITTEE ANNUAL REPORT 2021/22 61 - 66**
- Submit report by the Chief Officer – Resources providing an overview of the Audit Committee’s activity during the financial year 2021/22.
- 13 UNAUDITED 2021/22 ANNUAL ACCOUNTS 67 - 292**
- Submit report by the Chief Officer – Resources providing a copy of the unaudited 2021/22 Annual Accounts together with information as to the 2021/22 outturn as set out in the draft accounts.
- 14 GENERAL SERVICES BUDGETARY CONTROL REPORT TO PERIOD 4 293 - 363**
- Submit report by the Chief Officer – Resources providing an update on the General Services revenue budget and the approved capital programme to 31 July 2022.
- 15 HOUSING REVENUE ACCOUNT (HRA) BUDGETARY CONTROL REPORT TO PERIOD 4 365 - 384**
- Submit report by the Chief Officer – Resources providing an update on the financial performance to 31 July 2022 of the HRA revenue and capital budgets.
- 16 NOTICE OF MOTIONS**
- (a) Motion by Councillor Sophie Traynor – Clydebank Asbestos Group**
- Council acknowledges the fantastic contribution made by Clydebank Asbestos Group in the fight for justice for victims and their families.
- Council recognises the decade of support, help and advice which the organisation has provided to people with asbestos-related conditions and their families.

Council requests that Provost McAllister holds a civic reception to mark the group's 30th anniversary in October.

(b) Motion by Councillor June McKay – Council and Partners' Emergency Response to Dalmuir Fire

This Council notes the fantastic response to the recent fire at Frank Downie House in Dalmuir, a former 32 bed Residential Care Service.

This was a major fire and its close proximity to houses meant that Clydemuir Primary School was opened as an evacuation centre for those asked to leave their homes.

Council staff were on site in minutes including the Neighbourhood Team, Care at Home, Education, Facilities Management, Homelessness, and our resilience staff.

Staff remained on site until the early hours of the morning providing help and reassurance to local residents.

This Council thanks the emergency services and all of our employees for their response, but for the swift actions of emergency services the fire could have devastated the homes and lives of the residents whose properties are in close proximity to the site.

(c) Motion by Councillor Gurpreet Singh Johal – Standing up for Responsible Tax Conduct

West Dunbartonshire Council notes that:

1. The pressure on organisations to pay the right amount of tax in the right place at the right time has never been stronger.
2. Polling from the Institute for Business Ethics finds that "corporate tax avoidance" has, since 2013, been the clear number one concern of the British public when it comes to business conduct.
3. Almost two-thirds (63%) of the Scottish public agree that the Government and local councils should consider a company's ethics and how they pay their tax as well as value for money and quality of service provided, when undertaking procurement.
4. Around 15% of public contracts in Scotland have been won by companies with links to tax havens.

5. It has been conservatively estimated that losses from multinational profit-shifting (just one form of tax avoidance) could be costing the UK some £17bn per annum in lost corporation tax revenues.
6. The Fair Tax Mark offers a means for business to demonstrate good tax conduct, and has been secured by wide range of businesses across the UK, including FTSE-listed PLCs, co-operatives, social enterprises and large private businesses.

This Council believes that:

1. Paying tax is often presented as a burden, but it shouldn't be.
2. Tax enables us to provide services from education, health and social care, to flood defence, roads, policing and defence. It also helps to counter financial inequalities and rebalance distorted economies.
3. As recipients of significant public funding, local authorities should take the lead in the promotion of exemplary tax conduct; be that by ensuring contractors are paying their proper share of tax, or by refusing to go along with offshore tax dodging when buying land and property.
4. Where substantive stakes are held in private enterprises, then influence should be wielded to ensure that such businesses are exemplars of tax transparency and tax avoidance is shunned - e.g., no use of marketed schemes requiring disclosure under DOTAS regulations (Disclosure Of Tax Avoidance Schemes) or arrangements that might fall foul of the General Anti-Abuse Rule.
5. More action is needed, however, as current law significantly restricts councils' ability to either penalise poor tax conduct or reward good tax conduct, when buying goods or services.
6. UK cities, counties and towns can and should stand up for responsible tax conduct - doing what they can within existing frameworks and pledging to do more given the opportunity, as active supporters of international tax justice.

West Dunbartonshire Council resolves to:

1. Approve the Councils for Fair Tax Declaration.
2. Lead by example and demonstrate good practice in our tax conduct, right across our activities.
3. Ensure contractors implement IR35 robustly and pay a fair share of employment taxes.
4. Not use offshore vehicles for the purchase of land and property, especially where this leads to reduced payments of stamp duty.

5. Undertake due diligence to ensure that not-for-profit structures are not being used inappropriately as an artificial device to reduce the payment of tax and business rates.
6. Demand clarity on the ultimate beneficial ownership of suppliers and their consolidated profit & loss position.
7. Promote Fair Tax Mark certification to any business in which we have a significant stake and where corporation tax is due.
8. Support Fair Tax Week events in the area, and celebrate the tax contribution made by responsible businesses who say what they pay with pride.
9. Support calls for urgent reform of EU, UK and Scots law to enable local authorities to better penalise poor tax conduct and reward good tax conduct through their procurement policies.

(d) Motion by Councillor Chris Pollock – Dumbarton Football Club 150th Anniversary

Council commemorates and celebrates the 150th anniversary of Dumbarton Football Club.

West Dunbartonshire Council recognises that Dumbarton FC is the fourth oldest professional football club in Scotland. The club has won two top league titles, four lower league triumphs, the Scottish Cup and numerous promotions.

Council commends the clubs place within our community with successful initiatives over the years such as the “More choices, more chances programme” as well as more recent outreaches across the community.

Council asks the Provost to host a civic reception honouring the club and wishes Dumbarton Football Club every success for the next 150 years.

(e) Motion by Councillor David McBride - West Dunbartonshire Council calls for the Immediate Release and Return to the UK of Jagtar Singh Johal, on the Basis of His Continued Arbitrary Detention in India

This Council notes that:-

- Jagtar Singh Johal is a British national arbitrarily detained in India since 2017, facing the death penalty as a result of politically motivated charges based on a confession extracted under torture. He is a Sikh activist from Dumbarton who sought to draw attention to human rights abuses against India’s Sikh population, including in a blog post calling for accountability for historic anti-Sikh pogroms.

- The UN Working Group on Arbitrary Detention has found that under international law, Jagtar's detention is clearly arbitrary. They found that Jagtar's detention lacks any legal basis and that his fair trial rights have been gravely violated, with him remaining in detention "apparently with no evidence". The UN body called for him to be immediately released.
- Prime Minister Boris Johnson has recognized that Jagtar is arbitrarily detained. It is UK Government policy to call for the release of arbitrarily detained UK nationals overseas, but the Government has yet to do so in Jagtar's case.
- Jagtar is at serious risk of a death sentence. At least two of the charges against Jagtar carry the death penalty as a maximum punishment. The risk of Jagtar being sentenced to death is very high given the politicized nature of his case and the current political climate. Earlier this year, an Indian court sentenced 38 people to death in a single case.^[2]

Given the above this Council agrees to:-

1. Call on the Foreign Secretary to advocate for the release of Jagtar Singh Johal and his return to the UK;
2. Request that the Council's Chief Executive write to the Convention of Scottish Local Authorities (COSLA) regarding Jagtar's case; and
3. Request that copies of this motion be distributed to all councils in Scotland asking them to consider supporting for their consideration.

(f) Motion by Councillor Ian Dickson - £1,000 for Every Household

Labour in West Dunbartonshire campaigned on a manifesto pledge to put £1,000 in the pocket of every West Dunbartonshire resident, with Scottish Labour Leader Anas Sarwar telling the BBC on April 7th, that Labour led Councils would be focused on such "bold policies to protect household budgets."

Council notes that having an overall majority gives Labour the mandate and ability to implement their election pledges as they see fit.

Council therefore calls on officers to work with the Administration to bring forward proposals for the Council to play our part in putting the promised £1,000 into every West Dunbartonshire citizen's pocket.

(g) Motion from Councillor Jonathan McColl – Levenhowe / Ballagan Burn Flood Prevention

Council thanks officers for working with local Lomond Ward members and Levenhowe residents during the previous term around flood prevention in the area.

Council notes that a budget allocation was made in the 2022/23 budget to deliver flood prevention works on Ballagan Burn identified by officers and communicated to local members and residents.

Council asks officers to provide an update to the next IRED Committee on the proposed works and at the same time to produce a summary briefing that can be emailed to Levenhowe residents to bring them up to date.

(h) Motion by Councillor Karen Conaghan – Suicide Rate in West Dunbartonshire

Council is concerned that in West Dunbartonshire deaths by suicide continue on an upwards trend. We are all too aware of the link between social deprivation and mental ill health. The global pandemic of the COVID 19 virus and now the subsequent cost of living crisis have only added to the levels of depression and anxiety felt by many in our communities. We all have a part to play in helping prevent suicides and therefore Council requests a report be brought to the next Council meeting outlining what we already do in terms of suicide prevention work and what more could be done.

WEST DUNBARTONSHIRE COUNCIL

At a Hybrid Meeting of West Dunbartonshire Council held in the Civic Space, 16 Church Street, Dumbarton on Wednesday, 22 June 2022, at 10.06 a.m.

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

Attending: Joyce White, Chief Executive; Peter Hessett, Chief Officer – Regulatory and Regeneration (Legal Officer); Laurence Slavin, Chief Officer – Resources and Section 95 Officer; Angela Wilson, Chief Officer – Supply, Distribution and Property; Victoria Rogers, Chief Officer – People and Technology; Peter Barry, Chief Officer – Housing and Employability; Amanda Graham, Chief Officer – Citizen, Culture and Facilities; Laura Mason, Chief Officer – Education; Gail Macfarlane, Chief Officer – Shared Services Roads and Neighbourhood; Lesley James, Head of Children's Health, Care and Justice; George Hawthorn, Manager – Democratic and Registration Services and Christine McCaffary, Senior Democratic Services Officer.

Also attending: Christopher Gardner and Sanya Ahmed, Audit Scotland.

Apologies: Apologies for absence were intimated on behalf of Councillors John Millar and Lauren Oxley.

Provost Douglas McAllister in the Chair

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 ITEMS OF BUSINESS

The Provost advised that he had received requests for two emergency motions to be considered; one from Councillor McGinty in respect of the cost of living crisis and a

second from Councillor Bollan in connection with rent abatements for small, local businesses in Alexandria.

Both Elected Members relayed the terms of their emergency motions to the Council, and the Provost agreed that the motions would be considered before agenda Item 14 – Notice of Motions.

DECLARATIONS OF INTEREST

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

RECORDING OF VOTES

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

MINUTES OF PREVIOUS MEETINGS

The Minutes of Meetings of West Dunbartonshire Council held on 18 May 2022 (Statutory Meeting) and 25 May 2022 (Special Meeting) were submitted and approved as correct records.

OPEN FORUM

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

GLASGOW CITY REGION CITY DEAL UPDATE

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

After discussion and having heard the Chief Officer provide an update on the drawing down of additional costs for producing the Full Business Case, Councillor Rooney seconded by Councillor McGinty moved that the Council agrees:-

- (1) to note the progress of the Glasgow City Region;
- (2) to note progress of the Council's City Deal project for the Exxon site and approve submission of a change request to the City Region Project Management Office to delay the submission of the Full Business Case until June 2023; and

- (3) to note the Council's support for a Green Freeport bid as detailed in paragraphs 5.3 to 5.7 of the report.

The motion was agreed.

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

FINANCIAL UPDATE

A report was submitted by the Chief Officer – Resources providing an update on the financial challenges facing the Council, the estimated 2023/24 and 2024/25 revenue budget gaps, available COVID funds, and the approach to be adopted to identify saving options to enable the Council to deliver a balanced 2023/24 budget.

Councillor Rooney, seconded by Councillor McGinty moved:-

This Council notes that the Scottish Government is the main funder of West Dunbartonshire Council. Council notes that for financial year 2022/23 the Scottish Government received a significant increase of 10.6%. The Scottish Government budget increased in both cash and real terms from £36.7 billion to £41.8 billion. Despite this increase the Scottish Government has continued to underfund West Dunbartonshire Council.

The Scottish Government is also looking to reduce funding to local government by a further 7% over the following 4 years. This is extremely worrying for our Council and our communities.

Council also notes that disappointingly, SNP raided the Council's reserves to balance the books and left the Council with a forecast budget gap of £13.8 million for next year. This is a disastrous situation for our communities as we have a perfect storm of rising inflation, funding cuts and a massive debt left by the SNP.

Council agrees to note the report and its implications and asks the Chief Executive to explore ways to reduce the impact of the SNP failure to properly fund West Dunbartonshire Council and the SNP failure to effectively manage the Council budget.

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

That Council agrees to note the recommendations contained in the report

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

COMMITTEE TIMETABLE - AUGUST 2022 TO JUNE 2023

A report was submitted by the Chief Officer – Regulatory and Regeneration seeking approval of a committee timetable for the period August 2022 to June 2023.

Councillor Rooney, seconded by Councillor McGinty moved:-

Council notes the recommendations in the report to adopt the timetable of meetings at the appendix to the report (and shown as an appendix to these Minutes); that Council and policy meetings will be held in hybrid format in the Civic Space, Council Offices, Church Street, Dumbarton; regulatory committees, namely Planning and Licensing, will alternate between the Council Offices, Dumbarton and Clydebank Town Hall; Appeals Committee meetings continue to be held in the Council Offices, Dumbarton; and the remaining committees will be held in the Council Chamber, Clydebank Town Hall.

Furthermore, the Council agrees to schedule a Special Cultural Committee meeting for Wednesday 29th June at 10:00 in Church Street, Dumbarton. In addition a timetable for committee meetings for the subsequent four years is brought to a future Council meeting.

Council also agrees that the Chair of the Cost of Living Working Group shall organise appropriate meetings in order to progress the *West Dunbartonshire Cost Of Living Plan*.

Councillor Conaghan asked if Councillor Rooney would accept the following as an addendum to his motion:-

That meetings of the Audit Committee alternate between Clydebank and Dumbarton and that all meetings of the Dumbarton Trust Committee be held in Dumbarton.

Councillor Rooney confirmed his acceptance and the motion with addendum was then agreed by the Council.

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

TOWARDS 2030

A report was submitted by the Chief Executive setting out the progress of the Council over the last decade and highlighting the key challenges moving towards 2030.

The Council agreed to note the contents of the report.

VALEDICTORY JOYCE WHITE, CHIEF EXECUTIVE

Provost McAllister advised that this was the last meeting of West Dunbartonshire Council that Joyce White, Chief Executive, would be attending as she was leaving Council service on 24 June. On behalf of all Elected Members, staff, residents and community organisations in West Dunbartonshire he thanked Mrs White for her outstanding service over the last 14 years and wished her well for the future.

Councillor Rooney concurred with the Provost's sentiments, acknowledging Mrs White's strong, strategic leadership through many challenges and that she had been a fantastic Chief Executive for West Dunbartonshire who had promoted continuous change.

Councillor McColl acknowledged Mrs White's professionalism and how he valued the support she had given him over her 14 years at West Dunbartonshire Council. He referred to her commitment to the area and how her strategic leadership had contributed to the performance of the Council going from strength to strength. He wished her well for the future.

Councillor Conaghan referred to the many personal qualities that Mrs White had used to network with external bodies and how these connections had benefitted the Council. Councillor Conaghan extended her good wishes to Mrs White for the future.

Councillor McBride referred to his close working with Mrs White over the last 14 years, her good nature and welcoming attitude, and that she had always been a Chief Executive who was accessible to Elected Members and staff. He wished her well in her retirement.

In response, Mrs White thanked everyone for their kind words, stating it had been a great privilege and honour to serve in West Dunbartonshire.

LEVELLING UP FUNDING TRANSPORT BID PROPOSAL

A report was submitted by the Chief Officer – Roads and Neighbourhood (Shared Services) seeking approval to submit a bid to the UK Levelling Up Fund (LUF) by the Round 2 deadline of 6 July 2022.

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

- (1) to approve the proposed bid submission comprising the Clydebank Transportation Hub and the Carless Access Road (Scottish Marine Technology Park);
- (2) to note that should the Carless Access Road not be able to proceed further due to the assessment of the state aid position the Kilbowie Roundabout project would be developed for submission; and

- (3) to authorise the commencement of the procurement processes relating to the projects included in the bid.

WEST BRIDGEND HALL – MOTION FROM COUNCIL 9 MARCH 2022

A report was submitted by the Chief Officer – Supply, Distribution and Property providing an update on the progress of the West Bridgend Hall project and indicative costs.

Councillor McBride moved:-

The Council notes the report and the significant increase in costs since the new Community Centre was first proposed.

This Council reaffirms its supports for the Westbridgend Community Group who have worked hard to get the group constituted and to develop their business plan.

The Council is fully committed to ensuring that the group secure a suitable Community Centre for their area.

Council notes that the ten year capital plan already includes a new Westbridgend Community Centre.

The Council needs to demonstrate best value when committing public funds therefore, prior to progressing with the new built option, council officers are to explore whether the Church Hall which is up for sale and which has accessible access old meet the organisation's needs. This could mean the facility could be available much quicker and at significantly lower cost than the new build option.

This Council requests that officers bring a further report in August with suitable options, highlighting any issues to allow the council to make its an informed decision so that we demonstrate best value and can progress with securing a suitable Community facility.

In the meantime we will link with CVS who will be helping the Group with applications for funding - for example the Big Lottery Fund; or funds which may assist with fit out costs.

We will be attending the Group AGM on 23 June. Our intention would be to have regular meetings, ensuring the most appropriate people attend including CVS and various council officers - regeneration, assets and communities teams - to assist with the above.

The motion was agreed by the Council.

VIOLENCE AND HARASSMENT CONVENTION – MOTION FROM COUNCIL 9 FEBRUARY 2022

A report was submitted by the Chief Officer – People and Technology providing a summary of the work being undertaken in support of the Violence and Harassment Convention, and addressing the specific points raised in the motion submitted to Council on 9 February 2022.

Councillor Rooney moved that Council agree to note the update.

Councillor Conaghan asked Councillor Rooney if he would accept the following as an addendum to his motion:-

Council recognises the real problems West Dunbartonshire has with domestic violence and therefore commits to no reduction in funding to Women's Aid and Rape Crisis for the whole of this Council term.

Councillor Rooney confirmed his acceptance, and the motion with addendum was agreed by the Council.

ADJOURNMENT

The Provost adjourned the meeting for a short recess. The meeting reconvened at 12.08 p.m. with all those listed in the sederunt present.

EMERGENCY ITEM OF BUSINESS COUNCILLOR MCGINTY - COST OF LIVING CRISIS

Councillor McGinty moved:-

This Council notes the cost of living increased markedly over the past year driven by the increase in the wholesale cost of oil and gas; the increase in demand following the public health emergency, market failure in the energy market and the impact of Brexit.

Council also notes that the UK Government and Scottish Government took measures to address the impact of the cost of living crisis, but there is still more to be done.

West Dunbartonshire Council had already agreed to set up a cross-party cost of living working group to help local residents to cope with the impact of rising prices.

In order to fund local initiatives the council agrees to use available COVID funds to release £600,000 to add to the £400,000 set aside at the budget in March, creating a Cost of Living fund of £1m.

In addition, the Council also agrees to earmark a further £1m of capital to support council and community organisations with capital costs for cost of living initiatives.

A process will be developed to review applications for funding to be submitted through the Cost of Living Working Group for consideration and then passed to an appropriate committee or council for approval.

Given the urgency of getting some initiatives in place in advance of the summer the Council agrees the following projects are funded from the cost of living fund.

- £52,000 funding to provide a foodbank supplement of £1,000 per week shared between West Dunbartonshire foodbanks
- £25,000 to Antonine Sports Centre to support sports and leisure programme for local residents over the rest of the financial year.
- £22,000 free summer swim for school pupils initiative helping families with additional costs.
- £12,500 for free all-inclusive family memberships from July to August for families identified by Working4U.
- £8,350 to support the Recycling Room with rental costs for the next 12 months while they develop a bid to the lottery or other funders.
- £5,000 for free gym membership over the summer for 14 year to 18 year in WDLT fitness suites.
- In addition there are a number of school based activities funded from within existing education services resources.

As well as the above, the Council agrees to:

- Set up a an energy Household Energy Support Fund using £250,000 and
- To provide up to £50,000 for targeted community bulk uplifts, grass cutting and litter picking to clean up our estates where families do not have the funds to pay for these items.

Council officers are requested to work with Faifley Food Share to help them submit a bid through the Cost of Living Working Group for capital funding for a replacement van; and to support Awestruck Academy to submit bids to the Cost of Living working Group to help develop the services they provide to the local community.

The Council notes that the cost of living package includes the £750,000 clothing grant which was agreed in March.

The Governance arrangements mean that a planned HSCP package which includes a range of proposals to be considered by the Health & Social Care Partnership are set out below:

- 4 x welfare rights staff to support an income maximisation campaign
£150,000
- Children's services staff x 4 £120,000

- Participatory budget £300,000
- Kinship carers and Foster carers £120,000
- Carers support £850,000

The above have been discussed with the Chief Officer but it is for the Integrated Joint Board to approve these earmarked funds- to support the west Dunbartonshire Cost of Living Plan.

In addition to the above the Labour Administration plan to abolish the £1.5m of non-residential care charges at the August HSCP. The aim is that the HSCP covers the loss of income from HSCP un-earmarked reserves.

The Council agreed the motion.

EMERGENCY ITEM OF BUSINESS
COUNCILLOR BOLLAN - RENT ABATEMENT, SMALL BUSINESSES,
ALEXANDRIA

Councillor Bollan, seconded by Councillor Dickson moved:-

Council agrees to 100% rent abatement for the small, family businesses in Main Street, Alexandria affected by the Masterplan works currently underway for the remainder of the contract.

As an amendment, Councillor McGinty seconded by Councillor Rooney moved:-

This Council notes that many of the small businesses in Alexandria have been adversely affected by the ongoing works taking place at Smollett Fountain and need support. We also acknowledge that they have struggled to survive the effects of the pandemic and are now facing a cost of living crisis. The normal approach is that businesses need to provide proof of loss and the Council must be aware of how much any action would cost.

Given the urgency of the situation this Council instructs officers to meet with the businesses over the next week and to come to a quickly arranged Cost of Living Group meeting to put forward any proposals that will give them the appropriate support that they need and this will be delegated to the Assets Co-ordinator to implement following the recommendations from the Working Group. This will have to include measures such as rent relief and ensuring that the shops are shown to be open for business and any other measures that could help increase the footfall of these shops.

ADJOURNMENT

The Provost agreed to adjourn the meeting for a short period to allow the motion and amendment to be considered by officers.

The meeting reconvened at 1.29 p.m. with all those listed in the sederunt present.

The Legal Officer provided clarification on the Scheme of Delegation, and in view of this and with the agreement of the mover, seconder and majority of those present Councillor McGinty withdrew her amendment and moved an amended version as follows, which was seconded by Councillor Rooney:-

This Council recognises that many small businesses in Alexandria have been adversely affected by the ongoing works taking place at the Smollett Fountain and require support. We also acknowledge that they have struggled to survive the effects of the COVID pandemic and are now facing a cost of living crisis. The normal approach is that businesses need to provide proof of loss and the Council must be aware of how much that action would cost and how it will be funded.

Given the urgency of this matter, this Council instructs officers to start meeting with the businesses today to discuss any proposals to give them the appropriate support they need. This will include measures such as rent abatements from today for the small locally owned businesses and any other measures to show that these shops remain open for business and help them to increase their footfall.

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

NOTICE OF MOTIONS

(a) Motion by Councillor Gordon Scanlan – West Dunbartonshire Leisure Trust

Councillor Scanlan, seconded by Councillor Pollock moved:-

Council recognises the outstanding contribution of all staff and volunteers from all arms of West Dunbartonshire Leisure including Sport Development and active schools, many of whom have been dedicated to the delivery of sport, physical activity and physical literacy for decades. Council appreciates the lifelong benefits of this to residents of all ages within our community and especially so for their contribution in areas of high deprivation, to children and to those with additional support needs.

Council finds the current restructure proposal which would result in staff losses unacceptable, especially given the rise in the management budget for leisure services.

Council calls on the Leisure Trust to scrap the current restructure proposal.

Council is conscious that the staff affected have now faced 2 such restructure proposals in the space of 18 months, and understand that the handling of this

latest restructure idea has caused distress, and negatively impacted trust and goodwill in senior management.

Council recommends that the Leisure Trust implement a moratorium on any organisational restructure which would result in job losses for the next 3 years giving the staff much needed security and the breathing space to continue their great work. Such an act would go a long way to help repair strained workplace relations.

As an amendment, Councillor Rooney seconded by Councillor Edward moved:-

That the Council notes the motion and takes no action at this time when consultation is ongoing.

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

(b) Motion by Councillor Jim Bollan – Warmth Centres

Councillor Bollan, seconded by Councillor Dickson moved:-

Council agrees that no Citizen should need to choose between heating or eating. Accordingly the Council agrees to explore the option of setting up , in advance of the winter, at least three "warmth centres" across West Dunbartonshire for people to attend through the day and evenings to ensure no Citizen needs to choose between heating or eating with a report being brought back to the next Council meeting providing options and costs. The warmth centres could be located in church halls with the Council paying heating costs or in community centres which are already staffed. The report can detail options. The report can also outline how any costs can be paid for, however a request should be made that reserves held by the HSCP be used for this purpose.

Further, the Council also agrees to state publicly, via the Council Leader, that WDC will not agree to any forced energy disconnections of domestic premises and will assist/advise any citizen facing a disconnection by any energy supplier.

As an amendment, Councillor McGinty seconded by Councillor Rooney moved:-

This Council welcomes Jim's proposals for Warmth Centres but we believe this should be discussed by the Working Group, which will then bring forward proposals to either Council or the appropriate committee.

On a roll call vote being taken 11 Members voted for the amendment, namely Provost McAllister and Councillors Edward, Johal, Lennie, McBride, McGinty,

McKay, O'Neill, Rooney, Sorrell and Steel and 9 voted for the motion, namely Councillors Bollan, Conaghan, Dickson, Docherty, McColl, McElhill, Pollock, Scanlan and Traynor. The amendment was declared carried.

(c) **Motion by Councillor Karen Conaghan – Democracy and Political Balance**

The Provost advised that the Council required to suspend Standing Order 20(a) to allow consideration of this item of business.

On a vote being taken, 9 Members voted for the suspension of the Standing Order and 11 against. As two thirds of those present and voting were not in favour of the suspension, the item of business was not considered.

(d) **Motion by Councillor Daniel Lennie – Vandalism at Our Lady of Loretto Primary School**

Councillor Lennie moved:-

This Council is deeply disappointed to learn about yet another incident of vandalism at Our Lady of Loretto Primary School in Dalmuir.

It is noted that according to Police Scotland this is the latest of a series of instances of vandalism at the school over recent months.

This Council is concerned about the security of the outdoor spaces at the school and calls on the Council to consider measures to make the school outdoor spaces more secure.

Council also agrees that the damaged facilities and equipment should be repaired and replaced as a matter of priority to ensure children can continue to use outdoor play facilities when they return after the summer holidays.

The costs of the repair works and any improvements to security are to be funded from existing council capital and revenue resources within Education.

The proposed improvements shall include the following:

- A new Multi-Use Games Area as already agreed £250,000
- Upgrade to CCTV £21,485
- New fencing and gates £63,658

The Council agreed the motion.

(e) Motion by Depute Provost John Millar – Armed Forces Covenant

In Depute Provost Millar's absence Councillor Rooney moved:-

West Dunbartonshire Council renews its commitment to the Armed Forces Covenant, which is based on the premise that those who serve or have served, and their families deserve respect, support and fair treatment. In particular, it states that:

“Those who serve in the Armed Forces, whether regular or Reserve, those who have served in the past, and their families, should face no disadvantage compared to other citizens in the provision of public and commercial services. Special consideration is appropriate in some cases, especially for those who have given most such as the injured and the bereaved.”

West Dunbartonshire Council is proud to be Armed Forces friendly and recognises the enormous contribution and sacrifices that members of the Armed Forces and their families make every day for the safety and security of our country.

West Dunbartonshire values the service of all British Armed Forces personnel, past and present, including those from Commonwealth Nations.

This Council requests the production of a report examining what more West Dunbartonshire Council can do to support our serving and veteran community across the full range of services we provide and strengthen partnerships with the Armed Forces Community.

The Council agreed the motion.

The meeting closed at 2.27 p.m.

WEST DUNBARTONSHIRE COUNCIL**Report by Chief Executive****Council: 31 August 2022**

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

- 1.1** To note the progress with the implementation of the Glasgow City Region, City Deal and seek approval to accelerate the drawdown of increased design costs required for the delivery of the Full Business Case for the Council's Exxon Infrastructure Project.

2. Recommendations

- 2.1** It is recommended that Council:

- i) notes the progress of the Glasgow City Region programme;
- ii) notes progress on the Council's City Deal project for the Exxon site and approves submission of a Project Change Request to the City Region Project Management Office for accelerated drawdown of £2.99M (subject to minor price revisions) required to deliver the Full Business Case;
- iii) agrees to meet the accelerated drawdown from the agreed capital budget contribution of £9.64M should the Project Change Request be refused by the Project Management Office
- iv) notes the revised target date for the submission of the Full Business Case of June 2023

3. Background

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

4. Main Issues

- 4.1** The Council is progressing the Exxon Project, which includes working with Balfour Beatty via the Scape Framework as part of the pre-construction agreement to allow the detailed design elements of the project to commence and provide greater certainty regarding the budget position. It

was reported to June Council that the cost of producing the Full Business Case, which will be delayed until June 2023, had increased and it is proposed that further funding be drawn down to meet the increased cost. The figure reported to June Council has been superseded by a more recent updated cost provided by the contractor.

Glasgow City Region City Deal Update

- 4.2** The Glasgow City Region (GCR) Chief Executives' Group met on 9 June 2022 and a GCR Cabinet meeting was held a week later. Agenda items included a presentation of Green Freeports bid and Shared Prosperity Fund, both addressed elsewhere on this report. The agendas for both meetings also included the launch of the Clyde Peatlands project and the Home Energy Retrofit project.
- 4.3** The most recent Chief Executive's Group meeting was held on 11 August. Items discussed included an update on Shared Prosperity Fund, a regional approach to Electric Vehicle charging infrastructure, creation of a new Clyde Climate Forest, and a proposal to establish an Anchor Network for Community Wealth Building. An evaluation of North Lanarkshire Council's Outline Business Case for A8/M8 Corridor Access improvements was submitted for consideration.

West Dunbartonshire Council City Deal Project

- 4.4** The pre-construction agreement with Balfour Beatty, who were appointed to deliver the design and build contract for the Exxon Infrastructure project, is progressing to the next stage and the agreement for the detailed design start is imminent. In late July 2022 Balfour Beatty provided an updated feasibility offer including design costs to the Council, which have been reviewed by the Exxon Project Board.
- 4.5** The Exxon Project Board recommends to Council to progress with a design cost that includes the transport infrastructure elements (eastern and western junction improvements to A82, new eastern overbridge and spine road and related flood mitigation measures), the commercial platform developments, basic utility services under the spine road service corridor, riverside pathway, wider core path and landscape elements to help address the terms of the conditions attached to the planning permission in principle and the approved masterplan. The transport infrastructure and platform design has a firmed up cost, however the contractor is currently only able to provide high level design cost for the utility, core path and landscape elements. Consequently the overall design cost stated below might have to be revised. The contract for the design package requires to be agreed as soon as possible, as it impacts on the timescales for securing planning permission and possession Network Rail line for the Western Underpass construction that will have consequences for the overall programme
- 4.6** Notwithstanding minor revisions explained above, the estimated cost to reach Final Business Case (FBC) is now £6.44m, compared to the previously agreed FBC delivery cost of £3.45M. The required additional accelerated

funds to carry out the design is therefore £2.99m. The Council will progress a Project Change Request to City Deal Project Management Office (PMO) to draw down the additional funding. If the PMO do not approve the request it is proposed that the balance is taken from the approved WDC contribution to the City Deal project, approved by Council on 22 February 2017 and at the City Region Cabinet on 11 April 2017, and subsequently approved as a refreshed Outline Business Case at Council on 28 November 2018. The design package will provide certainty on total construction costs and allow the Council to prioritise and take decisions on what can be constructed in the future.

- 4.7** It is not anticipated that City Deal will approve additional funding for the components of the design package that relate to landscape and core path development as these are outwith the original scope of the Outline Business Case. Therefore these capital costs will need to be funded by the Council. Landscaping and path development are planning conditions that the Council is required to fulfil and we are currently exploring additional funding sources to meet the construction costs of these components. Having a developed design will demonstrate a greater degree of deliverability to potential funders.
- 4.8** The delays in completing the Final Business Case are related to covid impacting on remediation timescales and a change in design scope to include increased flood mitigation measures. The Final Business Case will be brought before Council for consideration, prior to submitting it to City Deal.
- 4.9** A separate report on securing land from 3rd party land owners is brought to Council for consideration.

Green Freeport Bid

- 4.10** Scotland's Green Freeports are free economic zones (FEZ) that include rail, sea or air. Organisations within the Green Freeport zone can benefit from tax breaks and lower business tariffs, forming part of the UK Government's Levelling Up agenda and the Scottish Government's Economic Strategy 2022. The joint government objectives for Green Freeports in Scotland are:
- To promote regeneration and high-quality job creation
 - To promote decarbonisation and a just transition to a net zero economy
 - To establish hubs for global trade and investment
 - To foster an innovative environment.
- 4.11** The Glasgow City region bid is a partnership between the public sector (the 8 Local Authorities in the City Region) and the private sector. It is a trimodal bid involving sea freight at Greenock Ocean Terminal, Glasgow Airport and Mossend rail terminal. The land included in the bid includes sites in Inverclyde, Renfrewshire, Glasgow, North Lanarkshire and West Dunbartonshire. In West Dunbartonshire the sites included in the bid are adjacent to Bowling Basin and Rothesay Dock in Clydebank, both owned by Peel Ports.
- 4.12** Five bid applications from regions across Scotland were submitted to the UK and Scottish Governments for review on 20 June 2022, from which two

successful Regional Bids will be selected with each asked to develop a more detailed business case. The outcome of the bidding process is expected to be announced by late summer, currently anticipated to be 31 August. In addition to the Clyde Green Freeport bid, 4 other bids have been submitted:

- Aberdeen City and Peterhead Green Freeport
- Opportunity Inverness and Cromarty Firth
- Firth of Forth Green Freeport
- Orkney Green Freeport

Shared Prosperity Fund

- 4.13** A report will be presented to the Housing and Communities Committee on 22 August to note the Council's proposed approach to the development of Glasgow City Region Investment Plan for Shared Prosperity Fund.
- 4.14** The UK Shared Prosperity Fund (UKSPF) is the UK Government's main funding to replace European Union Structural Funds. The concept of the UKSPF was first outlined in 2017, but very little substantive information was made available until some 'pre-launch guidance' was published in February 2022. This was followed up by the publication of a full prospectus in April 2022 by the UK Government.
- 4.15** The prospectus for the fund outlines the overarching aims of building pride in place and increasing life chances. The three year fund has three core investment priorities that will guide the development of activities and how the funds should be allocated. These are Communities and Place; Supporting Local Business; and People and Skills. Lead authorities such as West Dunbartonshire Council are strongly encouraged to collaborate with their neighbouring authorities to develop regional investment plans. The Council is working in partnership with Glasgow City Region partners. A Glasgow City Region Head of Shared Prosperity Fund has been appointed and a working group of the UKSPF Officer leads in each local authority has been established and now meets on a regular basis to take the Regional Investment Plan forward.
- 4.16** West Dunbartonshire share has been allocated by the UK Government in proportion to the population and level of need. West Dunbartonshire has been awarded a notional allocation up to £3,895,815. The Council's approach has been to develop interventions in all three investment priority areas. A sequential approach has been established to identify the appropriate mix of priorities that are consistent with the outputs and outcomes set out by the UKSPF guidelines. This approach prioritises and builds on existing commitments. This includes:
- Reviewing existing activity where continuity beyond European Structural fund end dates is an issue and identify what can be supported through UKSPF. For example the current employability service is delivered with European Structural Funds that end in June 2023;

- Review existing plan priorities and consulting with stakeholders and partners to identify eligible activity from those plan priorities that could be delivered within the budget constraints.
- Proposed expenditure by heading is shown on the table below:

Priority	£Total	% of core	Activity (Outcome indicator number)
Community and Place	944,222	30%	<ul style="list-style-type: none"> • Shopfront and Small Business Improvement Grants (S1); • Pride in Place – Supporting Community Gardens 4 sites (S3); • Improvement and upgrade of CCTV Infrastructure (S4) • Community Pantry Network (S9), Community Consultation (S9), Community based communication (S9).
Business	500,000	16%	Grant based initiatives for: <ul style="list-style-type: none"> • Enhancing West Dunbartonshire’s Tourism Events & Attractions (S14); • Business Recovery & Growth (S15); • Towards Net Zero (S15); • Expert Help for Businesses (S20); • Early Stage Growth (S25);
People and Skills	1,728,824	54%	<ul style="list-style-type: none"> • Employment support for economically inactive people (S31); • Employability programmes & advice - No One Left Behind agenda (S35); • Competitive grant fund for specialist employability support and local skills needs (S36); • Case managed support for young people (S39); • Programme management and admin.
Multiply	672,771	Ring fenced by UKSPF Guidelines	<ul style="list-style-type: none"> • Courses designed to increase confidence with numbers (S42); • Courses aimed at encouraging people to upskill to access jobs/careers (S45); • Additional relevant maths modules in vocational courses (S46); • Innovative programmes delivered with employers (S47); • Intensive& flexible courses targeted at those without Level 5 maths (S48); • Courses designed to help people use numeracy to manage money (S49); • Provision developed in partnership with community organisations (S51).

Clyde Bridge

- 4.17** The City Deal funded Clyde Waterfront and Renfrew Riverside Project consists of a new “opening bridge” in the location of Meadowside Street, Renfrew linked to a new road network which links to Dock Street in the north and the new Renfrew North Development Road, to the south. The Renfrew North Development Road will run between Meadowside Street, and Argyll Avenue Renfrew to link with Inchinnan Road.
- 4.18** The Contractor maintains a website with regular updates on the project. This can be accessed at: www.graham.co.uk/clyde-waterfront
- 4.19** Since the last report the Contractor has continued to develop the detailed designs for the project, based on the consented specimen design and continued dialogue with key stakeholders and landowners. Previously agreed accommodation works and boundary fencing is also being undertaken for landowners within the project area.
- 4.20** To maximise the opportunities for local businesses, all sub-contracts over £10,000 are being advertised on the Public Contract Scotland website. Currently the following notices are posted:
- Clyde Waterfront and Renfrew Riverside (CWRR) New Clyde Bridge Provision of Deep Soil Mixing Works
 - CWRR New Clyde Bridge Provision of Band Drain & CMC Works
 - CWRR Provision of Earthworks Package
- 4.21** Next stages of works include submission of design drawings to West Dunbartonshire Council officers for the road and drainage designs within the West Dunbartonshire area and discussions with Planning Officers regarding detailed design elements of the bridge.
- 4.22** Newsletters are accessible by those who register for further updates after the issue of the first newsletter to over 3,500 residents and businesses in the local area. Posters advising the project website address were also delivered to public buildings in the project area. A link to register for updates is contained within the project webpage noted above.

5 People Implications

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

6. Financial Implications

- 6.1** The expenditure for the City Deal project during 2021/22 was £444,415 as at end of May 2022 the current expenditure for 2022/23 stands at £79,614. The total project Capital budget expenditure is currently £2.760m.

6.2 The approved budget to date for the City Deal Exxon project is £3.45m, however costs for development and delivery of the Full Business Case have increased to £6.44m, therefore it is proposed that the additional cost is drawn down from City Deal allocation as described above. The overall Council approved project budget is £34.05m. This is continually monitored and changes to this following the progression of a detailed design package will be reported to Council.

7. Risk Analysis

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

8. Equalities Impact Assessment

8.1 An Equalities Impact Assessment is not necessary for this report.

9. Consultation

9.1 Consultation with all key stakeholders is progressing as we continue to work as part of the Glasgow City Region.

9.2 Legal Services, Finance and Procurement are regularly consulted through their participation in the Exxon project board.

9.3 Wider communication is produced regarding progress of the Glasgow City Region at its website <http://www.glasgowcityregion.co.uk/>

10 Strategic Assessment

10.1 At its meeting on 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

10.2 The proposals within this report are specifically designed to deliver on this priority.

Peter Hessett
Chief Executive
Date: 17 August 2022

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

Appendix: None

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

Wards Affected: All

WEST DUNBARTONSHIRE COUNCIL**Report by Chief Officer: Supply, Distribution and Property****Council: 31 August 2022**

Subject: Exxon Land Acquisitions**1. Purpose**

- 1.1** To note the progress made in negotiations with landowners and seek approval for acquisitions as detailed in the report.

2. Recommendations

- 2.1** It is recommended that the Committee:

- (i) Approve recommendations contained in 4.8, 4.13; 4.16; 4.18, 4.22, 4.25 and 4.27.
- (ii) Authorise the Chief Officer, Supply, Property and Distribution to conclude negotiations.
- (iii) Authorise the Chief Officer, Regulatory and Regeneration to conclude the transaction on such conditions as considered appropriate.

3. Background

- 3.1** Previous reports, listed in background papers on Report to Council 31 August 2022: Glasgow City Region City Deal - Update have identified progress of the Council's project at the Exxon site.
- 3.2** The Exxon site development project will entail delivery of road access and the supporting infrastructure required to enable development of the site.
- 3.3** One of the fundamental infrastructure requirements is the construction of road network accesses at the eastern and western extents of the site linked by a spine road through the site, which will enable it to be accessed for development.
- 3.4** The site requires substantial investment in site preparation prior to development taking place including decontamination works prior to transfer to West Dunbartonshire Council, creation of new roads infrastructure, flood, environmental and drainage mitigation.

4. Main Issues

- 4.1** Extensive discussions have taken place with a number of landowners in respect of acquisitions of land to facilitate the redevelopment of the former

oil terminal.

- 4.2** West Dunbartonshire Council engaged District Valuer as agents to appraise each site, provide valuations and thereafter negotiation with landowners on agreed acquisition prices and other reasonable provisions to accommodate concerns of the landowners and other reasonable provisions to accommodate concerns of the landowners.
- 4.3** A plan detailing the various land acquisition sites can be found at Appendices 1 (a) and 1 (b).
- 4.4** Past Reports to Council have narrated the benefits of the project to the West Dunbartonshire Community in terms of the improvement to transport and the GVA which will arise from the project and the necessity to acquire land in order to deliver the project. These reports are listed as background papers to this report.
- 4.5** It is the viewpoint of officers that they have done all that is reasonable over a number of years to acquire the required land on a voluntary basis.
- 4.6** Whilst the Council has been clear that it would pursue all avenues to acquire on a voluntary basis, and that remains the fastest and most favoured route, the option of compulsory acquisition remained on the table. The project is now at a point that if compulsory purchase is required, a delay in proceeding by that route represents a risk to the project.

Arnold Clark Automobiles Limited

- 4.7** Negotiations have taken place in respect of a voluntary arrangement with Arnold Clark Automobiles Limited in respect of the area required for the Exxon site development project at a value of Twenty Thousand Pounds (£20,000) Sterling.
- 4.8** It is recommended that members agree to purchase of the area of ground detailed in Appendix 2 from Arnold Clark Automobiles Limited for the sum of Twenty Thousand Pounds (£20,000) Sterling.
- 4.9** During negotiations for the purchase of the land as part of the Exxon site development project we were approached by Arnold Clark Automobiles Limited to purchase the area of ground (Appendix 3) which they currently lease from West Dunbartonshire Council for £20,000 per annum.
- 4.10** This area of ground is not required by West Dunbartonshire Council for any operational requirement.
- 4.11** The disposal of the site to Arnold Clark Automobiles Limited will retain a local business within West Dunbartonshire.
- 4.12** A valuation was instructed via the District Valuer who has subsequently provided a valuation of Three Hundred and Sixty Five Thousand Pounds (£365,000) Sterling.

- 4.13** It is recommended that members agree to dispose of the area of ground detailed in Appendix 3 to Arnold Clark Automobiles Limited for the sum of Three Hundred and Sixty Five Thousand Pounds (£365,000) Sterling.
- 4.14** This disposal will have no suspensive conditions and be able to conclude within 4 weeks of any approval given by Council.

Charles Cleary

- 4.15** Negotiations have taken place in respect of a voluntary arrangement with Charles Cleary in respect of the area require for the Exxon site development project at a value of Sixty Five Thousand Pounds (£65,000) Sterling.
- 4.16** It is recommended that members agree to purchase of the area of ground detailed in Appendix 4 from Charles Cleary at a value of Sixty Five Thousand Pounds (£65,000) Sterling.

Chivas Brothers Limited

- 4.17** Negotiations have taken place in respect of a voluntary arrangement with Chivas Brothers Limited in respect of the area require for the Exxon site development project at a value of Twenty Thousand Pounds (£20,000) Sterling.
- 4.18** It is recommended that members agree to purchase of the area of ground detailed in Appendix 5 Chivas Brothers Limited at a value of Twenty Thousand Pounds (£20,000) Sterling together with reasonable accommodation works in respect of safety fencing for the area of land being retained by Chivas Brothers Limited.

Susan Jane Dick

- 4.19** Negotiations have taken place in respect of a voluntary arrangement with Susan Jane Dick.
- 4.20** Susan Jane Dick has presented the Council with conditions regarding the rehoming of her ponies on a temporary and permanent basis and on assessment officers are able to offer the following which it believes best addresses the conditions:
- Purchase from Susan Jane Dick the area of ground detailed in Appendix 6 at a value of Seventy Thousand Four Hundred Pounds (£77,400) Sterling;
 - Transfer of an area of ground up to 4 acres at the site currently known as Sheepfold, on reinstatement after works, subject to Esso Petroleum Company Limited's approval and subject to ongoing obligations as to use of land. This will be at a value agreed per acre as at today's date to ensure no detriment to Susan Jane Dick when purchasing at a later date.
 - Granting of a grazing let at a site at Overtoun for a nominal sum of £1 for a term to be defined.
 - Transfer at nil value an area of ground near Littlemill for reburial of

horses.

- 4.21** In addition to the above terms the Council will agree to either carrying out a new site investigation report for the area known as Sheepfold or augmenting the report already received to include testing of not just the soil, but also the vegetation and the water on site at the request of Susan Jane Dick.
- 4.22** It is recommended that members agree subject to a voluntary agreement with Susan Jane Dick the terms detailed in 4.20.

Scottish Society for Prevention of Cruelty to Animals (SSPCA)

- 4.23** Negotiations have taken place in respect of a voluntary arrangement with SSPCA in respect of the area require for the Exxon site development project at a value of Eighteen Thousand Pounds (£18,000) Sterling.
- 4.24** Negotiations are ongoing in relation to area of ground to reduce the size of the acquisition but these are not yet concluded at the time of writing the report.
- 4.25** It is recommended that members agree to purchase the area of ground or part of the area of ground detailed in Appendix 7 to SSPCA following conclusion of negotiations with the landowner at a value to be agreed with the District Valuer.

All Sites

- 4.26** All reasonable fees in respect of legal and land agents incurred as a result of any of the transaction will be required to be paid by West Dunbartonshire Council.
- 4.27** While all reasonable efforts have been made to enter into the above voluntary arrangements, officers believe that the terms proposed represent the most the Council can reasonably offer. As timescales for the commencement of construction are extremely tight, should acquisition not be secured on binding terms within a very short period the project would face considerable risk both in terms of price inflation and possession of the railway to allow the works on the underbridge to commence. Accordingly, approval, is sought to acquire any or all of the sites by Compulsory Purchase Order under Part I of the First Schedule to the Acquisition of Land (Authorisation Procedure) (Scotland) Act 1947 and either the Town & Country Planning (Scotland) Act 1997 or the Roads (Scotland) Act 1984 should there be any delay in acquisition. Delegated authority is sought for the Manger of Legal Services to determine the appropriate approach and formulate any CPO for submission to Scottish Ministers for their approval to the Council's subsequent legal acquisition of the land.

5. People Implications

- 5.1** There are no people implications with this report.

6. Financial Implications

- 6.1 As detailed in 4.26 all reasonable fees in respect of legal and land agents incurred as a result of any of the transaction will be paid by West Dunbartonshire Council but the value of these fees will not be known until transactions have completed.
- 6.2 As detailed in 4.22 and 4.25 and contained in recommendations 4.8, 4.16 and 4.18 cost in the region of £200,400 will be incurred subject to further clarification. This indicative budget cost is already accounted for in the wider the Exxon site development project and no additional funds are being sought in respect of this report.
- 6.3 By agreeing to the recommendation contained within 4.13, the Council will benefit from a sizeable capital receipt of Three Hundred and Sixty Five Thousand Pounds (£365,000) Sterling.
- 6.4 There are no procurement implications arising from this report.

7. Risk Analysis

- 7.1 There are a number of project risks associated with the acquisition of land and the impact on the wider Exxon project and these are monitored regularly by the project board and any issues highlighted in the regular City Deal updates to Council.
- 7.2 There is a risk that if the voluntary acquisition is delayed the project may face delays and costs which may put the viability of the project in doubt. This risk is mitigated by the request that compulsory purchase powers can be delayed in the event of delay.

8. Equalities Impact Assessment

- 8.1 An Equalities Impact Assessment is not required for this report.

9. Strategic Environmental Assessment (SEA)

- 9.1 A Strategic Environmental Assessment is not required for the purposes of this report

10. Consultation

- 10.1 Consultation was undertaken with landowners, external stakeholders and various officers across a number of services including Resources and Regulatory.

11. Strategic Assessment

- 11.1 The acquisition of the land contained within this report as part of the wider Exxon project will contribute to the Council's strategic priority for a strong local economy and improved job opportunities

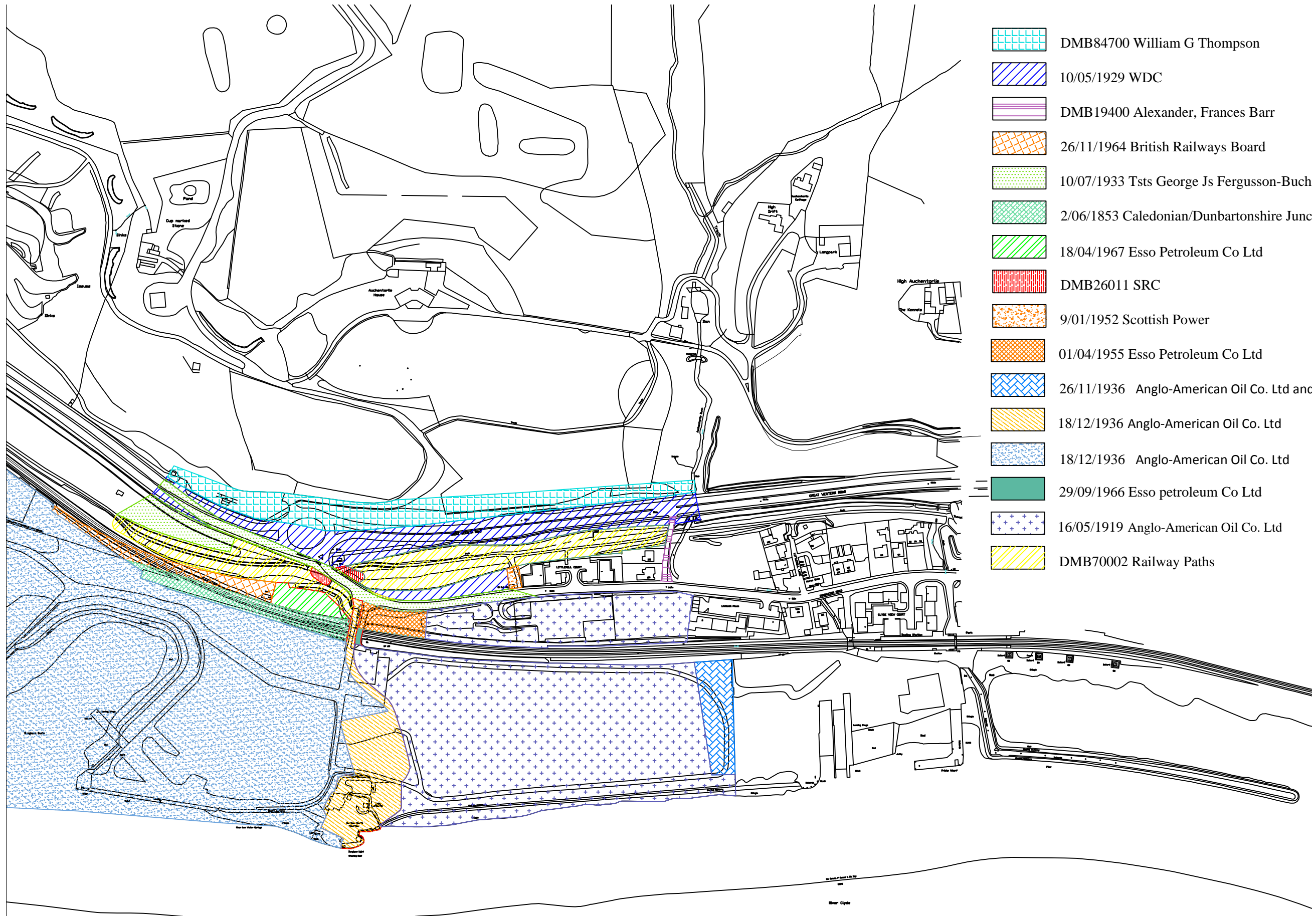
Angela Wilson
Chief Officer, Supply, Distribution and Property
Date: 17 August 2022

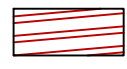

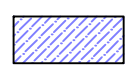




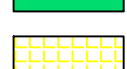

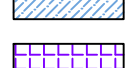







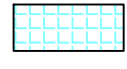
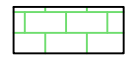

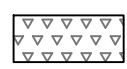

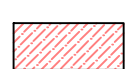




Person to Contact: Michelle Lynn, Assets Co-ordinator
Email: michelle.lynn@west-dunbarton.gov.uk

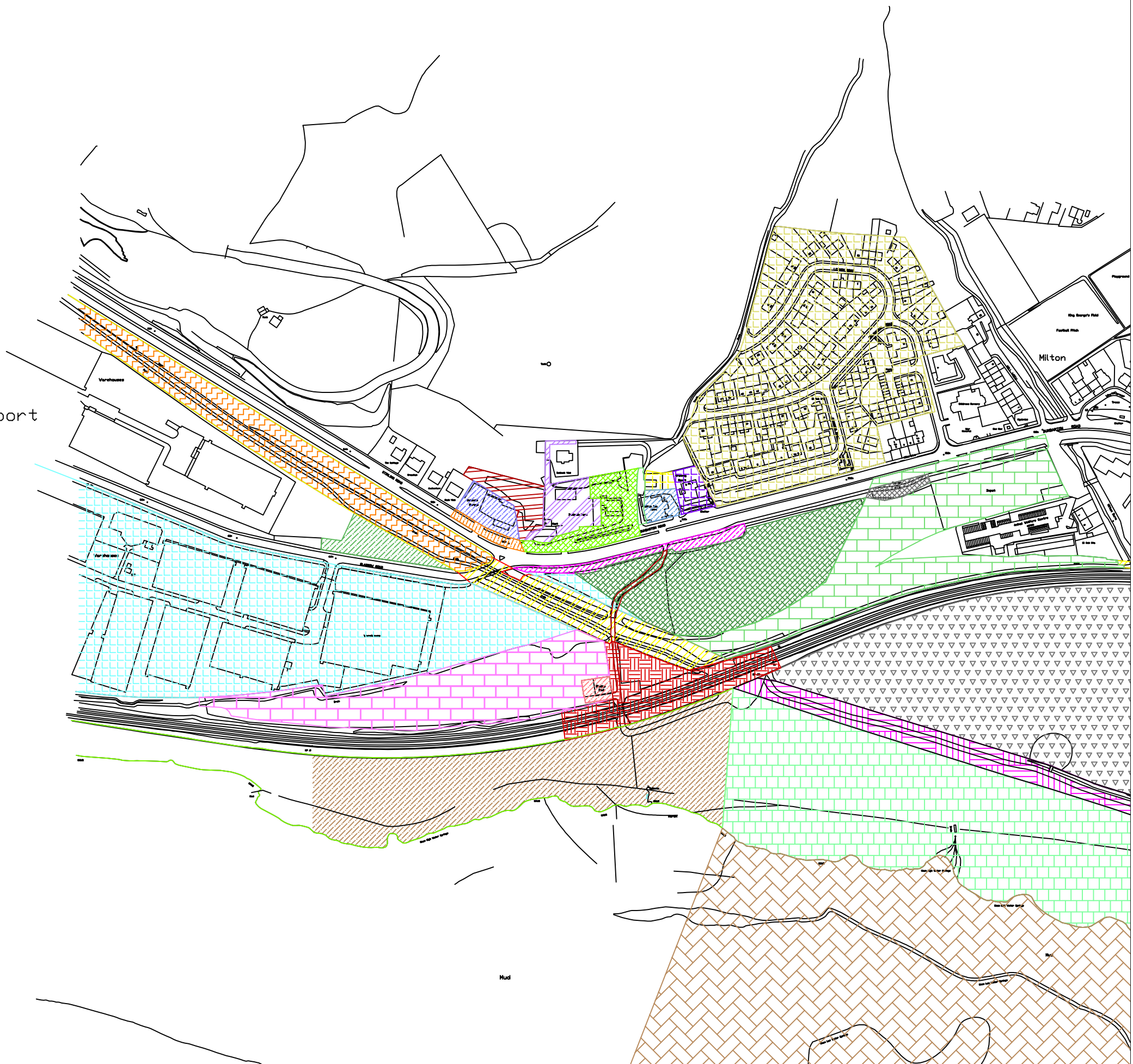
Appendix: Appendix 1(a) – Land Acquisition Plan
Appendix 1(b) – Land Acquisition Plan
Appendix 2 – Land Acquisition Plan (Arnold Clark Automobiles Limited)
Appendix 3 – Land Disposal Plan (Arnold Clark Automobiles Limited)
Appendix 4 – Land Disposal Plan (Arnold Clark Automobiles Limited)
Appendix 5 – Land Disposal Plan (Chivas Brothers Limited)
Appendix 6 – Land Disposal Plan (Susan Jane Dick)
Appendix 7 – Land Disposal Plan (SSPCA)

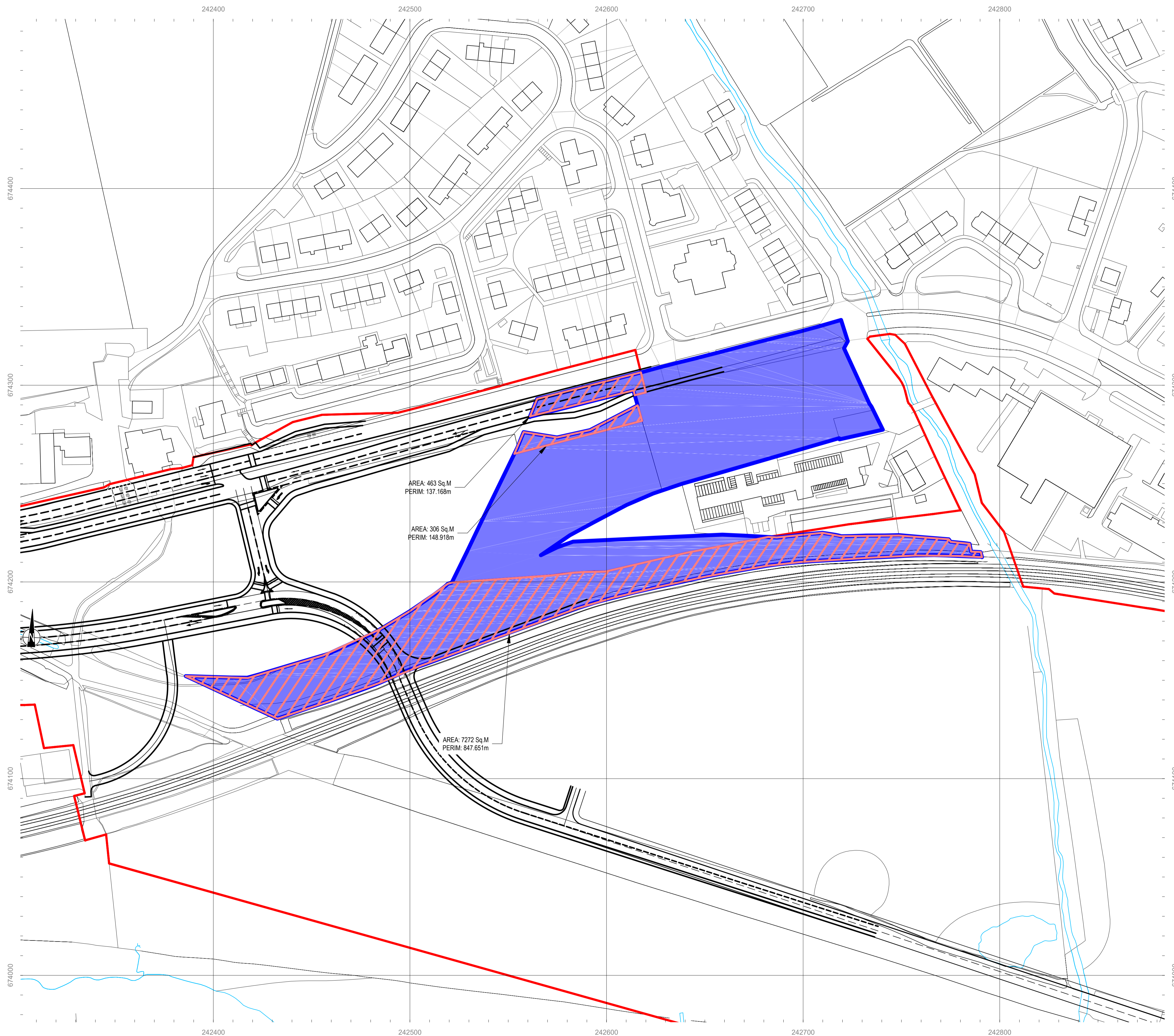
Background Papers: UK Shared Prosperity Fund Report to Housing and Communities Committee 22 August 2022
[GCR Interim Performance Report- 18 Nov 2021](#), [GCR Education Improvement Collaborative/West Partnership Improvement Plan 2021/22](#), Glasgow City Region City Deal – 29 Council updates since February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

Wards Affected: 3



-  DMB67436 John Lindsay
-  DMB65027 John Lindsay
-  1/3/1966 + 17/6/1977 John Lindsay
-  22/2/1967 Esso Petroleum
-  DMB85377 James, Helen Filshie
-  21/7/1981 James, Helen Filshie
-  core path + adjacent proprietors
-  DMB32469 James, Helen Filshie
-  DMB20377 James Filshie jnr
-  15/10/1965 WDC
-  Oswald Eden Dickinson or Ministry of Transport
-  DMB63630 Secretary of State
-  17/07/1947 WDC
-  DMB75080 Scottish Ministers
-  DMB70002 Railway Paths
-  DMB70815 Susan Jane Dick
-  DMB82940 Chivas Brothers Ltd
-  DMB14332 Arnold Clark
-  12/07/2011 Network Rail
-  23/03/1957 Exxon Mobil
-  DMB38635 Chivas Brothers Ltd
-  DMB83804 Scottish Water
-  DMB10946 and DMB38635 Chivas
-  29/05/1959 WDC
-  27/07/1981 James, Helen Filshie
-  14/09/1960 Exxon Mobil
-  11/04/1967 Charles Cleary





LEGEND

- DENOTES LAND OWNED BY ARNOLD CLARK (DMB14332)
- DENOTES LAND TAKE REQUIREMENT FOR CONSTRUCTION
- DENOTES SITE BOUNDARY

AREA: 463 Sq.M
PERIM: 137.168m

AREA: 306 Sq.M
PERIM: 148.918m

AREA: 7272 Sq.M
PERIM: 847.651m

Mark	Revision	Date	Drawn	Chkd	Appd

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Drawing Issue Status **INFORMATION (S0)**

EXXON SITE DEVELOPMENT PROJECT

LAND ACQUISITION PLAN FOR ARNOLD CLARK


Client
WEST DUNBARTONSHIRE COUNCIL

Date of 1st Issue 25.06.2020	Designed -	Drawn GD
A1 Scale 1:1000	Checked DMcL	Approved DMcD

Drawing Number 00-XX-DR-Z-0006	Revision P01
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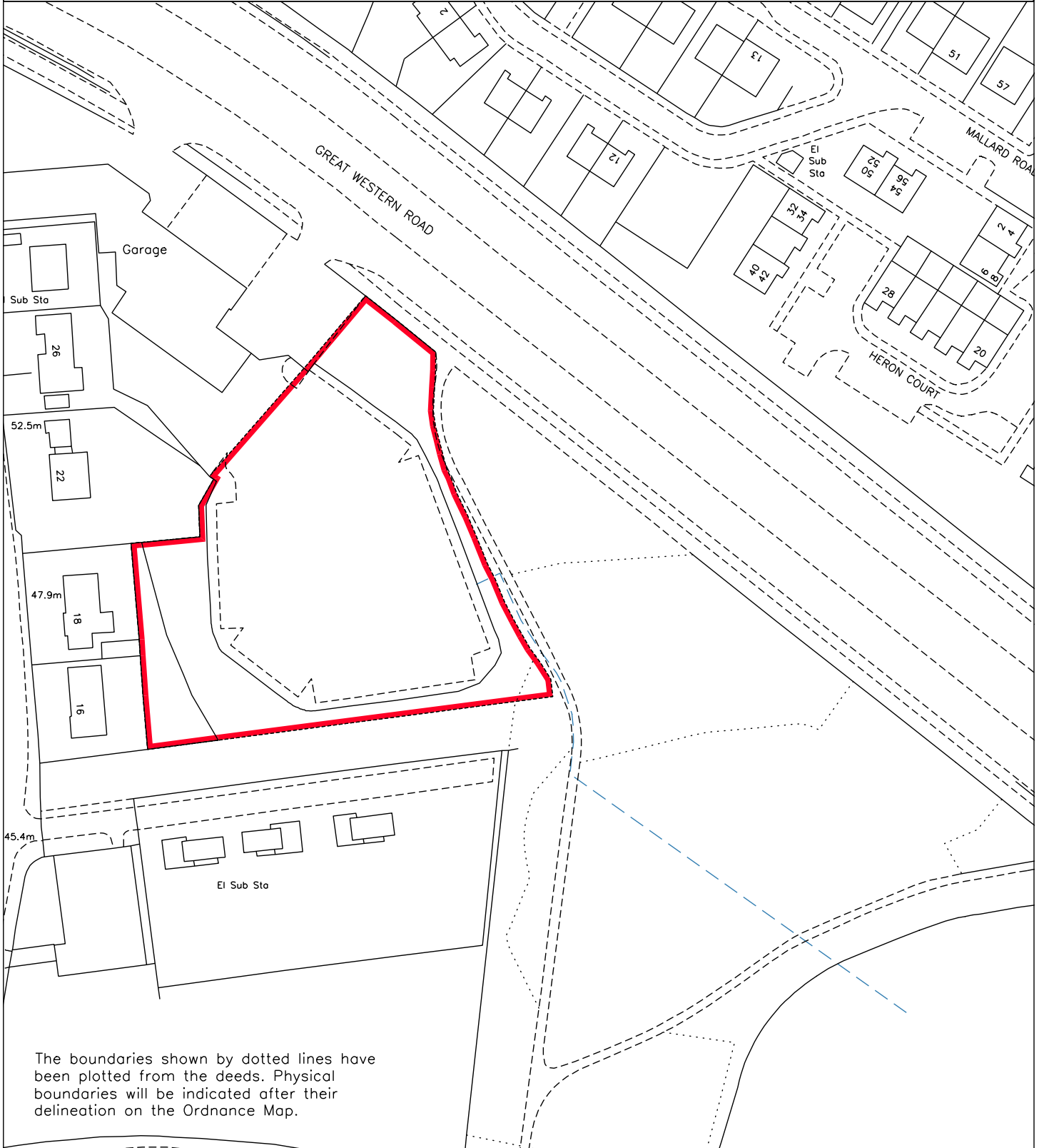
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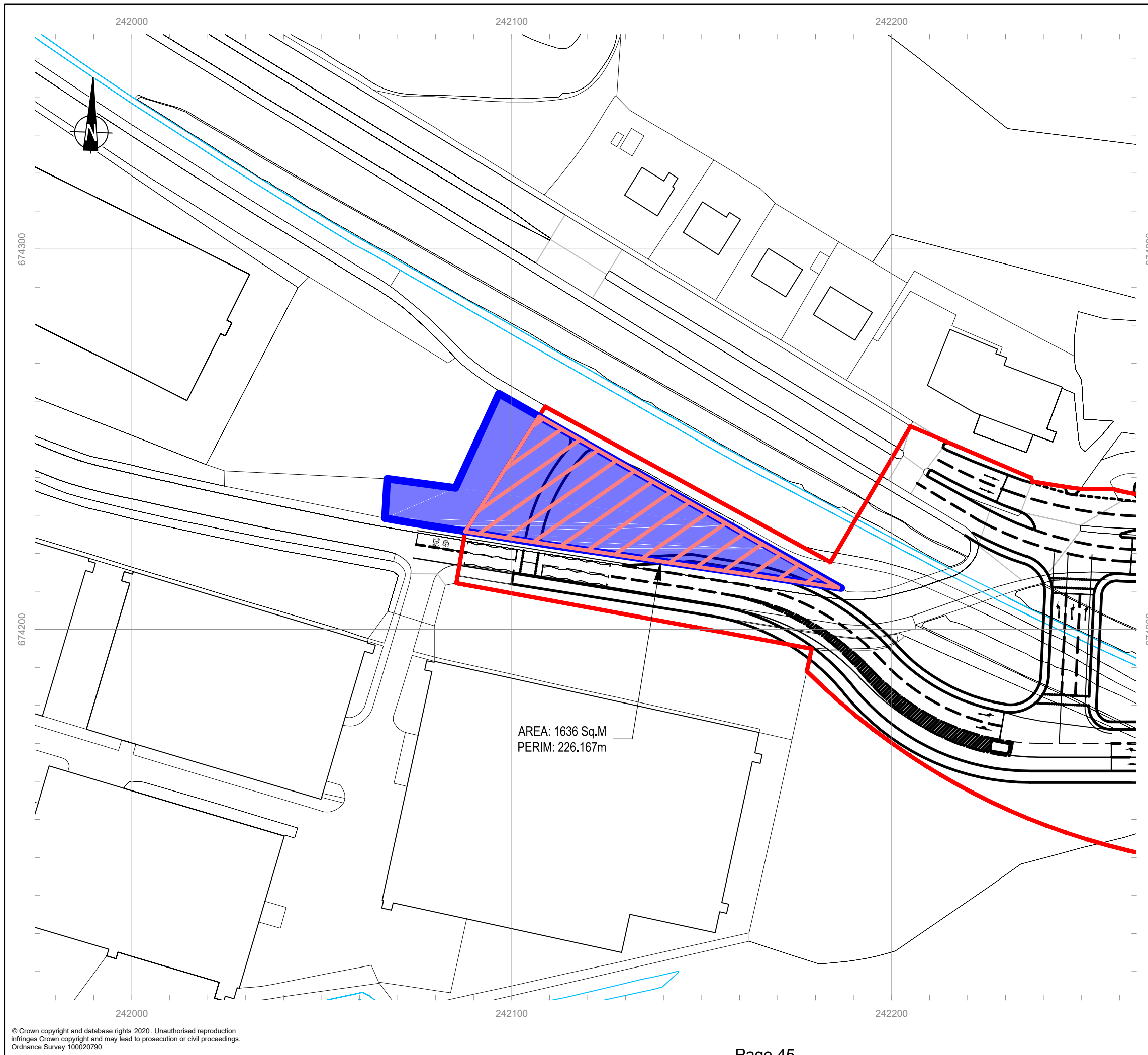
 LAND REGISTER OF SCOTLAND	Officer's ID / Date	TITLE NUMBER
	30150 9/7/1997	DMB38818

	ORDNANCE SURVEY NATIONAL GRID REFERENCE	70m 
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NS4972SW NS4972SE NS47SE	Survey Scale
	1/1250

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LEGEND

- DENOTES LAND OWNED BY CHARLES CLEARY (11/04/1967)
- DENOTES LAND TAKE REQUIREMENT FOR CONSTRUCTION
- DENOTES SITE BOUNDARY

AREA: 1636 Sq.M
PERIM: 226.167m

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Drawing Issue Status

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EXXON SITE DEVELOPMENT PROJECT

LAND ACQUISITION PLAN FOR CHARLES CLEARY

Client
WEST DUNBARTONSHIRE COUNCIL

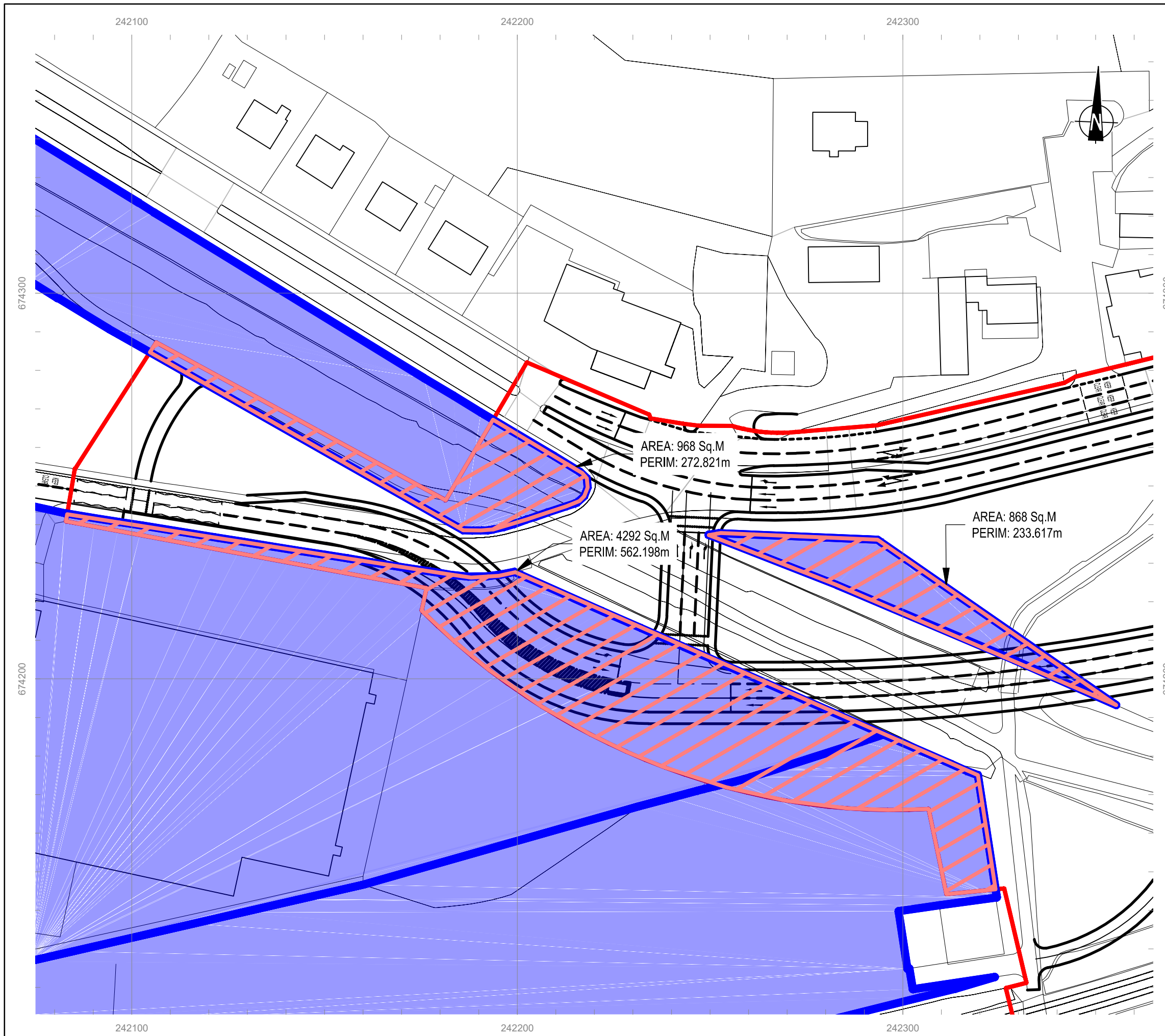


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LEGEND

- DENOTES LAND OWNED BY CHIVAS BROTHERS LIMITED (DMB10946, DMB82940, DMB38635)
- DENOTES LAND TAKE REQUIREMENT FOR CONSTRUCTION
- DENOTES SITE BOUNDARY

Mark	Revision	Date	Drawn	Chkd	Appd

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Drawing Issue Status

INFORMATION (S0)

EXXON SITE DEVELOPMENT PROJECT

LAND ACQUISITION PLAN FOR CHIVAS BROTHERS LIMITED

Client
WEST DUNBARTONSHIRE COUNCIL



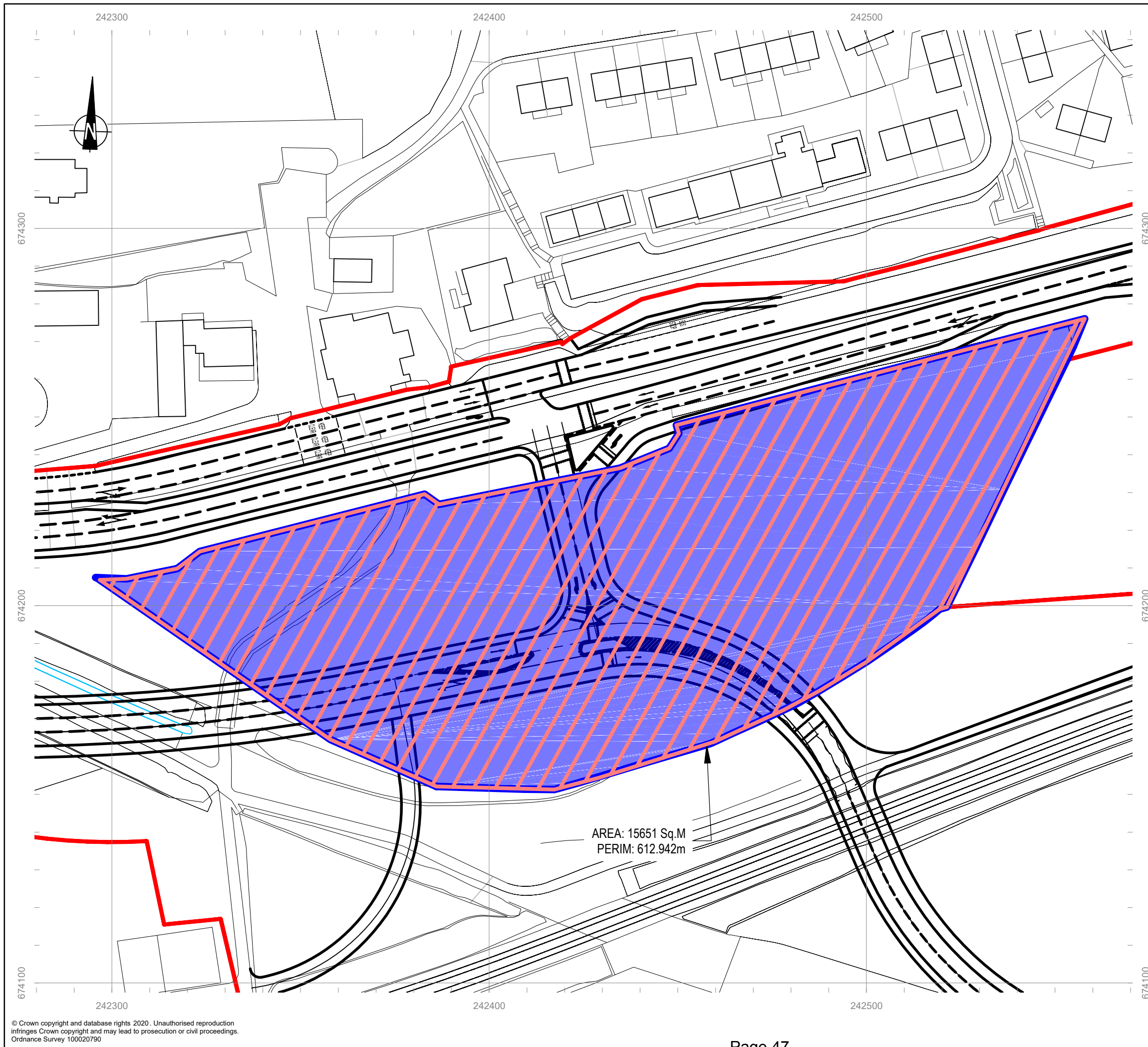
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LEGEND

- DENOTES LAND OWNED BY SUSAN JANE DICK (DMB70815)
- DENOTES LAND TAKE REQUIREMENT FOR CONSTRUCTION
- DENOTES SITE BOUNDARY

Mark	Revision	Date	Drawn	Chkd	Appd

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Drawing Issue Status **INFORMATION (S0)**

EXXON SITE DEVELOPMENT PROJECT
LAND ACQUISITION PLAN FOR SUSAN JANE DICK

Client
WEST DUNBARTONSHIRE COUNCIL



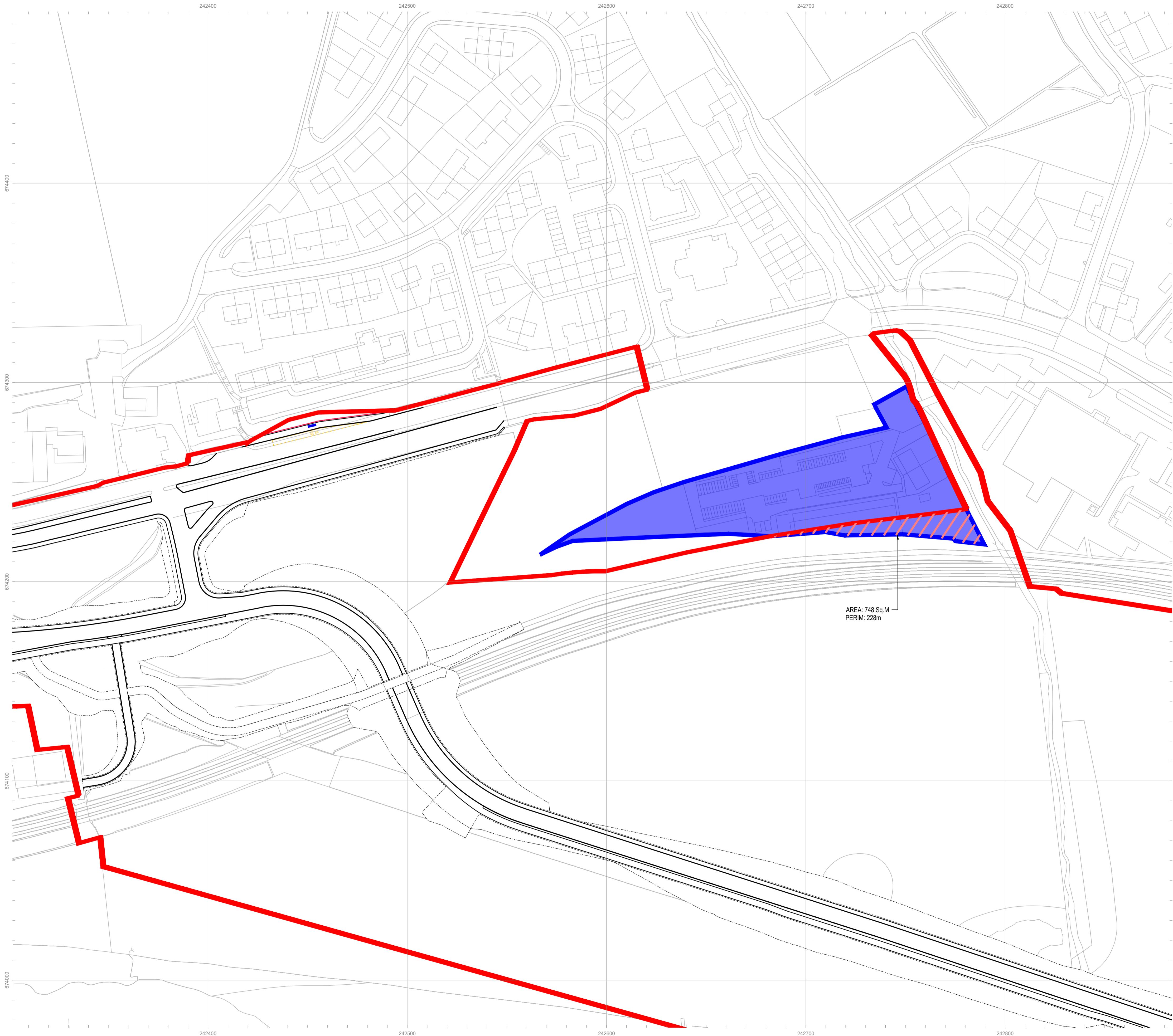
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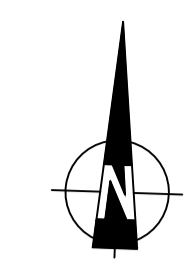
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LEGEND

	DENOTES LAND OWNED BY TRUSTEES FOR SSPCA (DMB14027)
	DENOTES LAND TAKE REQUIREMENT FOR CONSTRUCTION
	DENOTES SITE BOUNDARY



AREA: 748 Sq.M
PERIM: 228m


Mark	Revision	Date	Drawn	Chkd	Appd

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Drawing Issue Status **INFORMATION (S1)**

EXXON SITE DEVELOPMENT PROJECT

LAND ACQUISITION PLAN FOR TRUSTEES FOR SSPCA

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Date of 1st Issue 18.11.20	Designed -	Drawn GD	
A1 Scale 1:1000	Checked DMcL	Approved DMcD	
Drawing Number 00-XX-DR-Z-0015	Revision P01		

WEST DUNBARTONSHIRE COUNCIL

Report by Chief Officer: Supply, Distribution and Property

Council 31 August 2022

Subject: Ventilation in Learning Establishments

1. Purpose

- 1.1** This report provides an update for members on indicative costs in relation to ventilation across our learning estate.

2. Recommendations

- 2.1** It is recommended that Council:

2.1.1 notes the contents of the report and agrees no further action required at present.

3. Background

- 3.1** At Council on 22 December 2021, Councillor Mooney moved the following Motion:

Council agrees:-

(a) to note the types of ventilation systems across the Council's learning estate;

(b) to note the processes in place for monitoring levels of CO2 present in learning and teaching spaces across the learning estate and with our partner providers;

(c) to note that processes in place to escalate any area of concern and steps taken to improve ventilation; and

(d) that a further report would come to Council with more detail on the adequacy of ventilation systems in schools and the costs of improving these.

- 3.2** The Motion was agreed by Council and a subsequent paper was submitted to Council on 23 March 2022.

- 3.3** At Council on 23 March 2022

A report was submitted by the Chief Officer – Supply, Distribution and Property providing an update on the approaches taken to ensure adequate ventilation across our learning estate. After discussion and

having heard the Chief Officer in further explanation and in answer to Members' questions, the Council agreed to note the contents of the report and that a further report should be submitted to a future meeting of the Council detailing the measures carried out to ensure adequate ventilation of classrooms in winter, and the costs relating to these.

4 Main Issues

- 4.2** Following Council on 22 December 2021 officers were asked to provide updated report detailing the adequacy of ventilation systems in schools and any costs of improving the systems.
- 4.3** Throughout the Council's Learning Estate there is a variety of natural and mechanical ventilation systems. This depends on when the building was constructed and whether there has been any changes to the use of spaces since construction and examples of this have been previously provided.
- 4.4** Our newer constructed buildings have a mix of both mechanical and natural ventilation throughout the building in teaching spaces, gym halls, kitchen and toilet areas.
- 4.5** Our older more traditional buildings are predominately natural ventilation with window vents and mechanical ventilation is mostly confined to kitchen areas or areas, which may have been refurbished since the original construction. Examples of where buildings may have been refurbished are as follows:-
- where an internal room not previously used as teaching space changes to form a teaching space due to an increase in the school roll and requires mechanical ventilation to be installed.
 - refurbishment of toilets and a mechanical ventilation is installed as a requirement for building standards purposes.
- 4.6** The Council were proactive in measuring the levels of CO₂ prior to the HSE guidance. Towards the end of session 2020/21 the Council started a process of measuring levels of CO₂ present in teaching and learning spaces across the learning estate. This activity ran until November 2021 and gave base readings across all of our establishments.
- 4.7** By December 2021 following Scottish Government funding CO₂ monitoring devices were installed in all our buildings across the learning estate to cover learning and teaching spaces and other areas such as offices and staff rooms. In addition devices were distributed to partners providers.
- 4.8** As previously advised to Council in December 2021 our baseline readings showed that all of our learning and teaching spaces fell within an acceptable range of 400 -1,000 ppm levels of CO₂ concentration and therefore indicating that the current ventilation within the learning estate

was more than adequate.

- 4.9 As previously advised a working group has been established and this working group will continue to meet and monitor levels across the learning estate ensuring comfortable learning and teaching conditions.
- 4.10 All future new builds and refurbishments across the learning estate will include ventilation systems if required in line with the current building standards at the time of the build.
- 4.11 It is the conclusion following review of the learning estate that there are no issues with the current ventilation within the learning estate and this is demonstrated in the collected data to date.
- 4.12 Following Council on 23 March 2022 where an indicative cost of retrospectively installing mechanical ventilation a further detailed review was carried out as requested by Council on each establishment across the learning estate and can be found in Appendix 1. This appendix details indicative costs per establishment to retrospectively install mechanical ventilation but the collected data does not support this as a requirement.

5 People Implications

- 5.1 There are no people implications arising from this report.

6 Financial and Procurement Implications

- 6.1 Appendix 1 sets out the financial implications should Council decide to retrospectively install mechanical ventilation in each establishment.
- 6.2 It should be noted that there is currently no budget allocation to fund any future retrospective works.
- 6.3 There are no Procurement implications because of this report.

7 Risk Analysis

- 7.1 Should Council not agree with the recommendations there are additional costs of approximately £8.3m which would require capital funding to be allocated.
- 7.2 Current ventilation systems within the school estate do not pose any significant risk to staff and pupils.

8 Equalities Impact Assessment (EIA)

- 8.1 An equalities screening has been carried out for this report and there are no equality issues identified.

9 Strategic Environmental Assessment (SEA)

A Strategic Environmental Assessment is not required for the purposes of this report

10 Consultation

10.1 Consultation was undertaken with various officers across a number of services including Resources, Education Services, Corporate Health & Safety and Corporate Asset Management.

11 Strategic Assessment

11.1 The provision of adequate ventilation in learning and teaching spaces ensures healthy working and learning environments for our staff and children, assisting us in delivering the strategic priority of efficient and effective frontline services that improve the everyday lives of residents.

Angela Wilson
Chief Officer, Supply, Distribution and Property
Date: 24 May 2022

Person to Contact:	Michelle Lynn, Assets Co-ordinator Email: michelle.lynn@west-dunbarton.gov.uk
Appendices:	Appendix 1
Background Papers:	Council – 22 December 2021. Motion by Councillor John Mooney. Council – 22 December 2021. Ventilation in Learning Establishments. Council – 23 March 2022. Ventilation in Learning Establishments.
Wards Affected:	All wards

APPENDIX 1

Establishment		
	GIA (sqm)	Cost (based on recent new build)
Andrew B Cameron ELCC	278	£31,651
Auchnacraig ELCC	983	£111,883
Bonhill	4800	£437,184
Braehead	3435	£391,075
Brucehill ELCC	407	£46,301
Carleith	2312	£263,221
Choices	1443	£131,428
Christie Park	2393	£272,443
Clydebank ELCC	503	£57,287
Clydemuir	2346	£267,092
Dalreoch	2870	£326,750
Dalmonach ELCC	281	£32,035
Dalmuir ELCC	291	£33,116
Edinbarnet	3864	£439,916
Ferryfield ELCC	458	£52,103
Gartocharn	858	£97,683
Gartocharn ELC	167	£19,013
Gavinburn	2638	£300,336
Goldenhill	3600	£327,888
Kilbowie ELCC	338	£38,481
Kilbowie	1806	£164,490
Kilpatrick	3542	£322,605
Knoxland	2720	£309,672
Ladyton ELCC	2043	£232,575
Lennox (Faifley) ELCC	355	£40,468
Lennox	2311	£263,163
Levenvale	2357	£268,344
Linnvale	3224	£367,052
Our Holy Redeemer	1691	£192,520
Our Lady of Loretto	2355	£268,117
St. Joseph's	2633	£299,767
St. Martin's	1493	£169,978
St. Mary's (Alexandria)	2578	£293,505
St. Mary's (Duntocher)	2578	£234,804
St. Michael's	1962	£178,699
St. Patrick's	2375	£270,394
St. Ronan's	2499	£284,511
St. Stephen's	1658	£188,763
Whitcrook ELC	269	£30,626
Whitcrook	2129	£242,387
		£8,299,329

WEST DUNBARTONSHIRE COUNCIL

Report by Chief Officer: Supply, Distribution and Property

Council: 31 August 2022

Subject: West Bridgend Hall**1. Purpose**

- 1.1 To update Council on progress with West Bridgend Hall project following the motion to Council on 22 June 2022.

2. Recommendations

- 2.1 It is recommended that Council:

- 2.1.1 note the contents of the report.
- 2.1.2 agrees that officers proceed to tender for a new build for West Bridgend Hall whilst continuing to monitor all opportunities to either negate or augment the Council funding already approved within the ten-year capital plan.

3. Background

- 3.1 At Council on 22 June 2022 Council agreed the following motion:

The Council notes the report and the significant increase in costs since the new Community Centre was first proposed.

This Council reaffirms its supports for the Westbridgend Community Group who have worked hard to get the group constituted and to develop their business plan.

The Council is fully committed to ensuring that the group secure a suitable Community Centre for their area.

Council notes that the ten year capital plan already includes a new Westbridgend Community Centre.

The Council needs to demonstrate best value when committing public funds therefore, prior to progressing with the new built option, council officers are to explore whether the Church Hall which is up for sale and which has accessible access old meet the organisation's needs. This could mean the facility could be available much quicker and at significantly lower cost than the new build option.

This Council requests that officers bring a further report in August with suitable options, highlighting any issues to allow the council to make it's an informed decision so that we demonstrate best value and can progress with securing a suitable Community facility.

- 3.2** A decision was taken at Council on 22 February 2017 to fund the demolition of West Bridgend Community Centre with a view that a Community Asset Transfer application with a detailed business plan would be submitted by a community group for future use. Budget allocation at this time was £675k.
- 3.3** At the time of the budget setting in Feb 2017, the budget of £675k was based on a previous new build hall. The budget was assigned, it is believed, on costs at that time based on a squaremetre basis but did not provide financially for a number of actions – these are set out d in Appendix 1. In addition, the budget did not account for furniture, fixtures and equipment which will be required to deliver the group's ambitions within their business case.
- 3.4** The allocation of budget included other projects Dalmonach Community Centre and 3 Sports Pavilions. Funding allocated to these projects appear to have also been based on costs of previous projects delivered.
- 3.5** As time progressed it became apparent that the budget set at the time was inadequate and this was reported via budgetary control reports.
- 3.6** Discussions with the group had been ongoing with the Strategic Lead for that area since 2017. An application was submitted by West Bridgend Community Hall Development Association including a detailed business case on 4 February 2018. The newly constituted group achieved charitable status in July 2018. The application contained a detailed business case to sustain a suitable new build community facility to be built on the site of the former West Bridgend Community Centre.
- 3.7** Key target groups for future use of the new build include children and families, young people, people with disabilities, older people, people who have become isolated through a variety of issues. The group proposed to open the centre as a community hub. It is proposed that the community hub will include a community café space, after school and evening clubs parent and toddler groups, lunch clubs, arts and fitness clubs as well as bigger events such as weddings, and family celebrations. They envisage that this will bring a positive impact on the lives of all residents in the area.

4. Main Issues

- 4.1** In response to the June 2022 Council motion officers have made further enquiries with Church of Scotland Estates section in relation to whether the West Kirk, West Bridgend Dumbarton is available for sale following a review of Church of Scotland services within Dumbarton area. We have been advised by Church of Scotland Estate section that no instructions to date have

been received to market any properties within the Dumbarton area, nor any indications of a timeline of when this may be occurring.

- 4.2** In addition officers have been liaising with CVS and external funders regarding opportunities for funding for the build or parts thereof but unfortunately there are currently no funding streams available for these capital works at present.
- 4.3** One potential funder is the Regeneration Capital Grant Fund (RCGF) which is a Scottish Government managed fund delivered in partnership with COSLA that supports place-based regeneration projects. The project currently does not meet the RCGF delivery timescales for grant funding in 2023/24, however, this will be reviewed in conjunction with the group for funding 2024/25 in November 2022.
- 4.4** We will be working with the group and West Dunbartonshire CVS in relation to potential funding from “the Big Lottery” and again, the group will be supported by council officers with any application. The outcome may not be known for some time, potentially up to 12 months. This may require advance transfer of land to ensure match funding is confirmed.
- 4.5** Given the lack of suitable alternative facility and any current funding opportunities it is recommended that officers proceed to tender for the new build whilst continuing to monitor all opportunities to either negate or augment the council funding which has already been approved within the ten-year capital plan. This would include:
- Working with CVS and external funders for other opportunities which may become available to access during the programme for the new build;
 - Monitoring other possible facilities, which may enable a facility to become available sooner that will still be able to deliver the group’s ambitions.

5. People Implications

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

6. Financial and Procurement Implications

- 6.1** There are no further financial implications arising from this report in addition to the detailed costings provided to Council on 22 June 2022.
- 6.2** There are no procurement implications arising from this report.

7. Risk Analysis

- 7.1** There is a risk that should additional budget not become available the aspirations set by Council in 2017 for a new build facility may not be met.

7.2 There is a risk that should the Trustees not extend their current term and new Trustees not found then Westbridgend Community Hall Development Association could cease to exist and the asset would then come back to the Council ownership and the Council would incur additional revenue liabilities as a result.

8. Equalities Impact Assessment (EIA)

8.1 An equalities screening has been carried out for this report and there are no equality issues identified.

9. Strategic Environmental Assessment (SEA)

9.1 A Strategic Environmental Assessment is not required for the purposes of this report.

10. Consultation

10.1 Consultation was undertaken with various officers across a number of services including Resources, Education Services, Corporate Health & Safety and Corporate Asset Management.

11. Strategic Assessment

11.1 The provision of a new build hall will contributing to the Council's strategic priority for a strong local economy and improved job opportunities and also assist us in delivering the strategic priority of efficient and effective frontline services that improve the everyday lives of residents.

Angela Wilson
Chief Officer, Supply, Distribution and Property
Date: 17 August 2022

Person to Contact:	Michelle Lynn, Assets Co-ordinator Email: michelle.lynn@west-dunbarton.gov.uk
Appendices:	None
Background Papers:	Council – 9 March 2022. General Services Budget 2022/23 and Council Tax Setting Council – 22 June 2022. West Bridgend Hall – Motion from Council
Wards Affected:	Ward 3

WEST DUNBARTONSHIRE COUNCIL**Report by Manager – Democratic and Registration Services****West Dunbartonshire Council: 31 August 2022**

Subject: Request for Nomination to the Scottish Joint Council for Local Government Employees**1. Purpose**

- 1.1 To purpose of this report is to ask the Council to consider a request from COSLA for nominations to the Scottish Joint Council for Local Government Employees (SJC).

2. Recommendation

- 2.1 It is recommended that the Council agrees to nominate an elected member and substitute elected member to the Scottish Joint Council for Local Government Employees.

3. Background

- 3.1 A request has been received from COSLA inviting a nominee to sit on the Scottish Joint Council for Local Government Employees.

4. Main Issues

- 4.1 The Scottish Joint Council is Scotland's largest joint council in terms of both employer representation and the number of employees covered. The full joint council is made up of:-
- 32 councillors and the COSLA Resources spokesperson; and
 - 33 union representatives
- 4.2 The council is a decision making body that meets annually in November. However, in practice decisions about financial matters, and in particular pay, are reserved for Council Leaders who provide negotiating remits.
- 4.3 Each local government council has been asked to nominate one member plus one substitute member to the SJC. The SJC Constitution does not specify anything particular about the councillors to be nominated and they need not be the Council Leader or Depute Leader. This Council's Resources spokesperson or its equivalent may be an appropriate nominee.

4.4 The SJC's Constitution allows another councillor to substitute for the nominated councillor should they be unable to attend any meeting. The Council can choose to nominate a substitute at this time or address this on an ad-hoc basis should the need arise.

5. People Implications

5.1 There are no personnel issues.

6. Financial and Procurement Implications

6.1 There are no financial or procurement implications.

7. Risk Analysis

7.1 Failure to nominate a councillor to the SJC may prevent West Dunbartonshire Council being involved in the decision making process on matters that may affect its employees.

8. Equalities Impact Assessment (EIA)

8.1 The Council's representation on this body will have no adverse equality impact.

9. Consultation

9.1 Officers in the legal and finance sections of the Council have been consulted on the content of this report.

10. Strategic Assessment

10.1 The Council's representation on the SJC will help contribute towards achieving the Council's strategic priorities.

George Hawthorn
Manager – Democratic and Registration Services
July 2022

Person to Contact: Christine McCaffary, Senior Democratic Services Officer,
Email: christine.mccaffary@west-dunbarton.gov.uk

Appendices: None

Background Papers: EIA screening

Wards Affected: All Wards

WEST DUNBARTONSHIRE COUNCIL**Report by Chief Officer - Resources****West Dunbartonshire Council: 31 August 2022**

Subject: Audit Committee Annual Report 2021-22**1. Purpose**

- 1.1 The purpose of this report is to provide the Chair of the Audit Committee's (the Committee) annual overview of the Committee's activity during the financial year 2021/22. It sets out how the Committee has fulfilled its remit and provides assurances to the Council.

2. Recommendations

- 2.1 It is recommended that members note the Annual Report on the Audit Committee for 2021/22.

3. Background

- 3.1 This report was initially submitted to the Audit Committee on 15 June 2022 where it was agreed that the report should be referred to Council for consideration.
- 3.2 A self-assessment was carried out on the Audit Committee as reported to meeting on 12 December 2019. This self-assessment was based on the CIPFA publication "*Audit Committees: Practical Guidance for Local Authorities and Police*" (2018 Edition). This included an action to introduce an annual report on the Audit Committee to account for its performance and explain its work.
- 3.3 The Audit Committee Annual Report for 2021/22 is intended to provide assurance to West Dunbartonshire Council on the activity of the Audit Committee.

4. Main Issues

- 4.1 The Audit Committee Annual Report for 2021/22 is appended with the main issues identified being:
- The Audit Committee has met four times during the financial year with every meeting being quorate;
 - The Audit Committee sought assurance on the adequacy and effectiveness of the Council's systems of corporate governance and internal control for efficient operations and for the highest standards of probity and accountability. This was achieved through reports received

from internal audit, other Council functions and external audit with focus in particular on internal control and governance;

- The Audit Committee has provided assurance to the Council as detailed in the appendix.

5. People Implications

5.1 There are no personnel issues with this report.

6. Financial and Procurement Implications

6.1 There are neither financial nor procurement implications arising directly from this report.

7. Risk Analysis

7.1 There is a risk that the Audit Committee does not comply with best practice guidance in relation to demonstrating its effectiveness in providing a foundation for sound corporate governance. The annual report provides this assurance to the Council on the activity of the Committee.

8. Equalities Impact Assessment (EIA)

8.1 There are no issues.

9. Consultation

9.1 This report has been subject to consultation with appropriate Strategic Leads. In addition, services have been consulted in the update of action plans.

10. Strategic Assessment

10.1 This report relates to strong corporate governance.

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Laurence Slavin
Chief Officer - Resources
Date: 4 August 2022

Person to Contact: Andi Priestman Shared Service Manager – Audit & Fraud
Telephone (01389) 737436
E-mail: andi.priestman@west-dunbarton.gov.uk

Appendix: Annual Report on the Audit Committee 2021-22

Background Papers: Report to Audit Committee on 12 December 2018: Audit Committee Self-Assessment and reporting on audit assignments

Wards Affected: All Wards

West Dunbartonshire Council
Audit Committee
2021/22 Annual Report from the Chair

Introduction

This annual report has been prepared to inform West Dunbartonshire Council of the work carried out by the Council's Audit Committee during the financial year 2021/22.

Meetings

The Audit Committee met four times during 2021/22 comprising meetings on 16 June 2021, 15 September 2021, 17 November 2021 and 2 March 2022 to consider reports relevant to the Audit cycle and other matters as deemed appropriate. Pre-Agenda meetings were also held ahead of Committee involving the Chair and appropriate officers. All four meetings were held remotely via Zoom and audio recordings of meetings are available on the Council's website.

The purpose and remit of Audit Committee as detailed in the Council's Standing Orders is to:

- Monitor, and make recommendations on the development of the Audit activity of the Council.
- Scrutinise the monitoring and review activity of the thematic and regulatory committees.

To fulfil this remit, the Audit Committee sought assurance on the adequacy and effectiveness of the Council's systems of governance, risk management and internal control to ensure efficient operations and the highest standards of probity and accountability. This was achieved through reports received from Internal Audit, other Council functions and External Audit with focus in particular on internal control and governance.

At each meeting of the Audit Committee it considered significant findings from Internal Audit reports together with monitoring the progress made by management in completing agreed actions to improve the Council's control environment. It also considered the annual audit plan and reports from Audit Scotland, the Council's External Auditors. In addition, a number of national reports prepared by Audit Scotland on behalf of the Accounts Commission were also considered.

The Audit Committee also received reports on:

- Prudential Indicators and Treasury Management.
- Risk Management.
- National Fraud Initiative.

The minutes of Audit Committee meetings are first confirmed as a correct record at the next Audit Committee before being remitted to Council for approval.

Membership of the Audit Committee

In accordance with West Dunbartonshire Council's Standing Orders membership of the Audit Committee comprises eight Elected Members and two Lay Members with Lay Members not being members of any political party. The quorum of the Audit Committee is three Elected Members.

The Chair of the Audit Committee is from the Opposition (as is the Vice Chair). The committee has two Lay Members. The Administration had a minority of members on the Audit Committee. One Lay Member, Christopher Todd, has tendered his resignation from the Audit Committee and I wish to thank him for his service.

Attendance by members of the Committee at Audit Committee meetings in 2021/22 was as follows:

Member	Date of Meeting			
	16/06/21	15/09/21	17/11/21	2/03/22
Cllr John Mooney (Chair)	Present	Present	Present	Present
Cllr Jim Brown	Present	Present	Present	Present
Cllr Karen Conaghan	Present	Present	Present	Present
Cllr Daniel Lennie	Apologies	Present	Present	Present
Cllr Jonathan McColl	Present	Present	Present	Present
Cllr John Millar	Apologies	Present	Present	Apologies
Cllr Martin Rooney	Present	Present	Present	Present
Cllr Brian Walker	Apologies	Absent	Apologies	Present
Lay Member Chris Johnstone (from 12/12/18)	Present	Apologies	Present	Present
Lay Member Christopher Todd (from 16/09/20)	Apologies	Present	Present	Present

Every meeting of the Audit Committee during 2021/22 was quorate.

Attendance by Officers

All meetings were attended by the Chief Executive, Chief Officer – Resources and the Shared Service Manager - Audit & Fraud.

Other senior officers also attended meetings as appropriate for items on the Agenda for which their presence was relevant. Representatives from the Council's external auditors - Audit Scotland - were present at every meeting.

Assurance Statement to the Council

The Audit Committee provides the following assurance to the Council:

- The Council has received the Minutes of the Audit Committee meetings throughout the year.
- The Audit Committee has operated in accordance with its agreed terms of reference, and accordingly with the audit committee principles in the CIPFA Position Statement relating to its Audit functions.
- It did this through reports received from Internal Audit, External Audit, and assurances from Management. It focussed on matters of governance, risk management and internal control; giving advice to the Council on the value of the audit process; on the integrity of financial reporting; and on governance arrangements.
- For all audit reports, the Audit Committee considered whether it was satisfied that an adequate management response was in place to ensure action would be taken to manage risk and address concerns on governance, risk management and internal control arrangements. The Committee acknowledges that all the audit recommendations are input to Pentana, the Council's performance management system, and that there is a system in place of ongoing follow-up by Internal Audit and reporting thereon.
- The Audit Committee has received and considered material to fulfil its scrutiny role on treasury management activity.
- The Audit Committee reviewed the audited Annual Accounts for 2020/21 alongside External Audit's report on their annual audit for 2020/21.

Conclusion

Based on the reports received and reviewed by the Committee they are in agreement with the Shared Service Manager – Audit & Fraud's annual audit report which confirms that reasonable assurance can be placed upon the adequacy and effectiveness of the Council's internal control system in 2021/22. I am satisfied that active monitoring and follow up of recommendations is in place in respect of agreed management action.

Councillor Conaghan
Chair of the Audit Committee
15 June 2022

WEST DUNBARTONSHIRE COUNCIL**Report by Chief Officer - Resources****Council: 31 August 2022**

Subject: Unaudited 2021/22 Annual Accounts**1. PURPOSE**

- 1.1 The purpose of this report is to provide Council with a copy of the unaudited 2021/22 Annual Accounts together with information as to the 2021/22 outturn as set out in the draft accounts.

2. RECOMMENDATIONS

- 2.1 Members are asked to:
- a) note the unaudited 2021/22 Annual Accounts
 - b) note the information provided in relation to the financial performance of the Council's services and capital plan for 2021/22
 - c) note the current position regarding the Council's reserves;
 - d) note that a report on the audited accounts will be submitted to either Council or Audit Committee by 31 October 2022 for approval
 - e) if required to meet the timetable for submission, Council agrees to delegate authority to the Audit Committee to formally approve the audited accounts by 31 October 2022, prior to submission to the Accounts Commission.

3. BACKGROUND

- 3.1 The annual accounts set out the financial statements of the Council and its group for the year ended 31 March 2022. Its main purpose is to demonstrate the stewardship of public funds entrusted to the Council. The requirements governing the format and content of local authorities' annual accounts are contained in the Code of Practice on Local Authority Accounting in the United Kingdom (the Code). The 2021/22 accounts have been prepared in accordance with this Code.
- 3.2 There is a statutory requirement to prepare a set of accounts and submit them to the Controller of Audit. The date set by the Scottish Government for the submission of the unaudited annual accounts is 30 June each year.

4. MAIN ISSUES

- 4.1 The Council's draft 2021/22 annual accounts, including the group accounts, were submitted the Controller of Audit before the 30 June 2022 deadline and our external auditors (Audit Scotland) have commenced their audit.

- 4.2 The draft accounts show that the Council has been successful in managing its 2021/22 expenditure within the budgets approved for the General Fund with the Housing Revenue Account (HRA) reporting an in-year deficit which is in line with the HRA financial plan to fund some capital from revenue to reduce the cost of borrowing.
- 4.3 Since 2010/11, local authorities have been required to prepare financial statements following International Financial Reporting Standards (IFRS). Under the Local Authority Accounts (Scotland) Regulations 2014 there is a requirement to include a management commentary in the accounts. The contents of the annual accounts are summarised in the paragraphs that follow.
- 4.4 **Management Commentary:** outlines the key messages regarding the objectives and strategy of the Council and its financial performance for the year. It also looks forward, outlining the future financial plans for the organisation and the challenges and risks which are faced by the Council.
- 4.5 **Statement of Responsibilities for the annual accounts:** outlines the Council's responsibilities and also the responsibilities of the Council's Section 95 Officer.
- 4.6 **Annual Governance Statement:** this details the view on the adequacy of its governance and internal control system. It is the Council's view that the systems for governance and internal control are operating effectively within the Council during 2021/22 and that there are no significant weaknesses.
- 4.7 **Remuneration Report:** provides details of the remuneration policy, remuneration and pension benefits of senior councillors and senior officers in addition to detail on employee exit packages.

Comprehensive Income and Expenditure Statement (CIES):

- 4.8 This statement shows the accounting cost of providing services rather than the amount to be funded from taxation. The Council is required to make various statutory accounting adjustments to the net cost of services as reported in the budgetary outturn in order to comply with the Code. These accounting adjustments include depreciation, loans fund principal repayment and accrued holiday leave not taken by 31 March 2022.
- 4.9 The Council ended the year with a surplus of £102.966m for 2021/22, this is the accounting surplus based on the IFRS compliant accounts rather than the movement in the General Fund Balance. The total Comprehensive Income and Expenditure comprises of a deficit on the provision of services of £41.992m, which is reduced by a surplus on the revaluation of Long Term Assets of £4.917m and an actuarial gain on the pension fund assets/liability of £140.041m.
- 4.10 The table below, sets out a reconciliation of the deficit on the provision of services of £41.992m as noted in the Statement of Comprehensive Income

and Expenditure to the revenue budget outturn of £0.159m underspend.

	£000	£000
Deficit on Provision of Services in the Comprehensive Income and Expenditure Statement		41,992
<u>Removal of statutory adjustments not included in budget outturn (note 6):</u>		
Reversal of entries included in the surplus/ deficit on the provision of services in relation to capital expenditure (including depreciation and impairment)	(25,009)	
CFCR	13,247	
Pension adjustment	(32,116)	
Statutory repayment of debt	9,303	
Transfer to other statutory reserves	302	
Net gain / (loss) on sale of non current assets	(998)	(35,271)
Deficit on Provision of Services in Note 15 - Expenditure and Funding Analysis		6,721
Adjust for movements to/from other statutory reserves		
HRA reserve	(4,325)	
Other reserves	(2,388)	(6,713)
Movement in General Fund Balance		8
Movement in earmarked sums	(167)	(167)
Net General Fund budgetary control position 2021/22		(159)

- 4.11 **Balance Sheet:** The Balance Sheet shows that the net worth of the Council has increased by £102.967m from £318.629m as at 31 March 2021 to £421.596m as at 31 March 2022. The major changes are set out in the table below.

	31 March 2021 £000	31 March 2022 £000	Change £000	Main Reason
Long Term Assets	1,113,415	1,148,987	35,572	Increase in Property Plant and Equipment, in line with capital expenditure
Current Assets	87,954	79,723	(8,231)	Cash and Cash Equivalents held has decreased, partially offset by an increase in Debtors
Current Liabilities	(340,449)	(352,731)	(12,282)	Short-term Borrowing has increased (in line with the Treasury Strategy and capital spend), as has Creditors
Long Term Liabilities	(542,291)	(454,383)	87,908	Net Pension Liability has significantly decreased, partially offset by an increase in Long Term Borrowing (in line with the Treasury Strategy and capital spend)
Total	318,629	421,596	102,967	

Movement in Reserves Statement

- 4.12 This shows the movement on the different reserves held by the Council, analysed into usable reserves (resource backed reserves which can be used to fund expenditure) and unusable reserves (required purely for accounting purposes and are not backed by resources).
- 4.13 The total Council reserves have increased from £318.629m at 31 March 2021 to £421.595m at 31 March 2022, an increase of £102.966m.
- 4.14 The balance of unusable reserves has increased by £108.125m from £294.418m as at 31 March 2021 to £402.543m as at 31 March 2022. The main reason for this increase is a material reduction in the pension scheme

liability from a liability of £163.315m in 2020/21 to a liability of £55.690m in 2021/22 (a decrease of £107.625m).

4.15 In respect of the General Fund Balance movement, there has been a small decrease of £0.008m from a balance of £15.028m to £15.020m. Of that total £11.525m is earmarked for specific purposes. The Council has agreed to hold a contingency balance equivalent to 2% net expenditure (excluding requisitions) and this amounts to £3.123m. The remaining General Fund balance (unearmarked balance) amounts to £0.372m.

4.16 **Cash Flow Statement:** The Cash Flow Statement shows the changes in cash and cash equivalents of the Council during the financial year. The Cash and Cash Equivalents decreased by £10.101m to £2.140m.

4.17 **Notes to the Financial Statement:** The notes section provides further information and explanation on some of key figures included within the Accounts. The notes conform to the guidance issued by CIPFA/LASAAC within the Code of Practice on Local Authority Accounting.

4.18 **Council Tax Income Account:** This account shows the gross income raised from council tax levied and deductions made under the Local Government Finance Act 1992. The resultant net income is transferred to the CIES. Council Tax rate for Band D was £1,293.55 for 2021/22 which was identical to 2020/21 due to a council tax freeze agreed by Council as part of the budget setting process. The income transferred to the general fund for Council Tax in 2021/22 was £38.207m. This compared to £36.765m in 2020/21.

4.19 **Non Domestic Rate Income Account:** This account is an agent's statement that reflects the statutory obligation for billing authorities to maintain a separate Non Domestic Rate Account. Net Non Domestic Rate Income to the Consolidated Income and expenditure Account amounted to £81.408m for 2021/22. This compares to £55.963m in 2020/21, which was artificially reduced due to the package of measures introduced by the Scottish Government to support the Scottish businesses affected by the COVID outbreak.

4.20 **Housing Revenue Account**

In relation to the HRA, the draft accounts show a balance of £2.734m as at 31 March 2022. Of this balance £1.794m 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 un-earmarked balance of £0.940m, which is in line with the prudential reserve target.

4.21 **Capital Programmes**

Details of the capital programmes are shown in Appendix 4 (General Fund) and Appendix 5 (HRA) and are summarised below. The appendices detail the outturn of the projects within 2021/22 and provide further information on the projects which have been identified as red status (i.e. those projects

which are likely to be significantly overspent and/or to have significant delays in completion). A list of the main capital projects progressed during 2021/22 is provided on page 16 of the Annual Accounts. The year end position is summarised as follows:

	Budget	Spend	Variance	Overspend	Underspend	Slippage
	£,000	£,000	£,000	£,000	£,000	£,000
General Services	56,727	33,620	(23,107)	1,934	(83)	(24,958)
HRA	48,328	30,600	(17,728)	3,701	(1,503)	(19,926)
Total	105,055	64,220	(40,835)	5,635	(1,586)	(44,884)

4.22 The main areas of slippage in the year were:

General Services	
District Heating Expansion	Network expansion to Golden Jubilee National Hospital will commence pending positive commercial discussions.
Heritage Capital Fund	COVID impacted on the timescale for delivery of a number of projects including Clydebank Town Hall, the Clydebank Museum, and the Dalmuir Library and Gallery. Work is now underway to get these projects progressed.
Vehicle Replacement	Delay due to the vehicle build time associated with the specialist vehicles and the delivery lead time from the date of supply order placement.
Schools Estate Improvement Plan	As a result of COVID Skills School was rephased during 2021/22 and further costs are still expected for Renton Campus.
HRA	
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	Installations are behind original planned targets due to internal and external contractor resource issues

Building external components	Resource issues has delayed the roof renewal programme which continues into 2022/23. Additional installations by support contractors is underway to assist completions
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4.23 **Group Accounts:** The Council is required to prepare Group Accounts in addition to its own Annual Accounts. Group Accounts are prepared when a Council has a material interest in other organisations. The purpose of the accounts is to combine its financial information with other organisations within its group. For 2021/22 the Council's group consists of

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

4.24 The effect of combining these entities on the Group Balance Sheet is to increase reserves and net assets by £48.600m creating an overall net asset of £470.195m.

4.25 **Update on Transformational Projects**

Following recent (but temporary) Scottish Government legislation, the Council agreed as part of its budget for 2021/22 to use capital receipts to fund some transformational spend. The budgeted spend approved by Council was £0.526m, the actual spend as at 31 March 2022 was £0.383m. Appendix 6 provides further details of these transformational projects and the position regarding these as at 31 March 2022.

Next Steps

4.26 To enable the Council to meet its legislative requirements, Members require to approve the audited Annual Accounts for signature no later than 31 October 2022. Therefore, depending on progress in auditing the accounts the audited accounts will be presented to a future Council before 31 October 2022.

Charity Accounts

4.27 Appendix 7 provides Members with the accounts of the Trust Funds which are administered by the Council. These Financial Statements are also audited by our external auditors prior to submission to the Office of the Scottish Charity Regulator (OSCR). The draft Financial Statements 2021/22 were presented to Audit Scotland on 28 April 2022. As noted at 4.24 above these are also included within the Council's Group position.

The main movements within the Trusts are noted below – interest gained was received for all trusts, with one grant payment made (Dr AK Glen).

	Opening Balance	Receipts	Payments	Closing Balance
	£	£	£	£
Educational Trust Scheme	90,433	62	0	90,495
McAuley Prize for Mathematics	21,884	14	0	21,898
Alexander Cameron Bequest	117,776	2,492	0	120,268
Dr AK Glen	24,732	16	(19,800)	4,947
UIE Award	24,741	16	0	24,757
Cash and Bank	279,565	2,600	(19,800)	262,365
Educational Trust Scheme	218	0	0	218
Investments	218	0	0	218
Overall Total	279,783	2,600	(19,800)	262,583

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

4.28 **Common Good**

Appendix 8 provides Members with the accounts of the Dumbarton Common Good which are administered by the Council, also audited by our external auditors as part of the year end process. As noted at 4.24 above this is also included within the Council's Group position.

The main movements within the common good are noted below:

	£
Opening Balance	520,642
Income	320,272
Expenditure	(259,602)
Closing Balance	581,312

CONCLUSION

- 4.29 The Unaudited Annual Accounts have been prepared in accordance with professional and statutory requirements. The General Fund Balance has decreased by £0.008m, after taking into consideration the movement during the year, the end of year outturn position and earmarkings. The net worth per the balance sheet has increased by £122.814m to £468.184m. Overall the financial position of the Council remains stable.

5. PEOPLE IMPLICATIONS

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

6. FINANCIAL AND PROCUREMENT IMPLICATIONS

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

7. RISK ANALYSIS

- 7.1 No risk analysis was required

8. EQUALITIES IMPACT ASSESSMENT (EIA)

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

9. CONSULTATION

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

10. STRATEGIC ASSESSMENT

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

Laurence Slavin
Chief Officer - Resources
Date: 31 August 2022

Person to Contact: Gillian McNeilly, Finance Manager, 16 Church Street, Dumbarton

E-mail: gillian.mcneilly@west-dunbarton.gov.uk

Appendices

1. Draft Annual Accounts to 31 March 2022 for West Dunbartonshire Council
2. General Services Budgetary Control Report to 31 March 2022 – Revenue
3. HRA Budgetary Control Report to 31 March 2022 – Revenue
4. General Services Budgetary Control Report to 31 March 2022 - Capital
5. HRA Budgetary Control Report to 31 March 2022 - Capital
6. Update on transformational spend 2021/22
7. Draft Annual Accounts to 31 March 2022 for Trust Funds
8. Draft Position to 31 March 2022 for Dumbarton Common Good

Background Papers

Budget Report to Council - 22 March 2021
Budget Report to Council - 9 March 2022
Local Government Finance Circular 4/2019 – capital receipts to fund transformational projects

**DRAFT ANNUAL ACCOUNTS
FOR THE YEAR ENDED
31 MARCH 2022**

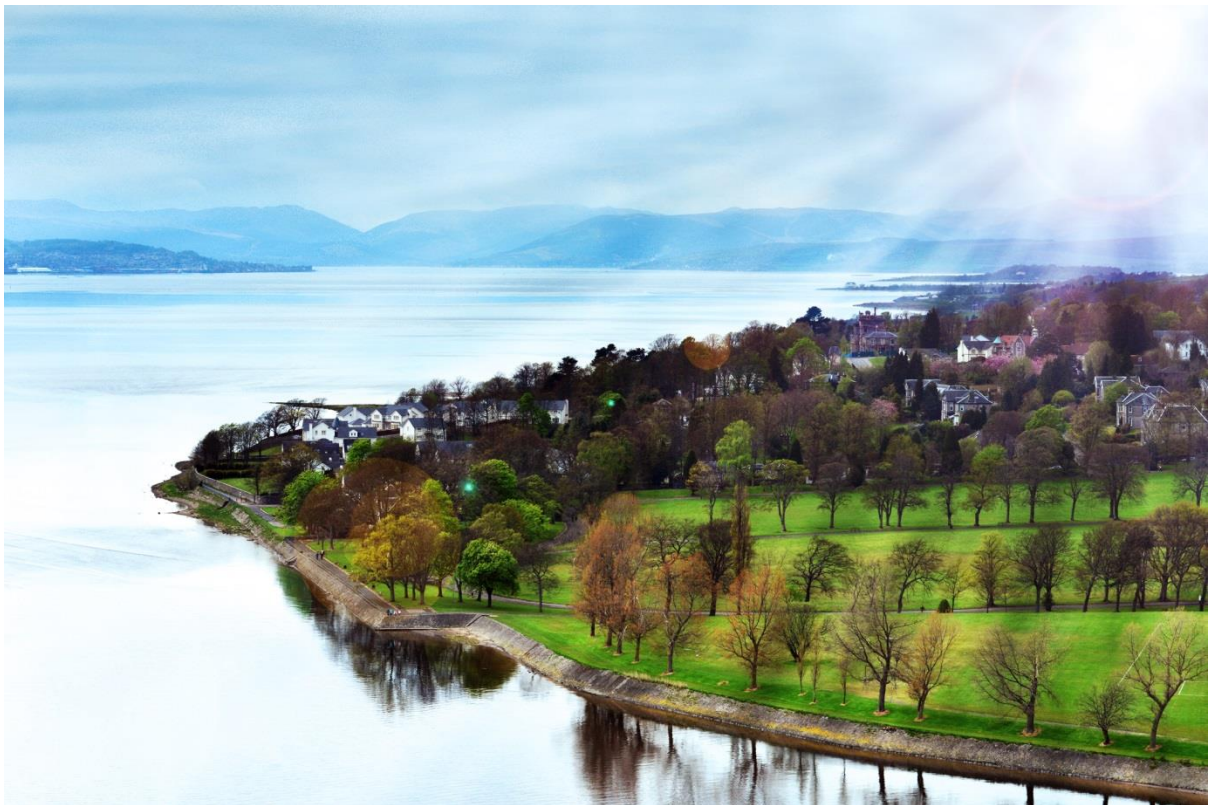


Table of Contents

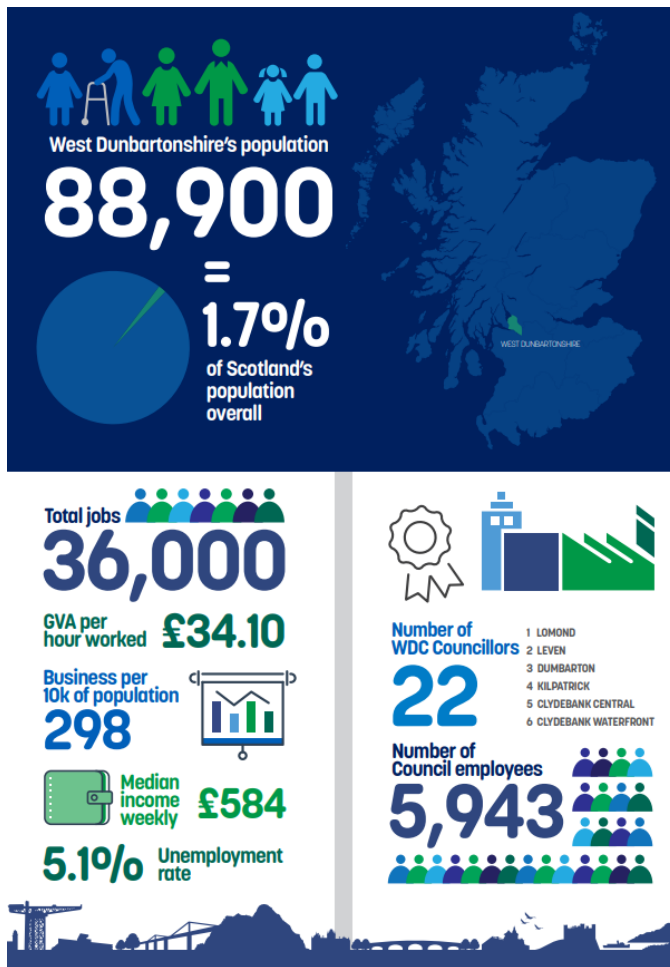
	Page		Page
Management Commentary	2	Note 21 Impairment Losses	86
Explanatory and Assurance Statements		Note 22 Private Finance Initiatives and Similar Contracts	87
Statement of Responsibilities	23	Note 23 Debtors	88
Annual Governance Statement	24	Note 24 Common Good Fund	88
Remuneration Report	31	Note 25 Trust Funds	89
		Note 26 Cash and Cash Equivalents	90
Principal Financial Statements - Single Entity		Note 27 Financial Instruments	91
Comprehensive Income and Expenditure Statement	39	Note 28 Creditors	97
Movement in Reserves Statement	40	Note 29 General Fund & HRA Reserves and Earmarked Balances	97
Balance Sheet	41	Note 30 Other Reserves	98
Cash Flow Statement	42	Note 31 Contingent Assets and Liabilities	101
		Note 32 Financial Guarantee	102
Notes to Single Entity	43		
Note 1 Accounting Policies	43	Supplementary Financial Statements	
Note 2 Critical Judgement in Applying Accounting Policies	55	Movement on the Housing Revenue Account Statement	103
Note 3 Assumptions Made About the Future and Other Major Sources of Estimation Uncertainty	56	Housing Revenue Account Income and Expenditure Statement	104
Note 4 Accounting Standards that have been issued but have not yet been adopted	58	Notes to the Housing Revenue Account Income and Expenditure Statement	105
Note 5 Material Items of Income and Expense	59	Council Tax Account	106
Note 6 Adjustments between funding accounting basis and funding basis under regulations	60	Non Domestic Rates Account	107
Note 7 Events After the Balance Sheet Date	64	Principal Financial Statements - Group	
Note 8 Related Parties	64	Group Accounts	108
Note 9 Agency Services	68	Group Comprehensive Income and Expenditure Statement	110
Note 10 Grant Income	69	Group Movement in Reserves Statement	111
Note 11 Operating Leases	70	Group Balance Sheet	112
Note 12 Termination Benefits	71	Group Cashflow Statement	113
Note 13 Defined Benefit Pension Schemes	71		
Note 14 External Audit Costs	76	Notes to Group	
Note 15 Expenditure and Funding Analysis	76	Notes to the Group Accounts	114
Note 16 Property, Plant and Equipment	81		
Note 17 Intangible Assets	84	Glossary	
Note 18 Assets Held for Sale	84	Glossary of Terms	119
Note 19 Heritage Assets	85		
Note 20 Capital Expenditure and Capital Financing	86		

Management Commentary

1. Introduction

Welcome to the financial statements for West Dunbartonshire Council (the Council) and its group for the year ended 31 March 2022. The statements have been compiled in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom (the Code). This Management Commentary will demonstrate the stewardship of public funds entrusted to the Council and outlines the key messages regarding the performance of the Council over the 2021/22 financial year as well as providing an indication of risks and issues which may impact upon the Council in the future.

2. Profile of West Dunbartonshire Council



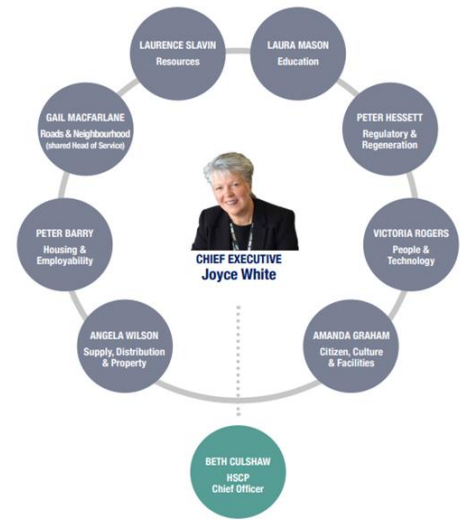
The Council is an average sized Council at around 71 square miles and has many strengths; including significant sites of natural beauty and heritage, good transport links and close proximity to Glasgow and its airport. The area has a rich past, shaped by its world-famous shipyards along the Clyde, and boasts many attractions ranging from the iconic Dumbarton Rock and the Titan Crane, to the beauty of Loch Lomond.

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

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

Management Commentary

During 2021/22 the senior management structure consists of the Chief Executive, eight Chief Officers, with the Integration Joint Board (referred to as Health and Social Care Partnership (HSCP)) managed at a senior level by a Chief Officer. In addition the Council retained 20% of the time of the former Strategic Director of Regeneration, Environment and Growth who, since October 2020 is seconded to the Glasgow City Region for a two year period.



The Council also has:

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

In early 2022 Joyce White announced her intention to stand down as the Council's Chief Executive and, in June 2022, Peter Hessem was appointed as the Council's new Chief Executive.

3. The Strategic Plan, Vision and Priorities

Nationally, the Scottish Government sets out its joint priorities and local authorities, in conjunction with 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 our 2017-2022 Strategic Plan which sets out our commitment to improving outcomes in key areas to deliver on our 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

The Strategic Plan identifies the following five priorities aligned to the Council's vision:

- 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.
- Efficient and effective frontline services that improve the everyday lives of residents.

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

4. Performance Reporting

The Council monitors and reports 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.

Management Commentary

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/

Some of our achievements in 2021/22, in relation to our five strategic priorities, are highlighted below.

Priority 1 - A strong local economy and improved job opportunities

We continued our strong focus on town centre regeneration securing Levelling Up Funding to transform Dumbarton with a state of the art new museum and library and redeveloping the Artizan Centre. We also finalised 10-year investment plans for Alexandria and Clydebank focusing on boosting local enterprise and community activity, celebrating the towns' heritage and making it safe and easy for citizens to move around.



We progressed the £34.1million Glasgow City Region City Deal project which will provide up to 980 full-time jobs and a further 670 during construction.

We also invested in the Scottish Marine Technology Park at Carless, which is expected to create 1,000 local jobs and bring £65.6 million annually to the Glasgow City Region economy. In addition, we provided support to 200 new business start-ups, took on 50 modern apprentices with a further £1million investment planned over the next four years and supported 90.99% of school pupils to leave school to a positive destination.

Priority 2 - Supported individuals, families and carers living independently and with dignity. Improving the lives of the people of West Dunbartonshire is at the heart of our work

An increased £75 million investment in our housing stock has provided 530 additional affordable, sustainable, accessible and adaptable housing options that meet the changing needs of our population. Among those projects is the new 147 home development at Queens Quay which will be supplied by affordable, environmentally sustainable energy from the multi-award winning Energy Centre and District Heating network.



Tackling the root causes of poverty is at the forefront of the Council's Working4U service, providing advice to sustain or increase income through employment and benefit maximisation. We assisted 288 people to secure a Foundation Apprenticeship/Modern Apprenticeship and make progress in the workplace. We also supported 420 people to secure employment and assisted residents to secure an additional £7.2million of benefits, and manage £2.5m of debt. In addition, Working4U supported 993 people to enter education and training and 457 people have subsequently secured a full qualification that will allow them to pursue their life and career ambitions.

Management Commentary

Priority 3 - Meaningful engagement with active, empowered and informed citizens who feel safe and engaged



Our commitment to empowering citizens is demonstrated in the implementation of our Community Empowerment strategy and action plan, which helps citizens to help themselves and provides opportunities for the Council to work in partnership with citizens in local decision-making.

A review of the scheme for establishment of community councils was undertaken, consulting with existing community councils, the Community Council Forum, active community groups in areas with no community councils at present and citizens to update and improve how they operate. To reduce the impact of antisocial behaviour we installed additional CCTV cameras, increased the presence of our antisocial behaviour team and extended the hours in which citizens can contact them for support.

Priority 4 - Open, accountable and accessible local government

The Council believes in equity and accessibility for all residents. During the pandemic, we continued to hold Council meetings online, giving citizens the opportunity to ask questions, raise concerns and listen to proceedings. Many services were updated to online to ensure citizens could continue to access services and receive support. On average, the Council answered 8,000 calls every month from citizens.



We are committed to ensuring everyone has the opportunity to have their say and in particular to increase participation from under-represented groups. Working4U worked with partners to provide citizens with access to devices, free Wi-Fi and support to use them. The programme focused its efforts on those most likely to face digital exclusion with priority given to older people who were in the COVID shielded group, families who are facing disadvantage and disabled people. As part of a four-year equality plan approved in May 2021, the Council has established the Stronger Voices community group, which is helping the Council increase participation of under-represented groups.

Priority 5 - Efficient and effective frontline services that improve the everyday lives of residents

The Council is committed to providing sustainable and attractive local communities which make residents proud of the area they live in. We invested £3.6million in Lomond Bridge, Balloch. Works included modified steelwork which was refurbished and painted; a replaced bridge deck, as well as new lighting and parapet renewal.

We recognise the importance a healthy diet plays in a child's development and the health and wellbeing of our young people is a priority. Free school meals are available for all pupils in Primary 1 to Primary 5 in West Dunbartonshire, giving our children a freshly prepared, nutritionally balanced meal every day.

Management Commentary



We were one of the first councils in Scotland to introduce 1140 hours of free early learning and childcare ahead of schedule. We provide 1140 hours of childcare to all three and four-year-olds as well as eligible two-year-olds. The Council recruited more than 400 employees to support the introduction, refurbished 15 existing centres, introduced 10 new centres and built four new Early Learning Centres.

5. Council's 2021/22 Budgets

Revenue

The Council approved the 2021/22 revenue budget on 22 March 2021 based on band D council tax at £1,293.55. The budget was set at £231.919m (as detailed in the table below) to be funded by Scottish Government Grant (£193.854m); council tax (£37.053m), with a net contribution from reserves for the remainder (£1.012m).

Service Area	Budget (£m)	% of Budget
Corporate Services	32.280	13.92%
Educational Services	103.682	44.71%
Infrastructure, Regeneration and Economic Development	12.034	5.19%
Housing and Communities	3.224	1.39%
Health & Social Care Partnership, including Criminal Justice	74.122	31.96%
Loan charges	6.523	2.81%
Other	0.054	0.02%
Total	231.919	100.00%

The budget was updated during the year for a number of variables, resulting in a final planned net expenditure of £252.986m. The year-end revenue budgetary position is detailed on page 9 of this commentary.

Capital

On 22 March 2021 the Council also approved the revised capital plan with a planned General Services spend in 2021/22 of £18.835m and re-phased capital from the previous year of £29.223m making a total of £48.058m. In-year additional projects increasing the planned spend by £8.622m to £56.680m. 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. The year end capital budget position is further detailed on page 16.

Housing Revenue Account

On 3 March 2021 the Council approved the Housing Revenue Account budget and agreed an increase in council house rents of 1.5% with planned capital investment for 2021/22 of £34.591m, and re-phased capital from the previous year of £15.153m making a total of £49.744m. Further in-year changes updated the planned spend for 2021/22 to £48.328m. The year-end revenue budgetary position is detailed on page 10 of this commentary, with the capital year end budgetary position shown on page 16.

Management Commentary

6. Overview of Core Financial Statements

The Statement of Accounts contains the Financial Statements of the Council and its group for the year ended 31 March 2022. The Council operates two main Funds:

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

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

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

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

- **Comprehensive Income and Expenditure Statement** (page 39) - shows the income and expenditure for all council services.
- **Movement in Reserves Statement** (page 40) - 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). Further information on each of the reserves held and how they may be used is also detailed within notes 29 and 30 on pages 97 to 101.
- **Housing Revenue Account** (pages 103-105) - shows the income and expenditure for council housing services for the year and also includes the Statement of Movement on the Housing Revenue Account Balance.
- **Capital expenditure** (page 86, note 20) - details the capital expenditure and the sources of finance used to fund the capital plan investment in 2021/22.
- **Balance Sheet** (page 41) - 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.
- **Cash Flow Statement** (page 42) - 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** (pages 43-102) provide further information and analysis of each statement, including the main accounting policies detailed on pages 43 to 55.

7. 2021/22 Financial Performance

Revenue: Outturn against Budget

General Fund

This account covers the day to day operational income and expenditure for each service of the Council and is reported in line with the Council's committee structure. Income from council tax, non-domestic rates, capital and revenue support grants was £260.765m with a net expenditure on services for the year of £279.317m (shown on page 39 - Net Cost of Services).

Management Commentary

Due to tight financial control over service spending, the Council was able to return an in-year surplus from services of £0.159m against budget (2020/21 £0.585m surplus). The main favourable variances (particularly within Corporate Services and Education service areas) are due to specific management action in areas such as control of vacancies and staff cover; general process and efficiency reviews; and spending control, with a one-off adjustment for Council Tax income. Although, there is an element of demand led favourable variances, these have been partially offset by cost pressures, particularly within vacant building costs (such as former HSCP properties) and within the Infrastructure, Regeneration and Economic Development service areas due mainly to commercial rental income and the Housing Maintenance Trading Account outturn. 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 2021/22 the savings monitored were valued at £3.212m, with the target reduction to the budget being achieved in year.

The Council's in-year collection of council tax increased from 94.18% in 2020/21 to 94.53% in 2021/22. It is positive that collection has improved given the continued impact that COVID had in 2021/22 on the ability of people to pay council tax. The Council continued to allow eased payment terms and follow up processes to assist residents impacted, provided key financial support and assistance during the year and would expect payments to be caught-up in future years.

After taking account of the decrease in general earmarked balances since 31 March 2021 (£0.167m), the net commitment to future budgets (£1.219m, included within the overall earmarked balance) and the in-year budgetary position (£0.159m), the overall deficit for the year was £0.008m.

This results in an accumulated surplus at 31 March 2022 of £15.020m (as shown on page 40), compared to the previous year value of £15.028m). This includes an earmarked amount of £11.524m leaving an unearmarked balance of £3.496m available for future use. Of the earmarked reserves £6.648m is for COVID purposes leaving £4.876m of general earmarked reserves, of which £1.257m is set aside for the Council's Change Fund, £1.018m of Scottish Government funding for the Young Person's Guarantee and £1.219m is committed to the delivery of a balanced 2022/23 budget.

This unearmarked balance compares with that of £3.337m as at 31 March 2021 and shows that the unearmarked reserve position has increased by £0.159m during the year. The Council's Prudential Reserves Policy is to retain a prudential reserve of 2% of net expenditure (excluding requisitions to HSCP, Valuation Joint Board, SPT, etc.) in order to safeguard assets and services against financial risk. The current target prudential reserves level for the General Fund is £3.123m and the position at financial year end is higher than this by £0.373m (the main reason for this position is due to financial performance in 2021/22). 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

	Original Budget £000	Revised Budget £000	Spend Against Budget £000	Variance £000	£000
Total General Services Reserves Held as at 31/3/21					(15,028)
Corporate Services	32,280	32,326	31,637	(689)	
Educational Services	103,682	108,906	107,693	(1,213)	
Infrastructure, Regeneration and Economic Development	12,034	11,837	14,671	2,834	
Housing and Communities	3,224	5,111	5,005	(106)	
Health & Social Care Partnership, including Criminal Justice	74,122	76,622	76,622	0	
Loan charges	6,523	6,159	6,012	(147)	
Other (including one-off covid spend)	54	12,025	12,091	66	
Total Expenditure (1)	<u>231,919</u>	<u>252,986</u>	<u>253,731</u>	<u>745</u>	
Council Tax	(37,053)	(37,053)	(37,957)	(904)	
Revenue Support Grant/ NDR	(193,854)	(214,905)	(214,905)	0	
Use of Reserves	(1,012)	(1,028)	(1,028)	0	
Total Income (2)	<u>(231,919)</u>	<u>(252,986)</u>	<u>(253,890)</u>	<u>(904)</u>	
Net Budgetary Control Position (3) = (1) + (2)				(159)	
Net movement in Earmarked balances				167	
Movement in Reserves from 1/04/21 to 31/03/22					8
Total General Services Reserves Held as at 31/3/22					(15,020)
Net decrease in the Movement in Reserves before transfer to Statutory Reserves					2,396
Transfer from statutory reserves					<u>(2,388)</u>
					8

The movement of £0.008m noted above reflects the in-year movement in the General Fund balance (i.e. opening balance 1 April 2021 of £15.028m and the closing balance as at 31 March 2022 of £15.020m) and is further detailed within the Movement in Reserves Statement on page 40. The following table sets out a reconciliation of the surplus on the provision of services within the Comprehensive Income and Expenditure Statement (page 39) of £41.922m to the revenue budgetary outturn of £0.159m.

	£000	£000
Deficit on Provision of Services in the Comprehensive Income and Expenditure Statement		41,992
<u>Removal of statutory adjustments not included in budget outturn (note 6):</u>		
Reversal of entries included in the surplus/ deficit on the provision of services in relation to capital expenditure (including depreciation and impairment)	(25,009)	
CFCR	13,247	
Pension adjustment	(32,116)	
Statutory repayment of debt	9,303	
Transfer to other statutory reserves	302	
Net gain / (loss) on sale of non current assets	(998)	(35,271)
Deficit on Provision of Services in Note 15 - Expenditure and Funding Analysis		6,721
<u>Adjust for movements to/from other statutory reserves</u>		
HRA reserve	(4,325)	
Other reserves	(2,388)	(6,713)
Movement in General Fund Balance		8
Movement in earmarked sums	(167)	(167)
Net General Fund budgetary control position 2021/22		(159)

Management Commentary

Housing Revenue Account (HRA)

By law the Council maintains a separate account for the running and management of its housing stock and had 10,378 housing units at 31 March 2022 (10,153 31 March 2021). The movement in year is follows:

Opening house numbers	10,153
Disposals	0
Demolitions	0
Buy back	14
New builds	211
Closing house numbers	10,378

After the impact of earmarked balances, the account shows a deficit for the year of £4.630m. In line with the prudential reserves policy (2% of expenditure), the target reserves level for the HRA for 2021/22 is £0.940m. Taking account of the in-year deficit (£4.630m), which is in line with the HRA financial plan to fund some capital from revenue to reduce the cost of borrowing, the brought forward balance from the previous year £7.364m, the balance available to the HRA for future use is £2.734m, (earmarked reserves of £1.794m and free reserves of £0.940m). The HRA's budget performance for the year is summarised in the following table. The table also highlights how the in-year deficit affects the overall reserves balance held for future use. Further information is noted on pages 103 to 105.

	Budget £000	Spend Against Budget £000	Variance £000	£000
Total HRA Reserves Held as at 31/3/21				(7,364)
Total Expenditure	46,168	50,588	4,420	
Total Income	(46,168)	(50,664)	(4,496)	
Net Budgetary Control Position			(76)	
Net transfer from earmarked balances			4,706	
Movement in Reserves from 1/04/21 to 31/03/22				4,630
Total HRA Reserves Held as at 31/3/22				(2,734)

The net deficit budgetary position on the HRA Statement noted above of £4.630m compares to the surplus noted within the HRA Income and Expenditure Statement (page 104) as detailed below:

	£000	£000
(Surplus)/Deficit for the year on HRA Services		(1,229)
<u>HRA Movement in Reserves</u>		
Adjustments to the revenue resource	(13,116)	
Adjustments between Revenue and Capital Resources	18,670	
Transfers (to)/from Other Statutory Reserves	305	5,859
Movement in the HRA Reserve		4,630
<u>Adjustments for earmarked funds:</u>		
Use of earmarked sums		(4,706)
Net HRA budgetary control position 2021/22		(76)
HRA reserve as at 1 April 2021		(7,364)
Use of earmarked sums		4,706
Transfer of surplus to reserves		(76)
HRA reserve as at 31 March 2022		(2,734)

Management Commentary

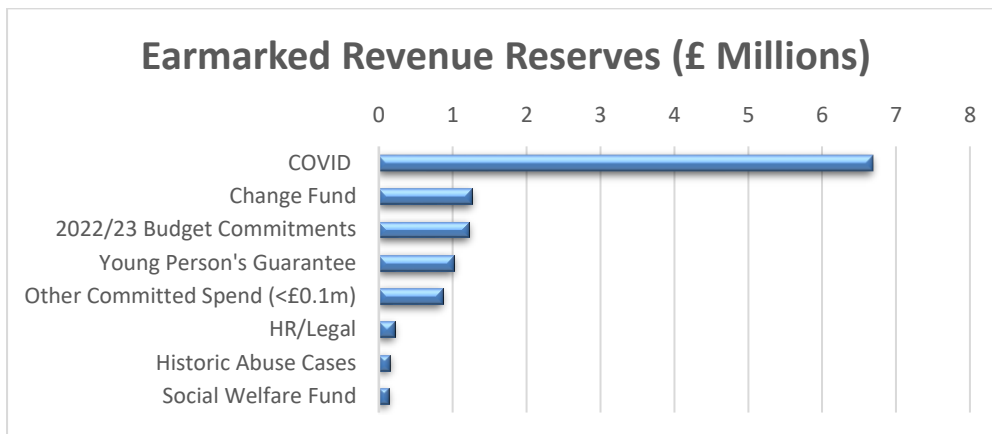
Spend relating to the net budget position of £0.076m surplus is included within note 15 (Expenditure and Funding Analysis) on pages 76 to 79.

Reserves

As at 31 March 2022, the usable reserves currently held by the Council are noted below, with further information on the future use of such reserves detailed within notes 29 and 30 on pages 97 to 101.

	General Services £000	HRA £000	Total £000
Unearmarked Reserve	3,496	940	4,436
Earmarked Reserve	11,524	1,794	13,318
Total Revenue Reserve	15,020	2,734	17,754
Capital Receipts Reserve	30	0	30
Capital Grants Unapplied	42	0	42
Capital Reserve	759	0	759
Other Reserves	468	0	468
Total Usable Reserves	16,319	2,734	19,053
Prudential Target	3,123	940	

An analysis of the earmarked revenue balances is shown in the chart below



Provisions

The Council currently has no provisions held on its Balance Sheet as at 31 March 2022.

Cash Flow Statement

The Council's cash flow statement shows a decrease of cash and cash equivalents of £10.101m during 2021/22 (see page 42) mainly as a result of borrowing for capital spend on non-current assets.

Management Commentary

8. COVID (Financial)

The financial analysis provided above takes into account the impact of COVID. During 2021/22 officers continued to monitor the financial impact of COVID on the Council's revenue position and reported on this through budget control reports taken to Committees and full Council. £4.488m of general COVID funding was made available in 2021/22 which was added to the £1.973m which had been carried forward from 2020/21.

During 2021/22 the Council exercised the Loans Fund Principal Repayment Holiday and Use of Capital Receipts financial flexibilities approved by the UK Government and Scottish Government to help councils respond to the financial pressures faced by local authorities as a result of the COVID pandemic.

The Loans Fund Principal Repayment Holiday allows the Council to take a loans fund payment holiday in 2021/22 or 2022/23 on the condition the amount not repaid in year would be fully paid over a 20 year period. The in-year principal payment would have been £1.673m which the Council would have paid using in-year capital receipts and this holiday released a balance of £1.311m of capital receipts. Exercising the Use of Capital Receipts financial flexibility means this £1.311m can be used to fund COVID cost pressures.

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

	£000	£000
2020/21 COVID Funding Carried Forward	1,972	
2021/22 COVID Funding	4,488	
Capital Receipts Financial Flexibility	1,311	
Total Available COVID Funding in 2021/22		7,771
2021/22 COVID Spend	(4,469)	
Total Estimated COVID Funding to Carry Forward into 2022/23		3,302
Estimated 2022/23 COVID Expenditure	(2,058)	
Estimated Available COVID Funding at 31/03/23		1,244

In February 2022 the Scottish Government announced an £80m Local Authority COVID Economic Recovery (LACER) Fund. The Council's share of this is £1.458m. The fund is to be provided via General Revenue Grant and Scottish Government expectations are that it will be fully utilised during 2022/23. The Scottish Government proposed the following principles of spend to guide how the fund should be used by local authorities:

- Interventions that support local economic recovery and contribute to businesses being able to move from surviving the period of trading restrictions towards recovery, growth, adaptation and building resilience.
- Projects that can rebuild consumer confidence and stimulate demand and economic activity in their specific contexts.
- To support the low-income households that are disproportionately impacted by the pandemic and the current cost of living crisis, to become more economically active.

This funding has not been included in the general COVID funding table above as the proposed principles means there are restrictions on use. The following expenditure was agreed at the Council budget meeting on 9 March 2022.

Management Commentary

	2022/23 Expenditure £000
Four year modern apprenticeship scheme (£250k per annum)	250
Cost of Living Crisis Fund	400
Double School Clothing Grant	774
COVID Compliance Officers	101
Total	1,525

£1.458m of this will be funded by the LACER fund with the balance of £0.067m funded from general COVID funding.

9. COVID (Service Delivery)

Throughout 2021/22 COVID continued to provide unprecedented challenges for delivery of Council services which included managing the impact of changes to national restrictions, especially as a result of rising infection rates due to the emergence of the Omicron variant. The Council's Strategic Resilience Group (SRG) and the Operational Resilience Group (ORG) continue to meet to discuss the challenges the pandemic presented to the Council with regular updates reported to Council to ensure elected members were fully updated on the impact across all services. This included:

Service	Impact and Action Taken
Education	<ul style="list-style-type: none"> • Continued to respond and adapt to the regularly updated Scottish Government 'Reducing Risks in Schools Guidance' issuing Education Leaders with the relevant advice and support to maintain the necessary protective measures for operational delivery of the service. • Continued to work with colleagues in Environmental Health and Corporate Health and Safety to ensure enhanced and rigorous COVID Safe Protocols and COVID Risk Assessments in place. • Delivered the schools and ELC's Asymptomatic Testing Programme to support twice weekly lateral flow testing for staff and secondary school pupils to minimise the spread of COVID. • Significant operational challenges faced by the service through the numbers of positive COVID cases among staff and children and young people. Staff showed great commitment and effort to ensuring there has been minimal disruption to the learning for children and young people. • Created agile and flexible working plans to offset the impact of staff or child/young person absence which provided continuous service across all schools and ELC's. This was supported by remote/blended learning. • Continued to enhance the digital technologies inclusion provision to support remote/blended learning. • Re-established programme of transition experiences for children and young people entering P1 or S1. • Provided financial and food support to families requiring most support. • Closely monitored CO2 levels across the learning estate. • Provided free Summer 2021 Activity Programme.
Citizen, Culture and Facilities	<ul style="list-style-type: none"> • Providing enhanced cleaning in Council premises including schools and nurseries. • Processing £1m of Self-Isolation Support Grants. • Recruited additional staff to ensure capacity to engage with citizens on issues being experienced with housing repairs due to the impact of COVID.

Management Commentary

Supply, Distribution & Property	<ul style="list-style-type: none"> • With restrictions in place during the pandemic, internal works such as housing repairs could not be undertaken, except for emergencies. This resulted in a significant backlog of work. Restrictions were lifted 26 April and an action plan was put in place to address outstanding repairs and improve performance where possible. However, continuous high levels of COVID related absence, together with the national skills shortage in trades, impacted on the ability of building services to deal with the backlog as well as newly reported repairs. • Monitored and reported progress regularly to the Chief Executive and elected members. • Maintained communication with tenants through appropriate forums including tenant groups, housing news, social media, and text messaging.
People & Technology	<ul style="list-style-type: none"> • All teams continued to deliver full service to support the organisation and maintain essential service delivery during pandemic. • Delivered a managed 'Return to Office' programme designed to deliver a safe, gradual return with appropriate restrictions maintained to protect our employees. • Implemented enhanced ICT security measures to better support employees and Members working in hybrid environment and to protect the organisation. • Actively supported the recruitment and associated contracts and payment of over 80 COVID recovery posts and over 50 Vaccination support team posts
Housing & Employability	<ul style="list-style-type: none"> • Established a number of community based facilities to allow the Communities Team to engage with the community. • Increased focus on homelessness prevention working with landlords and introducing a Tenant Support Fund. • Maintained communication with tenants through appropriate forums including tenant groups, housing news, social media, and text messaging. • Over the course of the pandemic delivered 316 new homes. • Working 4U established remote community hubs from which they delivered one-to-one and group support services and established and managed a crisis support service which has also informed future priorities • Implemented revised working practices to deliver services across Housing Operations during the pandemic in line with restrictions. • Allocated over 900 houses despite pandemic restrictions. • Neighbourhood team and caretaking service continued to operate in communities during the pandemic
Regulatory & Regeneration	<ul style="list-style-type: none"> • Visited and provided advice to businesses to ensure they are aware of applicable health protection guidance and that they continue to operate in a safe manner. • Changed to deliver services remotely including registration of deaths. • Delivered a range of sector specific Scottish Government COVID grants across our business community.
Resources	<ul style="list-style-type: none"> • Continued to update their estimates of the cost of COVID to ensure Scottish Government funding was allocated appropriately. • Supported local communities by processing COVID hardship payments and free school meal payments. • Adapted interventions to meet emerging needs including allocation of funds to foodbank support, Scottish Welfare fund top ups and additional support for people facing housing rent and council tax pressures.

Management Commentary

10. Balance Sheet

The Balance Sheet on page 41 summarises the Council's assets and liabilities as at 31 March 2022 and explanatory notes are provided. The net worth of the Council has increased by £102.967m from £318.629m as at 31 March 2021 to £421.596m as at 31 March 2022. The major changes are set out in the table below.

Main Balance Sheet Changes

	31 March 2021 £000	31 March 2022 £000	Change £000	Main Reason
Long Term Assets	1,113,415	1,148,987	35,572	Increase in Property Plant and Equipment, in line with capital expenditure
Current Assets	87,954	79,723	(8,231)	Cash and Cash Equivalents held has decreased, partially offset by an increase in Debtors
Current Liabilities	(340,449)	(352,731)	(12,282)	Short-term Borrowing has increased (in line with the Treasury Strategy and capital spend), as has Creditors
Long Term Liabilities	(542,291)	(454,383)	87,908	Net Pension Liability has significantly decreased, partially offset by an increase in Long Term Borrowing (in line with the Treasury Strategy and capital spend)
Total	318,629	421,596	102,967	

Pension Assets and Liabilities

The Balance Sheet on page 41 shows an assessed pension fund liability of £55.690m, using a snapshot valuation at 31 March 2022. Further information on this is provided in note 13 on pages 71 to 76. The valuation states that assets held at the valuation date were sufficient to cover 95% of accrued liabilities (85.6% in 2020/21). The pension scheme liability has decreased by £107.925m as advised by the appointed actuaries, and this is mainly as a result of the downwards movement in the assumptions of the discount rate, partially offset by future pension, and salary increase assumptions. The appointed actuaries remain of the view that the asset holdings of Strathclyde Pension Scheme and the contributions from employees and employers together with planned recent increases in employers' contributions provide sufficient security and future income to meet future pension liabilities.

Non-Current Assets

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

The Council requires to assess the value of assets held based on current market conditions. In the current year particular assets have increased in value by £5.383m. At the same time, impairment and downward revaluations have reduced the value of other assets held by the Council by £0.804m, resulting in a net increase in value of £4.579m. 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

Borrowing

The Council's Treasury Strategy for 2021/22 was agreed by the Council on 22 March 2021. The Council raised new long term loans of £35.000m (2020/21 £10.000m) and short term loans of £315.500m (2020/21 £260.250m) and repaid naturally maturing debt of £320.748m (2020/21 £235.115m).

The total outstanding long term debt (excluding PPP debt) as at 31 March 2022 was £307.485m (2020/21 £284.798m) including £132.588m (2020/21 £114.006m) for the Council's housing stock. The total outstanding short term debt was £270.923m (2020/21 £263.861m), including £116.822m (2020/21 £90.362m) for the housing stock.

The interest and expenses rate charged by the Council's loans fund was 1.94% (2.29% in 2020/21). Due to the current interest rates, the Council has followed a strategy to maximise the benefit in short term borrowing to fund capital expenditure.

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 2021/22 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 20 on page 86. Total gross capital expenditure amounted to £64.219m with the split between General Services and HRA noted in the table below.

During 2021/22, the Council had budgeted capital expenditure of £105.054m with an actual in year spend of £64.219m. The unspent amount (£40.835m) includes overspends, underspends and slippage. The total slippage on planned spend was £44.883m – 42.72% (2020/21 33.72%) of the overall capital programme which is summarised in the following table:

<u>Service</u>	Actual		Variance	Overspend	Underspend	Slippage
	Budget	Spend				
	£000	£000	£000	£000	£000	£000
Corporate Services	5,672	2,309	(3,363)	26	(40)	(3,349)
Education	9,567	6,127	(3,440)	156	0	(3,596)
Infrastructure, Regeneration and Development	36,243	19,835	(16,408)	1,013	(43)	(17,378)
Housing and Communities	89	66	(23)	0	0	(23)
Miscellaneous Services	3,502	4,241	739	739	0	0
Health and Social Care Partnership	1,653	1,041	(612)	0	0	(612)
General Services	56,726	33,619	(23,107)	1,934	(83)	(24,958)
HRA	48,328	30,600	(17,728)	3,700	(1,503)	(19,925)
Total	105,054	64,219	(40,835)	5,634	(1,586)	(44,883)

The main capital projects progressed during 2021/22 were:

General Services	HRA
New Renton Campus	Void Housing Strategy Programme
Posties Park Hub	Building external component renewals
Clydebank Charrette	Statutory compliance works
Artizan Redevelopment	Targeted EESSH compliance works
Exxon City Deal	Heating Improvement works
Local Economic Development and Regeneration	Affordable Housing Supply Programme

Management Commentary

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 2022/23 onwards. The most significant slippage was experienced against the following projects:

General Services	
District Heating Expansion	Network expansion to Golden Jubilee National Hospital will commence pending positive commercial discussions.
Heritage Capital Fund	COVID impacted on the timescale for delivery of a number of projects including Clydebank Town Hall, the Clydebank Museum, and the Dalmuir Library and Gallery. Work is now underway to get these projects progressed.
Vehicle Replacement	Delay due to the vehicle build time associated with the specialist vehicles and the delivery lead time from the date of supply order placement.
Schools Estate Improvement Plan	As a result of COVID Skills School was rephased during 2021/22 and further costs are still expected for Renton Campus.
HRA	
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	Installations are behind original planned targets due to internal and external contractor resource issues
Building external components	Resource issues has delayed the roof renewal programme which continues into 2022/23. Additional installations by support contractors is underway to assist completions

Public Private Partnership (PPP) and other Long Term Liabilities

The Council entered into a PPP for the provision of three community learning centres and a primary school providing the Council with replacement buildings for three secondary schools which were handed over in 2009/10 with the primary school handed over during 2011/12. In accordance with statutory accounting guidance, full detail is provided within note 22 on pages 87 to 88.

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.

11. 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 108 to 117 consolidate the Council's Financial Statements, the Common Good and Trust Funds and six other entities (including three further subsidiaries – West Dunbartonshire Leisure Trust, Clydebank Property Company and West Dunbartonshire Energy LLP). The effect of combining these entities on the Group Balances Sheet is to increase reserves and net assets by £48.600m creating an overall net asset of £470.195m. This includes the combined pension liability of these organisations similar to that of the

Management Commentary

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.

12. The Financial Outlook, Key Risks and the Future

In setting the 2022/23 budget on 9 March 2022, the Council faced a number of significant financial pressures resulting from real term reductions in government funding, inflationary pressures, in particular utilities, service demand increases and the ongoing impact of the national economic position.

The 9 March 2022 Council meeting also approved the updated General Fund capital plan, the 2022/23 HRA revenue budget and the updated five year HRA capital plan. The capital 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.

On the 31 May 2022 the Scottish Government published its Resource Spending Review in providing insight into strategic priorities and highlighting the scale of ongoing challenges for councils and the wider public sector. The Resource Spending Review is high level at this time and based on 'Level 2' funding positions over the next four years. 'Level 2' does not provide councils with their specific allocations which would provide for more detailed financial planning however it is sufficient to provide an overview of Scottish Government intentions.

Early analysis of these priorities continues to reflect the prominence previously given to Health & Social Care and Social Security spending relative to councils. Taken together these two priority areas account for 90% of the increase in the day-to-day spending budget from 2022/23 to 2026/27. Whilst the Resource Spending Review states that Council funding will remain as 'flat cash' (at current 2022/23 levels) until 2025/26 with a further £100m added in 2026/27, the real term impact (taking into account inflation) of this for the next four years is a continuing erosion of core funding for councils with a 7% reduction between 2022/23 and 2026/27.

Following the setting of the budget in March 2022, budget projections identified expected budget gaps of £13.761m in 2023/24 rising cumulatively to £18.622m in 2024/25. At a Council meeting on 22 June 2022 a further Financial Update was presented which adjusted these gaps to reflect the Resource Spending Review and other changes to budget assumptions. This resulted in amended estimated budget gaps of £14.309m in 2023/24 rising cumulatively to £19.849m in 2024/25.

Management of Risk

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

- the unknown position on future funding levels particularly given the ongoing decline in council population, whilst the Resource Spending Review suggests there will be a flat cash settlement for the foreseeable this is not guaranteed and still represents real term reductions in local government funding
- any future financial implications of COVID and funding support from Scottish Government
- the impact of the ongoing implementation of Universal Credit and the potential impact of previously implemented austerity measures on the economic strength of the West Dunbartonshire population and business base
- changing demands and needs for council services (particularly in relation to older people)
- continued rises in inflation and interest rates which impact on the cost of service delivery and capital programmes
- increasing costs of capital construction due to global constraints in the supply chain.

The Annual Governance Statement, shown on pages 24 to 30, details the arrangements the Council has put in place for the proper governance of the Council's affairs and for the management of risk.

Management Commentary

This Statement explains the system of internal control in place and sets out improvement actions to the governance framework identified from the Council's ongoing review of these arrangements.

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

The Future

In recognition of the scale of the current financial challenge the Council will continue to identify service redesign and business transformation options and these will be reported to appropriate committees during 2022/23. Significant cost reductions have been generated through planned actions in prior years however more work is required to deliver a balanced budget in 2023/24 and future years.

A number of major projects continue to be progressed as follows:

- **Glasgow City Region City Deal** – the Council, together with a number of other Scottish local authorities, is participating in the Glasgow Region City Deal which will see over £1.1 billion invested in the area. The City Deal consists of a number of significant capital projects across the area together with employability projects – in order to generate economic regeneration and additional jobs. The project within the City Deal specific to the Council is an infrastructure project at the Exxon site at Bowling to regenerate that site and to create a relief road along the A82 at Milton. The project is progressing with the full business case scheduled to be produced by June 2023.
- **Green Freeport** - A Green Freeport is a large zoned area within a defined boundary which includes a rail, sea or airport. Operators and businesses in the zone can benefit from a package of tax and other incentives through a combination of devolved and reserved levers. Green Freeports are designed to boost innovation and inclusive growth within communities, while supporting Fair Work First practices, creating new green jobs, upholding the highest environmental protections and supporting economic transformation. A Green Freeport bid has been submitted by the Glasgow City Region Cabinet for a multi-site bid centred around Mossend, Glasgow Airport for four sites in the Clyde region under single ownership within Inverclyde, West Dunbartonshire and Glasgow City. From a West Dunbartonshire perspective this means that land at Scotts Yard in Bowling and Rothesay Dock in Clydebank will be included in the bid.
- **Development of Queens Quay**– The Council's investment of £15.62m in Queens Quay over the past five years has helped fund the infrastructure needed to prepare the site for redevelopment. In collaboration with the development partners, good progress has been made on key developments, including the completion of the District Heating Energy Centre, new Care home, social housing development, a partnership between Council, Wheatley Group and Clydebank Housing Association, and the new NHS Clydebank health centre. Housing development plots are being marketed to fulfil the ambition of delivering 1,000 new homes on Queens Quay. The ongoing redevelopment of this site will be transformational for all our communities in Clydebank and create stronger links with the town centre and public transport. The District Heating Energy Centre Energy won a European Heat Pump award during 2021 and was showcased globally during COP26.
- **Levelling Up Fund** – The Levelling Up Fund is a capital fund to address systemic weaknesses in the economies of the UK's towns and cities. The first round of the Levelling Up Fund was announced at the 2020 Spending Review with an aim to support communities in realising this vision. The Council were successful, as part of round 1, in securing funds for a project requiring up to £20m with the Dumbarton Town Regeneration project. The second round of the Levelling Up Fund has now been announced and the Council will be submitting a bid for a large scale transportation project.

Management Commentary

- **Shared Prosperity Fund** – The UK Shared Prosperity Fund (SPF) is a part of the UK government's 'Levelling Up' agenda and was established, in part, to replace funds available through the European Structural Funds. Lead authorities are encouraged to collaborate with their neighbouring authorities to develop regional investment plans. West Dunbartonshire is working in partnership with Glasgow City Region Partners. The UK Government has allocated funds to the City Region with West Dunbartonshire share allocated by the UK Government in proportion to the population and level of need. West Dunbartonshire has been allocated up to £3.9 million. Local Authorities in the Glasgow City Region area have agreed to develop a regional approach to managing the relationship with the UKSPF Team. The Regional Investment Plan has to be finalised in August 2022 and is a pre-requisite for the release of UKSPF. While the commitment to a regional approach and single Investment Plan has been agreed, the identification of UKSPF priorities and therefore the targets for funding remains the preserve of each member local authority.

13. 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. 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. Whilst the next update was due at the end of 2021 it was agreed this would be delayed by one year and brought back to Committee at the end of 2022 to ensure this was incorporated into the new Council Administration's updated key strategic priorities. In addition an updated Property and Land Disposal Strategy 2021-2026 has been approved which seeks to maximize the benefit from Council assets which are surplus to requirement.

Carbon Emissions and Energy Consumption

The Council has met and exceeded its annual target set out in the Carbon Management Plan, emitting a total of 23,635 tonnes of carbon dioxide from our operations in 2020/21. This equates to a 3.1% reduction against the previous financial year, or a 28.3% total reduction overall against the 2012-13 baseline year. The Council approved a new Climate change Strategy in November 2020 which has set a target to reduce WDC carbon emissions to 'net zero' by 2045 which will align with Scottish Government targets.

Equality and Diversity

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

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

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

Consultation and Communication with Workforce

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

Management Commentary

14. Remuneration Report

This report presents information on the remuneration of senior elected members and senior officers within the Council (pages 31 to 38).

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:

2020/21 Outturn			2021/22 Target	2021/22 Outturn
	Housing Performance			
18.11%	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	18.94%
1,718	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	1,805
8.53%	Current / former / total tenant arrears as a percentage of net rent due in year	Demonstrates the Council's effectiveness in collecting local housing rents	10.35%	9.11%
£3.621m	Amount of current/ former/ total tenant rent arrears	Demonstrates the Council's effectiveness in collecting local housing rents	n/a	£4.027m
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%
(£0.040m)	Movement in the free reserve balance	Demonstrates variances contributing to the overall free reserve position	n/a	(£0.017m)
92.21%	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	99.99%
	General Services Performance			
£6.84	Cost of collecting council tax (per dwelling)	Demonstrates the Council's effectiveness in collecting local taxation	£5.00	£5.85
15.98%	Council tax as a percentage of overall funding	Demonstrates the amount of budget raised through council tax	n/a	15.10%
94.18%	In-year council tax collection rate	Demonstrates the Council's effectiveness in collecting local taxation	93.50%	94.53%
£35.624m	Amount of income from council tax for the year that was received	Demonstrates the Council's effectiveness in collecting local taxation	n/a	£36.485m
111%	Value of free reserves expressed as a percentage of the prudential reserve target	Demonstrates how much free reserves the GS has, in comparison to the agreed minimum	100%	112%
2.19%	Value of free reserves expressed as a percentage of the net annual budget	Demonstrates the percentage of budget covered by free reserves (2% minimum target)	2.00%	2.06%
£0.585m	Movement in the free reserve balance	Demonstrates variances contributing to the overall free reserve position	n/a	£0.159m
99.74%	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	99.94%
	Prudence And Affordability – Capital			
4.07%	Ratio of financing costs to net revenue stream (excluding PPP) – General Services	Demonstrates how much of the General Fund revenue budget is used to support previous capital investment	3.63%	3.28%
23.59%	Ratio of financing costs to net revenue stream – HRA	Demonstrates how much of the HRA revenue budget is used to support previous capital investment	25.07%	23.55%
£646.190m	Capital Financing Requirement	The amount of planned capital expenditure not yet funded	£698.886m	£680.113m
£644.951m	External Debt Levels (including PPP)	The amount of external debt held by the Council. Increases due to funding of the capital programme	£697.556m	£670.893m

15. Where to find more information

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

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

Management Commentary

16. 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 Council faces a significant financial challenge in 2023/24 and beyond due to reductions in funding, the impact of high levels of inflation and uncertainty over the rate and funding of future local government pay awards. The Council's Financial Statements continue to be reported on a going concern basis.

Acknowledgement

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

Councillor Martin Rooney
Leader of the Council
Date: 30 June 2022

Peter Hessett
Chief Executive
Date: 30 June 2022

Laurence Slavin
Chief Officer - Resources
Date: 30 June 2022

Statement of Responsibilities

The Authority's Responsibilities:

The Authority is required:

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

I confirm that these Annual Accounts were authorised for issue on 30 June 2022.

Signed on behalf of West Dunbartonshire Council

Councillor Martin Rooney
Leader of the Council
Date: 30 June 2022

The Chief Officer - Resources Responsibilities:

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

In preparing this Statement of Accounts, the Chief Officer - Resources has:

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

The Chief Officer - Resources has also:

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

I certify that the Financial Statements give a true and fair view of the financial position of the local authority (and its group) at the reporting date and the transactions of the local authority (and its group) for the year ended 31 March 2022.

Laurence Slavin
Chief Officer - Resources
Date: 30 June 2022

Annual Governance Statement

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

Scope of Responsibility

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

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

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

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

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

The Purpose of the Governance Framework

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

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

The governance framework has been in place at the Council for the year ended 31 March 2022 and up to the date of the approval of the Statement of Accounts.

Annual Governance Statement

The Governance Framework

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

- The overarching strategic vision and objectives of the Council are detailed in the Strategic Plan 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 Officer Resources as Section 95 Officer. The system of internal financial control is based on a framework of regular management information, the Financial Regulations, administrative procedures (including separation of duties), management and supervision, and a system of delegation and accountability. Development and maintenance of the system is undertaken by managers within the Council;
- The Council's approach to risk management is set out in the Risk Management Framework. A strategic risk register is in place and an update report on this is regularly submitted to the Corporate Services Committee and Audit Committee. The approach is embedded within the Council's strategic planning and performance management framework with regular reporting of risk management reported to service committees; and
- Comprehensive arrangements are in place to ensure Elected Members and officers are supported by appropriate training and development.
- The Council has adopted a response that is appropriate for its fraud and corruption risks and commits to maintain its vigilance to tackle fraud.
- The Council continues to assess and monitor ongoing compliance with the CIPFA Finance Management Code.

Review of Effectiveness

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

The Council's current Code of Good Governance was approved at the Audit & Performance Review Committee on 8 March 2017. An assessment of the Council's compliance with the Code of Good

Annual Governance Statement

Governance is supported by a process of self-assessment and assurance certification by Chief Officers and the outcome of this assessment was reported to the Audit Committee on 15 June 2022.

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

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

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

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

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

It is our view that the Council has in place a sound system of internal financial control and that appropriate mechanisms are in place to identify areas of weakness. This is corroborated by an annual assurance statement prepared by the Shared Service Manager – Audit & Fraud stating that reasonable assurance can be placed upon the adequacy and effectiveness of the Council's internal control systems. Due to the COVID-19 pandemic, some audits from 2021/22 could not be carried out and have been rescheduled to take place in early 2022/23. However the overall audit plan is set within the context of a multi-year approach to audit planning such that key risk areas are reviewed over a 5 year cycle.

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

COVID

The significant incident which began in late March 2020 and the Council's responses as a Category 1 responder during the COVID pandemic continued to test how well the Council's risk management, governance and internal controls framework operated during 2021/22. This was achieved using amended governance arrangements, embracing new ways of decision-making, leadership and implementation including virtual meetings and secure remote access to systems to allow homeworking for Council employees as the Council moved forward through the recovery phase.

All members of the Council's Senior Leadership Team and key stakeholders participated in a variety of Local Authority specific COVID /Business Continuity response groups supported by the Civil Contingencies Service. A comprehensive COVID Impact Risk Register was developed covering all aspects of service delivery affected by the pandemic which was maintained throughout 2021/22.

Annual Governance Statement

Governance Issues and Planned Actions

The following main issues and areas for improvement during 2021/22 have been identified through the self-assessment exercise carried out by Chief Officers against key aspects of the Code of Good Governance:

Improvement Area identified by 2021/22 Exercise	Responsible Officer
Embedding Be the Best Conversations within all service teams.	Chief Officer, Citizen, Culture and Facilities Chief Officer, Supplies, Distribution and Property
Work is required in some services to review and update business continuity planning documentation.	Chief Officer, Housing and Employability Chief Officer, Resources
Business Classification Scheme will be rolled out to relevant service areas.	Chief Officer, People and Technology Chief Officer, Resources Chief Officer, Education, Learning and Attainment
Due to ongoing COVID restrictions during 2021/22, some services have been unable to access offices and therefore physical access to hard copy files for destruction has not been possible. This will be resumed in line with easing of restrictions.	Chief Officer, Regulatory and Regeneration Chief Officer, People and Technology
Appropriate and proportionate assurances will be sought from key partners and suppliers in relation to business continuity arrangements in place for managing key risks.	Chief Officer, Education, Learning and Attainment Chief Officer, People and Technology
Although improvement activity stimulated by external inspection and internal improvement activity is monitored by the HSCP Board and relevant Projects, it is recognised that the HSCP would benefit from establishing arrangements to ensure consistency in monitoring processes.	Chief Officer, HSCP
Staff training and development has been identified as an area for improvement and resources have been identified and agreed to ensure co-ordination of approach to training and development across the HSCP.	Chief Officer, HSCP
An integrated workforce plan is being developed for the HSCP for approval by the HSCP Board during 2022/23. Succession planning has been identified as an area for improvement for the HSCP and work is ongoing in this regard.	Chief Officer, HSCP
In relation to self-evaluation, work is ongoing to review complaints and consider how all feedback can be captured and used to inform service improvement across the HSCP.	Chief Officer, HSCP
Work is ongoing to implement the Council's information classification policy and procedure as part of the Microsoft Office 365 project.	Data Protection/Information Governance Officer
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
A Project Overview document has been developed and approved by the Integrated Housing Project Board in relation to the IHMS. This document is being utilised to manage all remaining Phase 2 implementation items.	Chief Officer, Housing and Employability
At the appropriate time a post-incident review will be carried out in relation to the COVID Pandemic highlighting any lessons learned which will inform future emergency response and recovery arrangements.	Chief Executive

Annual Governance Statement

The 2020/21 Annual Governance Statement highlighted a range of areas for improvement during 2021/22. 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 identified by 2020/21 Exercise	Status
Embedding Be the Best Conversations within all service teams.	Ongoing. There is improvement to be made to ensure all employees have regular 121s
Following COVID work is required in some services to review and update business continuity planning documentation.	Ongoing
Business Classification Scheme will be rolled out to relevant service areas.	Ongoing. This will be resumed in line with easing of restrictions.
Due to COVID restrictions during 2020-21, some services have been unable to access offices and therefore physical access to hard copy files for destruction has not been possible. This will be resumed in line with easing of restrictions.	Ongoing. This will be resumed in line with easing of restrictions
Improvement activity is ongoing within teams in order to develop and maintain strong supervision practices.	Complete
Although the Health and Safety team undertake the co-ordination role of Health and Safety Executive inspection reports to ensure that action plans are put in place, there is a need to ensure that there is regular review of action plan progress which will be included on agendas for 121 meetings between Chief Executive and Chief Officers going forward.	Complete
Work is ongoing to implement the Council's information classification policy and procedure as part of the Microsoft Office 365 project.	Ongoing as part of the Microsoft Office 365 rollout
Within the HSCP, work is ongoing with Healthcare Improvement Scotland in respect of self-evaluation activity.	Complete
Within the HSCP, continue to undertake targeted interventions for areas with higher absence levels to support line managers and ensure individual absences are being managed in an appropriate manner to support return to work.	Complete
Within the HSCP, governance processes developed for tracking of audit action plans and ensuring action deadlines are met will continue to be embedded.	Complete
Continue to develop plans in response to the ageing population. We continue to develop and review services in response to the changing demographic.	Complete
Review of Learning Disability Service to improve on ways of working to ensure the service is fit for the future demands. Service Improvement lead aligned to service. Full review to be picked up as part of renewal and recovery work.	Ongoing
Improved case recording and assessment for children and families who receive statutory social work services.	Complete

Annual Governance Statement

Improvement Area identified by 2020/21 Exercise	Status
A Project Overview document has been developed and approved by the Integrated Housing Project Board in relation to the IHMS. This document is being utilised to manage all remaining Phase 2 implementation items.	Ongoing
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.	Ongoing

Best Value Assurance Report

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

Health and Social Care Integration

The Council, as the funder of the Social Care services within the HSCP has an interest in the governance arrangements within the HSCP. 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.

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".

Annual Governance Statement

Assurance

Subject to the above, and on the basis of the assurances provided, we consider the governance and internal control environment operating during 2021/22 provides reasonable and objective assurance that any significant risks impacting on the achievement of our principle objectives will be identified and actions taken to avoid or mitigate their impact. Systems are in place to continually review and improve the governance and internal control environment with plans in place to address improvement areas.

Martin Rooney
Leader of the Council
Date: 30 June 2022

Peter Hessett
Chief Executive
Date: 30 June 2022

Laurence Slavin
Chief Officer – Resources
Date: 30 June 2022

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 2021 (SSI No. 2021/18). The Regulations provide for the grading of Councillors for the purposes of remuneration arrangements, as the Leader of the Council, the Civic Head (Provost), Senior Councillors and Councillors. The Leader of the Council and the Provost cannot be the same person for the purposes of payment of remuneration. A Senior Councillor is a Councillor who holds a significant position of responsibility in the Council's political management structure. The regulations stipulate that in addition to the Leader of the Council and the Provost, West Dunbartonshire can appoint a maximum of ten Senior Councillors. The level of remuneration paid to the Leader of the Council, Provost and Senior Councillors is detailed in Table 1.

The salary that is to be paid to the Leader of the Council is set out in the Regulations. For 2021/22 the salary for the Leader of West Dunbartonshire Council was £37,213. The Regulations also state that the maximum yearly amount that may be paid to the Provost (£27,910) 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 (£27,910) is 75% of the total yearly amount payable to the Leader of the Council. For 2021/22 the total yearly amount payable by the Council for remuneration of all of its Senior Councillors shall not exceed £232,570. 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 £23,257, per the decision at Council on 17 May 2017 for 2017/18 onwards.

During 2021/22, the Council agreed the appointment of a Council Leader, Provost, Bailie and 8 Senior Councillors and the remuneration due paid to the 8 Senior Councillors totalled £177,568 (£178,587 in 2020/21 for those Senior Councillors). The Regulations also permit the Council to pay contributions or other payments as required to the Local Government Pension Scheme in respect of those Councillors who elect to become Councillor members of the pension scheme. The pension entitlements for the year to 31 March 2022 are shown in Table 5 on page 36.

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 online.

Remuneration Report

Table 1: Remuneration of Senior Councillors

Name	Position	Year ended 31 March 2022				2020/21
		Salary, Fees & Allowances	Taxable Expenses	Non-cash Expenses, Benefits-in-kind	Total Remuneration	Total Remuneration
		£	£	£	£	£
Jonathan McColl	Leader of Council Convener of Recruitment & Individual Performance Management Committee Convener of Sub Committee on Scheme of Delegation	37,213	0	0	37,213	35,713
William Hendrie	Provost	27,910	0	0	27,910	26,785
Karen Conaghan	Depute Provost Depute Leader Convener of Appeals Committee Convener of Educational Services Committee	23,254	0	0	23,254	22,338
Caroline McAllister	Depute Leader (to 29/3/2021)	18,644	0	0	18,644	22,275
Denis Agnew	Bailie Convener of West Dunbartonshire Health & Social Care Partnership (IJB) Convener of Cultural Committee	23,257	0	0	23,257	22,320
Ian Dickson	Convener of Corporate Services Committee Convener of Tendering Committee Convener of Licensing Board	23,254	0	0	23,254	22,338
Diane Docherty	Convener of Housing & Communities Committee	23,254	0	0	23,254	22,338
Jim Finn	Convener of Licensing Committee Convener of Planning Committee	23,257	0	0	23,257	22,320
Iain McLaren	Convener of Infrastructure Regeneration & Economic Development Committee	23,254	0	0	23,254	22,338
Marie McNair	Convener of West Dunbartonshire Health & Social Care Partnership (IJB) (to 1 June 2021)	19,394	0	0	19,394	22,320
John Mooney	Convener of Audit Committee	23,257	0	0	23,257	22,320

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

Salaries, allowances and expenses in 2021/22 have only been included for Senior Councillors.

Remuneration paid to all Councillors

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

2020/21	2021/22
£	£
459,853 Salaries	470,582
<u>2,083 Expenses</u>	<u>4,020</u>
<u>461,936 Total</u>	<u>474,602</u>

Remuneration Report

b) Remuneration - Senior Employees and Senior Employees of Subsidiaries

Note: The annual return of Councillors' salaries and expenses for 2021/22 is available for any member of the public to view at all Council libraries and public offices during normal working hours and is also available on the Council website at <https://www.west-dunbarton.gov.uk/council/councillors-and-committees/councillors-allowances/>

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/151 sets the amount of salary for the Chief Officials of the Council for the period 1 April 2021 to 31 March 2022. The post of Chief Officer Health and Social Care Partnership is a joint post between the Council and NHS Greater Glasgow and Clyde. The post of Chief Officer Roads & Neighbourhood is a joint post between the Council and Inverclyde Council.

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

Name	Position at 31/03/22	Salary, Fees & Allowances 2021/22	Election Duties 2021/22	Total Remuneration 2021/22	Total Remuneration 2020/21
		£	£	£	£
Remuneration of Senior Employees					
Joyce White	Chief Executive	133,472	8,815	142,287	133,398
Richard Cairns	Strategic Director of Regeneration, Environment & Growth (seconded role from 1/10/2020)	115,070	0	115,070	115,158
Jonathan Hinds	Head of Children's Healthcare & Criminal Justice - Chief Social Work Officer (to 29 August 2021)	37,598 (FYE 88,165)	0	37,598 (FYE 88,165)	88,190
Lesley James	Head of Children's Healthcare & Criminal Justice - Chief Social Work Officer (from 6 Dec 2021)	27,411 (FYE 88,322)	0	27,411 (FYE 88,322)	0
Laura Mason	Chief Officer - Education, Learning & Attainment	96,399	0	96,399	89,645
Stephen West	Chief Officer - Resources - S95 Officer (to 3 Jan 2022)	73,912 (FYE 95,872)	0	73,912 (FYE 95,872)	93,588
Laurence Slavin	Chief Officer - Resources - S95 Officer (from 3 Jan 2022)	22,357 (FYE 92,817)	0	22,357 (FYE 92,817)	0
Peter Hessett	Chief Officer - Regulatory & Regeneration	96,804	5,498	102,302	91,062
Victoria Rogers	Chief Officer - People & Technology	96,804	350	97,154	91,062
Angela Wilson	Chief Officer - Supply, Distribution & Property	115,070	0	115,070	115,158
Peter Barry	Chief Officer - Housing & Employability	96,804	0	96,804	91,062
Malcolm Bennie	Chief Officer - Citizen, Culture & Facilities (to 2 Jan 2022)	71,292 (FYE 95,872)	140	71,432 (FYE 96,012)	89,534
Amanda Graham	Chief Officer - Citizen, Culture & Facilities (from 5 Jan 2022)	74,340 (FYE 92,817)	380	74,720 (FYE 93,197)	0
Remuneration of Senior Employees of Subsidiaries					
John Anderson	General Manager of West Dunbartonshire Leisure	77,780	0	77,780	76,912

Election payments for 2021/22 are for the Scottish Parliamentary Election held on the 6 May 2021. There were no elections during 2020/21.

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

Details of the post of Chief Officer - Roads & Neighbourhood (shared post with Inverclyde Council) are included in the remuneration report of Inverclyde Council. The Council funds 50% of this post which was £60,897 (including employer on costs).

Remuneration Report

The amounts for post of Strategic Director of Regeneration, Environment & Growth relate to the salary, fees and allowances and employer pension contributions paid by the Council. Glasgow City Council fund 75% of the salary and pension contributions for the seconded role.

Notes

1. The term *senior employee* means any local authority employee:
 - who has responsibility for the management of the local authority to the extent that the person has the power to direct or control the major activities of the authority (including activities involving the expenditure of money), during the year to which the Report relates, whether solely or collectively with other persons;
 - who holds a post that is politically restricted by reason of section 2(1) (a), (b) or (c) of Local Government and Housing Act 1989 (4); or
 - whose annual remuneration, including any remuneration from a local authority subsidiary body, is £150,000 or more.
2. The figure for gross salary, fees and allowances shown for senior employees for the year ended 31 March 2022 includes any amounts received for the roles performed for West Dunbartonshire in the elections. There was one election during 2021/22 (Scottish Parliamentary Election). There was no elections during 2020/21.
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

	Number of Employees	
	2021/22	2020/21
£50,000 - £54,999	128	140
£55,000 - £59,999	46	43
£60,000 - £64,999	28	22
£65,000 - £69,999	48	52
£70,000 - £74,999	10	3
£80,000 - £84,999	1	2
£85,000 - £89,999	4	6
£90,000 - £94,999	0	7
£95,000 - £99,999	5	0
£100,000 - £104,999	1	0
£115,000 - £119,999	3	3
£130,000 - £134,999	0	1
£140,000 - £144,999	1	0
Total	275	279

Remuneration Report

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 2022 are shown in Table 5 on pages 36. The table details the pension entitlement and contributions made by the Council in respect of all senior Councillors and senior officers of the Council who have opted to join the LGPS.

For local government employees, the LGPS 2015 is a career average pension scheme. This means that pension benefits from 01/04/2015 are based on pensionable pay with inflation added. Pension is accrued at a rate of 1/49 of pensionable pay for each scheme year. Pension benefits can be accessed from age 55 but are reduced prior to 60th birthday. Pension benefits accrued before 1 April 2015 are protected and are based on final pay on retiring.

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

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

Table 4: Contribution Rate

	Contribution rate 2021/22	Contribution rate 2020/21
The tiers and members contribution rates for 2021/22 whole time pay:		
<u>Local Government employees</u>		
On earnings up to and including £22,300 (£22,200)	5.50%	5.50%
On earnings above £22,300 (£22,200) and up to £27,300 (£27,100)	7.25%	7.25%
On earnings above £27,300 (£27,100) and up to £37,400 (£37,200)	8.50%	8.50%
On earnings above £37,400 (£37,200) and up to £49,900 (£49,600)	9.50%	9.50%
On earnings above £49,900 (£49,600)	12.00%	12.00%
The tiers and members contribution rates for 2021/22 actual pay:		
<u>Teachers</u>		
On earnings up to and including £ 28,309 (£28,168)	7.20%	7.20%
On earnings above £28,309 (£28,168) and up to £37,918 (£37,918)	8.70%	8.70%
On earnings above £ 38,801 (£37,918) and up to £45,186 (£44,961)	9.70%	9.70%
On earnings above £45,186 (£44,961) and up to £ 59,884 (£59,586)	10.40%	10.40%
On earnings above £ 59,844 (£59,586) and up to £81,659 (£81,253)	11.50%	11.50%
On earnings above £81,659 (£81,253)	11.90%	11.90%

Remuneration Report

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

The value of the accrued benefits has been calculated on the basis of the age at which the person will first become entitled to receive a pension on retirement without reduction on account of its payment at that age; without exercising any option to commute pension entitlement into a lump sum; and without any adjustment for the effects of future inflation. You can retire and receive your benefits in full from your normal pension age. The normal pension age is 65 for any benefits built up before 1 April 2015. For pension build up from 1 April 2015, the Normal Pension Age is not fixed at age 65 but, instead, is the same as the State Pension Age (but with a minimum of age 65).

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

Name		In-year pension contributions		Accrued pension benefits	
		For year to 31 March 2022	For year to 31 March 2021	As at 31 March 2022	As at 31 March 2021
		£	£	£	£
Senior Councillors					
Jonathan McColl	Leader of Council Convener of Sub Committee on Scheme of Delegation Convener of Recruitment & Individual Performance Management Committee	7,182	6,893	9,927	8,643
Denis Agnew	Bailie Convener of West Dunbartonshire Health & Social Care Partnership (IJB) Convener of Cultural Committee	4,489	4,308	8,303	7,324
John Mooney	Convener of Audit Committee	4,489	4,308	4,445	3,867
Karen Conaghan	Depute Provost Depute leader Convener of Appeals Committee Convener of Educational Services Committee	4,480	4,298	2,268	1,785
Ian Dickson	Convener of Corporate Services Committee Convener of Tendering Committee Convener of Licensing Board	4,480	4,298	2,268	1,785
Diane Docherty	Convener of Housing & Communities Committee	4,480	4,298	2,268	1,785
Jim Finn	Convener of Licensing Committee Convener of Planning Committee	4,489	4,308	5,002	4,357
Caroline McAllister	Depute Leader (to 29/3/2021)	3,570	4,298	2,173	1,785
Iain McLaren	Convener of Infrastructure Regeneration & Economic Development Committee	4,480	4,298	2,268	1,785
Senior Employees					
Joyce White	Chief Executive	27,404	25,667	40,989	38,005
Richard Cairns	Strategic Director of Regeneration, Environment & Growth (seconded role from 1/10/2020)	24,037	22,157	72,805	70,397
Jonathan Hinds	Head of Children's Healthcare & Criminal Justice - Chief Social Work Officer (to 29 Aug 2021)	6,853	16,970	60,925	60,163
Lesley James	Head of Children's Healthcare & Criminal Justice - Chief Social Work Officer (from 6 Dec 2021)	5,431	0	592	0
Laura Mason	Chief Officer - Education, Learning & Attainment	18,605	17,302	137,027	135,105
Stephen West	Chief Officer - Resources - S95 Officer (to 3 Jan 2022)	14,065	18,009	131,249	127,902
Laurence Slavin	Chief Officer - Resources - S95 Officer (from 3 Jan 2022)	4,466	0	473	0
Peter Hissett	Chief Officer - Regulatory & Regeneration	18,646	17,535	98,687	94,312
Victoria Rogers	Chief Officer - People & Technology	18,646	17,535	72,996	69,349
Angela Wilson	Chief Officer-Supply, Distribution & Property	22,157	22,157	161,987	159,556
Peter Barry	Chief Officer - Housing & Employability	18,646	17,535	60,535	57,241
Malcolm Bennie	Chief Officer - Citizen, Culture & Facilities (to 2 Jan 2022)	13,751	17,263	18,992	17,502
Amanda Graham	Chief Officer - Citizen, Culture & Facilities (from 5 Jan 2022)	14,357	0	10,103	0
Senior Employees of Subsidiaries					
John Anderson	General Manager of West Dunbartonshire Leisure	14,979	14,799	59,796	57,718

Remuneration Report

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 2022 for Senior Councillors are shown in Table 5, together with the contribution made by the Council to each Senior Councillor's pension during the year. Senior councillors omitted from the table above are not members of the Local Government Pension Scheme.

e) Exit Packages

There were no exit packages agreed during 2021/22.

Banding	Number of departures		Total cost	
	2021/22	2020/21	2021/22	2020/21
			£	£
£0 - £20,000	0	4	0	8,033
£20,001 - £40,000	0	2	0	57,403
£60,001 - £150,000	0	0	0	0
Total	0	6	0	383,381

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 2022 is shown in Table 7 below. Further detail can be found at:

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

Table 7

Education Function Employee		All Other Function Employee	
Number of Employees	FTE employee Number	Number of Employees	FTE employee Number
37	31	56	52
Percentage of Time Spent on Facility		Percentage of Time Spent on Facility	
Percentage	Number of Employees	Percentage	Number of Employees
Less < 1%	27	Less < 1%	37
1-50%	9	1-50%	17
51%-99%	1	51%-99%	0
100%	0	100%	2
Total cost of facility time		Total cost of facility time	
£97,862		£97,973	
Total pay bill		Total pay bill	
£58,699,980		£158,326,164	
Percentage of Pay Bill Spent on Facility Time		Percentage of Pay Bill Spent on facility	
0.17%		0.06%	
Paid TU Activities		Paid TU Activities	
1.17%		22.00%	

Remuneration Report

Martin Rooney
Leader of the Council
Date: 30 June 2022

Peter Hessett
Chief Executive
Date: 30 June 2022

Comprehensive Income and Expenditure Statement

This statement shows the accounting cost in year, of providing services in accordance with relevant International Financial Reporting Standards, rather than the amount to be funded from taxation. The Council raises taxation to cover expenditure in accordance with regulations; this may be different from the accounting cost. The taxation position is shown in the Movement in Reserves Statement.

Further detail on the expenditure and income within the Net Cost of Services below is available in Note 15 on pages 76 to 80.

2020/21 Gross Expenditure £000	2020/21 Gross Income £000	2020/21 Net Expenditure £000	Note	2021/22 Gross Expenditure £000	2021/22 Gross Income £000	2021/22 Net Expenditure £000
Service						
67,986	(42,105)	25,881		71,197	(38,346)	32,851
116,612	(17,593)	99,019		125,602	(15,424)	110,178
67,809	(17,814)	49,995		65,015	(16,032)	48,983
37,083	(32,922)	4,161		39,631	(31,853)	7,778
34,003	(43,354)	(9,351)		38,661	(44,675)	(6,014)
8,597	(6,117)	2,480		7,021	(8,501)	(1,480)
177,261	(101,678)	75,583		192,224	(107,720)	84,504
2,339	0	2,339		2,517	0	2,517
511,690	(261,583)	250,107		541,868	(262,551)	279,317
		883				998
		883				998
		(36,765)				(38,207)
		(55,963)	10			(81,408)
		(153,086)	10			(133,404)
		(26,210)	10			(7,746)
		(272,024)				(260,765)
		(165)	27			(81)
		19,180	27			17,865
		1,382				1,101
		0	27			0
		3,379	13			3,557
		23,776				22,442
		2,742				41,992
		(49,393)				(4,917)
		0				0
		12,934	13			(140,041)
		(36,459)				(144,958)
		(33,717)				(102,966)

Movement in Reserves Statement

This statement shows the movement in the year on the different reserves held by the Council, analysed into 'usable reserves' (i.e. those that can be applied to fund expenditure or reduce local taxation) and other reserves. The surplus or (deficit) on the provision of services line in the Comprehensive Income and Expenditure Statement (page 39) shows the true economic cost of providing the Council's services. These are different from the statutory amounts required to be charged to the General Fund balance and the Housing Revenue Account for council tax setting and dwelling rent setting purposes. The net increase/decrease before transfer to other statutory reserves line shows the statutory general fund balance and housing revenue account balance before any discretionary transfers to or from earmarked reserves undertaken by the Council.

Note	Usable Reserves									
	General Fund balance £000	HRA Balance £000	Capital Receipts Reserve £000	Capital Grants and Receipts Unapplied Account £000	Capital Reserve £000	Capital Fund £000	Other Reserves £000	Total Usable Reserves £000	Unusable Reserves £000	Total Reserves £000
2021/22										
Opening Balance at 1 April 2021	(15,028)	(7,364)	0	(42)	(1,469)	0	(308)	(24,211)	(294,418)	(318,629)
Movement in reserve 2021/22										
Total Comprehensive Expenditure and Income	43,221	(1,229)	0	0	0	0	0	41,992	(144,958)	(102,966)
Adjustments between accounting basis and funding basis under regulations	(40,825)	5,554	(30)	(1,837)	0	(403)	0	(37,541)	37,541	0
Net (Increase)/Decrease before Transfers to Other Statutory Reserves	2,396	4,325	(30)	(1,837)	0	(403)	0	4,451	(107,417)	(102,966)
Transfers to/from other statutory reserves	(2,388)	305	0	1,837	711	403	(160)	708	(708)	0
Closing Balance at 31 March 2022	(15,020)	(2,734)	(30)	(42)	(758)	0	(468)	(19,052)	(402,543)	(421,595)
2020/21										
Opening Balance at 1 April 2020	(9,395)	(3,924)	0	(132)	(2,169)	0	(214)	(15,834)	(269,078)	(284,912)
Movement in reserve 2020/21										
Total Comprehensive Expenditure and Income	11,039	(8,297)	0	0	0	0	0	2,742	(36,459)	(33,717)
Adjustments between accounting basis and funding basis under regulations	(15,280)	4,504	0	(279)	0	(916)	0	(11,971)	11,971	0
Net (Increase)/Decrease before Transfers to Other Statutory Reserves	(4,241)	(3,793)	0	(279)	0	(916)	0	(9,229)	(24,488)	(33,717)
Transfers to/from other statutory reserves	(1,392)	353	0	369	700	916	(94)	852	(852)	0
Closing Balance at 31 March 2021	(15,028)	(7,364)	0	(42)	(1,469)	0	(308)	(24,211)	(294,418)	(318,629)

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 Council may use to provide services, subject to the need to maintain a prudent level of reserves and any statutory limitations on their use (for example the capital receipts reserve that may only be used to fund capital expenditure or repay debt); 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'.

2020/21			2021/22
£000	Note		£000
1,111,227	16	Property, Plant and Equipment	1,146,365
271	17	Intangible Assets	631
22		Long Term Debtors	21
1,406	19	Heritage Assets	1,485
489		Long Term Investments	485
1,113,415		Long Term Assets	1,148,987
7,755	18	Asset Held for Sale	5,117
1,338		Inventories	1,279
66,620	23	Short Term Debtors	71,187
12,241	26	Cash and Cash Equivalents (net)	2,140
87,954		Current Assets	79,723
(53)		Donated Inventories	(76)
(72,858)	28	Short Term Creditors	(78,362)
(263,861)	27	Short Term Borrowing	(270,923)
(3,677)	22	PPP	(3,370)
(340,449)		Current Liabilities	(352,731)
860,920			875,979
(284,798)	27	Long Term Borrowing	(307,485)
(92,615)	22	PPP and Finance Lease Liabilities	(89,115)
(163,615)	13	Net Pensions Liability	(55,690)
(1,263)	10	Capital Grants Receipts in Advance	(2,093)
(542,291)		Long Term Liabilities	(454,383)
318,629		Net Assets	421,596
		Represented by:	
24,211	MIR/30	Usable Reserves	19,053
294,418	MIR/31	Unusable Reserves	402,543
318,629		Total Reserves	421,596

The unaudited Financial Statements were authorised for issue on 30 June 2022.

Laurence Slavin
Chief Officer - Resources
West Dunbartonshire Council
Date: 30 June 2022

Cash Flow Statement

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

2020/21 £000		2021/22 £000	2021/22 £000
	Operating Activities		
2,742	Net deficit on the provision of services		41,992
(39,121)	Depreciation, amortisation and impairment	(32,756)	
(884)	Net gain/loss on fixed assets	(1,006)	
(16,604)	Movement in pension liabilities	(32,116)	
54	Movement in inventories	(82)	
21,536	Movement in debtors	6,915	
(25,795)	Movement in creditors and provisions	(9,567)	
351	Other non-cash movements	272	
(60,463)	Adjustments to net deficit on the provision of services for non-cash movements		(68,340)
6	Financing movements	15	
26,210	Investing movements	7,746	
26,216	Adjustments for items included in the net surplus/deficit on the provision of services that are investing and financing activities		7,761
(31,505)	Net cash inflow from Operating Activities		(18,587)
88,866	Purchase of property, plant and equipment and intangible assets	66,341	
(1,284)	Proceeds from sale of property, plant and equipment and intangible assets	(2,262)	
(6)	Movement on long term investments	(4)	
(17,810)	Other receipts from investing activities	(10,037)	
69,766	Net cash outflows from investing activities		54,038
(270,250)	Cash receipts of short-term and long-term borrowing	(350,501)	
3,652	Repayment of PPP liabilities	3,808	
235,115	Repayment of short-term and long-term borrowing	320,751	
42	Debtors held for agency payments	(888)	
(2,023)	Creditors held for agency payments	1,480	
(33,464)	Financing Activities		(25,350)
4,797			10,101
17,038	Cash and cash equivalents at the beginning of the reporting period		12,241
12,241	Cash and cash equivalents at the end of the reporting period		2,140
4,797	Movement – (Increase)/ Decrease in Cash		10,101

Notes to the Financial Statements

Note 1 - Accounting Policies

1. General Principles

The Financial Statements summarises the Council's transactions for the 2021/22 financial year and its position at the year end of 31 March 2022. 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 2021/22 ("the code") and the Service Reporting Code of Practice 2021/22, 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.

Notes to the Financial Statements

4. Charges to Revenue for Property, Plant and Equipment

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

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

Notes to the Financial Statements

Measurement

Initially measured at cost, comprising of:

- purchase price (the Council has no de minimis level set);
- any costs associated with bringing the asset to the location or condition necessary for it to be capable of operating in the manner intended by management; 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:

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

Revaluation

Assets included in the Balance Sheet at fair value are re-valued regularly to ensure their carrying amount is not materially different from the fair value at the year end, as a minimum every five years. The programme of revaluation for 2021/22 and planned each of the following four years is as follows:

2021/22	Offices / depots/ cemeteries/ crematorium lodges;
2022/23	All Council non-operational properties/ HRA housing stock;
2023/24	Schools/school houses/ social work homes/adult training centres/ community education centres/early education centres;
2024/25	Halls/ Public conveniences/ libraries/ outdoor centres/ golf course/ pavilions/ sports centres/ swimming pools/ travellers site/ car parks/ HRA housing stock; and
2025/26	Any properties not previously re-valued / general re-appraisal / HRA housing stock.

Notes to the Financial Statements

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

- When the historic cost of the building is less than £2m but the combined value of the building historic cost and any enhancement expenditure incurred since the last revaluation date exceeds £2m then the asset will be revalued and (if new valuations exceeds £2m) componentised if necessary;
- Where the historic cost of the building exceeds £2m (and is therefore already componentised) and where any enhancement expenditure incurred since the last revaluation date exceeds 25% of the historic cost of the building then the asset will be revalued; 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 2021/22 have been carried out by an external valuer. Valuations of land and buildings are carried out in accordance with the methodologies and bases for estimation set out in the professional standards of the Royal Institution of Chartered Surveyors.

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

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

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

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

Impairment

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

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

Disposals

When it becomes apparent that the carrying amount of an asset will be recovered principally through a sale transaction rather than through its continuing use, it is re-classed as either a surplus asset or an Asset Held for Sale. The asset is re-valued immediately before re-classification and then carried at the lower of this amount and the fair value less sale costs.

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

When an asset is disposed of or decommissioned, both the carrying amount in the Balance Sheet and receipts from disposal are transferred to the Surplus and Deficit on the Provision of Services line in the Comprehensive Income and Expenditure Statement as part of a gain or loss on sale. Any revaluation gains accumulated for the asset in the Revaluation reserve are transferred to the Capital Adjustment Account.

Notes to the Financial Statements

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

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

Depreciation

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

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

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

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

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

Tangible fixed assets and depreciation – Common Good Assets

All assets valued over £6,000 are capitalised and valued at market value. Depreciation is charged on assets other than Investment assets on a straight line basis over their estimates life. The Fund only holds investment assets.

7. Assets Held for Sale

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

8. Heritage Assets

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

Notes to the Financial Statements

Type of Asset	Valuation Method for Balance Sheet Purposes
Ship models/ Silver and Commemorative wear	The last formal valuations were by Bonhams, Sotheby's and Phillips. Further formal valuations will be commissioned where it is considered that there could potentially be a material change in value and where the value of the asset is estimated to be in excess of £10,000
Works of art	The last formal valuations were by Bonhams, Sotheby's and Phillips. Where a lower and upper valuation has been provided the mid valuation has been used Further formal valuations will be commissioned where it is considered that there could potentially be a material change in the value of the assets held
Civic Regalia	The robes are not recognised on the balance sheet as they are considered to have no significant value. However the chains are reported in the balance sheet at insurance value.
Sewing Machine Collection	These collections are not recognised on the balance sheet as cost information is not readily available. Nearly all the items are believed to have an immaterial value.
Listed Buildings and Scheduled Ancient Monuments	These assets are not recognised on the balance sheet as it is considered that there is a lack of available, comparable market values to establish a 'fair value'. It is unlikely that the Council would procure such assets but is more likely to refurbish or enhance existing structures. In this respect, the cost of those works will be capitalised at cost.

Purchased assets are initially recognised at cost and donations are recognised at valuation where that value is estimated to be greater than the threshold of £10,000 as specified above. The carrying amounts are reviewed where there is evidence of impairment e.g. where an item has suffered physical deterioration or breakage or where doubts arise as to its authenticity. Any impairment is recognised and measured in accordance with the Council's general policies on impairment.

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

The proceeds from any disposal of heritage assets are accounted for in accordance with the council's general provisions relating to the disposal of property, plant and equipment.

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

10. Employee Benefits

Benefits payable during employment

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

Notes to the Financial Statements

Termination Benefits

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

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

Post Employment Benefits

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

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

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

Discretionary Benefits

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

11. Events after the Reporting Period

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

- those that provide evidence of conditions that existed at the end of the reporting period – the Financial Statements are adjusted to reflect this; 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.

Notes to the Financial Statements

12. Exceptional Items

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

13. Financial Liabilities

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

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

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

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

Modified Loans

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

Unmodified Loans

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

Notes to the Financial Statements

- 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.

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.

Notes to the Financial Statements

15. Fair Value Measurement

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

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

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

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

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

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

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

Notes to the Financial Statements

17. Inventories

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

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

18. Leases

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

Council as Lessee

Finance Leases

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

- a charge for the acquisition of the interest in the asset – applied to write down the lease liability; 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).

Notes to the Financial Statements

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

of the interest in the asset is used to write down the lease asset. At this point, the deferred capital receipts are transferred to the Capital Receipts Reserve.

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

Operating Leases

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

19. Overhead and Support Services

The costs of overheads and support services are charged to non General Fund services that benefit from the supply in accordance with the costing principles of the CIPFA Service Reporting Code of Practice 2021/22. 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.

Notes to the Financial Statements

22. Impairment of Debt

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

23. 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.

24. 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.

25. Loans Advances Repayment

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

Note 2 – Critical Judgement in Applying Accounting Policies

The preparation of the consolidated financial statements requires management to make some judgements and assumptions when applying the accounting policies that have the most significant effect on carrying amounts in the financial statements. These judgements are usually about complex transaction or involve uncertainty about future events. Where a critical judgement has been made, this is referred to in the relevant note to the core financial statements; however a summary of those with the most significant effect are detailed below:

Public Private Partnership (PPP) and Design-Build-Finance-Maintain (DBFM) - The Council has entered into a PPP contract for the provision of three secondary schools and one primary school. The Council has also entered into a DBFM contract for one secondary school. The contracts include the build of the schools as well as their maintenance and provision of related facilities over the period of each contract. After consideration of International Financial Reporting Interpretations Committee IFRIC12 (Service Concession Arrangements), it has been concluded that these are service concession arrangements and the Council controls the services provided under the scheme and ownership of the schools will pass to the Council at the end of the contracts for no additional charge. The assets used to provide services at the schools are recognised on the Council's Balance Sheet as operational assets and as a finance lease liability. The value of these assets (£104m) is included within the Property, Plant and Equipment (note 16) and the liability within note 22 - Private Finance Initiatives and similar Contracts (£92m).

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

Notes to the Financial Statements

Council Acting as Principal or Agent - When the Council receives funding it requires to consider the degree of control it has over how this funding is to be utilised. If the Council has no discretion over the utilisation of the funds it deems that it is acting as an agent and this funding is reported in the Agency Services note and not reflected in the Council's income and expenditure, but with any amounts owed to/ from the Council held within its Balance Sheet. In 2021/22 funding was provided by the Scottish Government through the Council to businesses and individuals affected by the COVID pandemic. Any agency funding is noted within Note 9 (Agency Services), with further detail of COVID related grants shown and cross referred in Note 10 (Grant Income).

Provision or Contingent Liability - Where the Council faces a future liability and this can be quantified with a reasonable degree of certainty, a provision for that liability is made. If the liability can not be quantified, it will be disclosed as a Contingent Liability (Note 31). Most of these involve ongoing or prospective legal action meaning the outcome and potential amounts involved can not be determined with any level of accuracy.

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

The Financial Statements contain estimated figures that are based on assumptions about the future or that are otherwise uncertain. Estimates are made taking into account historical experience, current trends and other relevant factors. However, because balances cannot be determined with certainty, actual results could be materially different from the assumptions and estimates. The items in the Council's balance sheet as at 31 March 2022, for which there is a significant risk of material adjustment in the forthcoming financial year are noted below. Examples are provided of each potential uncertainty and the effect it would have within the Financial Statement are also noted. These examples provide an understanding of the significance of a small change in the estimation assumption:

Estimation assumptions which impact within the next 12 months:

Item	Uncertainty	Potential effect
Property Plant and Equipment – valuation	The Council's assets are valued on a rolling programme over a maximum of 5 years. The valuation assumptions are ascertained by the professional valuers used by the Council. The Council's valuers considered uncertainty regarding the valuation of assets following COVID and have concluded that the valuations are not subject to 'material valuation uncertainty' due to the current economic climate as at the valuation date.	If the actual results differ from the assumptions, the value of the assets could be affected. The value of the assets subject to revaluation over the rolling programme is £918.586m. During 2021/22 the assets that were revalued are now held in the Balance Sheet to a total value of £29.326m for General Services and £425m for HRA The impact for each 1% change in these valuations would be £0.293m General Services and £4.250m HRA within the Balance Sheet, resulting in an increase or a decrease to the Revaluation Reserve, or an impairment charge, but with no effect on the General Fund or the HRA reserves. Any change would also impact on annual depreciation charges.

Notes to the Financial Statements

Item	Uncertainty	Potential effect
Property Plant and Equipment – depreciation / useful lives	Assets are depreciated over useful lives that are dependent on assumptions about the level of repairs and maintenance that will incur in relation to those assets. The current economic climate makes it uncertain that the Council will be able to sustain its current level of spending on maintenance, bringing into doubt the useful lives assigned to assets.	If the useful lives of assets were too high, it is estimated that the annual depreciation charge for buildings would increase by £1.625m for every year that useful lives had to be reduced, resulting in a further charge to that value through the Comprehensive Income and Expenditure Statement and the value of the assets held in the Council's Balance Sheet would also be reduced by the same value. Any change would not affect the reserves position of the Council.
Arrears and bad debts	As at 31 March 2022, the Council had a balance of various debtors of £71.187m with a sliding scale of bad debt provision written against each type, depending on the age of the debt. For example of the council tax debt of £42.907m, the Council holds £25.334m as a provision for doubtful debts; of the debt held for HRA rents of £4.027m, £2.444m is held as a provision for doubtful debts.	If collection rates were to deteriorate, the provision for bad debts would require to be reviewed to consider the appropriate level of provision. If a 10% increase was considered appropriate, this would result in a further £2.533m being required to be provided for council tax provision and £0.244m for an HRA rent provision. Any change in the provision would affect the reserves position of the Council. However, based upon prior experience, in year movements and with each type of debt considered individually, the bad debt provision is considered adequate.
Fair Value Measurement	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). Where possible, the inputs to these valuation techniques are based on observable data, but where this is not possible judgement is required in establishing fair values. These judgements typically include considerations such as uncertainty and risk. Changes in the assumptions used could affect the fair value of the Council's assets and liabilities. Where Level 1 inputs are not available, the Council utilises relevant experts to identify the most appropriate valuation techniques (for example for surplus assets and non-current assets held for sale, the Council's estates valuer and for financial instruments the Council's treasury advisors). Information about the valuation techniques and inputs used in determining the fair value of the Council's assets and liabilities is disclosed in notes 16, 18 and 27.	The Council uses the DCF model to measure the fair value of financial instruments. Surplus assets and non-current assets held for sale have been based on the market value approach. Market conditions are such that similar properties are marketed, purchased and sold actively. 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. Significant changes in any of these would result in significantly lower or higher fair value measurement for financial instruments as detailed in note 27. 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.

Notes to the Financial Statements

Estimation assumptions which impact longer term:

Item	Uncertainty	Potential effect
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. This is further detailed within Note 11 to the Financial Statements. 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. For example, a decrease in the discount rate of 0.1% would increase the pension liability held on the Balance sheet by 2% or £21.239m; and increase in the pension rate by 0.1% would increase the pension liability held on the Balance sheet by 2% or £18.250m However, the assumptions interact in complex ways. During 2021/22 the appointed actuaries advised that the net liability had decreased year on year by £107.925m as a result of estimates being updated and an update to the assumptions. The current liability held in the Council's balance sheet is £55.690m.

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

For 2021/22, 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:

- Amendments to IAS16: Property, Plant, Equipment – proceeds before intended use;
- Annual improvements to IFRS Standards 2018 – 2020 (the annual IFRS improvement programme) includes:
 - Amendments:
 - IFRS1: First time adoption, in relation to foreign operations of acquired subsidiaries transitioning to IFRS;
 - IAS41: Agriculture
 - Clarifications:
 - IAS37: Onerous contracts, in relation to clarifying the intention of the standard;
 - IFRS16: Leases, removing a misleading example.

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

IFRS16 Leases will require local authorities that are lessees to recognise these leases on their Balance sheet as right-of-use assets along with the corresponding liabilities, except for low value and short term leases. CIPFA/LASACC have deferred implementation of this until 1 April 2023.

Notes to the Financial Statements

Note 5 - Material Items of Income and Expense

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

Item	Nature	£000
Housing Benefit received	Benefit received to support customers on low incomes with housing rent costs	35,248
Housing Benefit paid	Benefit paid to support customers on low incomes with housing rent costs	(34,111)
Supplementation	Residential Accommodation for adults and children with disabilities	22,660
Unitary Charge Payment	Public Private Partnership agreement for the provision of 3 secondary schools and one primary school	12,154
Landfill Tax	A tax paid on the disposal of waste. It is payable to Her Majesty's Revenue and Customs (HMRC)	3,461
Insurances	Insurance premiums for all policies	2,773
Care Homes	Cost of providing care home services by external providers	3,857
Integration Joint Board - West Dunbartonshire Health and Social Care Partnership	Payments to other bodies	3,744
Integration Joint Board - West Dunbartonshire Health and Social Care Partnership	Day Support	2,407
Integration Joint Board - West Dunbartonshire Health and Social Care Partnership	Payments to Clients	2,729
Integration Joint Board - West Dunbartonshire Health and Social Care Partnership	Payments to external fostering agencies	1,500
Integration Joint Board - West Dunbartonshire Health and Social Care Partnership	Payments to Voluntary Organisations	2,506

Notes to the Financial Statements

Note 6 – Adjustments between funding accounting basis and funding basis under regulations

This note provides further breakdown of the adjustments summarised in the Movement in Reserves Statement on page 40. 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 29 and 30 on pages 97 to 101.

2021/22

	General Fund Balance £000	HRA Balance £000	Capital Receipts Reserve £000	Capital Grants and Receipts Unapplied Account £000	Capital Reserve £000	Capital Fund £000	Other Reserves £000	Total Usable Reserves £000
Usable Reserves								
Adjustments to the Revenue Resources								
Pension Costs (transferred to (or from) the Pensions Reserve)	(30,947)	(1,169)	0	0	0	0	0	(32,116)
Financial Instruments (transferred to the Financial Instruments Adjustment Account)	8	7	0	0	0	0	0	15
Holiday Pay (transferred to the Accumulated Absences Reserve)	252	35	0	0	0	0	0	287
Reversal of entries included in the Surplus or Deficit on the Provision or Services in relation to capital expenditure (these items are charges to the Capital Adjustment Account)	(13,020)	(11,989)	0	0	0	0	0	(25,009)
	(43,707)	(13,116)	0	0	0	0	0	(56,823)
Adjustments between Capital and Revenue Resources								
Transfer of non-current asset sale gain/loss from revenue to the Capital Receipts Reserve	(998)	0	998	0	0	0	0	0
Statutory provision for the repayment of debt (transfer to the Capital Adjustment Account)	3,808	5,495	0	0	0	0	0	9,303
Capital expenditure financed from revenue balances (transfer to the Capital Adjustment Account)	72	13,175	0	0	0	0	0	13,247
	2,882	18,670	998	0	0	0	0	22,550
Adjustments to the Capital Resources								
Disposal of non-current asset sale proceeds	0	0	(3,268)	0	0	0	0	(3,268)
Transfer from the Capital Receipts Reserve to the Capital Fund/ Capital Grants and Receipts Unapplied Account	0	0	2,240	(1,837)	0	(403)	0	0
Application of capital grants to finance capital expenditure	0	0	0	0	0	0	0	0
	0	0	(1,028)	(1,837)	0	(403)	0	(3,268)
Total Adjustments	(40,825)	5,554	(30)	(1,837)	0	(403)	0	(37,541)

Notes to the Financial Statements

2021/22

	Capital Adjustment Account £000	Revaluation Reserve £000	Pension Reserve £000	Employee Statutory Adjustment Account £000	FIAA £000	Total Unusable Reserves £000
Unusable Reserves						
Adjustments to the Revenue Resources						
Pension Costs (transferred to (or from) the Pensions Reserve)	0	0	32,116	0	0	32,116
Financial Instruments (transferred to the Financial Instruments Adjustment Account)	0	0	0	0	(15)	(15)
Holiday Pay (transferred to the Accumulated Absences Reserve)	0	0	0	(287)	0	(287)
Reversal of entries included in the Surplus or Deficit on the Provision or Services in relation to capital expenditure (these items are charges to the Capital Adjustment Account)	25,009	0	0	0	0	25,009
	25,009	0	32,116	(287)	(15)	56,823
Adjustments between Capital and Revenue Resources						
Statutory provision for the repayment of debt (transfer to the Capital Adjustment Account)	(9,303)	0	0	0	0	(9,303)
Capital expenditure financed from revenue balances (transfer to the Capital Adjustment Account)	(13,247)	0	0	0	0	(13,247)
	(22,550)	0	0	0	0	(22,550)
Adjustments to the Capital Resources						
Disposal of non-current asset sale proceeds	3,268	0	0	0	0	3,268
Depreciation adjustment between Capital Adjustment Account and Revaluation Reserve	(7,746)	7,746	0	0	0	0
Write out Revaluation Reserve of Disposals	(617)	617	0	0	0	0
Use of the Capital Receipts Reserve to finance capital expenditure	0	0	0	0	0	0
Application of capital grants to finance capital expenditure	0	0	0	0	0	0
	(5,095)	8,363	0	0	0	3,268
Total Adjustments	(2,636)	8,363	32,116	(287)	(15)	37,541

Notes to the Financial Statements

2020/21

	General Fund Balance £000	HRA Balance £000	Capital Receipts Reserve £000	Capital Grants and Receipts Unapplied Account £000	Capital Reserve £000	Capital Fund £000	Other Reserves £000	Total Usable Reserves £000
Usable Reserves								
Adjustments to the Revenue Resources								
Pension Costs (transferred to (or from) the Pensions Reserve)	(15,967)	(637)	0	0	0	0	0	(16,604)
Financial Instruments (transferred to the Financial Instruments Adjustment Account)	3	3	0	0	0	0	0	6
Holiday Pay (transferred to the Accumulated Absences Reserve)	(117)	2	0	0	0	0	0	(115)
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)	(4,390)	(8,520)	0	0	0	0	0	(12,910)
	(20,471)	(9,152)	0	0	0	0	0	(29,623)
Adjustments between Capital and Revenue Resources								
Transfer of non-current asset sale gain/loss from revenue to the Capital Receipts Reserve	(883)	0	883	0	0	0	0	0
Statutory provision for the repayment of debt (transfer to the Capital Adjustment Account)	5,800	5,019	0	0	0	0	0	10,819
Capital expenditure financed from revenue balances (transfer to the Capital Adjustment Account)	274	8,637	0	0	0	0	0	8,911
	5,191	13,656	883	0	0	0	0	19,730
Adjustments to the Capital Resources								
Disposal of non-current asset sale proceeds	0	0	(2,167)	0	0	0	0	(2,167)
Transfer from the Capital Receipts Reserve to the Capital Fund/ Capital Grants and Receipts Unapplied Account	0	0	1,284	(368)	0	(916)	0	0
Application of capital grants to finance capital expenditure	0	0	0	89	0	0	0	89
	0	0	(883)	(279)	0	(916)	0	(2,078)
Total Adjustments	(15,280)	4,504	0	(279)	0	(916)	0	(11,971)

Notes to the Financial Statements

2020/21

	Capital Adjustment Account £000	Revaluation Reserve £000	Pension Reserve £000	Employee Statutory Adjustment Account £000	FIAA £000	Total Unusable Reserves £000
Unusable Reserves						
Adjustments to the Revenue Resources						
Pension Costs (transferred to (or from) the Pensions Reserve)	0	0	16,604	0	0	16,604
Financial Instruments (transferred to the Financial Instruments Adjustment Account)	0	0	0	0	(6)	(6)
Holiday Pay (transferred to the Accumulated Absences Reserve)	0	0	0	115	0	115
Reversal of entries included in the Surplus or Deficit on the Provision or Services in relation to capital expenditure (these items are charges to the Capital Adjustment Account)	12,910	0	0	0	0	12,910
	12,910	0	16,604	115	(6)	29,623
Adjustments between Capital and Revenue Resources						
Statutory provision for the repayment of debt (transfer to the Capital Adjustment Account)	(10,819)	0	0	0	0	(10,819)
Capital expenditure financed from revenue balances (transfer to the Capital Adjustment Account)	(8,911)	0	0	0	0	(8,911)
	(19,730)	0	0	0	0	(19,730)
Adjustments to the Capital Resources						
Disposal of non-current asset sale proceeds	2,167	0	0	0	0	2,167
Depreciation adjustment between Capital Adjustment Account and Revaluation Reserve	(9,012)	9,012	0	0	0	0
Write out Revaluation Reserve of Disposals	(426)	426	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	(89)	0	0	0	0	(89)
	(7,360)	9,438	0	0	0	2,078
Total Adjustments	(14,180)	9,438	16,604	115	(6)	11,971

Notes to the Financial Statements

Note 7 – Events After the Balance Sheet Date

The draft Financial Statements were authorised for issue by the Chief Officer - Resources on 30 June 2022. 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 2022, the figures in the Financial Statements and notes have been adjusted in all material respects to reflect the impact of this information.

Note 8- Related Parties

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

Central & Scottish Government

The Scottish Government has effective control over the general operations of the Council. It provides the statutory framework within which the Council operates, provides the majority of its funding in the form of grants and prescribes the terms of many transactions that the Council has with other parties (e.g. council tax, housing benefits). The details of grants received and balances due in comparison to previous year are as shown in Note 10 Grant Income. Related transactions with comparison to previous years detailed below:

2020/21	2021/22
£000	£000
209,049 Revenue Grants Received	214,812
25,839 Capital Grants Received	5,272
54,895 Other Grants Received	54,833
2,489 Capital Grants Balance due at 31 March 2022	480
751 Other Grants Balance due at 31 March 2022	1,554

Elected Members

Members of the Council have direct control over the Council's financial and operating policies. The total of members' allowances paid in 2021/22 is shown in the remuneration statement on pages 31 to 38. 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 2022, the Council has not had any material transactions for any body in which Members have an interest. The elected member's register of interest can be found on the Council's website page:

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

Subsidiaries

Subsidiaries are independent bodies over which the Council is considered to have control. The following subsidiaries have been identified and are included in the group accounts pages 108-117.

West Dunbartonshire Leisure Trust

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

Notes to the Financial Statements

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

2020/21	2021/22
£000	£000
5,128 Contribution to Leisure Trust	5,706
(81) Income from Leisure Trust	(71)

Clydebank Property Company

The company is owned by the Council which holds 100% of the issued share capital. The Council holds an investment within its Balance Sheet and has full representation on the Board of Directors, with each of the three Directors of the company being senior officers within the Council. The company paid a dividend to the Council in 2021/22. Related transactions with comparison to previous year are as detailed below:

2020/21	2021/22
£000	£000
273 CPC Investment held	273
(50) Dividend Received from CPC	(50)

Clydebank Municipal Bank

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

2020/21	2021/22
£000	£000
51 Costs charged to the Bank	62
1,306 Balance due from the Council	1,306
65 Balance due to the Council	84

West Dunbartonshire Energy LLP

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

2020/21	2021/22
£000	£000
0 Balance due to the Council	397

Associates

Associates are bodies which the Council has significant influence over, but do not meet criteria of subsidiaries. The following associates have been identified in the financial year 2021/22 and are included in the wider group accounts pages 108-117.

Notes to the Financial Statements

Strathclyde Passenger Transport (SPT)

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

2020/21	2021/22
£000	£000
2,186 Contribution from Council	1,421

Strathclyde Concessionary Travel Scheme

Strathclyde Concessionary Travel Scheme Joint Board oversees the operation of the concessionary fares scheme for public transport on behalf of the 12 local authorities in the West of Scotland. The Council made a contribution with comparison to previous year figures as detailed below:

2020/21	2021/22
£000	£000
162 Contribution from Council	164

West Dunbartonshire Health & Social Care Partnership

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

2020/21	2021/22
£000	£000
70,873 Contribution from Council	74,925

Dunbartonshire and Argyll and Bute Valuation Joint Board (DABVJB)

DABVJB was formed in 1996 at local government re-organisation by an Act of Parliament. The Board maintains the electoral, council tax and non-domestic rates registers for the three councils of West Dunbartonshire, East Dunbartonshire and Argyll and Bute. The Board's running costs are met by the three authorities, with surpluses and deficits on the Board's operations also shared between the councils. The Council made a contribution to DABVJB with comparison to previous year figure as detailed below:

2020/21	2021/22
£000	£000
714 Contribution from Council	736

Joint Ventures

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

Notes to the Financial Statements

Joint Boards

The Joint Boards are independent public bodies formed by an Act of Parliament. All local government functions that relate to these bodies have been delegated from the constituent councils that comprise the area of each Board. The members of each Board are elected Councillors and are appointed by the councils in proportions specified by legislation.

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

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

Key Management

Within the Council's Management Team, the Chief Officer of the HSCP is employed by the Council. Details of remuneration are included within the Council's Remuneration Statement pages 31 to 38.

Other Related Parties

Voluntary Sector

The following voluntary organisations received over £50,000 in grant funding from the Council during 2021/22:

2020/21	2021/22
£000	£000
355 West Dunbartonshire Citizens Advice Bureau	349
106 Independent Resource Centre	216
185 Y-Sort It Youth Information Project	156
180 The Environment Trust	177
159 Dumbarton Women's Aid	177
165 Clydebank Women's Aid	187

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

Strathclyde Pension Fund

The Council is an admitted body to the local government pension scheme and has made payments as shown in Note 13 Defined Benefit Pension Schemes. The related transaction with comparison to previous year is shown below:

2020/21	2021/22
£000	£000
1,966 Balance owed by the Council at 31st March 2022	2,006

Notes to the Financial Statements

Senior Officers

Senior Officers have control over the Councils financial and operating policies. The remuneration paid to these individuals is as listed in the remuneration statement pages 31 to 38. Officers are required to follow a Code of Conduct and are required to declare an interest if he or she believes that there may be a perception that their decision making may be influenced in any way by a personal interest. Should this situation arise, the senior officer does not take part in any discussion or decision in relation to that interest. There are no significant related party transactions with senior officers of the Council.

Note 9 – Agency Services

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

Organisation	Description	2021/22	2021/22	(Debtor)/
		Receipts	Payment	Creditor at
		£000	£000	31.03.22
Scottish Water	Water and sewerage charges collected by Council and paid over	0	14,604	225
Scottish Government	Non Domestic Rates	(76,850)	0	(2,599)

The Council also received a number of grants from the Scottish Government in 2021/22 related to COVID, whereby the Council acted as an agent on behalf of the Government. These grants are listed below and the effect of these have been removed from the Comprehensive Income and Expenditure Statement. Where expenditure was less than income a creditor has been raised within the Council's Balance Sheet.

2020/21	2021/22
£000	£000
8,055 Strategic Framework	4,998
0 Scottish Child Bridging Payment Fund	1,748
0 Low Income Pandemic Payments	1,508
788 Taxi and Private Hire Support	1,305
0 COVID-19 Discretionary Business Grant	1,125
0 Self Isolation Fund	1,053
0 Social Care thank you payments	986
0 Hospitality Fund	978
0 Teacher payments	212
0 Route Map Extension Restrictions Fund	138
113 Self Isolation Grant Payments	0
14,634 COVID-19 Support for Businesses	0
174 Newly Self-Employed Hardship fund	0
243 Break Restrictions Fund	0
145 Contingency Fund	0
119 ELC Transitional Support Fund	0
277 Other (under £0.100m)	233
24,548	14,284

Notes to the Financial Statements

Note 10 – Grant Income

The Council credited the following grants and other contributions to Taxation and Non-specific Grant Income within the Comprehensive Income and Expenditure Statement in 2021/22, including general grant funding in relation to COVID received through redeterminations:

31 March 2021	31 March 2022
£000	£000
209,049 Revenue Support Grant/ Non-Domestic Rates	214,812
0 Levelling Up Fund	1,992
1,190 Sustrans - Connecting Clydebank	972
4,439 New House Build	909
169 Cycling, Walking, Safer Streets	682
16,384 General Services Capital Grant	629
0 Housing Buy Backs	481
629 Exxon City Deal	444
137 Strathclyde Passenger Transport	344
0 Spaces for People	279
123 Levensgrove	259
0 Place Based Investments	139
0 CO2 Monitors in Schools	122
0 District Heating	120
0 Nature Restoration Fund	102
2,083 Early Year Funding	0
552 Town Centre Fund	0
170 Transport Scotland - Electrical Charging Points	0
334 Grants under £0.100m	272
235,259	222,558

The Council credited the following grants to Services within the Comprehensive Income and Expenditure Statement in 2021/22, including service specific general grant funding in relation to COVID:

31 March 2021	31 March 2022
£000	£000
34,262 Housing Benefit Subsidy	34,111
9,932 NHS Resource Transfer	10,083
8,597 Early Learning	9,247
2,550 Pupil Equity Fund	2,917
2,057 Criminal Justice	2,229
848 Scottish Attainment Challenge Scotland Fund	979
1,196 Scottish Attainment	901
580 Business Gateway	580
111 Young Person's Guarantee	569
0 Vaccination Centres (COVID)	534
364 Private Sector Housing	446
370 Care Experienced Children and young People	413
324 Asylum Seekers	349
0 Mental Wellbeing	308
770 Education additional staff support (COVID)	287
382 Education Maintenance Allowance	280
0 Parental Employability Support Fund	229
6,671 Social Care Funding	0
5,880 Social Care Funding (COVID)	0
632 Free School Meals and Community Food (COVID)	0
594 Winter Plan for Social Protection	0
400 Interim Care Funding	0
237 Funding to Administer Temp Restrictions	0
168 Discretionary Housing payment additional (COVID)	0
132 Worthy Causes - Free School Meals (COVID)	0
128 Scottish Government - ERO	0
100 No-one Left Behind	0
493 Grants under £0.100m	454
77,778	64,916

Notes to the Financial Statements

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

31 March 2021	31 March 2022
£000	£000
0 Place Based Investment	641
0 Exxon City Deal	192
593 Town Centre Fund	142
0 Bonhill Gaps sites	128
0 Queen Quay District Heating	120
0 Pappert New Builds	119
0 Knowes Nature Reserve	102
331 Digital Inclusion	41
159 Early Years Funding	0
180 Grants under £0.100m	608
1,263	2,093

In addition, some COVID grants received from the Scottish Government during 2021/22 which were identified as agency transactions are detailed within Note 9.

Note 11 – Operating Leases

Council as Lessee

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

31 March 2021	31 March 2022
£000	£000
765 Not later than one year	731
2,363 Later than one year and not later than five years	2,019
2,036 Later than five years	2,036
5,164	4,786

The expenditure charged to the appropriate service lines in the Comprehensive Income and Expenditure Statement during the year in relation to these leases was £0.769m (2020/21 £0.775m).

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 2021	31 March 2022
£000	£000
273 Not later than one year	236
410 Later than one year and not later than five years	336
0 Later than five years	0
683	572

The expenditure charged to the appropriate service lines in the Comprehensive Income and Expenditure Statement during the year in relation to these leases was £0.290m (2020/21 £0.380m).

Council as Lessor

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

Notes to the Financial Statements

- 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 2021	31 March 2022
£000	£000
3,627 Not later than one year	3,583
11,442 Later than one year and not later than five years	11,249
134,633 Later than five years	127,729
149,702	142,561

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 year, £1.431m contingent rents were receivable by the Council (2020/21 £2.812m).

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

Note 12 – Termination Benefits

The Council did not terminate the contracts of a number of employees in year (2020/21 liabilities incurred £0.065m).

Note 13 – Defined Benefit Pension Schemes

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

The Council participates in the following pension schemes:

The Local Government Pension Scheme, which is a defined benefit statutory scheme, operated as Strathclyde Pension Fund, and administered by Glasgow City Council in accordance with the Local Government Pension Scheme (Scotland) Regulations 1998. This is a funded scheme, meaning that the Council and employees pay contributions into a fund, calculated at a level intended to balance the pensions liabilities with investment assets. The employer's contribution rate is set by the Fund actuaries following valuation. The employer contribution rate for 2021/22 was 19.3%, and 2022/23 is set at 19.3%. In 2021/22, the Council paid an employer's contribution of £19.851m (2020/21 £19.558m).

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.

Notes to the Financial Statements

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 £10.291m (2020/21 £10.216m) in respect of expenditure for teachers added years, £0.039m payments were made (2020/21 £0.040m).

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 2021/22, the Council's own contribution equates to 1.57%.

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 2021/22 the capitalised costs that would have arisen from the early retirement of the Council employees and from predecessor authorities were as follows:

	£000
2021/2022	(4,888)
In earlier years	<u>58,282</u>
Total	<u>53,394</u>

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

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

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

Notes to the Financial Statements

2020/21 £000	2021/22 £000
Net cost of services	
35,717 Current service cost	51,324
<u>74 Past service cost</u>	<u>0</u>
35,791	51,324
Financing and investment Income and Expenditure	
<u>3,379 Net interest expense</u>	<u>3,557</u>
39,170 Total post employment benefit charged to the Surplus or Deficit on the provision of Services	54,881
(181,163) Expected return on assets	(55,488)
(30,778) Actuarial gains and losses arising from changes in demographic assumptions	(7,291)
232,640 Actuarial gains and losses arising from changes in financial assumptions	(78,984)
<u>(7,765) Actuarial gains and losses arising from experience assumptions</u>	<u>1,722</u>
52,104 Total post employment benefit charged to the comprehensive income and expenditure statement	(85,160)
Movement in Reserves Statement	
(39,170) Reversal of gross charges made to surplus or deficit for post employment benefits	(54,881)
22,566 Actual amount charged against the General Fund balance in the year - employer contributions payable to Scheme	22,765
<u>(16,604) Reversal of gross charges made to surplus or deficit for post employment benefits</u>	<u>(32,116)</u>

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

2020/21 £000	2021/22 £000
974,343 Fair value of plan assets	1,052,202
<u>(1,079,676) Present value of defined benefit obligations</u>	<u>(1,054,498)</u>
(105,333) Net assets in the Strathclyde Pension Fund	(2,296)
<u>Present Value of Unfunded Liabilities</u>	
(27,955) LGPS Unfunded	(25,835)
(24,265) Teachers' pensions	(22,386)
<u>(6,062) Pre Local Government Reorganisation</u>	<u>(5,173)</u>
(163,615) Net pension asset/(liability)	(55,690)

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 £55.690m has a substantial negative impact on the net worth of the Council as recorded in the Balance Sheet, resulting in an overall balance of £421.596m. 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 increased by £77.859m. This is due to asset returns being more favourable than anticipated.

The estimated liabilities have decreased by £30.106m, due to financial assumptions as at 31 March 2022 being more favourable than they were at 31 March 2021.

Notes to the Financial Statements

2) Pension Assets and Liabilities

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

	%
Active Members	58.4%
Deferred Members	9.4%
Pensioner Members	28.3%
Pre-Local Government Re-organisation Members	3.9%
	<u>100%</u>

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

2020/21 £000	2021/22 £000
928,731 Opening balance	1,137,958
35,717 Current service cost	51,324
21,675 Interest cost	23,072
6,075 Contributions by Members	6,137
(30,778) Actuarial gains/losses – change in demographic assumptions	(7,291)
232,640 Actuarial gains/losses – change in financial assumptions	(78,984)
(29,214) Actuarial gains/losses – other experience	1,722
74 Past service costs/(gains)	0
(3,008) Estimated unfunded benefits paid	(2,914)
(23,954) Estimated benefits paid	(23,172)
<u>1,137,958 Closing Balance as at 31 March</u>	<u>1,107,852</u>

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

2020/21 £000	2021/22 £000
794,654 Opening balance	974,343
181,163 Expected return on assets	55,488
(21,449) Actuarial gains/ losses - othe experience	0
18,296 Interest Income	19,515
6,075 Contributions by Members	6,137
19,558 Contributions by employer	19,851
3,008 Contributions in respect of unfunded benefits	2,914
(3,008) Estimated unfunded benefits paid	(2,914)
(23,954) Estimated benefit paid	(23,132)
<u>974,343 Closing Balance as at 31 March</u>	<u>1,052,202</u>

Notes to the Financial Statements

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

2020/21			Asset Category	2021/22		
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
227,564	1,048	228,612	Equity Securities	231,344	501	231,845
0	0	0	Debt Securities	0	0	0
0	174,272	174,272	Private Equity	0	205,983	205,983
0	78,943	78,943	Real Estate	0	88,736	88,736
9,170	466,813	475,983	Investment funds and unit trusts	5,837	493,028	498,865
176	0	176	Derivatives	0	0	0
15,697	660	16,357	Cash and Cash Equivalent	26,418	355	26,773
252,607	721,736	974,343	Totals	263,599	788,603	1,052,202

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 95% (2020/21 85.6%) of accrued liabilities at that date.

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

31/03/2021	31/03/2022
Long term expected return on assets	
2.85% Pension increase rate	3.20%
3.55% Salary Increase rate	3.90%
2.00% Discount rate	2.70%
<u>Mortality</u>	
Based on these assumptions, the average future life expectancies at the age of 65 are:	
19.8 Current pensioners – Men	19.6
22.6 Current pensioners - Women	24.4
21.2 Future pensioners – Men	21.0
24.7 Future pensioners - Women	24.5

Notes to the Financial Statements

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 2022 on varying bases. The approach taken is consistent with that adopted to derive at the IAS19 figures provided. To quantify the uncertainty around life expectancy, the actuaries have calculated the difference in cost to the employer of a one year increase in life expectancy. For sensitivity purposes, this is assumed to be an increase in the cost of benefits of around 3% to 5%. In practice the actual cost of a one year increase in life expectancy will depend on the structure of the revised assumption (i.e. if improvements to survival rates predominately apply at younger or older ages).

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

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

	Approximate % increase to Employer Liability	Approximate monetary Amount £000
Real Discount Rate (0.5% decrease)	2%	21,239
1 year increase in the member life expectancy	4%	44,316
Salary Increase Rate (0.5% increase)	0%	2,807
Pension Increase Rate (0.5% increase)	2%	18,250

The total contribution expected to be made to the Local Government pension scheme for 2022/23 is £19.851m.

Note 14 – External Audit Costs

In 2021/22 the Council incurred £0.281m (2020/21 £0.277m) in respect of its external audit services on behalf of the Council and £0.002m (2020/21 £0.002m) on behalf of the Trust Funds, undertaken in accordance with the Code of Audit Practice.

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

Note 15 – Expenditure and Funding Analysis

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

Notes to the Financial Statements

- 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:

2020/21		2021/22
£000		£000
	Expenditure	
214,249	Employee benefits expenses	237,304
253,323	Other service expenses	266,430
3,894	Support service recharges	3,962
39,268	Depreciation, amortisation, impairment	32,756
22,558	Interest payments	21,422
2,339	Precepts and levies	2,517
883	Loss on the disposal of assets	998
536,514	Total Expenditure	565,389
	Income	
(261,583)	Fees, charges and other service income	(262,551)
(165)	Interest and investment income	(81)
(92,728)	Income from council tax and non-domestic rates	(119,615)
(179,296)	Government grants and contributions	(141,150)
(533,772)	Total Income	(523,397)
2,742	(Surplus) / Deficit on the Provision of Services	41,992

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

2020/21		2021/22
£000		£000
(42,105)	Corporate Services	(38,346)
(17,593)	Education	(15,424)
(17,814)	Infrastructure, Regeneration and Economic Development	(16,032)
(32,922)	Housing and Communities	(31,853)
(43,354)	Housing Revenue Account	(44,675)
(6,117)	Miscellaneous Services	(8,501)
(101,678)	Health and Social Care Partnership	(107,720)
(261,583)	Total Fees, Charges and other service income	(262,551)

Notes to the Financial Statements

<u>2020/21</u>				<u>2021/22</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
2,853	2,479	0	5,332	3,204	4,552	0	7,756
5,553	2,807	146	8,506	5,640	5,738	43	11,421
17,088	2,973	0	20,061	9,549	5,775	0	15,324
14	2,085	0	2,099	13	4,105	0	4,118
12,959	637	(3)	13,593	12,958	1,169	(35)	14,092
2	(2,673)	(28)	(2,699)	312	(2,187)	(295)	(2,170)
800	4,918	0	5,718	1,080	9,407	0	10,487
0	0	0	0	0	0	0	0
39,269	13,226	115	52,610	32,756	28,559	(287)	61,028
883	0	0	883	998	0	0	998
(26,210)	0	0	(26,210)	(7,746)	0	0	(7,746)
(19,879)	3,378	(6)	(16,507)	(22,551)	3,557	(15)	(19,009)
(5,937)	16,604	109	10,776	3,457	32,116	(302)	35,271

Both the Movement in Reserves (page 40) and note 6 (page 60) total the adjustments between funding accounting basis and funding basis under regulations relating to the General Fund balance (£40.825m net deductions) and HRA balance (£5.554m net additions) and this matches the total adjustments above of £35.271m.

Notes to the Financial Statements

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

Note 16 – Property, Plant and Equipment

1) Movements in 2021/22

	Council dwellings £000	Other Land & buildings £000	Industrial Units £000	Vehicles & Plant £000	Infrastructure £000	Community £000	Surplus Assets £000	Assets Under Construction £000	Property Plant & Equipment £000
Cost/Valuation at 1 April 2021	591,116	404,959	45,002	30,903	118,339	8,463	6,336	99,822	1,304,940
Additions	28,080	9,129	0	3,056	10,016	575	0	12,730	63,586
Revaluations:									
- To Revaluation Reserve	0	4,671	0	0	0	0	0	0	4,671
- To Net cost of Service	0	284	0	0	0	0	(183)	0	101
Disposals	0	(229)	0	0	0	0	0	0	(229)
Assets reclassified to/from Held for Sale	0	0	0	0	0	0	0	0	0
Adjustments - assets at nil NBV	0	(80)	(772)	(2,448)	(772)	0	(139)	0	(4,211)
Adjustments - change in asset type	35,306	18,096	0	0	0	0	0	(53,502)	(100)
As at 31 March 2022	654,502	436,830	44,230	31,511	127,583	9,038	6,014	59,050	1,368,758
Depreciation/Impairment at 1 April 2021	(86,648)	(48,121)	(1,673)	(11,463)	(43,636)	(2,032)	(140)	0	(193,713)
Depreciation charge	(12,683)	(9,667)	(410)	(3,884)	(5,313)	(422)	(1)	0	(32,380)
Depreciation:									
- To Revaluation Reserve	0	(360)	0	0	0	0	0	0	(360)
- To Net Cost of Service	0	0	0	0	0	0	0	0	0
Impairments:									
- To Revaluation Reserve	0	0	0	0	0	0	0	0	0
- To Net Cost of Service	0	(151)	0	0	0	0	0	0	(151)
Adjustments - assets at nil NBV	0	80	772	2,448	772	0	139	0	4,211
Adjustments - change in asset type	0	0	0	0	0	0	0	0	0
As At 31 March 2022	(99,331)	(58,219)	(1,311)	(12,899)	(48,177)	(2,454)	(2)	0	(222,393)
Net Book Value at 31 March 2021	504,468	356,838	43,329	19,440	74,703	6,431	6,196	99,822	1,111,227
Net Book Value at 31 March 2022	555,171	378,611	42,919	18,612	79,406	6,584	6,012	59,050	1,146,365

Notes to the Financial Statements

2) Movements in 2020/21

	Council dwellings £000	Other Land & buildings £000	Industrial Units £000	Vehicles & Plant £000	Infrastructure £000	Community £000	Surplus Assets £000	Assets Under Construction £000	Property Plant & Equipment £000
Cost/Valuation at 1 April 2020	505,069	380,219	45,034	26,712	123,206	5,475	9,594	104,814	1,200,123
Additions	19,466	7,218	15	4,658	11,239	1,646	135	46,886	91,263
Revaluations:									
- To Revaluation Reserve	48,706	126	0	0	0	0	0	0	48,832
- To Net cost of Service	0	(5,243)	0	0	0	0	(1,510)	0	(6,753)
Disposals	0	0	(90)	0	0	0	(1,476)	0	(1,566)
Assets reclassified to/from Held for Sale	0	0	0	0	0	0	(357)	0	(357)
Adjustments - assets at nil NBV	0	(884)	(7)	(9,337)	(16,374)	0	0	0	(26,602)
Adjustments - change in asset type	17,875	23,523	50	8,870	268	1,342	(50)	(51,878)	0
As at 31 March 2021	591,116	404,959	45,002	30,903	118,339	8,463	6,336	99,822	1,304,940
Depreciation/Impairment at 1 April 2020	(73,974)	(39,364)	(1,269)	(17,626)	(54,658)	(1,566)	(140)	0	(188,597)
Depreciation charge	(12,106)	(9,613)	(411)	(3,174)	(5,352)	(466)	0	0	(31,122)
Depreciation:									
- To Revaluation Reserve	(568)	(28)	0	0	0	0	0	0	(596)
- To Net Cost of Service	0	0	0	0	0	0	0	0	0
Impairments:									
- To Revaluation Reserve	0	0	0	0	0	0	0	0	0
- To Net Cost of Service	0	0	0	0	0	0	0	0	0
Disposals	0	0	0	0	0	0	0	0	0
Adjustments - assets at nil NBV	0	884	7	9,337	16,374	0	0	0	26,602
Adjustments - change in asset type	0	0	0	0	0	0	0	0	0
As At 31 March 2021	(86,648)	(48,121)	(1,673)	(11,463)	(43,636)	(2,032)	(140)	0	(193,713)
Net Book Value at 31 March 2020	431,095	340,855	43,765	9,086	68,548	3,909	9,454	104,814	1,011,526
Net Book Value at 31 March 2021	504,468	356,838	43,329	19,440	74,703	6,431	6,196	99,822	1,111,227

Notes to the Financial Statements

3) Capital Commitments

As at 31 March 2022, the Council has commitments on capital contracts for the construction or enhancement of property, plant and equipment for non housing and housing projects in 2021/22 budgeted to cost £8.335m (2020/21 £17.910m) and £1.477m (2020/21 £22.109m) respectively. The main commitments are:

General Services	£000
Local Economic Development & Regeneration - various projects	5,048
Posties Park	1,032
OLSP Changing Facility	341
Renton Campus (part of Schools Estate Improvement Plan)	254
Construction of Pitches St Mary's Primary School & Our Lady of Loretto	224
HRA	£000
New Build Housing	767
External Wall Insulation	340
Structural Repairs Drumry	250

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

Restated 2020/21 £000	2021/22 £000
Cost or Valuation	
114,219 At 1 April 2021	114,219
<u>Revaluations</u>	
0 To Revaluation Reserve	0
0 Additions	0
114,219 At 31 March 2022	114,219
 Accumulated Depreciation and Impairment	
(5,052) At 1 April 2021	(7,578)
(2,526) Depreciation Charge	(2,526)
<u>Depreciation written out</u>	
0 To revaluation reserve	0
0 To NCS	0
(7,578) At 31 March 2022	(10,104)
109,167 Opening Net Book value	106,641
106,641 Closing Net Book value	104,115

- 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

Note 17 – Intangible Assets

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

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

Where appropriate, the carrying amount of intangible assets is amortised on a straight line basis. The amortisation of £0.040m charged to revenue in 2021/22 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:

2020/21		2021/22
£000		£000
	Balance at 1 April 2021	
546	Gross carrying amount	667
(371)	Accumulated amortisation	(396)
175	Net carrying amount at start of year	271
121	Acquisitions in year	400
(25)	Amortisation for period	(40)
96	Net carrying amount at 31 March 2022	631
	Comprising:	
667	Gross Carrying amounts	1,067
(396)	Accumulated amortisation	(436)
271		631

Note 18 – Assets Held for Sale

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

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

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

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

Notes to the Financial Statements

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

2020/21		2021/22
£000		£000
8,053	Balance at 1 April 2021	7,755
11	Acquisitions	0
312	Assets previously omitted	339
	Assets newly classified as held for sale:-	
357	Property, Plant and Equipment	83
(1,078)	Revaluation Losses	(71)
702	Revaluation Gains	50
(602)	Disposals	(3,039)
<u>0</u>	Assets declassified as held for sale*	<u>0</u>
<u>7,755</u>	As at 31 March 2022	<u>5,117</u>

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

Note 19 - Heritage Assets

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

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

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

2020/21		2021/22
£000		£000
1,406	Balance at 1 April 2021	1,406
<u>0</u>	Additions/ Disposals / Newly Classified	<u>79</u>
<u>1,406</u>	Balance at 31 March 2022	<u>1,485</u>

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

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

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

Note 20 – Capital Expenditure and Capital Financing

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

31-Mar-21	31-Mar-22
£000	£000
600,739 Opening Capital Financing Requirement	646,190
Capital Investment	
91,392 Property, Plant and Equipment	64,219
<u>91,392</u>	<u>64,219</u>
Less Sources of Finance	
1,284 Receipts from Sale of Assets	(2,270)
26,210 Government Grants and other Contributions	7,746
(1,284) Transfer to Capital Fund/ Capital Receipts Fund	2,270
8,911 Revenue Contributions	13,247
10,820 Loan Fund Principal Repayments	9,303
<u>45,941</u>	<u>30,296</u>
646,190 Closing Capital Financing Requirement	680,113
0 Increase in Underlying Need to Borrow (Supported)	
45,451 Increase in Underlying Need to Borrow (Unsupported)	33,923
<u>45,451 Movement in Capital Financing Requirement</u>	<u>33,923</u>

Note 21 – Impairment Losses

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

During 2021/22, the Council has recognised impairment losses of £0.221m (2020/21 £1.232m) 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

Note 22 – Private Finance Initiatives and Similar Contracts

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

2021/22 was the thirteenth year of a thirty year public private partnership for provision of three secondary schools and one primary school in Clydebank and Alexandria. 2021/22 was the fifth 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 2022 (excluding any estimation of inflation and availability/performance deductions) are as follows:

	Repayment of Liability £000	Interest Charges £000	Operating Costs £000	Lifecycle Replacement £000	Total Unitary Payment £000
Less than 1 year	3,370	6,657	3,207	1,332	14,566
2-5 years	15,754	24,083	14,291	5,708	59,836
6-10 years	21,548	23,143	21,410	12,443	78,544
11-15 years	29,911	14,088	25,950	13,001	82,950
16-20 years	20,751	3,194	14,444	7,851	46,240
21-25 years	1,151	36	241	0	1,428
PPP Contractual Liability as at 31.03.22	92,485	71,201	79,543	40,335	283,564

Notes to the Financial Statements

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:

2020/21 £000	2021/22 £000
99,942 Opening Balance	96,292
0 New Liabilities	0
(3,650) Repayments	(3,807)
96,292 Closing Balance	92,485

Note 23 – Debtors

2020/21 £000	2020/21 £000	2021/22 £000	2021/22 £000
Central government bodies			
2,222		4,005	
3,840		4,717	
4,588	10,650	2,805	11,527
	353 Other local authorities		448
	9,364 NHS Bodies		13,867
	0 Public Corporations and trading funds		8
Other Entities and individuals			
16,430		18,026	
29,824	46,254	27,311	45,337
66,620		71,187	

* A further breakdown in relation to local taxation is noted below:

2020/21			2021/22		
Gross debtor before impairment	Impairment £000	Net Debtor after impairment £000	Gross debtor before impairment	Impairment £000	Net Debtor after impairment £000
5,336	1,673	3,663	4,709	1,499	3,210
39,180	26,413	12,767	42,138	27,322	14,816
44,516	28,086	16,430	46,847	28,821	18,026
		Total			

Note 24 - Common Good Fund

The Council administers the Dumbarton Common Good Fund Account. The Fund is applied for the benefit of the people of Dumbarton. The figures below summarise the income and expenditure for the year as well as the assets and liabilities as at 31 March 2022. The fund does not represent assets of the Council and has not been included within the Balance Sheet on page 41.

Notes to the Financial Statements

Income and Expenditure Account

2020/21		2021/22
£000	Expenditure	£000
82	Payments to Other Bodies	109
35	Bellsmyre Digital	36
50	Denny Tank	50
40	WD Citizen's Advice Bureau	40
25	General Expenditure	25
232		260
	Income	
(314)	Rent – Sites and Offices	(320)
(1)	Other Income	0
(315)		(320)
(83)	Net (surplus)/deficit for year	(60)
(83)	In Year Usable Gain/ (Loss)	(60)
0	In Year Un-usable Gain/ (Loss)	0
(83)		(60)
(438)	Balance brought forward	(521)
(83)	In Year Usable Gain	(60)
(521)	Balance carried forward	(581)

Balance Sheet as at 31 March 2022

2020/21		2021/22
£000	Fixed Assets	£000
3,487	Investment properties	3,487
	Current Assets	
534	Investments – West Dunbartonshire Council	586
3	Debtors	3
	Current Liabilities	
(16)	Creditors falling due within one year	(8)
4,008	Total assets	4,068
	Funds	
3,487	Capital Adjustment Account	3,487
521	General Fund	581
4,008		4,068

Note 25 – Trust Funds

The Council acts as sole or custodian trustee for a number of trust funds, which may be used for various purposes depending on the terms of the Trust. In all cases, the funds do not represent assets of the Council and they have not been included within the Balance Sheet on page 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 Chief Officer - Resources.

Notes to the Financial Statements

Receipts and Payments Account

2020/21			2021/22		
Receipts	Payments	(Surplus)/ Deficit	Receipts	Payments	(Surplus)/ Deficit
£000	£000	£000	£000	£000	£000
0	0	0	0	0	0
0	0	0	0	0	0
(2)	0	(2)	(2)	0	(2)
0	0	0	0	19	19
0	0	0	0	0	0
(2)	0	(2)	(2)	19	17

Statement of Balances as at 31 March 2022

	Balance as at 1/4/21 £000	(Surplus)/deficit for year £000	Balance as at 31/3/22 £000
Bank and Cash			
Dunbartonshire Educational Trust Scheme 1962	(90)	0	(90)
McAuley Prize for Mathematics	(22)	0	(22)
Alexander Cameron Bequest	(118)	(2)	(120)
Dr A K Glen Fund	(24)	19	(5)
UIE Award	(25)	0	(25)
Total	(279)	17	(262)

The Trust Funds hold no liabilities.

Note 26 – Cash and Cash Equivalents

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

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

	31-Mar-21 £000	Movement £000	31-Mar-22 £000
Net Bank Current Account*	(5,234)	(4,068)	(9,302)
Short term deposits with UK banks	17,475	(6,033)	11,442
Net Cash and Cash equivalents	12,241	(10,101)	2,140

*A further breakdown of the bank account is noted below:

31-Mar-21 £000	31-Mar-22 £000
1,289 Bank Current Accounts in balance	805
(6,523) Bank Current Accounts in overdraft	(10,107)
(5,234) Net Bank Current Account*	(9,302)

Notes to the Financial Statements

Note 27 – Financial Instruments

1) Types of Financial Instrument

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

	Long-term		Current	
	31-Mar-21 £000	31-Mar-22 £000	31-Mar-21 £000	31-Mar-22 £000
Debtors				
Loans and receivables	22	21	68,955	65,401
Borrowing				
Financial liabilities at amortised cost	284,842	307,485	270,383	281,030
Other long term liabilities				
PPP and finance leases	92,615	89,115	3,677	3,370
Creditors				
Financial liabilities at contract amount	0	0	72,858	78,362

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 2021/22:

- 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 2021/22;
- breaches of long term loan agreements resulting in the liability being classed as current; or
- offsetting of financial assets and liabilities where a legally enforceable right exists and intent to settle is on net basis.

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

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

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

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

Notes to the Financial Statements

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.

A further breakdown of types of borrowing held by the Council as at 31 March 2022 is noted below:

31-Mar-21				31-Mar-22		
Principal outstanding	Accrued interest / EIR adjustment	Carrying amount		Principal outstanding	Accrued interest / EIR adjustment	Carrying amount
£000	£000	£000		£000	£000	£000
485	1,119	1,604	PWLB	11,091	1,289	12,380
0	754	754	Mortgage loans	0	761	761
260,000	322	260,322	Local Authority	257,000	135	257,135
1,181	0	1,181	Other	631	16	647
261,666	2,195	263,861	Short Term Loans	268,722	2,201	270,923
204,365	0	204,365	PWLB	226,268	0	226,268
77,600	1,652	79,252	Mortgage loans	77,600	1,637	79,237
0	0	0	Local Authority	0	0	0
1,181	0	1,181	Other	1,980	0	1,980
283,146	1,652	284,798	Long Term Loans	305,848	1,637	307,485

3) Gains and Losses on Financial Instruments

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

	31-Mar-21			31-Mar-22		
	Financial Assets: Loans & receivables	Financial Liabilities: amortised cost	Total	Financial Assets: Loans & receivables	Financial Liabilities: amortised cost	Total
	£000	£000	£000	£000	£000	£000
Interest (investment)	165	0	165	81	0	81
Interest payable and similar charges						
Interest/expense*	0	(19,180)	(19,180)	0	(17,865)	(17,865)
(Gain)/Loss on de-recognition	0	6	6		15	15
Net (Gain)/loss in year	0	(19,174)	(19,174)	0	(17,850)	(17,850)

* 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 2021/22 these required the Council to comply with the CIPFA Prudential Code, the CIPFA Treasury Management in the Public Services

Notes to the Financial Statements

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 2021/22 annual Treasury Management Strategy which incorporates the prudential indicators was approved by Council on 22 March 2021 and updated through the mid-year Strategy by Council on 22 December 2021 and is available on the Council website. The key issues within the strategy were:

- the authorised limit for 2021/22 was set by Council at that meeting at £855.288m and updated during the year to £829.832m. This is the maximum limit of external borrowing;
- the operational boundary was expected to be £774.848m when reported to Council at that meeting and updated during the year to £760.680m. This is the expected level of debt during the year;
- the maximum amounts of fixed and variable interest rate exposure were set at 100% and 50% based on the Council's net debt; and
- the maximum exposures to the maturity structure of debt is detailed with refinancing and maturity risk.

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

Credit Risk

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

The Council's maximum exposure to credit risk in relation to investments in banks and building societies of £11.442m 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 2022 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.

Notes to the Financial Statements

	Amount at 31.03.22 £000	Historical experience of non- payment adjusted for market conditions at 31.03.22 %	Estimated maximum exposure to default and uncollectibility £000
Customers and other income	54,980	11.98	1,804

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 £11.652m is past its due date for payment. The past due amount can be analysed by age as follows:

	Total £000
Less than three months	2,032
Three to six months	277
Six months to one year	1,287
More than one year	8,056
	<u>11,652</u>

In general, provisions are made in accordance with Code Guidance, whereby a judgement is made regarding the probability of collection for each category of debt. This judgement is based upon the past experience of collecting each category of debt to calculate the appropriate percentage of each debt that may not be eventually recovered. Due consideration has been taken to current position caused by COVID, however this continues to be monitored. It should be noted that due to the limitations on the available age analysis of rent arrears, the bad debt provision of this debt is based on the total value of the debt by tenant, and not by age past due.

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

Liquidity risk

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

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

Notes to the Financial Statements

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:

	Creditors	PPP	Borrowing	Total
	£000	£000	£000	£000
Less than one year	78,362	3,370	281,030	362,762
Between one and two years	0	3,138	56	3,194
Between two and five years	0	12,616	30,407	43,023
More than five years	0	73,361	277,022	350,383
	78,362	92,485	588,515	759,362

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:

Notes to the Financial Statements

	£000	%
Fixed Interest Debt	578,408	98.3
Variable Interest Debt	10,107	1.7
	<u>588,515</u>	

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 2022, with all other variables held constant:

	£000
Impact on tax payers and rent payers	
Increase on interest payable on variable debt borrowings	1
Increase in interest receivable on variable rate investments	(81)
Increase in government grant receivable for 'loan charges'	(41)
Impact on Income and Expenditure Account	<u>(121)</u>
Share of overall impact due credited to the HRA	<u>(33)</u>
Other accounting presentational changes	
Decrease in fair value of fixed rate investments:	0
Decrease in fair value of fixed rate debt borrowings (disclosure confined to notes to the core financial statements)	(74,167)

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

Foreign Exchange Risk

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

Note 28 – Creditors

2020/21	2021/22
£000	£000
13,050 Central government bodies	12,201
25,492 Other local authorities	23,882
920 NHS Bodies	205
0 Public Corporations and trading funds	0
<u>33,396</u> Other Entities and individuals	<u>42,074</u>
<u>72,858</u>	<u>78,362</u>

Note 29 – 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 £15.020m on 31 March 2022, of which £11.524m is earmarked for ringfenced purposes, leaving an unearmarked balance of £3.496m (prudential target £3.123m).

The main earmarked income held for future specific purposes:

Notes to the Financial Statements

	£000
Covid related funding*	6,648
Change Fund	1,257
2022/23 budget commitment	1,034
2020/21 Budget growth items	185
Young person guarantee	1,018
Set aside for historic abuse cases	150
HR/ Legal commitments	210
Social Welfare Fund	129
Other Committed Spend (< £0.100m)	893
	<u>11,524</u>

*the earmarked COVID related funding is detailed below:

	£000
<u>General COVID Funding</u>	
Unspent general COVID funding	3,302
<u>Service Specific COVID Funding</u>	
Financial Insecurity	25
Welfare / social support	48
Tenant Grant Fund	54
Winter Support Fund	55
Low Income Pandemic Payment	81
Free School Meal (Easter 2022)	90
Parental Employee Support Fund	114
Winter Hardship Fund	125
Local Self Isolation Assistance	182
Scottish Child Payment Bridging Payment	422
Education Recovery	2,150
	<u>6,648</u>

(2) The HRA balance is currently £2.734m as at 31 March 2022, of which £1.794m is earmarked for ring fenced purposes, leaving an unearmarked balance of £0.940m.

The earmarked balance held for future specific purposes is:-

	£000
Service Improvements	994
Welfare Reform Resilience Reserve	800
	<u>1,794</u>

Note 30 – 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:

Notes to the Financial Statements

31-Mar-21	31-Mar-22
£000	£000
15,028 General Services	15,020
7,364 Housing Revenue Account	2,734
0 Capital Receipts Reserve	30
42 Capital Grants and Receipts Unapplied	42
1,469 Capital Reserve	759
308 Other Reserves	468
24,211 Total Usable Reserves	19,053

General Fund Revenue Reserve

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

Housing Revenue Account Revenue Reserve

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

Capital Receipts Reserves

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

Capital Grant and Reserves Unapplied Reserve

Grants and other contributions given to the Council are retained within this Reserve until all conditions agreed by the grant provider are satisfied. This Reserve is also used to fund transformational projects from capital receipts.

Capital Items Replacement Fund (Other)

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

Capital Reserve

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

Unusable reserves

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

31-Mar-21	31-Mar-22
£000	£000
281,297 Capital Adjustment Account	283,933
193,287 Revaluation Reserve	189,840
(163,615) Pension Reserve	(55,690)
(4,388) Employee Statutory Adjustment Account	(4,100)
(12,163) Financial Instruments Adjustment Account	(11,440)
294,418 Total Unusable Reserves	402,543

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

Notes to the Financial Statements

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.

2020/2021	2021/2022
£000	£000
267,117 Opening Balance	281,297
(31,146) Depreciation	(32,418)
(7,974) Impairment	(337)
9,012 Increase in Depreciation Caused by Revaluation	7,746
426 Write off Revaluation Reserve Balance re Disposals	617
(2,167) Disposal of Fixed Assets	(3,268)
26,299 Government Grants Applied	7,746
8,911 Capital Financed by Current Revenue	13,247
10,819 Long Term Debt Payment	9,303
281,297 Closing Balance	283,933

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.

2020/2021	2021/2022
£000	£000
153,331 Opening Balance	193,287
63,012 Unrealised Gains on Revaluation of Assets	5,381
(13,618) Impairments and Losses on Revaluation of Assets	(465)
(426) Write off Revaluation Reserve Balance re Disposals	(617)
(9,012) Depreciation due to Revaluation of Assets	(7,746)
193,287 Closing Balance	189,840

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

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.

2020/2021 £000	2021/2022 £000
(134,077) Opening Balance	(163,615)
(12,934) Actuarial (Loss)/Gain	140,041
22,566 Employer Contributions	22,765
(39,170) Reversal of IAS19 Entries	(54,881)
(163,615) Closing Balance	(55,690)

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.

2020/2021 £000	2021/2022 £000
(4,273) Opening Balance	(4,388)
(115) Staff Accrual Movement	288
(4,388) Closing Balance	(4,100)

Financial Instruments Adjustment Account

The financial instruments adjustment account absorbs the timing difference arising from the different arrangements for accounting for income and expenses relating to certain financial instruments and for bearing losses or benefiting from gains per statutory provisions. The Council uses the account to manage premiums paid on the early redemption of loans. Premiums are debited to the comprehensive income and expenditure statement when they are incurred, but reversed out of the general fund balance to the account in the movement in reserves statement. Over time, the expense is posted back to the general fund balance in accordance with statutory arrangements for spreading the burden on council tax. In the Council's case, this period is the unexpired term that was outstanding on the loans when they were redeemed. As a result, the balance on the account as at 31 March 2022 will be charged to the General Fund over the next thirty-six years.

2020/2021 £000	2021/2022 £000
(13,020) Opening Balance	(12,163)
851 Annual Write off of Premiums and Discounts	708
0 New Premiums and Discounts	0
6 Annual EIR Adjustment to Stepped Interest Instruments	15
(12,163) Closing Balance	(11,440)

Note 31 – Contingent Assets and Contingent Liabilities

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

Notes to the Financial Statements

A contingent liability arises where an event has taken place that gives the Council a possible obligation whose existence will only be confirmed by the occurrence or otherwise of uncertain future events, not wholly within the control of the Council. Contingent liabilities also arise in circumstances where a provision would otherwise be made but either it is not probable that an outflow of resources will be required or the amount of the obligation cannot be measured reliably. Contingent liabilities are not recognised in the Balance Sheet but are disclosed as a note to the accounts, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

The Council has a residual contingent liability relating to those workers who have yet to settle their pay protection claims.

The Council has a potential contingent liability relating to paid holiday entitlement, with approximately 400 live cases. Following an EU ruling UK employers are bound by employment law in relation to the definition of paid holiday entitlement. Case law has clarified that all pay elements intrinsically linked to the performance of a contract of employment should be included in the calculation of holiday pay, including payments made for additional working. The Council adjusted the method of calculation in August 2014 (backdated in line with the leave year to April) and has included on-going costs within the long term financial strategy. The legal position remains subject to challenge however, given the action taken, any potential claim by employees for any retrospective payments is likely to be minimal. As a result, whilst recognising there may be such a requirement, it is not possible to quantify such.

The Limitation (Childhood Abuse) (Scotland) Act 2017 Section 1 removes the limitation period for actions of damages in respect of personal injuries resulting from childhood abuse. At this stage the extent of any potential liability is unknown.

The Council provided West Dunbartonshire Leisure Trust with a letter of comfort to confirm the Council's commitment to the ongoing financial sustainability of the Trust, on a joint planning approach in relation to future service provision through the recovery and beyond. At this stage the extent or likelihood of any potential liability is unknown.

A legal ruling in relation to the Goodwin equal treatment case in the Teachers' Pension Scheme may have an impact across other public service pension schemes. Scheme rules are to be amended to ensure the pension entitlement of male survivors within opposite-sex marriages and civil partnerships are treated in the same way as survivors of same-sex marriages and civil partnerships. The consequences may impact on future pension contributions rates but initial indications suggest that any impact would be immaterial.

The Council is not aware of any other contingent assets or liabilities which may be outstanding.

Note 32 – Financial Guarantee

In terms of West Dunbartonshire Leisure Trust's admission to the Strathclyde Pension Scheme, the Council has guaranteed to accept liability for any unfunded pension costs should they cease to exist, withdraw from the Scheme or become unable to meet any unfunded liability. The Council has not quantified the possible liability.

The Clydebank Municipal Bank is a company limited by shares with the Council funding any annual losses incurred.

Movement on the Housing Revenue Account Statement

This statement shows the movement in the year on the Housing Revenue Account reserve. The surplus or (deficit) on the housing revenue account income and expenditure statement is reconciled to the surplus or deficit for the year on the housing revenue account balance, calculated in accordance with the Housing (Scotland) Act 1987.

2020/21 £000	2021/22 £000	2021/22 £000
(3,924) Balance on the Housing Revenue Account at the End of the Previous Year (1)		(7,364)
(8,297) Total Comprehensive Income and Expenditure (2)		(1,229)
(637) Pension Scheme Adjustments	(1,169)	
3 Financial Instruments Adjustment	7	
3 Holiday Pay Adjustment	35	
Reversal of entries included in the Surplus/Deficit on the Provision of Services in (8,521) relation to capital expenditure	(11,989)	
<u>(9,152) Adjustments to the revenue resource (3)</u>	<u>(13,116)</u>	
0 Net gain or loss on sale of non-current assets	0	
5,019 Statutory Repayment of Debt (Loans Fund Advances)	5,495	
8,637 CFCR	13,175	
<u>13,656 Adjustments between Revenue and Capital Resources (4)</u>	<u>18,670</u>	
4,504 Total Statutory Adjustments (5)=(3)+(4)		5,554
353 Transfers (to)/from Other Statutory Reserves (6)		305
<u>(3,440) (Increase)/Decrease in Year (7)=(2)+(5)+(6)</u>		<u>4,630</u>
Balance on the Housing Revenue Account at the end of the Current Year (7,364) (8)=(1)+(7)		<u>(2,734)</u>

Housing Revenue Account Income and Expenditure Statement

The HRA income and expenditure statement shows the economic cost in the year of providing housing services in accordance with generally accepted accounting practices rather than the amount to be funded from rents and government grants. The Council charges rents to cover expenditure in accordance with regulations; this may be different from the accounting cost. The increase or decrease in the year, on the basis of which rents are raised, is shown in the Movement on the HRA Statement.

2020/21		2021/22	2021/22
£000		£000	£000
	Income		
(41,544)	Dwelling Rents (net of voids)	(42,850)	
(253)	Other Rents	(251)	
(1,556)	Other Income	(1,574)	
(43,353)			(44,675)
	Expenditure		
8,860	Repairs and Maintenance	12,750	
11,750	Supervision and Management	12,680	
12,959	Depreciation and Impairment	12,958	
433	Other Expenditure	273	
34,002			38,661
(9,351)	Net Cost of Service as Included in the Council Comprehensive Income and Expenditure Statement		(6,014)
	HRA Share of the Operating Income and Expenditure Included in the Comprehensive Income and Expenditure Statement		
(4,439)	Recognised Capital Income (Grants, Contributions and Donations)	(969)	
0	Gain or Loss on the Sale of HRA Non Current Assets	0	
4,953	Interest Payable and Similar Charges	4,717	
611	Impairment Loss - Debtors	1,048	
(71)	HRA Interest and Investment Income	(11)	
1,054			4,785
(8,297)	(Surplus)/Deficit for the year on HRA Services		(1,229)

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 10,378 dwellings during 2021/22 (10,153 in 2020/21). The following shows an analysis of these dwellings by type.

Number at 31.03.21	2020/21 Average weekly rent £	Type of Dwelling	Number at 31.03.22	2021/22 Average weekly rent £
2,640	78.05	Two-apartment	2,728	79.47
4,585	80.39	Three-apartment	4,676	81.71
2,583	85.49	Four-apartment	2,616	86.89
330	92.53	Five-apartment	338	94.25
10	106.71	Six-apartment	14	109.23
1	85.69	Seven-apartment	2	86.98
2	94.08	Eight-apartment	2	95.49
2	94.08	Nine-apartment	2	95.49
10,153	Total		10,378	

Note 2 – Dwelling Rents

The £44.223m noted in the Income and Expenditure Statement is the total rental income less voids chargeable for the year of £1.373m (2020/21 £0.895m). It excludes irrecoverables and bad debts. Average rents were £82.88 per week in 2021/22 (£81.50 per week in 2020/21).

Note 3 –Other Rents

This is the total income received from travelling person site rentals, lock-ups and shops less voids chargeable for the year, but excludes irrecoverables and bad debts. Lost rents from lock-ups in 2021/22 were £0.072m (£0.068m in 2020/21).

Note 4 - Rent arrears

As at 31 March 2022, total rent arrears amounted to £4.027m (2020/21 £3.621m as at 31 March 2021). This is 9.11% of the total value of rents due at 31 March 2022. It should be noted that the total arrears do not all relate to 2021/22 and the year on year movement in value of arrears is an increase of £0.406m.

Note 5 - Provision for Bad Debts

In the financial year 2021/22, the rental bad debt provision has been increased by £0.216m (£0.453m decrease 2020/21). The provision to cover loss of rental income stands at £2.444m as at 31 March 2022 – equivalent of 62.36% (61.55% 2020/21) of the total value of rents due at that date.

Council Tax Account

Council Taxpayers: £38.207m (2020/21 £36.765m)

The Council Tax Income Account (Scotland) shows the gross income raised from council tax levied and deductions made under Statute. 2021/22 represents the ninth year of operation of the Council Tax Reduction Scheme in Scotland. The Council Tax Reduction Scheme represents a discount introduced across Scotland following the abolition of Council Tax Benefits as part of the UK government's welfare reform programme. The resultant total net income within the Council Tax Account is transferred to the Comprehensive Income and Expenditure Statement.

2020/21 £000		2021/22 £000
53,813	Gross council tax	54,277
	Less:	
(8,884)	Council Tax Reduction Scheme Discount*	(8,674)
(6,660)	Other discounts and reductions	(6,745)
(718)	Provision for bad and doubtful debts	(559)
(786)	Adjustments for prior years	(92)
36,765	Transfer to General Fund	38,207

The calculation of the council tax base

Band	No of Dwellings	No of Exemptions	Disabled Relief	Discounts 25%	Discounts 50%	CTRS Discount	Total Dwellings	Ratio to Band D	Band D Equivalent
A(Disabled)	0	0	21	8	0	11	29	200/360	16
Band A	7,537	389	41	4,338	150	3,996	8,521	240/360	5,680
Band B	16,911	614	(12)	7,950	201	6,174	18,217	280/360	14,169
Band C	7,682	216	0	3,014	37	1,958	7,987	320/360	7,100
Band D	6,108	122	19	2,008	26	736	5,965	360/360	5,965
Band E	4,793	51	(46)	1,096	18	253	4,571	473/360	6,006
Band F	1,755	13	(14)	251	6	24	1,694	585/360	2,753
Band G	840	7	(7)	110	5	3	810	705/360	1,587
Band H	66	0	(2)	5	8		61	882/360	148
									43,424
									Provision for bad debt (432)
									Council Tax Base 42,992

The nature and actual amount of each charge fixed

Gross Charges	2020/21		2021/22
	£ per year		£ 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 2021/22 was £1,293.55.	862.37	Band A	862.37
	1,006.09	Band B	1,006.09
	1,149.82	Band C	1,149.82
	1,293.55	Band D	1,293.55
	1,699.58	Band E	1,699.58
	2,102.02	Band F	2,102.02
	2,533.20	Band G	2,533.20
	3,169.20	Band H	3,169.20

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 £81.408m (2020/21 £55.963m)

The Non Domestic Rate Account (Scotland) is an agent's statement that reflects the statutory obligation for billing authorities to maintain a separate Non Domestic Rates account. The statement shows the gross income from the rates and deductions made under Statute. The net income is paid to the Scottish Government as a contribution to the national non-domestic rate pool.

Non-Domestic Rates are pooled for Scotland as a whole and redistributed to authorities on a basis which reflects population. The Council received £81.408m (2020/21 £55.963m) from the national pool. The Council's allocation from the pool now reflects the Council's duty to collect Scottish Gas utilities on behalf of all Scottish councils and this equates to £56.554m in year (£56.515m 2020/21). The Council's Revenue Support Grant has been adjusted to compensate for this change. In 2012/13 the Scottish Government introduced Business Rates Incentivisation Scheme (BRIS), to incentivise councils to grow their potential business rates tax base and as a result increase rates income, a proportion of which is to be retained by councils. Following a review of the original BRIS by a joint Scottish Government/COSLA Review Group the original scheme was suspended and a revised scheme was introduced in 2014/15. The amount of revised BRIS local targets will be linked only to the buoyancy element of the total estimated NDRI for any one year. This ensures that each council will have the ability to influence their own local tax base. Indications suggest the Council should not receive any additional income for the year 2021/22.

The amount deemed to be collected locally was £76.850m (2020/21 £72.684m). Due to COVID there were more reliefs awarded to businesses, thereby reducing the amount collectable. The sum actually collected locally and contributed to the pool was £77.258m (2020/21 £70.647m), made up as follows:

2020/21 £000		2021/22 £000
95,490	Gross rates levied	94,019
	<u>Less:</u>	
(20,223)	Reliefs and other deductions	(14,830)
(955)	Provision for bad and doubtful debts	(940)
74,312	Net non-domestic rate income	78,249
(3,706)	Adjustments for prior years	(1,801)
96	Adjustments for prior years - bad debt	810
70,702	Total Non Domestic Rate Income (before retention)	77,258
(55)	Non Domestic Rate Income Retained by the Council (BRIS)	0
70,647	Contribution to National Non Domestic Rate Pool	77,258
55,963	Distribution from National Non Domestic Rate Pool	81,408
14,684	Net contribution to/(from) National Non Domestic Rate Pool	(4,150)
	Net Non Domestic Rate Income to Comprehensive Income & Expenditure Statement	
55,963		81,408

The non-domestic rates pool operates on a cash accounting basis and as such the non-domestic rate income account within the Council is calculated on a similar basis.

An explanation of the nature and amount of each rate fixed	
£	The amount paid for non-domestic rates is determined by the
184,544,712	rateable value placed on the property by the Assessor
(736,797)	multiplied by the rate per £ announced each year by the
183,807,915	government.
743,050	The national non-domestic rate poundage set by the First
1,500,925	Minister for Scotland for 2021/22 was:
181,563,940	Basic Property Rate for 21/22 - £0.49
	Intermediate Property Rate - £0.503
	Higher Property Rate - £0.516

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. The Council has accounted for its interests in each associate and joint venture using the equity method of accounting.

Combining Entities

The Group Accounts consolidate the results of the Council with seven other entities:

- Dunbartonshire and Argyll & Bute Valuation Joint Board (VJB);
- West Dunbartonshire Health and Social Care Partnership (HSCP);
- Strathclyde Partnership for Transport (SPT);
- Strathclyde Concessionary Travel Joint Board (SCT);
- West Dunbartonshire Leisure Trust (WDLT);
- Clydebank Property Company (CPC); and
- West Dunbartonshire Energy Limited Liability Partnership (WDE LLP).

In addition to these entities, the Dumbarton Common Good and Sundry Trust Funds have also been consolidated.

The accounting period for all entities is 31 March 2022.

The Council would class an entity as an associate if they have significant influence over the financial and operating policies of the entity. The Council would class an entity as a subsidiary if they have control of the entity. The Council would class an entity as a joint venture where it has contractually agreed to share control with another party, such as significant decisions require unanimous consent and the joint ventures have rights to the net assets of the arrangement.

Under accounting standards, the Council includes the results of three of these organisations as 'associates' because it has a significant influence over their financial and operating policies (namely VJB, SPT and SCT). The Council has no shares in, nor ownership of any of these organisations which are entirely independent of the Council.

The Joint Boards are independent public bodies formed by an Act of Parliament. All local government functions that relate to these bodies have been delegated from the constituent councils that comprise the area of each Board. The members of each Board are elected Councillors and are appointed by the councils in proportions specified by legislation.

The WDLT, CPC, WDE LLP and the Common Good and Trust Funds have been included as subsidiaries.

HSCP has been included as a joint venture.

Basis of Combination and Going Concern

The combination has been accounted for on an acquisition basis using the equity method – that is, the Council's share of the net assets and liabilities of each entity is incorporated and adjusted each year by the Council's share of the entities' results (recognised in the Group Income and Expenditure Account), and its share of other gains and losses.

For one of the seven entities, the Council has a share in a net asset. The negative balances on WDE LLP due to first year losses.

Group Accounts

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 £48.600m – 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

Group Comprehensive Income and Expenditure Statement

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

Restated 2020/21 Gross Expenditure £000	Restated 2020/21 Gross Income £000	Restated 2020/21 Net Expenditure £000	2021/22 Gross Expenditure £000	2021/22 Gross Income £000	2021/22 Net Expenditure £000
Service					
67,474	(42,014)	25,460	71,094	(38,250)	32,844
116,417	(17,591)	98,826	125,228	(15,424)	109,804
63,443	(17,620)	45,823	60,331	(15,742)	44,589
37,070	(32,922)	4,148	39,614	(31,853)	7,761
34,003	(43,354)	(9,351)	38,661	(44,675)	(6,014)
8,611	(6,117)	2,494	7,035	(8,501)	(1,466)
177,250	(101,678)	75,572	192,216	(107,720)	84,496
2,339	0	2,339	2,517	0	2,517
4,743	(1,269)	3,474	7,763	(2,991)	4,772
511,350	(262,565)	248,785	544,459	(265,156)	279,303
					998
					998
					(38,207)
					(81,408)
					(133,404)
					(7,746)
					(260,765)
					(115)
					17,868
					1,101
					3,635
					22,573
					42,109
					(6,614)
					(4,932)
					0
					(145,788)
					(157,334)
					(115,225)

Group Accounts

Group Movement in Reserves Statement

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

	Usable Reserves			Unusable Reserves			Total Reserves £000
	WDC Usable Reserves £000	Group Usable Reserves £000	Total Usable Reserves £000	WDC Unusable Reserves £000	Group Unusable Reserves £000	Total Unusable Reserves £000	
2021/22							
Opening Balance at 1 April 2021	(24,211)	(22,542)	(46,753)	(294,418)	(14,064)	(308,482)	(355,235)
Restatement due to % share in 2020/21	0	99	99	0	166	166	265
Restatement Opening Balance 1 April 2021	(24,211)	(22,443)	(46,654)	(294,418)	(13,898)	(308,316)	(354,970)
Movement in reserve 2021/22							
(Surplus) or deficit on provision of services	42,042	67	42,109	(144,958)	(5,435)	(150,393)	(108,284)
Other Comprehensive Expenditure and Income	(37,541)	(6,693)	(44,234)	37,541	(248)	37,293	(6,941)
Net Increase/(Decrease) before Transfers to Other Statutory Reserves	4,501	(6,626)	(2,125)	(107,417)	(5,683)	(113,100)	(115,225)
Transfers to/from other statutory reserves *	658	46	704	(708)	4	(704)	0
Closing Balance at 31 March 2021	(19,052)	(29,023)	(48,075)	(402,543)	(19,577)	(422,120)	(470,195)
2020/21 (Restated)							
Opening Balance at 1 April 2020	(15,834)	(13,986)	(29,820)	(269,078)	(16,039)	(285,117)	(314,937)
Movement in reserve 2020/21							
(Surplus) or deficit on provision of services	2,792	(1,310)	1,482	(36,459)	9,709	(26,750)	(25,268)
Other Comprehensive Expenditure and Income	(11,971)	(7,221)	(19,192)	11,971	(7,809)	4,162	(15,030)
Net Increase/(Decrease) before Transfers to Other Statutory Reserves	(9,179)	(8,531)	(17,710)	(24,488)	1,900	(22,588)	(40,298)
Transfers to/from other statutory reserves *	802	(25)	777	(852)	75	(777)	0
Closing Balance at 31 March 2021	(24,211)	(22,542)	(46,753)	(294,418)	(14,064)	(308,482)	(355,235)

*The transfer of statutory reserves is in relation to dividends paid to the Council by Clydebank Property Company.

Group Accounts

Group Balance Sheet

The balance sheet shows the value, as at the balance sheet date, of the assets and liabilities recognised by the group. The net assets (assets less liabilities) are matched by the reserves held. Reserves are reported in two categories (page 41 provides a further explanation).

Restated 2020/21 £000		2021/22 £000
1,115,834	Property, Plant and Equipment	1,150,922
282	Intangible Assets	637
28,860	Investment in associates	37,189
22	Long Term Debtors	21
3,703	Long term Investments	3,699
1,406	Heritage Assets	1,485
1,150,107	Total Long Term Assets	1,193,953
7,755	Asset Held for Sale	5,117
1,355	Inventories	1,311
66,490	Short Term Debtors	70,230
15,735	Cash and Cash Equivalents	5,987
91,335	Current Assets	82,645
(3,677)	PPP & Finance Lease Liabilities	(3,370)
(53)	Donated Inventories	(76)
(73,107)	Short Term Creditors	(78,367)
(263,105)	Short Term Borrowing	(269,917)
(339,942)	Current Liabilities	(351,730)
901,500	Total Assets less Current Liabilities	924,868
(288)	Liabilities in Associates	0
(284,798)	Long Term Borrowing	(307,485)
(92,615)	PPP & Finance Lease Liabilities	(89,115)
(459)	Provision for liability	(463)
(166,842)	Net Pensions Liability	(55,517)
(1,263)	Capital Grants Receipts in Advance (conditions)	(2,093)
(546,265)	Long Term Liabilities	(454,673)
355,235	Total Assets Less Liabilities	470,195
	Represented by:	
46,753	Usable Reserves	48,075
308,482	Unusable Reserves	422,120
355,235	Total Reserves	470,195

The unaudited Financial Statements were authorised for issue on 30 June 2022

Laurence Slavin
Chief Officer - Resources
West Dunbartonshire Council

30 June 2022

Group Accounts

Group Cashflow Statement

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

The incorporation of the associates and subsidiaries within the group cash flow statement is immaterial, therefore, no cash flow statement is noted within the Group Accounts.

The Council's cashflow is noted on page 42.

Group Accounts

Notes to the Group Accounts

Note 1 - Details of combining entities

The notes required for the Financial Statements of the Council are disclosed separately in the preceding pages. For Strathclyde Partnership for Transport and Concessionary Travel Scheme, although the Council holds less than 20% voting rights, it has a significant influence on the bodies. The organisations have voting allocations over 11 other local councils, with no one council holding majority shares, which ensures that all 12 councils can influence decisions. The following notes provide material additional amounts and details in relation to the other combining entities.

Associates and Joint Ventures

Strathclyde Partnership for Transport is the statutory body responsible for formulating the public transport policy on behalf of the 12 local authorities in the West of Scotland. In 2021/22, the Council contributed £2.188m (2020/21 £2.186m restated) or 3.97% of the Board's estimated running costs and its share of the year end net asset of £19.187m (2020/21 £17.817m) 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 2021/22, the Council contributed £0.328m (2020/21 £0.162m), 4.03% of the Board's estimated running costs and its share of the year end net asset of £0.185m (2020/21 £0.139m) 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 2021/22, the Council contributed £0.738m (2020/21 £0.714m) or 25.93% of the Board's estimated running costs and its share of the year end net asset of £0.537m (2020/21 £0.288m net liability) is included in the Group Balance Sheet. Copies of its accounts may be obtained from the Treasurer to the Valuation Joint Board, 16 Church Street, Dumbarton G82 1QL.

The West Dunbartonshire Health & Social Care Partnership - the Public Bodies (Joint Working) Act (Scotland) 2014 sets out the arrangements for the integration of health and social care across the country. The Scottish Government approved the Integration Scheme for West Dunbartonshire which details the 'body corporate' arrangement by which NHS Greater Glasgow & Clyde Health Board and the Council agreed to formally delegate health and social care services for adults and children (including criminal justice, social work services) to a third body, which is described in the Act as an Integration Joint Board. The Integration Joint Board for West Dunbartonshire is known as the West Dunbartonshire Health & Social Care Partnership Board (HSCP Board) and started operations on 1 July 2015. The Board's running costs are met by the two bodies mentioned above, with surpluses and deficits on the Boards operations also shared between them. In 2021/22, the Council contributed £74.925m (2020/21 £70.873m) towards estimated running costs and its share of the year end net asset of £17.280m (2020/21 £10.904m) 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

The Council's share of its associates and joint ventures are as follows:

	Strathclyde Partnership for Transport £000	Strathclyde Dunbartonshires and Concessionary Travel Scheme Joint Board £000	Argyll and Bute Valuation Joint Board £000	West Dunbartonshire Health & Social Care £000	Total £000
<u>2021/22</u>					
Surplus/ (Deficit) on					
Operating Activities	285	(46)	(63)	6,377	6,553
Non Current Assets	12,767	0	296	0	13,063
Current Assets	7,192	207	258	17,364	25,021
Non Current Liabilities	0	0	0	0	0
Current Liabilities	(772)	(22)	(17)	(84)	(895)
Restated					
<u>2020/21</u>					
Surplus/ (Deficit) on					
Operating Activities	350	(110)	(60)	6,872	7,052
Non Current Assets	11,438	0	166	0	11,604
Current Assets	7,283	147	233	10,904	18,567
Non Current Liabilities	0	0	(629)	0	(629)
Current Liabilities	(904)	(8)	(58)	0	(970)

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 2022 was £3.464m (2020/21 £0.036m net asset) and its surplus for the year was £0.099m (2020/21 £1.034m). 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 2022 was £3.904m (2020/21 £3.861m) and its surplus for the year before payment of a dividend was £0.097m (2020/21 £0.699m). The accounts of the Company are published separately and can be obtained from the Company's Headquarters, Titan Enterprise, 1 Aurora Avenue, Queen's Quay, Clydebank G81 1BF which is also the Company's principal place of business.

West Dunbartonshire Energy Limited Liability Partnership is a company established in April 2022 and was Scotland's first large-scale water source heat pump district heating scheme. The ESCo is a Limited Liability Partnership (LLP) structure and is 99.9% controlled by WDC, with 0.1% being owned by Clydebank Property Company. Following its first year of inception, the Company has a net liability at 31 March 2022 of £0.397m funded as working capital advance from the Council. Its deficit for the year was £0.209m. The accounts of the Company are published separately and can be obtained from the Company's Headquarters, 16 Church Street, Dumbarton G82 1QE.

Dumbarton Common Good is held in Trust by the Council. Although the council does not contribute to this fund financially, it has been included within the Council's Group through materiality by nature. Net usable income in 2021/22 was £0.060m (2020/21 £0.083m net usable spend).

Group Accounts

Trust Funds are held in Trust by the Council. Although the Council does not contribute to these funds financially, they have been included within the Council's Group through materiality by nature. The net increase in funds of £0.017m (2020/21 £0.002m) 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		WD Energy LLP	Common Good	Trust Funds	Total
	Dunbartonshire Leisure Trust	Clydebank Property Company				
	£000	£000	£000	£000	£000	£000
2021/22						
Surplus/ (Deficit) on Operating Activities	99	63	(209)	60	(17)	(4)
Non Current Assets	360	4,376	0	3,487	0	8,223
Current Assets	4,970	391	123	589	184	6,257
Non Current Liabilities	0	(736)	(329)	0	0	(1,065)
Current Liabilities	(1,866)	(127)	(3)	(8)	0	(2,004)
2020/21						
Surplus/ (Deficit) on Operating Activities	1,034	194	0	83	2	1,313
Non Current Assets	245	4,373	0	3,487	0	8,105
Current Assets	4,908	415	0	537	201	6,061
Non Current Liabilities	(3,227)	(732)	0	0	0	(3,959)
Current Liabilities	(1,962)	(195)	0	(16)	0	(2,173)

Note 2 – Non-Material Interest in Other Entities

The Council has an interest in a number of other organisations. The Council's share of their net assets or liabilities is not material to the fair understanding of the financial position and transactions of the Council. Accordingly, the Group Accounts do not include these organisations. Under Accounting Regulations, the Council is required to disclose the business nature of each organisation.

Scotland Excel is a joint committee established through Section 57 of the Local Government (Scotland) Act 1973. The main purpose of the committee includes co-ordination of collaborative buying initiatives, representation of interests in public sector contracts, and the development and operation of a centre of procurement expertise for Local Government in Scotland.

Clydebank Municipal Bank is a company limited by shares set up based upon the Companies Act 1908 and 1913. It acts as banker for a number of private individuals/organisations. The Council provides services to the bank and funds any annual losses incurred. The bank's year end is 5 April. The principal business of the Municipal Bank is to accept deposits from private account holders and to invest funds with the Council. The chairman and directors of the bank are Elected Members of the Council. As per the bank's unaudited financial statements at 31 March 2022, 2,475 accounts were held with the bank (2020/21 2,474), with a total amount on deposit of £1.658m (2020/21 £1.733m), with £1.306m being invested with the Council (2020/21 £1.306m). Interest paid by the Council to the bank in the year was £0.034m (2020/21 £0.034m).

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.

Group Accounts

Business Loans Scotland Ltd was formed in March 2017 with 27 Scottish local authorities full members, including the Council, and the remaining five Scottish local authorities becoming associate members. In this respect, each member local council provides a level of loan finance for companies in their area under Phase 1, augmented in Phase 2 by Scottish Growth Scheme and European Regional Development Funding (ERDF).

Note 3 – Financial Impact of Consolidation

The effect of inclusion of the entities on the Group Balance Sheet is to increase reserves and net assets by £48.600m (2020/21 £36.606m 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 £470.195m (2020/21 £355.235m).

Note 4 – Analysis of Material Amounts in Income and Expenditure Account

The following table provides an analysis of the council's share of the material amounts as a result of the inclusion of the associates and subsidiaries.

Contribution to Group Income and Expenditure Reserve:

Restated 2020/21 £000	2021/22 £000
17,817 Partnership for Transport	19,187
139 Concessionary Travel Board	185
(288) Valuation Joint Board	537
10,904 West Dunbartonshire Health & Social Care	17,280
(36) West Dunbartonshire Leisure Trust	3,464
3,861 Clydebank Property Company	3,904
0 WD Energy LLP	(209)
4,008 Common Good	4,068
201 Trust Funds	184
36,606 Total	48,600

Note 5 - Group Accounting Policies: Disclosure of differences with main Statement of Accounting Policies

The financial statements in the Group Accounts are prepared in accordance with the accounting policies set out in Note 1 on pages 43 to 56 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

Group Accounts

Pensions – West Dunbartonshire Leisure Trust complies with the Financial Reporting Standard FRS102 concerning the disclosure of information on pensions. There is no difference in the Profit and Loss Account by using this method in comparison with IAS19 (which is used by other group entities) therefore there is no impact on the results of the group.

Glossary of Terms

While much of the terminology used in this report is self explanatory, the following additional definitions and interpretation of the terms used are provided for assistance. The Glossary of Terms does not comprise part of the audited financial statements.

- 1. Employee benefit expenses**
This includes salaries, wages, overtime, bonus, enhancements, pensions, employer's national insurance, travelling and subsistence expenses and other staff allowances.
- 2. Other service expenses**
This includes:
 - property costs (e.g. rent, rates, insurance, repairs and maintenance, upkeep of grounds, heating and lighting);
 - supplies and services (e.g food, materials, books, uniforms and protective clothing, purchase/ maintenance of equipment);
 - transport costs (e.g. fuel, repairs and maintenance, tyres, licences, insurance and procurement of transport for school children);
 - administration costs (e.g. printing and stationery, advertising, postages, telephone costs);
 - Payments to Other Bodies (e.g. grants and payments to individuals, organisations and agencies providing services complementing or supplementing the Council's work.
- 3. Specific Government Grants**
This includes grants received from Central Government in respect of a specific purpose or service, usually calculated as a predetermined percentage of the expenditure actually incurred e.g. National Priority Action Fund, Benefits Administration.
- 4. General Income**
This includes the charges to persons and bodies for the direct use of council services.
- 5. Capital Expenditure**
This is expenditure incurred in creating, acquiring or improving assets where the expenditure is normally financed by borrowing over a period of years, finance leases, or utilising the income from the sale of existing assets.
- 6. Capital Financed from Current Revenue**
This is expenditure incurred in creating, acquiring or improving assets where that expenditure is charged directly to the revenue account.
- 7. Deferred Asset**
The deferred asset represents the net value of the premium paid/discounts received by the Council on the early repayment of external long term loans.
- 8. Useable Capital Receipts Reserve**
The Useable Capital Receipts Reserve represents the capital receipts available to finance capital expenditure in future years, after setting aside the statutory amounts for the repayment of external loans.
- 9. Pension Interest Cost**
The expected increase during the period in the present value of the scheme liabilities because the benefits are one year closer to settlement
- 10. Expected Return of Pension Assets**
The average rate of return expected over the remaining life of the related obligation on the actual assets held.
- 11. CIPFA**
Chartered Institute of Public Finance and Accountancy
- 12. LASAAC**
Local Council (Scotland) Accounts Advisory Committee
- 13. Budget**
The original revenue budget as set by Members at an appropriate Council meeting.
- 14. Intangible Assets**
Expenditure on assets such as software licences that do not have physical substance but are identifiable and controlled by the Council.
- 15. Revaluation Reserve**
This fund is a store of gains on the revaluations of fixed assets. It is a reserve held for technical accounting purposes and is not available for distribution.

Glossary of Terms

- 16. Capital Adjustment Account (CAA)**
This fund is a store of capital resources set aside to meet past expenditure. It is an account held for technical accounting purposes and is not available for distribution.
- 17. Financial Instrument Adjustment Account (FIAA)**
This account is used to balance for differences in statutory requirements and proper accounting practices for borrowing and lending. It is an account held for technical accounting purposes and is not available for distribution.
- 18. Associate Body**
An entity other than a subsidiary or a joint venture in which the Council has an interest and over who's operating and financial policies the Council is able to exercise significant influence.
- 19. Entity**
A body that is delivering a service or carrying on a business. It should have a separate legal personality and is legally obliged to prepare its own financial statements.
- 20. Statutory Additions**
Additional charges levied for late payment of council tax and non domestic rates.
- 21. Capital Items Replacement Fund**
Reserve earmarked for specific purposes within Education
- 22. Available for Sale Reserve**
Assets that have a quoted market price and/or do not have fixed or determinable payments.
- 23. Current Service Costs (Pension)**
This relates to the real cost of benefit entitlement earned by employees.
- 24. Past Service Costs/Gains (Pension)**
This relates to posts/gains from years prior to the current year and arise from decisions made in year. This relates to the capitalised cost of early retirements on efficiency grounds.
- 25. Curtailments (Pension)**
Used to reduce the number of expected years of future service for employees. In year this relates to the capitalised cost of early retirements on efficiency grounds.
- 26. Interest Cost (Pensions)**
The amount needed to unwind the discount applied in calculating current service cost.
- 27. Expected Return on Assets (Pensions)**
A measure of the return on the investment assets held by the scheme for the year.
- 28. Public Private Partnership (PPP)/Public Finance Initiative (PFI)**
A contract between the Council and a private organisation for the provision of new Educational buildings maintenance and related facilities.
- 29. Available for Sale Assets**
These assets are in relation to Financial Instruments and include:
 - Equity investments; 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 2021/22
SUMMARY

APPENDIX 2

PERIOD END DATE 31 March 2022

Department Summary	Total Budget	Actual Spend	Variance	Annual RAG Status	Net Variance attributable to covid*	Underlying Variance excluding covid	
	£000	£000	£000	%		£000	
Resources	5,448	5,623	175	3%	↓	(46)	221
Regulatory and Regeneration	2,998	2,907	(92)	-3%	↑	245	(337)
People & Technology	6,570	6,418	(153)	-2%	↑	(5)	(148)
Citizens, Culture and Facilities	16,883	16,582	(301)	-2%	↑	(44)	(257)
Education, Learning and Attainment	108,906	108,777	(129)	0%	↑	1,084	(1,213)
Roads and Neighbourhood	13,543	15,105	1,562	12%	↓	1,046	516
Housing and Employability	6,353	6,428	75	1%	↓	135	(60)
Supply, Distribution and Property	(2,521)	437	2,958	-117%	↓	853	2,105
Miscellaneous Services	10,478	11,026	548	5%	↓	483	65
Loan Charges - net of capital receipts and loans fund holiday	6,159	6,012	(147)	-2%	↑	0	(147)
Requisition (VJB)	750	750	0	0%	→	0	0
Requisition (SPT)	1,632	1,632	0	0%	→	0	0
Requisition (CJP)	1,694	1,694	0	0%	→	0	0
Requisition (HSCP)	74,926	74,926	0	0%	→	0	0
Non GAE Allocation	(7,293)	(7,293)	0	0%	→	0	0
Net Covid position	6,460	2,709	(3,751)	-58%	→	(3,751)	0
Total Expenditure	252,987	253,732	745	0%	↓	0	745
Council Tax	(37,053)	(37,957)	(904)	2%	↑	0	(904)
Revenue Support Grant/ NDR	(208,445)	(208,445)	0	0%	→	0	0
Covid Funding (in year and earmarked from 2020/21)*	(6,460)	(6,460)	0	0%	→	0	0
Use of Reserves	(1,028)	(1,028)	0	0%	→	0	0
Total Resources	(252,986)	(253,890)	(904)	0%	↑	0	(904)
Net Expenditure	0	(159)	(159)	-0.06%	↑	0	(159)

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2021/22
RESOURCES SUMMARY

APPENDIX 2

PERIOD END DATE

31 March 2022

Service / Subjective Summary	Total Budget	Actual Spend	Variance	Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid	
Service Summary	£000	£000	£000	%		£000	£000
Audit	123	59	(64)	-52%	↑	(1)	(64)
Finance	1,361	1,361	(0)	0%	↑	(1)	1
Rent Rebates & Allowances	(341)	35	376	-110%	↓	0	376
Revenues & Benefits	2,360	2,401	41	2%	↓	(2)	43
Finance Business Centre	298	283	(15)	-5%	↑	(7)	(8)
Cost of Collection of Rates	19	(16)	(35)	-182%	↑	(35)	(0)
Cost of Collection of Council Tax	(790)	(828)	(38)	5%	↑	0	(38)
Central Administration Support	2,417	2,328	(89)	-4%	↑	(1)	(88)
Total Net Expenditure	5,448	5,623	175	3%	↓	(46)	221

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2021/22
 REGULATORY AND REGENERATION SUMMARY

APPENDIX 2

PERIOD END DATE

31 March 2022

Service / Subjective Summary	Total Budget	Actual Spend	Variance		Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
Service Summary	£000	£000	£000	%		£000	£000
Democratic and Registration Service	742	751	9	0	↓	22	(13)
Environmental Health	675	566	(109)	(0)	↑	47	(156)
Licensing	72	(7)	(79)	(1)	↑	(0)	(79)
Legal Services	967	839	(128)	(0)	↑	2	(130)
Planning	452	592	140	0	↓	179	(39)
Economic Development	91	166	75	1	↓	(5)	80
Total Net Expenditure	2,998	2,907	(92)	(0)	↑	245	(337)

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2021/22
 PEOPLE AND TECHNOLOGY

APPENDIX 2

PERIOD END DATE

31 March 2022

Service / Subjective Summary	Total Budget	Actual Spend	Variance		Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
Service Summary	£000	£000	£000	%		£000	£000
Transactional Services	696	689	(7)	-1%	↑	(0)	(7)
Human Resources (including risk)	1,299	1,277	(22)	-2%	↑	(2)	(20)
Information Services	4,266	4,142	(124)	-3%	↑	(2)	(122)
Change Support	310	310	0	0%	↓	(1)	1
Total Net Expenditure	6,570	6,418	(153)	-2%	↑	(5)	(148)

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2021/22
CITIZENS, CULTURE AND FACILITIES

APPENDIX 2

PERIOD END DATE

31 March 2022

Service / Subjective Summary	Total Budget	Actual Spend	Variance	Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid	
Service Summary	£000	£000	£000	%		£000	£000
Communications & Marketing	345	340	(4)	-1%	↑	0	(4)
Citizen Services	1,254	1,264	10	1%	↓	(18)	28
Performance & Strategy	296	259	(36)	-12%	↑	0	(36)
Clydebank Town Hall	324	282	(43)	-13%	↑	5	(48)
Office Accommodation	1,481	1,362	(120)	-8%	↑	(53)	(67)
Libraries	1,747	1,674	(72)	-4%	↑	28	(100)
Arts and Heritage	383	271	(112)	-29%	↑	(19)	(93)
Catering Services	3,936	3,958	22	1%	↓	0	22
Building Cleaning	1,649	1,695	46	3%	↓	0	46
Building Cleaning PPP	(313)	(291)	22	-7%	↓	0	22
Facilities Assistants	2,003	1,976	(26)	-1%	↑	13	(39)
Facilities Management	358	334	(24)	-7%	↑	0	(24)
Leisure Management	3,411	3,450	39	1%	↓	0	39
Events	9	6	(3)	-30%	↑	0	(3)
Total Net Expenditure	16,883	16,582	(301)	-2%	↑	(44)	(257)

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2021/22
EDUCATION, LEARNING AND ATTAINMENT

APPENDIX 2

PERIOD END DATE

31 March 2022

Service / Subjective Summary	Total Budget	Actual Spend	Variance		Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
Service Summary	£000	£000	£000	%		£000	£000
Primary Schools	30,892	30,565	(327)	-1%	↑	0	(327)
Secondary Schools	29,783	29,627	(156)	-1%	↑	287	(443)
Specialist Educational Provision	17,544	18,165	621	4%	↓	787	(166)
Psychological Services	523	468	(55)	-11%	↑	0	(55)
Sport Development / Active Schools	629	631	2	0%	↓	0	2
Early Education	8,957	8,966	9	0%	↓	0	9
PPP	14,657	14,738	81	1%	↓	0	81
Creative Arts	630	624	(6)	-1%	↑	10	(16)
Curriculum for Excellence	202	201	(1)	0%	↑	0	(1)
Central Admin	2,879	2,827	(52)	-2%	↑	0	(52)
Workforce CPD	338	303	(35)	-10%	↑	0	(35)
Performance & Improvement	451	420	(31)	-7%	↑	0	(31)
Education Development	1,421	1,242	(179)	-13%	↑	0	(179)
Raising Attainment - Primary	0	0	0	0%	→	0	0
Raising Attainment - Secondary	0	0	0	0%	→	0	0
Pupil Equity Fund (including LAC PEF)	0	0	0	0%	→	0	0
Total Net Expenditure	108,906	108,777	(129)	0%	↑	1,084	(1,213)

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2021/22
ROADS AND NEIGHBOURHOOD

APPENDIX 2

PERIOD END DATE

31 March 2022

Service / Subjective Summary	Total Budget	Actual Spend	Variance		Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
Service Summary	£000	£000	£000	%		£000	£000
Transport, Fleet & Maintenance Services	(563)	(413)	150	-27%	↓	56	94
Roads Services	2,791	2,658	(133)	-5%	↑	82	(215)
Grounds Maintenance & Street Cleaning Client	7,360	7,360	0	0%	→	0	0
Outdoor Services	181	176	(5)	-3%	↑	0	(5)
Burial Grounds	(127)	(220)	(92)	72%	↑	0	(92)
Crematorium	(984)	(949)	36	-4%	↓	0	36
Waste Services	7,341	8,434	1,093	15%	↓	835	258
Depots	0	0	0	0%	→	0	0
Ground Maintenance & Street Cleaning Trading A/c	(2,455)	(1,942)	513	-21%	↓	73	440
Total Net Expenditure	13,543	15,105	1,562	12%	↓	1,046	516

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2021/22
 HOUSING AND EMPLOYABILITY

APPENDIX 2

PERIOD END DATE

31 March 2022

Service / Subjective Summary	Total Budget	Actual Spend	Variance		Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
Service Summary	£000	£000	£000	%		£000	£000
Working 4 U	4,166	4,123	(43)	-1%	↑	0	(43)
Communities	1,110	1,117	7	1%	↓	0	7
Homeless Persons	584	682	98	17%	↓	135	(37)
Private Sector housing	39	42	3	8%	↓	0	3
Anti Social Behaviour	454	464	10	2%	↓	0	10
Total Net Expenditure	6,353	6,428	75	1%	↓	135	(60)

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2021/22
SUPPLY, DISTRIBUTION AND PROPERTY

APPENDIX 2

PERIOD END DATE

31 March 2022

Service / Subjective Summary	Total Budget	Actual Spend	Variance	Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid	
Service Summary	£000	£000	£000	%		£000	£000
Housing Maintenance Trading A/c	(1,400)	(568)	832	-59%	↓	784	48
Housing Asset and Investment	80	0	(80)	-100%	↑	0	(80)
Corporate Assets and Capital Investment Programme	(2,285)	89	2,374	-104%	↓	69	2,305
Procurement	517	429	(88)	-17%	↑	0	(88)
Corporate Asset Maintenance	(266)	(197)	69	-26%	↓	0	69
Private Sector Housing Grants	78	65	(13)	-17%	↑	0	(13)
Consultancy Services	755	619	(136)	-18%	↑	0	(136)
Total Net Expenditure	(2,521)	437	2,958	-117%	↓	853	2,105

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2021/22
 MISCELLANEOUS

APPENDIX 2

PERIOD END DATE

31 March 2022

Service / Subjective Summary	Total Budget	Actual Spend	Variance	Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid	
Service Summary	£000	£000	£000	%		£000	£000
Sundry Services	8,160	8,720	560	7%	↓	509	51
Members Allowances, etc	612	595	(17)	-3%	↑	(14)	(3)
European Employability	510	510	0	0%	→	0	0
Chief Executive and Chief Officers	1,196	1,201	5	0%	↓	(12)	17
Total Net Expenditure	10,478	11,026	548	5%	↓	483	65

YEAR END DATE

31 March 2022

Budget Details	Variance Analysis			
	Total Budget	Actual Spend	Variance	RAG Status
	£000	£000	£000	%

Resources

Audit	123	59	(64)	-52%	↑
Service Description	Internal audit of council services.				
Main Issues / Reason for Variance	The main reason for the favourable variance is vacancies and a delay to filling them.				

Central Administration Support	2,417	2,328	(89)	-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	(341)	35	376	-110%	↓
Service Description	This service administers Rent Rebates and other allowances.				
Main Issues / Reason for Variance	An increase in discretionary housing payments is causing an adverse variance in Payments to Other Bodies, this is being partially offset by additional funding				

Regulatory and Regeneration

Environmental Health	675	566	(109)	-16%	↑
Service Description	The Groups within this service (Food and Business Group, Environmental Pollution Group and Community Health Protection Group) are responsible for all aspects of Environmental Health work.				
Main Issues / Reason for Variance	The main reason for the favourable variance is reduced employee costs due to vacancies however this is partially offset by a reduction in expected income due to Covid 19.				

Licensing	72	(7)	(79)	-110%	↑
Service Description	This service provides all licensing on behalf of the Council				
Main Issues / Reason for Variance	The main reason for the variance is an increase in income.				

Legal Services	967	839	(128)	-13%	↑
Service Description	This services provides legal advice to the Council				
Main Issues / Reason for Variance	The main reason for the favourable variance is vacancies and additional income received.				

YEAR END DATE

31 March 2022

Budget Details	Variance Analysis				RAG Status
	Total Budget	Actual Spend	Variance		
	£000	£000	£000	%	
Planning	452	592	140	31%	↓
Service Description	This Service provides Building & Planning services				
Main Issues / Reason for Variance	The main reason for the adverse variance is that income is lower than budgeted due to cancelled or delayed building projects, due to Covid 19. Two further variances are occurring with Employee costs favourable due to staff vacancies and Payments to Other Bodies adverse due a legal case which was not budgeted.				
Economic Development	91	166	75	83%	↓
Service Description	Promotion of regeneration activities within West Dunbartonshire Council				
Main Issues / Reason for Variance	Staffing is adverse due to turnover not being fully achieved, Payments to Other bodies favourable due to reduced projected outturn for Scheme Allocation costs and Supplies and Services is adverse due to a projected shortfall in targeted energy efficiency savings.				
People & Technology					
Information Services	4,266	4,142	(124)	-3%	↑
Service Description	This service area provides general ICT support to the Council and also supports transformational change and modernisation of working practices through technology				
Main Issues / Reason for Variance	There are three variances within this budget. Supplies and Services is adverse due to increased Communications Maintenance costs and increased computer licence costs. This is offset by a favourable income position and favourable staffing costs due to vacancies.				
Citizens, Culture and Facilities					
Office Accommodation	1,481	1,362	(120)	-8%	→
Service Description	Provision of Shared Office Accommodation				
Main Issues / Reason for Variance	Electricity is lower than budget as buildings are not yet open to capacity; both postages and the window cleaning contract costs are lower than budgeted				
Arts and Heritage	383	271	(112)	-29%	↑
Service Description	The service provides civic accommodation and facilities within Clydebank				
Main Issues / Reason for Variance	The main reason for the variance is that the absence of events has delayed the need to have certain posts filled and this has offset some of the income loss.				

YEAR END DATE

31 March 2022

Budget Details	Variance Analysis				RAG Status
	Total Budget	Actual Spend	Variance		
	£000	£000	£000	%	
Libraries	1,747	1,674	(72)	-4%	↑
Service Description	This service includes the provision of Library, Culture and Museums within West Dunbartonshire				
Main Issues / Reason for Variance	The variance is mainly due to reduced costs resulting from the libraries are not operating to full capacity. In addition, two libraries are closed for refurbishment.				

Education , Learning and Attainment

Primary Schools	30,892	30,565	(327)	-1%	↑
Service Description	This service area includes all Primary Schools.				
Main Issues / Reason for Variance	Covid/recovery funds covered some property costs as well as PPE and sickness cover . Scottish Government funding for additional teachers assisted with minimising cover costs.				

Secondary Schools	29,783	29,627	(156)	-1%	↑
Service Description	This service area includes all Secondary Schools.				
Main Issues / Reason for Variance	Covid/recovery funds covered some property costs as well as PPE and sickness cover . Together with lower exam fees these more than offset the higher cost of pupil transport.				

Specialist Educational Provision	17,544	18,165	621	4%	↓
Service Description	This service area covers all ASN Services.				
Main Issues / Reason for Variance	The adverse variance is made up of £787k which is covid specific, leaving £166k favourable as non-covid related. The variance within employee costs is attributable to expenditure offset by Scottish Government grant income for additional support staff or the pay award element covering the period January to March 2021. The principal reason for the overall variance in ASN was the increase in demand for residential placements - the number of placements up 18% on the previous year.				

Psychological Services	523	468	(55)	-11%	↑
Service Description	This service provides Psychological Support to pupils within West Dunbartonshire.				
Main Issues / Reason for Variance	The favourable variance arose because of a number of retrials during the year				

YEAR END DATE

31 March 2022

Budget Details	Variance Analysis				RAG Status
	Total Budget	Actual Spend	Variance		
	£000	£000	£000	%	
PPP	14,657	14,738	81	1%	↓
Service Description	This service area includes Vale of Leven, Clydebank High and St Peter the Apostle High Schools and St Eunan's Primary School. The costs charged to this service are Property costs and the Unitary charge.				
Main Issues / Reason for Variance	Costs for certain utilities (principally gas, electricity and rates), cleaning and grounds maintenance increased during the year above the level anticipated when the budgets were set.				
Central Admin	2,879	2,827	(52)	-2%	↑
Service Description	This service area covers Education Directorate				
Main Issues / Reason for Variance	The reasons for the favourable variance are reduced expenditure on texting following a review of usage and lower than expected expenditure to FM for replacements of school kitchen equipment.				
Education Development	1,421	1,242	(179)	-13%	↑
Service Description	This service includes spend in areas such as technician service, language programmes and senior phase programme.				
Main Issues / Reason for Variance	Employee costs were favourable due to retirements/reduced hours within the technician service and a variance arose because of lower costs for vocational transport and lower payments to third parties.				
Roads and Neighbourhood					
Roads Services	2,791	2,658	(133)	-5%	↑
Service Description	This service relates to Roads design, structures, street lighting, road safety and school crossing patrols				
Main Issues / Reason for Variance	Although costs for plant hire and private contractors were greater than anticipated this was more than offset by increased income				
Transport, Fleet & Maintenance Services	(563)	(413)	150	-27%	↓
Service Description	Transport services across WDC				
Main Issues / Reason for Variance	The adverse variance is made up of £56k which is covid-related leaving a variance of £94k which is non-covid related. This arose because certain internal recharges were lower than expected (eg tyres, fuel)				

YEAR END DATE

31 March 2022

Budget Details	Variance Analysis				
	Total Budget	Actual Spend	Variance	RAG Status	
	£000	£000	£000	%	
Burial Grounds	(127)	(220)	(92)	72%	↑
Service Description	This service provides burial services within the Council area				
Main Issues / Reason for Variance	The variance is due to income from internments/lairs exceeding budget.				
Waste Services	7,341	8,434	1,093	15%	↓
Service Description	Waste Collection and Refuse disposal services				
Main Issues / Reason for Variance	The adverse variance of £1,093k is made up of £835k which is Covid specific, leaving £258k as non-Covid-related. Employee costs are higher as projected savings from waste route optimisation, which depend on operating from a single depot, have not materialised. In addition, a greater than budgeted pay award added another £50k to employee costs. Other Property costs were £53k over budget following essential works at the recycling centre. Overall commercial income was lower than anticipated.				
Ground Maintenance & Street Cleaning Trading A/c	(2,455)	(1,942)	513	-21%	↓
Service Description	Trading operation providing grounds maintenance and street cleaning services				
Main Issues / Reason for Variance	The adverse variance of £513k is made up of £73k which is Covid-specific, leaving £440k as non-Covid related. The remaining variance due to the net pay award within this service being greater than 2% budgeted. Repairs to existing equipment and purchases of new equipment proved greater than expected. Income adhoc works were significantly less than budgeted				
Housing and Employability					
Homeless Persons	584	682	98	17%	↓
Service Description	This service seeks to prevent homelessness occurring across the authority and improves access to support services				
Main Issues / Reason for Variance	Increased number of homeless units were taken on to meet demand during COVID. The housing benefit (HB) income is slightly less than the amount required to cover the cost of the additional units				

YEAR END DATE

31 March 2022

Budget Details	Variance Analysis				RAG Status
	Total Budget	Actual Spend	Variance		
	£000	£000	£000	%	
Supply, Distribution and Property					
Housing Maintenance Trading A/c	(1,400)	(568)	832	-59%	↓
Service Description	This service delivers maintenance and investment services to the council's housing stock.				
Main Issues / Reason for Variance	The adverse variance is mainly COVID impact that has increased absence reduced resource availability, reduced the amount of work undertaken by the in-house workforce, and increased transport costs to provide a safe working environment.				
Corporate Asset Maintenance	(266)	(197)	69	-26%	↓
Service Description	This service manages and undertakes repairs and maintenance to public buildings				
Main Issues / Reason for Variance	The main variance reflects a lower than anticipated throughput of major capital programmes managed and delivered by the CAMS service.				
Corporate Assets and Capital Investment Programme	(2,285)	89	2,374	-104%	↓
Service Description	This service provides asset and estate management				
Main Issues / Reason for Variance	The variance is mainly due to the re-negotiation of past rental income due for the Clydebank Shopping Centre.				
Procurement	517	429	(88)	-17%	↑
Service Description	This service provides a purchasing & procurement service for the Council				
Main Issues / Reason for Variance	Main reason for favourable variance is due to vacancies, this is being partially offset by an anticipated reduction in budgeted income.				
Housing Asset and Investment	80	0	(80)	-100%	↑
Service Description	This service manages and undertakes asset investment for HRA dwellings				
Main Issues / Reason for Variance	Employee costs reported a favourable variance due to vacant posts within the service and this is partially offset by a reduction in the level of income being recharged to the Housing Revenue Account.				

YEAR END DATE

31 March 2022

Budget Details	Variance Analysis				RAG Status
	Total Budget	Actual Spend	Variance		
	£000	£000	£000	%	
Consultancy Services	755	619	(136)	-18%	↑
Service Description	This service provides the architectural support to WDC				
Main Issues / Reason for Variance	Main reason for favourable variance is due to vacancies				

Miscellaneous

Sundry Services	8,160	8,720	560	7%	↓
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	Of this variance £483k has been identified as due to covid. The remaining variance is mainly due to insurance costs anticipated (due to the level of excesses anticipated) and anticipated property costs of vacant buildings (HSCP properties).				

Other

Loan Charges - net of capital receipts and loans fund holiday	6,159	6,012	(147)	-2%	↑
Service Description	This budget covers the servicing of the Council's external borrowing				
Main Issues / Reason for Variance	This favourable variance is mainly due to the interest rates for borrowing throughout most of 2020/21				

Council Tax	(37,053)	(37,957)	(904)	2%	↑
Service Description	This details amounts of income anticipated to be collected from residents in the form of Council tax				
Main Issues / Reason for Variance	Level of Council Tax charges are anticipated to be higher than budgeted due to the level of income anticipated following reliefs; the debt write off through sequestration, etc being less than anticipated and a reduction in creditors carried forward from 2020/21				

Net Covid position	6,460	2,709	(3,751)	-58%	↑
Service Description	This represents the funding from Scottish Government specifically for covid and additional spend identified outwith specific Council Services				
Main Issues / Reason for Variance	The favourable variance is funding service related covid costs, with the remaining funds carried forward as an earmarked balance				

PERIOD END DATE

31 March 2022

Subjective Summary	Total Budget 2021/22 £000	Spend to Date 2021/22 £000	Actual Spend £000	Forecast Variance 2021/22		Annual RAG Status
				£000	%	
Employee Costs	6,272	6,068	6,068	(204)	-3%	↑
Property Costs	1,917	1,800	1,800	(117)	-6%	↑
Transport Costs	110	121	121	11	0%	↑
Supplies, Services And Admin	394	358	358	(36)	-9%	↑
Support Services	2,677	2,485	2,485	(192)	-7%	↑
Other Expenditure	510	715	715	205	40%	↓
Repairs & Maintenance	12,860	12,581	12,581	(279)	-2%	↑
Bad Debt Provision	1,060	1,131	1,131	71	7%	↓
Void Loss (Council Tax/Lost Rents)	648	1,635	1,635	987	152%	↓
Loan Charges	11,878	10,520	10,520	(1,358)	-11%	↑
CFCR	7,821	13,175	13,175	5,354	68%	↓
Total Expenditure	46,147	50,589	50,589	4,442	10%	↓
House Rents	44,419	44,223	44,223	196	0%	↓
Lockup Rents	208	206	206	2	1%	↓
Factoring/Insurance Charges	1,235	1,268	1,268	(33)	-3%	↑
Other rents	114	117	117	(3)	-3%	↑
Interest on Revenue Balance	71	7	7	64	90%	↓
Transfer from Reserves	0	4,706	4,706	(4,706)	0%	↑
Miscellaneous income	100	137	137	(37)	-37%	↑
Total Income	46,147	50,664	50,664	(4,517)	-10%	↑
Net Expenditure	0	(75)	(75)	(75)		↑

MONTH END DATE **31 March 2022**

PERIOD **12**

Budget Details		Variance Analysis			
Subjective Analysis	Budget	Actual Spend	forecast Variance	RAG Status	
EMPLOYEE COSTS	6,272	6,068	(204)	-3%	↑
Subjective Description					
This budget covers all employees charged directly to the HRA including caretakers.					
Variance Narrative					
Main Issues	The main reason for the the favourable variance is due to recharges to HRA revenue being lower than anticipated at time of budget setting.				
Budget Details		Variance Analysis			
Subjective Analysis	Budget	Actual Spend	forecast Variance	RAG Status	
	£000	£000	£000	%	
PROPERTY COSTS	1,917	1,800	(117)	-6%	↑
Subjective Description					
This budget covers electricity, gas, rates, rents, cleaning and insurance costs.					
Variance Narrative					
Main Issues	The main reasons for this underspend relates to the recharge for the cost of property insurance will be more in line with last year's actual than assumed within budget. Other costs also have come in below budget including electricity, gas and contract cleaning.				
Budget Details		Variance Analysis			
Subjective Analysis	Budget	Actual Spend	forecast Variance	RAG Status	
	£000	£000	£000	%	
SUPPORT SERVICES	2,677	2,485	(192)	-7%	↑
Subjective Description					
This budget covers central support recharges to the HRA					
Variance Narrative					
Main Issues	The year end recharge for the use of central support services was lower than anticipated resulting in a favourable variance.				
OTHER EXPENDITURE	510	715	205	40%	↓
Subjective Description					
This budget covers rent abatements, membership fees and tenancy sustainment					
Variance Narrative					
Main Issues	The main reason for this overspend relates to an increase in rent abatement payments in 21/22 with higher costs than anticipated at time of budget setting.				
Budget Details		Variance Analysis			
Subjective Analysis	Budget	Actual Spend	forecast Variance	RAG Status	
	£000	£000	£000	%	
REPAIRS & MAINTENANCE	12,860	12,581	(279)	-2%	↑
Service Description					
This budget covers all repair and maintenance expenditure to houses and lockups					
Variance Narrative					
Main Issues	The underspend is attributable to a few factors. Maintenance service contracts have been obtained at a lower cost than budgeted. General repairs have been less than budgeted since the focus has been on dealing with larger jobs which fall under capital budgets rather than revenue. It has also not been possible to identify many suitable projects to utilise the WDTR0 budget therefore this budget remains unspent in 21/22.				

MONTH END DATE 31 March 2022

PERIOD 12

Budget Details	Variance Analysis			
Subjective Analysis	Budget	Actual Spend	forecast Variance	RAG Status
	£000	£000	£000	%

BAD DEBT PROVISION	1,060	1,131	71	7%	↓
Service Description					
This budget allows for the provision for bad and doubtful debts to be maintained at an appropriate level					
Variance Narrative					
Main Issues	The Bad Debt Provision required for 21/22 was more than estimated at time of budget setting, resulting in an adverse variance.				

Budget Details	Variance Analysis			
Subjective Analysis	Budget	Actual Spend	forecast Variance	RAG Status
	£000	£000	£000	%

VOID LOSS	648	1,635	987	152%	↓
Service Description					
This budget covers the rents lost on void houses and lockups and the cost of council tax on void properties.					
Variance Narrative					
Main Issues	The main reason for this adverse variance relates to the number of void properties being higher than budgeted. Despite restrictions being lifted and best efforts to relet properties towards the end of 20/21, the recovery to normal numbers was not possible. Therefore, void numbers are starting higher in 21/22 than assumed within the budget. This is reflected in a higher cost for void rent loss and void council tax against budget.				

Budget Details	Variance Analysis			
Subjective Analysis	Budget	Actual Spend	forecast Variance	RAG Status
	£000	£000	£000	%

LOAN CHARGES	11,878	10,520	(1,358)	-11%	↑
Service Description					
Loan Charges is made up of repayments of principle sums, and the payments of interest and expenses					
Variance Narrative					
Main Issues	The main reason for this variance is the due to the principal repayment being lower than anticipated at time of budget setting.				

Budget Details	Variance Analysis			
Subjective Analysis	Budget	Actual Spend	forecast Variance	RAG Status
	£000	£000	£000	%


CFCR	7,821	13,175	5,354	68%	↓
Service Description					
CFCR is made up of the cost of capital funded from current reserves (CFCR)					
Variance Narrative					

MONTH END DATE **31 March 2022**


PERIOD **12**

Main Issues	The main reason for the adverse variance is due to higher than expected and an additional CFCR from reserves being required in 21/22.
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Budget Details	Variance Analysis			
Subjective Analysis	Budget	Actual Spend	forecast Variance	RAG Status
	£000	£000	£000	%

INTEREST ON REVENUE BALANCES	71	7	64	90%	
Service Description					
Interest received based upon the balances contained within the revenue account.					
Variance Narrative					
Main Issues	Budget set too high. Balances vary year on year, thus making it more difficult to accurately budget.				

Budget Details	Variance Analysis			
Subjective Analysis	Budget	Actual Spend	forecast Variance	RAG Status
	£000	£000	£000	%

TRANSFER FROM RESERVES	0	4,706	(4,706)	0%	
Service Description					
Amount transferred from reserves.					
Variance Narrative					
Main Issues	This favourable variance is due to transfer from reserves, consisting of additional CFCR and release of covid funds in relation to repairs.				

WEST DUNBARTONSHIRE COUNCIL
GENERAL SERVICES CAPITAL PROGRAMME
OVERALL PROGRAMME SUMMARY

APPENDIX 4

PERIOD END DATE **31 March 2022**

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	93	76.2%	174,447	81.9%	93	76.2%	25,301	75.3%
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	0	0.0%	0	0.0%	0	0.0%	235	0.7%
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	29	23.8%	38,551	18.1%	29	23.8%	8,084	24.0%
TOTAL EXPENDITURE	122	100%	212,998	100%	122	100%	33,620	100%

Project Status Analysis	Project Life Financials				Current Year Financials					
	Budget £000	Spend to Date £000	Forecast Spend £000	Forecast Variance £000	Budget £000	Spend to Date £000	Forecast Spend £000	Actual Variance £000	Slippage £000	Over/ (Under) £000
Red Projects are forecast to be overspent and/or significant delay to completion	303,599	174,447	305,545	1,945	47,099	25,301	25,301	(21,797)	(23,732)	1,935
Amber Projects are either at risk of being overspent and/or delay in completion (although this is unquantifiable at present) or the project has any issues that require to be reported at this time	0	0	0	0	227	235	235	8	0	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	26,934	38,551	42,691	15,757	9,401	8,084	8,084	(1,317)	(1,226)	(91)
TOTAL EXPENDITURE	330,534	212,998	348,236	17,702	56,727	33,620	33,620	(23,107)	(24,958)	1,851

TOTAL RESOURCES	(330,534)	(212,998)	(348,236)	(17,702)	(56,727)	(33,620)	(33,620)	23,107
NET EXPENDITURE	0	0	0	0	0	0	0	0

WEST DUNBARTONSHIRE COUNCIL
GENERAL SERVICES CAPITAL PROGRAMME
ANALYSIS OF PROJECTS AT RED ALERT STATUS

APPENDIX 4

PERIOD END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
Valuation Joint Board - Requisition of ICT Equipment						
Project Life Financials	3	0	0%	3	0	0%
Current Year Financials	3	0	0%	0	(3)	-100%
Project Description	Requisition ICT Equipment.					
Project Manager	David Thomson					
Chief Officer	David Thomson					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Project has been delayed due to resources being directed to more prioritised work. This has affected the forecast end date and works therefore are rescheduled to 2022/23. It is hoped that the budget can be utilised with final budget spend forecast in 2022/23.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Requisition re ICT Equipment.						

Payment Card Industry Data Security Standard (PCIDSS)						
Project Life Financials	30	0	0%	30	0	0%
Current Year Financials	30	0	0%	0	(30)	-100%
Project Description	Module would ensure that WDC were compliant with the current requirements of PCIDSS for card payments without the need for numerous costly workarounds					
Project Manager	Karen Shannon					
Chief Officer	Laurence Slavin					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Budget rephased to 2022-23 as version upgrade of the Council's cash receipting system is required beforehand and is currently underway.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Upgraded version with PCI compliant telephone payment system.						

Electronic Insurance System						
Project Life Financials	50	43	86%	50	0	0%
Current Year Financials	7	0	0%	0	(7)	-100%
Project Description	Acquisition of a claims/incident management system supported by an electronic document					
Project Manager	Karen Shannon					
Chief Officer	Laurence Slavin					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance						
The various claim forms and departmental reports have been reviewed and updated and the relevant online request forms were submitted to the Digital Sub-Group to be converted to Online Achieve Forms. The various claim forms and departmental reports have now been converted to Online Achieve Forms and are in the process of being tested. Once complete, the supplier will take matters forward with their design team. An anticipated timeline for completion of the project, taking into account the various stages i.e. development, testing, going live etc. will be drawn up in conjunction with the supplier at that time. Budget spend anticipated in 2022/23.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						

PERIOD END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
Upgraded Electronic Insurance System.						

Enhancements to Cash Receipting System							
Project Life Financials	40	5	12%	40	0	0%	
Current Year Financials	40	5	12%	5	(35)	-88%	
Project Description	To enhance the cash receipting system in the way payments are made and allocated to back office by increasing the level of security that is required for online payments made by customers						
Project Manager	Karen Shannon						
Chief Officer	Laurence Slavin						
Project Lifecycle	Planned End Date	30-Sep-23	Forecast End Date	30-Sep-23			
Main Issues / Reason for Variance							
Budget rephased to 2022-23 as this is a number of mini projects and the first part is the version upgrade which is actively progressing. After this upgrade we can move onto other enhancements which are anticipated to finish in September 2023.							
Mitigating Action							
None required at this time.							
Anticipated Outcome							
Enhancements to the cash receipting system including PCI compliant telephone payment system.							

Agresso development							
Project Life Financials	30	5	16%	30	0	0%	
Current Year Financials	30	4	15%	4	(25)	-85%	
Project Description	The purpose of this project is to carry out an upgrade of the Agresso Finance System which was last upgraded in 2015. The requirement to upgrade is to maintain a level of support available from Unit 4 who have advised that support for older versions of the system is being reduced.						
Project Manager	Adrian Gray						
Chief Officer	Laurence Slavin						
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Jul-22			
Main Issues / Reason for Variance							
Delays in completion of required data cleansing prior to the upgrade have caused the start of the upgrade to be deemed too close to the financial year end to risk disruption to preparation of the draft final accounts. The upgrade will be delayed until the Summer when the draft accounts have been completed.							
Mitigating Action							
None possible at this time.							
Anticipated Outcome							
Development of Agresso system later than originally anticipated but within original budget.							

PERIOD END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

Legal Case Management System						
Project Life Financials	33	0	0%	33	0	0%
Current Year Financials	33	0	0%	0	(33)	-100%
Project Description	Legal Case Management System					
Project Manager	Alan Douglas					
Chief Officer	Peter Hesselst					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Budget has been rephased from 2020/21. The project could not proceed as originally planned as Officers are required to access the office and hardware the system will run on and COVID-19 restrictions have prevented this. The project will have to go back out to tender following the upgrade to Microsoft 365. The project will not be rephased into financial year 2022/23.						
Mitigating Action						
Legal to discuss impact of Microsoft 365 with ICT.						
Anticipated Outcome						
Project to be completed in 2022/23 assuming return to office and with the support of ICT.						

Solar Panel Installation						
Project Life Financials	135	144	107%	144	9	7%
Current Year Financials	119	128	107%	128	9	7%
Project Description	Installation of Solar Panels on Council buildings.					
Project Manager	Steven Milne/ John McKenna					
Chief Officer	Peter Hesselst					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Oct-21		
Main Issues / Reason for Variance						
Works complete. Awaiting demonstration and handover following snagging issues.						
Mitigating Action						
Work completed						
Anticipated Outcome						
Work completed						

Installation of Solar PV at Clydebank Leisure Centre						
Project Life Financials	61	3	5%	61	0	0%
Current Year Financials	59	1	1%	1	(58)	-99%
Project Description	Installation of Solar PV at Clydebank Leisure Centre.					
Project Manager	Steven Milne/ John McKenna					
Chief Officer	Peter Hesselst					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Contract strategy to be approved and tenders to be submitted with contract award prior to end of March 2022. Underspend required in 2022/23.						
Mitigating Action						
Opportunities to mitigate are limited at this stage. Officers aim to pass to procurement and tender this financial year. Aim for works in April /May 2022. It is not advisable to undertake roofing works over winter period.						
Anticipated Outcome						
Complete in 2022/23.						

PERIOD END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

Replace existing main hall Air Handling unit at Clydebank Town Hall

Project Life Financials	85	0	0%	85	0	0%
Current Year Financials	83	0	0%	0	(83)	-100%
Project Description	Replace existing main hall Air Handling unit at Clydebank Town Hall.					
Project Manager	Steven Milne/ John McKenna					
Chief Officer	Peter Hessett					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		

Main Issues / Reason for Variance

Agreed revised proposals and awaiting new design and costings.

Mitigating Action

None available at this time.

Anticipated Outcome

Design to be completed in 2021/22 with physical works being carried out in 2022/23.

Replace obsolete boilers (plant greater than 30 years old)

Project Life Financials	235	237	101%	243	8	3%
Current Year Financials	227	235	103%	235	8	3%
Project Description	Replace obsolete boilers (plant greater than 30 years old).					
Project Manager	Steven Milne/ John McKenna					
Chief Officer	Peter Hessett					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Oct-22		

Main Issues / Reason for Variance

All works complete. Retention to be paid FY 22/23. Insufficient funding available for Hub boiler replacement.

Mitigating Action

None available at this time.

Anticipated Outcome

Full spend minus the retention is expected this year. The Hub boiler replacement is suspended until next year. Note insufficient budget available to carry out Hub works.

Leisure Energy projects - air handling units, upgrade lighting, circulating pumps, and draught proofing

Project Life Financials	290	63	22%	290	0	0%
Current Year Financials	207	0	0%	0	(207)	-100%
Project Description	Measures to be installed at both Meadow Centre & Vale of Leven Swimming Pool; new pool hall Air Handling Units, upgrade lighting, circulating pumps Vale of Leven Swimming Pool, internal and external lighting and draught proofing.					
Project Manager	Steven Milne/ John McKenna					
Chief Officer	Peter Hessett					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	28-Feb-23		

Main Issues / Reason for Variance

Initial contact made with consultancy services. Expect works to commence next financial year.

Mitigating Action

All works to be complete in one tender package.

Anticipated Outcome

All works to be completed next financial year 2022/23.

WEST DUNBARTONSHIRE COUNCIL
 GENERAL SERVICES CAPITAL PROGRAMME
 ANALYSIS OF PROJECTS AT RED ALERT STATUS

APPENDIX 4

PERIOD END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

Energy Projects quick wins

Project Life Financials	80	19	23%	80	0	0%
Current Year Financials	77	15	20%	15	(61)	-80%

Project Description Spend to Save projects.

Project Manager Steven Milne/ John McKenna

Chief Officer Peter Hessett

Project Lifecycle Planned End Date 31-Mar-22 Forecast End Date 31-Mar-23

Main Issues / Reason for Variance

Further orders have been raised and await invoice. Total expenditure this financial year estimated to be £0.015m with the rest of the funding to be carried forward into next financial year.

Mitigating Action

None available at this time

Anticipated Outcome

Anticipate some spend this year and the remainder to be rephased into 2022/23.

Zero Carbon Fund

Project Life Financials	344	86	25%	344	0	0%
Current Year Financials	344	86	25%	86	(258)	-75%

Project Description Zero Carbon Fund.

Project Manager Steven Milne/ John McKenna

Chief Officer Peter Hessett

Project Lifecycle Planned End Date 31-Mar-23 Forecast End Date 31-Mar-23

Main Issues / Reason for Variance

Development and agreement of projects currently being carried out and one boiler replacement completed FY 21/22. Work planned to be undertaken next financial year.

Mitigating Action

None available at this time

Anticipated Outcome

Project delivered within budget but likely to be later than anticipated.

Oil to Gas Conversion

Project Life Financials	187	208	111%	208	21	11%
Current Year Financials	72	92	129%	92	21	29%

Project Description Oil to Gas Conversion in council buildings.

Project Manager Steven Milne/ John McKenna

Chief Officer Peter Hessett

Project Lifecycle Planned End Date 31-Mar-22 Forecast End Date 31-Aug-21

Main Issues / Reason for Variance

Project complete except for minor snagging.

Mitigating Action

None Required.

Anticipated Outcome

Works complete in 2021/22-full spend.

PERIOD END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

Lighting upgrades to LED in schools and Corporate buildings

Project Life Financials	182	248	136%	248	65	36%
Current Year Financials	0	57	0%	57	57	#DIV/0!
Project Description	Lighting upgrades to LED in schools and Corporate buildings					
Project Manager	Steven Milne/ John McKenna					
Chief Officer	Peter Hesselton					
Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-22		

Main Issues / Reason for Variance

Budget was fully utilised in 2020/21.

Mitigating Action

Liaising with Building Services and RPOs for permission to proceed.

Anticipated Outcome

Delivery of project.

Upgrade obsolete heating controls (BEMS) across Council estate

Project Life Financials	160	0	0%	160	0	0%
Current Year Financials	80	0	0%	0	(80)	-100%
Project Description	Upgrade obsolete heating controls (BEMS) across Council estate.					
Project Manager	Steven Milne/ John McKenna					
Chief Officer	Peter Hesselton					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		

Main Issues / Reason for Variance

Completion of tender documentation and strategy end of March 2022. With works commencing April 2022.

Mitigating Action

None available at this time.

Anticipated Outcome

Works complete in 2022/23.

PERIOD END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

Regeneration/Local Economic Development						
Project Life Financials	1,188	538	45%	1,188	0	0%
Current Year Financials	1,188	538	45%	538	(651)	-55%
Project Description	Budget to facilitate the delivery of Regeneration throughout West Dunbartonshire, aligned to the Economic Strategy. External funding will be sought to maximise opportunities for redevelopment of these sites.					
Project Manager	Gillian McNamara/ Michael McGuinness					
Chief Officer	Peter Hissett					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Estimated spend in 2021/22 was less than was anticipated for the projects across West Dunbartonshire Town Centres and strategic sites. Much of this was outwith the Council's control, including for example the development timeline for the Mitchell Way developer, delays to external funding timescales for Dumbarton projects, and inter-dependencies with other projects. Forecast has been reduced in relation to further slippage of LED funding towards Smollett Fountain public realm works as we await confirmation of the programme from the contractor. £0.650m be carried forward as projects slip into next financial year.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Improved town centres and strategic sites across West Dunbartonshire.						

Regeneration Fund						
Project Life Financials	9,797	4,898	50%	9,797	0	0%
Current Year Financials	1,314	346	26%	346	(967)	-74%
Project Description	Funding to implement major regeneration projects linked to community charrettes.					
Project Manager	Gillian McNamara/ Michael McGuinness					
Chief Officer	Peter Hissett					
Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
Main Issues / Reason for Variance						
The agreed contribution of £0.475m towards the commercial units has been transferred to the project lead Service, Housing. The marine technology park at Carless (SMTP) £2m grant has been approved, an agreement is being finalised and the anticipated expenditure is on track. Design development of Glencairn House underway but spend this financial year was drawn from LUF first, and the Regeneration Fund contribution of £1M will be carried forward. Further updates will be provided as the project progresses. Waterfront Path spend will slip as discussions with landowners continue.						
Mitigating Action						
Programme management approach to delivery.						
Anticipated Outcome						
Progress towards delivery of planned projects from Economic Development Strategy and Charrette Action Plans albeit later than originally anticipated.						

WEST DUNBARTONSHIRE COUNCIL
GENERAL SERVICES CAPITAL PROGRAMME
ANALYSIS OF PROJECTS AT RED ALERT STATUS

APPENDIX 4

PERIOD END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
Town Centre Fund						
Project Life Financials	1,166	1,023	88%	1,166	0	0%
Current Year Financials	593	450	76%	450	(143)	-24%
Project Description	Scottish Government funding to help improve local town centres.					
Project Manager	Gillian McNamara/ Michael McGuinness					
Chief Officer	Peter Hessett					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Projects in Dumbarton and Clydebank now complete with remaining Town Centre Fund budget to be spent on delivery of the Alexandria projects. One of the Alexandria Main Street building works has been completed, the remainder will slip into next year.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Regenerated Town Centres.						

Place Based Investment Programme						
	£000	£000	%	£000	£000	%
Project Life Financials	780	139	18%	780	0	0%
Current Year Financials	780	139	18%	139	(641)	-82%
Project Description	Scottish Government Funding to establish a Place-Based Investment Programme to ensure that all place based investments are shaped by the needs and aspirations of local communities.					
Project Manager	Gillian McNamara/ Michael McGuinness					
Chief Officer	Peter Hessett					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
IRED Committee has approved three projects Titan Boulevard, Bruce Street public realm and a contribution to the Town Centre projects the latter proposed spend of £0.061m will slip into next financial year. Titan Boulevard is being delivered by Wheatley Group and we are advised that it will not be completed until Summer 2022, therefore a further £0.58M will require to be carried forward to 22/23. Roads Service-led Bruce St project spend anticipated to complete by financial year end.						
Mitigating Action						
Programme involves expenditure over a number of projects led by different services. Regular reporting between services will help early identification of risk.						
Anticipated Outcome						
Place-based improvements that advance Scottish Government's priorities of 20 min neighbourhoods and carbon zero.						

PERIOD END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
Viresco Studios and Arts Centre						
Project Life Financials	750	0	0%	750	0	0%
Current Year Financials	750	0	0%	0	(750)	-100%
Project Description	Viresco Studios and Arts Centre in Alexandria, aimed to encourage wider participation in the arts, creative enterprises and cultural activity in West Dunbartonshire.					
Project Manager	Gillian McNamara/ Michael McGuinness					
Chief Officer	Peter Hessel					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	30-Sep-23		
Main Issues / Reason for Variance						
Due to factors outwith the Council's control, progress couldn't be made on a timeline that would be acceptable to funders and as a result Scottish Government will withdraw the grant offer. Viresco Studios SCIO currently considering future options with a view to resubmitting an application.						
Mitigating Action						
Building has been surveyed to get certainty on degree of work required. The funder, Scottish Government, is being updated with progress.						
Anticipated Outcome						
Repurposing and restoration of B listed former St Andrew's church in Alexandria for community arts uses.						
Clydebank Can On The Canal						
Project Life Financials	747	0	0%	747	0	0%
Current Year Financials	747	0	0%	0	(747)	-100%
Project Description	New activities centre in Clydebank Town Centre.					
Project Manager	Gillian McNamara/ Michael McGuinness					
Chief Officer	Peter Hessel					
Project Lifecycle	Planned End Date	31-Dec-22	Forecast End Date	30-Jun-23		
Main Issues / Reason for Variance						
Kier construction to be appointed with delivery of the Activities Centre by 31 December 2022.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
New community-run activities centre in Clydebank Town Centre.						

PERIOD END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
Levelling up						
Project Life Financials	125	56	45%	125	0	0%
Current Year Financials	125	56	45%	56	(69)	-55%
Project Description	Successful LUF applications that meet UK Government's over-riding objective of Levelling Up and transformational regeneration.					
Project Manager	Gillian McNamara/ Michael McGuinness					
Chief Officer	Peter Hessett					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	30-Jun-23		
Main Issues / Reason for Variance	This capacity funding was awarded by UK Government to assist with development of LUF bids. WDC will be awarded LUF and the capacity funding will be used in part to produce Artizan Centre redevelopment options. There is scope for Roads/Transportation to use some capacity funding to develop a major transportation bid.					
Mitigating Action	None available at this time.					
Anticipated Outcome	Successful LUF applications that meet UK Government's over-riding objective of Levelling Up and transformational regeneration.					

Queens Quay District Heating Network						
Project Life Financials	21,458	21,628	101%	21,628	170	1%
Current Year Financials	0	170	0%	170	170	0%
Project Description	Queens Quay District Heating Network.					
Project Manager	Craig Jardine					
Chief Officer	Peter Hessett					
Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-21		
Main Issues / Reason for Variance	The energy centre shell is complete and has been handed over to WDC. The internal fit out is complete with heat now being supplied to Clydebank Care Home, Aurora House, Titan Enterprise Centre and Clydebank Leisure Centre. The additional costs resulting in the reported overspend are associated with extensions to the scope of the project. Rebate from Energetics of £0.182m has been received and is being processed. Spend figures are reduced on account of invoice paid by the Wheatley Group for their connection charges to the district heating network and internal cost transfer to cover media installation and floor painting at the energy centre.					
Mitigating Action	None required					
Anticipated Outcome	Project will be delivered over original budget.					

PERIOD END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

District Heating Network Expansion						
Project Life Financials	11,000	0	0%	11,000	0	0%
Current Year Financials	3,600	0	0%	0	(3,600)	0%
Project Description	District Heating Network Expansion.					
Project Manager	Craig Jardine					
Chief Officer	Peter Hessett					
Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
Main Issues / Reason for Variance						
Network expansion to GJNH (Golden Jubilee National Hospital) will commence pending approval to proceed by the GJNH Board. The budget of £3.6m will be rephased into 2022/23 on account of the continuing discussions and expected future confirmation by the GJNH board approving the connection proposal to the Queens Quay District Heating Network.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Project will be delivered on budget.						

Exxon City Deal						
Project Life Financials	34,050	2,681	8%	34,050	0	0%
Current Year Financials	611	444	73%	444	(166)	-27%
Project Description	As part of the City Deal project the WDC Exxon site at Bowling regeneration with alternative A82					
Project Manager	Patricia Rowley/ Craig Jardine					
Chief Officer	Peter Hessett					
Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
Main Issues / Reason for Variance						
Regular updates are provided at every Council meeting, 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. Exxon's commercial deal was approved by WDC on the 24th June 2020 with land transfer agreed and missives concluded. The planning permission in principle (PPIP) application has been approved by WDC planning department. Exxon has agreed with SEPA and WDC-Environmental Health their remediation strategy. Technical reviews are being carried out between WDC consultant Stantec and Exxon consultants WSP to assess the ongoing remediation strategy and site activity and WDC and Exxon are now working together on their respective construction programmes, to ensure the two phases of works can go ahead unimpeded by the other. Exxon are independently progressing their remediation works which are ongoing. The planning permission conditions are being attended to by consultants Stantec with the condition attached to Dunglass Castle has been progressed with the condition survey nearing completion taking in the castle, house and Henry bell Obelisk. A verbal presentation was made to the board members at the September meeting.						
Final Business Case submission date changed from November 2021 to November 2022 and was submitted to the Chief Executive's Group on 29th September 2021 with no issues raised. It was included in the interim performance report presented to cabinet on 5th October 2021. A briefing document has been produced and agreed with our chosen contractor Balfour Beatty. Through the Scape framework we are moving towards a formal pre construction agreement to allow the detailed design works to commence and the full construction programme to be developed. Agreements in principle are being drawn up with the majority of 3rd party land owners which will provide a greater degree of certainty as we move towards reaching an agreement with Balfour Beatty. Due to some consultancy work not awarded the remaining budget will be carried forward into 22/23.						
Mitigating Action						
None required.						
Anticipated Outcome						
Delivery of the project on time and within the increased budget.						

PERIOD END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
Telephone System Upgrade						
Project Life Financials	15	4	24%	15	0	0%
Current Year Financials	15	4	24%	4	(11)	-76%
Project Description	To improve Housing Repairs telephone platform for incoming calls, providing improved Management					
Project Manager	Stephen Daly					
Chief Officer	Amanda Graham					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Project was rephased from 2020/21 into 2021/22. Works were scoped with ICT in previous year but delayed due to COVID-19 lockdown and prioritising of support for critical services by both ICT and Citizen Services. Project progressed in 2021/22 with contractor appointed to carry out initial script upgrades which commenced June 2021. The project will continue into FY 22/23 with the budget being carried forward.						
Mitigating Action						
None required.						
Anticipated Outcome						
Review of service requirements & telephony functionality will inform works to improve citizen experience.						
Transformation of Infrastructure Libraries and Museums						
Project Life Financials	421	230	55%	421	0	0%
Current Year Financials	278	86	31%	86	(191)	-69%
Project Description	To improve performance and efficiency of Council's Libraries and Cultural Services.					
Project Manager	David Main					
Chief Officer	Amanda Graham					
Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
Main Issues / Reason for Variance						
Chief Officer requested carry forward following completion schedule updates for Alexandria and Dalmuir Libraries improvement works. An allocation of funds for furniture at Alexandria Library will now be carried into 22/23, and for Dalmuir Library into 23/24. Furniture replacement for Dumbarton, Duntocher, Faifley and Parkhall Libraries is anticipated to still complete in 21/22.						
Mitigating Action						
Carry forward of funds to 22/23 and 23/24.						
Anticipated Outcome						
Project carried forward to align with Asset Management programme.						

PERIOD END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

Heritage Capital Fund						
Project Life Financials	4,014	1,187	30%	4,014	0	0%
Current Year Financials	2,550	875	34%	875	(1,676)	-66%
Project Description	Heritage Capital Fund.					
Project Manager	Sarah Christie/Michelle Lynn					
Chief Officer	Amanda Graham					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
The original projected spend has been affected by internal and external delays due to the Covid 19 recovery, a reduction in the scope of the Clydebank Town Hall project, a change in the delivery date for the Clydebank Museum at Clydebank Library during the contract award stage, while the new Dalmuir Library and Gallery had to be rescheduled for approval in August 2021. Officers are now making progress to get projects back on track, projects will still be delivered in full, and a review of optimism bias will be undertaken in the projections for 2022/23.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Project to be delivered on budget and within revised timescale.						

Upgrade of Clydebank Library						
Project Life Financials	500	523	105%	523	23	5%
Current Year Financials	0	23	0%	23	23	0%
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 Manager	Michelle Lynn					
Chief Officer	Amanda Graham					
Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	30-Nov-20		
Main Issues / Reason for Variance						
Charge for ICT work carried out at Clydebank Library which had been delayed due to Covid.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Project delivered.						

PERIOD END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
Glencairn House						
Project Life Financials	5,050	113	2%	5,053	3	0%
Current Year Financials	110	113	103%	113	3	3%
Project Description	Re-development of Glencairn House in Dumbarton High St to a purpose built library and museum.					
Project Manager	Michelle Lynn/ Sarah Christie					
Chief Officer	Amanda Graham					
Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
Main Issues / Reason for Variance						
<p>The Business Case for the Glencairn House project was outlined in a report to the IRED committee on 21 August 2019. The report sought and received approval to proceed with the project. Architects have been appointed and the initial development stage has now been completed. Planning submission has been targeted for Spring 2022 with a practical completion date of December 2023 and financial completion by December 2024 due to retentions. Levelling Up Funding has been confirmed and will be reported separately under a different budget line.</p>						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Re-development of Glencairn House in Dumbarton High Street to a purpose built library and museum, within budget albeit later than originally anticipated.						

Alexandria Community Centre Sports Hall re-flooring						
Project Life Financials	40	0	0%	40	0	0%
Current Year Financials	40	0	0%	0	(40)	-100%
Project Description	Alexandria Community Centre Sports Hall re-flooring					
Project Manager	John Anderson					
Chief Officer	Amanda Graham					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
<p>This project was rephased from 2020/21 as The Alexandria Community Centre Sports Hall was being utilised as COVID-19 vaccine centre so works were unable to be carried out in 2020/21. The centre continued to be used as a vaccine centre and the work has been be postponed until next financial year.</p>						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
New floor fitted in Alexandria Community Sports Hall.						

PERIOD END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

Office Rationalisation						
Project Life Financials	22,051	22,068	100%	22,068	17	0%
Current Year Financials	0	17	0%	17	17	0%
Project Description	Delivery of office rationalisation programme.					
Project Manager	Sharon Jump/ Craig Jardine					
Chief Officer	Angela Wilson					
Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Mar-20		
Main Issues / Reason for Variance						
New Dumbarton Office has been opened to staff from 21 May 2018. Final Retention for demolition of Garshake works was due to be paid in 2020/21 however retention has now been paid in April 2021. Forecast overspend is due to unforeseen additional charges.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Project delivered at a higher cost than budgeted.						

Depot Rationalisation						
Project Life Financials	8,535	119	1%	8,535	0	0%
Current Year Financials	160	0	0%	0	(160)	-100%
Project Description	Depot Rationalisation.					
Project Manager	Sharon Jump/ Craig Jardine					
Chief Officer	Angela Wilson					
Project Lifecycle	Planned End Date	31-Mar-25	Forecast End Date	31-Mar-25		
Main Issues / Reason for Variance						
Given potential implications around operational service requirements for Greenspace, Transport, Roads and Waste, Officers have not been in a position to complete the Depot Rationalisation Business Case at this point. A review of the scope of the project is currently underway and development of a brief is required to go out to market and this will not be in place prior to the end of this financial year. The intention would be to bring a business case to IRED Committee Summer/Autumn 2022. Re-phase £0.160m to financial year 2022/23.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Project business case will be brought back to project board and Council.						

Building Upgrades and H&S - lifecycle & reactive building upgrades						
Project Life Financials	1,603	2,262	141%	1,603	0	0%
Current Year Financials	1,603	2,262	141%	2,262	659	41%
Project Description	Lifecycle and reactive building upgrades.					
Project Manager	Michelle Lynn/ Craig Jardine					
Chief Officer	Angela Wilson					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance						
Works progressing and a request for FY 22/23 budget acceleration was agreed due to a number of health and safety requirements.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Full budget spent plus acceleration from FY 22/23						

PERIOD END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

New Sports Changing Facility Dumbarton West (Old OLSP site)						
Project Life Financials	350	9	3%	350	0	0%
Current Year Financials	341	1	0%	1	(341)	-100%
Project Description	New Sports Changing Facility Dumbarton West (Old OLSP site)					
Project Manager	Michelle Lynn/ Craig Jardine					
Chief Officer	Angela Wilson					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
<p>Planning permission has been submitted. New build will be in conjunction with developers site and awaiting confirmation of a start date. Project cannot commence until planning application has been approved and delays on application and granting has been in relation to discussions with the adjacent developer and consultation with roads in relation to onsite parking and impact on adjacent site. Following granting of planning permission a timeline will be issued and a further update provided. Therefore the budget will be rephased to 2022/23.</p>						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
To deliver new sports changing facility.						

New Sports Changing Facility at Duntocher						
Project Life Financials	344	382	111%	382	38	11%
Current Year Financials	0	38	0%	38	38	0%
Project Description	New Sports Changing Facility at Duntocher					
Project Manager	Michelle Lynn/ Craig Jardine					
Chief Officer	Angela Wilson					
Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-21		
Main Issues / Reason for Variance						
<p>Project completed over budget due to ground conditions on site. Final costs now charged and project reporting an overspend of £0.038m.</p>						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
New sports changing facility completed.						

New Sports Changing Facility at Lusset Glen in Old Kilpatrick						
Project Life Financials	150	16	11%	150	0	0%
Current Year Financials	134	1	1%	1	(134)	-99%
Project Description	New Sports Changing Facility at Lusset Glen in Old Kilpatrick					
Project Manager	Michelle Lynn/ Craig Jardine					
Chief Officer	Angela Wilson					
Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
<p>Project had been delayed due to a number of COVID-19 related issues and utilities issues. Unit is now in production but delay to site due to the utility disconnection and demolition works. Project to be rephased to 2022/23.</p>						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
To deliver new sports changing facility.						

PERIOD END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials				
	Budget	Spend to Date	Forecast Spend	Variance	
	£000	£000	%	£000	£000

WEST DUNBARTONSHIRE COUNCIL
GENERAL SERVICES CAPITAL PROGRAMME
ANALYSIS OF PROJECTS AT RED ALERT STATUS

APPENDIX 4

PERIOD END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
Holm Park & Yoker Athletic FC						
Project Life Financials	750	664	89%	750	0	0%
Current Year Financials	86	1	1%	1	(86)	-99%
Project Description	Develop a new 3G pitch to act as a home venue for Clydebank FC with extensive community access.					
Project Manager	Michelle Lynn/ Craig Jardine					
Chief Officer	Angela Wilson					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance						
<p>Planning was granted December 2020 and fabrication of metal work to be completed by March 2022. Previous delays were due to a number of COVID-19 level 4+ restrictions contractors unable to be onsite and complete works. Ground works on site March 2022 and expect the work to be completed during FY 22/23.</p>						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Project delivered on budget.						

New Westbridgend Community Centre						
Project Life Financials	675	85	13%	675	0	0%
Current Year Financials	610	20	3%	20	(590)	-97%
Project Description	New Westbridgend Community Centre					
Project Manager	Michelle Lynn/ Craig Jardine					
Chief Officer	Angela Wilson					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-24		
Main Issues / Reason for Variance						
<p>Planning Permission received and currently working on internal room layouts to confirm overall budget required to complete project. Previous delays, include application for planning permission which Officers elongated due to requirement to go to design panel, and delays in additional information being able to be provided to Planning due to site visits not being able to be carried out because of COVID-19 restrictions. Currently room layouts are being discussed with the group, this will then allow a review of costs to minimise the additional budget required to complete the project. The original budget allocation did not take into account ground condition costs and any implications required following discussions with planning – until this process is complete Officers will not be able to request additional budget. At this time it is estimated that only £0.025m of the budget will be required this year with £0.585m required to be rephased to 2022/23. Balance of budget was presented to Council on 9th March 2022 and approved however Officers have been asked to prepare a report on the project to a future meeting of the Council.</p>						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
New build community facility.						

WEST DUNBARTONSHIRE COUNCIL
GENERAL SERVICES CAPITAL PROGRAMME
ANALYSIS OF PROJECTS AT RED ALERT STATUS

APPENDIX 4

PERIOD END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
Purchase of 3 Welfare Units						
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 spend-to-					
Project Manager	Martin Feeny					
Chief Officer	Angela Wilson					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance						
Changing demand means it has not been possible to purchase equipment to date. Further analysis is being carried out of future demand to allow an informed decision to ensure the correct equipment is identified.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Project delivered within budget.						

Elevated Platforms (Building Services)						
Project Life Financials	45	0	0%	45	0	0%
Current Year Financials	45	0	0%	0	(45)	-100%
Project Description	Elevated Platforms (Building Services).					
Project Manager	Martin Feeny					
Chief Officer	Angela Wilson					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
It is anticipated that spend will be achieved in Financial year 2022/2023.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Project delivered within budget.						

Invest in "Your Community Initiative"						
Project Life Financials	912	832	91%	915	3	0%
Current Year Financials	41	51	124%	51	10	24%
Project Description	Capital budget to support the roll out of Your Community, an initiative designed to achieve coordinated service delivery in response to community need. This is complimented by community capacity building, empowering WD citizens to do more for their own communities (leading to less reliance on council). Also included is the implementation of participatory budgeting to support and build capacity in communities.					
Project Manager	Elaine Troup					
Chief Officer	Peter Barry					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
The project remains on schedule with a number of larger value grants expected to be drawn down over the winter months.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Full spend on this year's budget.						

PERIOD END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials				
	Budget	Spend to Date	Forecast Spend	Variance	
	£000	£000	%	£000	£000

PERIOD END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
Dennystoun Forge Site Improvements						
Project Life Financials	225	0	0%	225	0	0%
Current Year Financials	25	0	0%	0	(25)	-100%
Project Description	Dennystoun Forge Site Improvements					
Project Manager	John Kerr					
Chief Officer	Peter Barry					
Project Lifecycle	Planned End Date	31-Mar-30	Forecast End Date	31-Mar-30		
Main Issues / Reason for Variance						
Project was initially stalled due to COVID-19 restrictions, however as these are easing Officers have now carried out a consultative exercise and initiated a site inspection to develop the work programme. No work has started yet.						
Mitigating Action						
Officers carried out some proactive consultative work to establish the tenant priorities this will allow the work programme to be developed						
Anticipated Outcome						
It is expected the works programme for 2022/23 be delivered within Quarter 1.						

Public non-adopted paths and roads						
Project Life Financials	489	534	109%	489	0	0%
Current Year Financials	489	534	109%	534	45	9%
Project Description	Upgrades to drainage and lighting to enhance the lifespan of paths and roads within facilities in public parks, cemeteries and civic spaces.					
Project Manager	Ian Bain					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance						
Projects are currently being developed to deliver better access in our parks, cemeteries and open spaces. Full budget spent in 2021/22.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Better access with parks, cemeteries and open spaces.						

Allotment Development						
Project Life Financials	400	44	11%	400	0	0%
Current Year Financials	370	13	4%	13	(357)	-96%
Project Description	To develop an allotment site.					
Project Manager	Ian Bain					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Dec-22		
Main Issues / Reason for Variance						
A Site investigation report has identified that Townend Road can only be developed with raised beds. The project will now be developed on this basis and officers will work to the available budget. Sites at Dillichip Loan and Dumbarton Common are also being considered for development as food growing sites. Site investigation work and some ground clearance work to be carried out in FY 21/22 and the project will be completed in FY 22/23.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
3 new allotment sites with 150 plots.						

WEST DUNBARTONSHIRE COUNCIL
GENERAL SERVICES CAPITAL PROGRAMME
ANALYSIS OF PROJECTS AT RED ALERT STATUS

APPENDIX 4

PERIOD END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
Community Sports Fund						
Project Life Financials	472	406	86%	472	0	0%
Current Year Financials	66	0	0%	0	(66)	-100%
Project Description	Match funding of up to 75% for local sports clubs to develop business cases to improve facilities.					
Project Manager	Ian Bain					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance						
Spend on this budget is dependant on community sports groups developing and delivering projects. COVID-19 has resulted in this process being delayed and spend has not been achieved in 2021/22.						
Mitigating Action						
Work with groups to support project development.						
Anticipated Outcome						
New community sports facilities.						

Environmental Improvement Fund						
Project Life Financials	1,726	1,713	99%	1,726	0	0%
Current Year Financials	23	10	43%	10	(13)	-57%
Project Description	This fund has been created to deliver environmental improvement projects for communities					
Project Manager	Ian Bain					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance						
Remaining budget rephased from 2020/21 to progress with tree planting in 2021/22 in line with the Councils Climate Change and Biodiversity action plans.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Improvements to the environment of West Dunbartonshire.						

Kilmaronock Cemetery Extension						
Project Life Financials	50	37	73%	50	0	0%
Current Year Financials	50	37	73%	37	(13)	-27%
Project Description	Extension of existing cemetery at Kilmaronock.					
Project Manager	Ian Bain					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance						
This budget will be used to develop an area of the existing Cemetery for additional burials. Project scope has now been developed and will be tendered under the minor civils framework. Some budget spend anticipated in 2021/22 with remaining budget rephased into 2022/23.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Sustainable burial environment for local residents.						

PERIOD END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
Levensgrove Park - Restoration & Regeneration						
Project Life Financials	4,148	4,233	102%	4,233	85	2%
Current Year Financials	102	187	183%	187	85	83%
Project Description	Restoration and Regeneration of Levensgrove Park.					
Project Manager	Ian Bain					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Project has been extended due to COVID-19. Overspend anticipated.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Restoration of Levensgrove Park.						

Posties Park Sports Hub - New sports hub to include Gym & running track						
Project Life Financials	1,802	2,366	131%	2,366	564	31%
Current Year Financials	1,401	1,966	140%	1,966	564	40%
Project Description	Creation of a sports hub at Posties/Marinecraft to include a new changing pavilion/Gym, new all-weather 6 lane running track, conversion of blaze sports pitch to grass, new fencing, upgrade of existing floodlights and additional car parking. This combines the budget approved by the Council in February 2015 for Community Sports Facilities at Posties Park, draw down of budget from the generic sports facilities budget line. No match funding from Sport Scotland was received.					
Project Manager	Ian Bain					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Project start was delayed due to planning issues and COVID-19 restrictions. Work commenced January 2021 with a proposed completion date of March 2022 which has been extended to August 2022 due to design changes required by Planning.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
New all weather running track and gymnasium.						

WEST DUNBARTONSHIRE COUNCIL
GENERAL SERVICES CAPITAL PROGRAMME
ANALYSIS OF PROJECTS AT RED ALERT STATUS

APPENDIX 4

PERIOD END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
Vale of Leven Cemetery Extension						
Project Life Financials	817	263	32%	817	0	0%
Current Year Financials	652	99	15%	99	(553)	-85%
Project Description	Extension of existing cemetery in Vale of Leven.					
Project Manager	Ian Bain					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	30-Sep-22		
Main Issues / Reason for Variance						
Legal issues with purchase of land have now been resolved. Project is now being developed for tendering, with project completion expected 30 September 2022. It is anticipated that expenditure this financial year will be mainly on consultant costs.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Extension to existing cemetery providing a sustainable burial environment.						
New Play & Recreation at Radnor Park, including MUGA & Inler Park						
Project Life Financials	642	682	106%	682	39	6%
Current Year Financials	0	40	0%	40	40	0%
Project Description	New Play & Recreation at Radnor Park, including MUGA.					
Project Manager	Ian Bain					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date	31-Dec-19		
Main Issues / Reason for Variance						
Final Payment has now been made.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Renewal of Play park						
Play Parks						
Project Life Financials	106	84	79%	106	0	0%
Current Year Financials	106	84	79%	84	(22)	-21%
Project Description	Renew and replace play park equipment					
Project Manager	Ian Bain					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance						
Funding received for renewal of play parks. Fire damage costs to be recovered from reserves.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Renewal of play parks						

PERIOD END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
Knowes Nature Reserve						
Project Life Financials	102	0	0%	102	0	0%
Current Year Financials	102	0	0%	0	(102)	-100%
Project Description	Nature resource for Faifley Community					
Project Manager	Ian Bain					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance						
Funding received from Nature Restoration Fund to build nature resource for Faifley community. Project due to commence 1st April 2022.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Nature resource for Faifley Community						

Spaces for People						
Project Life Financials	740	350	47%	740	0	0%
Current Year Financials	648	258	40%	258	(390)	-60%
Project Description	Funding has been awarded from Sustrans to assist with social distancing measures required as a					
Project Manager	Derek Barr					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Jul-21	Forecast End Date	31-Jul-21		
Main Issues / Reason for Variance						
The project was introduced through funding from Scottish Government in 2020/21, in response to the COVID-19 pandemic. The funding was provided for widening of footpaths to abide by social distancing guidelines. The works were not able to be completed in 2020/21 and permission was granted to carry the grant forward into 2021/22 on the condition it was used by 31 July 2021. The works at Smollet Fountain are now complete and the works at Crosslet Road are now complete, however due to time constraints it is anticipated Officers will only be able to use £0.268m of this budget with the remainder being an underspend.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
To provide people of West Dunbartonshire additional space to help adhere to social distancing guidelines.						

Bus Rapid Deployment Fund						
Project Life Financials	217	3	1%	217	0	0%
Current Year Financials	214	0	0%	0	(214)	-100%
Project Description	Funding has been awarded from Sustrans to assist with social distancing measures required as a					
Project Manager	Derek Barr					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Officers working with external partners to identify projects to support funding. Investigation on going however unlikely works will be able to progress until new financial year.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
To improve journey times and reliability of bus services.						

PERIOD END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
Auld Street Clydebank - Bond						
Project Life Financials	400	358	90%	400	0	0%
Current Year Financials	42	0	0%	0	(42)	-100%
Project Description	Completion of roadworks associated with Auld Street housing development.					
Project Manager	Derek Barr					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Road construction works completed in previous years. Remaining funds insufficient to complete footpath construction. Works on hold until such time as additional funds can be secured.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
To complete remaining civil works required.						

Electrical Charging Points - Rapid Charge						
Project Life Financials	264	215	81%	264	0	0%
Current Year Financials	95	45	47%	45	(50)	-53%
Project Description	Funding has been awarded from Transport Scotland for the Installation of electrical charging points					
Project Manager	Derek Barr					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance						
Installation of Electric Vehicle Charging point are complete and awaiting electrical connections and commissioning with the original £0.050m. A charging point will be installed at Moss O' Balloch car park with the additional £0.044m.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
To provide Electric Vehicle Charging points within West Dunbartonshire.						

Flood Risk Management						
Project Life Financials	963	57	6%	963	0	0%
Current Year Financials	963	57	6%	57	(907)	-94%
Project Description	Enhancement of drainage infrastructure to ensure compliance with Flood Risk Management Act					
Project Manager	Raymond Walsh/ Derek Barr					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance						
Several projects including Gruggies Burn being developed & issue of contract for design is imminent. Spend should accelerate quickly once design contract is issued. Costs for this financial year will include consultation/design and ground investigations. Underspend to be rephased into 2022/23.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Projects should be complete within budget.						

PERIOD END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
Infrastructure - Flooding						
Project Life Financials	93	43	47%	93	0	0%
Current Year Financials	93	43	47%	43	(49)	-53%
Project Description	Essential renewal of failed drainage assets to minimise flood risk within West Dunbartonshire.					
Project Manager	Raymond Walsh					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance						
Projects being developed with full budget spend anticipated in 2022/23.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Intention is to complete works within budget.						

River Leven Flood Prevention Scheme						
Project Life Financials	800	181	23%	800	0	0%
Current Year Financials	343	23	7%	23	(320)	-93%
Project Description	River Leven Flood Prevention Scheme.					
Project Manager	Raymond Walsh					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Awaiting outcome of Scottish Government & SEPA deliberations, however officers are hopeful full budget spend can be incurred.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Project should be completed within budget.						

Strathclyde Partnership for Transport - Bus, cycling and walking infrastructure improvements & Park and Rides						
Project Life Financials	910	358	39%	910	0	0%
Current Year Financials	910	358	39%	358	(552)	-61%
Project Description	Strathclyde Partnership for Transport - Bus, cycling and walking infrastructure improvements.					
Project Manager	Raymond Walsh					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance						
Officers will continue Bus Infrastructure Improvement works and continue the ongoing programme including bus borders and bus shelters. A814 Congestion Measures works will involve installation of Scoot and TLP (traffic management technology to optimise journey time). Kilbowie Rd A8014 - site investigation works & traffic surveys on the existing geometry of Kilbowie Road with respect to the railway bridge have taken place and plans are under discussion. Strathleven Active Travel Network - provision of a footway between Strathleven Place, Dumbarton and A814 works are completed. Additional funding of £0.030m was received from SPT to cover additional costs this financial year.						
Mitigating Action						
None required at this time.						

PERIOD END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
Anticipated Outcome						
Improve accessibility to Public Transport and improve journey time reliability.						
Mandatory 20mph Residential communities						
Project Life Financials	500	11	2%	500	0	0%
Current Year Financials	120	0	0%	0	(120)	-100%
Project Description	Mandatory 20mph Residential communities.					
Project Manager	Raymond Walsh					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
Main Issues / Reason for Variance						
Awaiting Scottish Government recommendations.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Project to be delivered within budget.						
Street lighting and associated electrical infrastructure						
Project Life Financials	86	173	202%	86	0	0%
Current Year Financials	86	173	202%	173	88	102%
Project Description	WDC is responsible for the maintenance of 18,000 street lighting columns and associated illuminated signs and bollards. This budget is required for this infrastructure.					
Project Manager	Hugh Campbell					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance						
Overspend due to essential works identified by investigations.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Completion of works.						
Depot Improvement Works						
Project Life Financials	90	35	38%	90	0	0%
Current Year Financials	90	35	38%	35	(55)	-62%
Project Description	Improvement of WDC Roads Depot.					
Project Manager	Hugh Campbell					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
New budget in 2021/22 to improve Elm Road Roads Depot. New equipment has been purchased and balance of budget to be carried forward into 2022/23 to be utilised for depot rationalisation works						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Intention is to complete works within budget.						

PERIOD END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
Gruggies Burn Flood Prevention						
Project Life Financials	14,730	421	3%	14,730	0	0%
Current Year Financials	572	48	8%	48	(524)	-92%
Project Description	Commission of Gruggies Flood Prevention Scheme.					
Project Manager	Sharron Worthington					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
Main Issues / Reason for Variance						
Report received June 2021 outlining proposed options. Underspend requires to be slipped into 2022/23 to progress options.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Project should be completed within budget.						

A813 Road Improvement Phase 1						
Project Life Financials	2,325	1,007	43%	2,325	0	0%
Current Year Financials	708	15	2%	15	(693)	-98%
Project Description	A813 Road Improvement Phase 1.					
Project Manager	Sharron Worthington					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-26	Forecast End Date	31-Mar-26		
Main Issues / Reason for Variance						
Plans have been developed for carriageway widening & footway/cycleway construction between Strathleven and Lions Gate. Due to ongoing discussions with Aggreko and other land owners in regards to access & land acquisition there will only be consultancy and design costs in this financial year with construction commencing in the new financial year.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
To provide an improved A813.						

Clydebank Charrette, A814						
Project Life Financials	4,300	3,802	88%	4,300	0	0%
Current Year Financials	2,285	1,788	78%	1,788	(498)	-22%
Project Description	Clydebank Charrette, A814					
Project Manager	Sharron Worthington					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance						
Works progressing well and project should be completed by spring 2022.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Project should be completed within budget by spring 2022 enhancing the A814 through Clydebank.						

PERIOD END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
A811 Lomond Bridge						
Project Life Financials	4,152	3,846	93%	4,152	0	0%
Current Year Financials	723	417	58%	417	(306)	-42%
Project Description	Upgrade of Lomond Bridge.					
Project Manager	Cameron Muir					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-22	Actual End Date	31-May-21		
Main Issues / Reason for Variance						
Works to Lomond Bridge were completed May 2021.						
Mitigating Action						
None required.						
Anticipated Outcome						
To provide an improved Lomond Bridge.						

Protective overcoating to 4 over bridges River Leven						
Project Life Financials	1,030	643	62%	1,030	0	0%
Current Year Financials	442	595	135%	595	153	35%
Project Description	To overcoat 4 bridges over River Leven.					
Project Manager	Cameron Muir					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-25	Forecast End Date	31-Mar-25		
Main Issues / Reason for Variance						
Works to Renton footbridge are now complete. Additional works were required in regard to bridge stair bearings & support work flanges and has resulted in approximately £0.142m overspend.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
To upgrade bridges within West Dunbartonshire.						

Vehicle Replacement						
Project Life Financials	3,042	1,442	47%	3,042	0	0%
Current Year Financials	3,042	1,442	47%	1,442	(1,600)	-53%
Project Description	Replacement of vehicles which have reached end of programmed lifespan (7 year heavy vehicles, 10 year light vehicles).					
Project Manager	Kenny Lang					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance						
Vehicles are being ordered for delivery in this financial year, however some delay is anticipated resulting in funds slipping into FY 2022/23.						
Mitigating Action						
None Required.						
Anticipated Outcome						
Replacement of fleet within budget.						

WEST DUNBARTONSHIRE COUNCIL
GENERAL SERVICES CAPITAL PROGRAMME
ANALYSIS OF PROJECTS AT RED ALERT STATUS

APPENDIX 4

PERIOD END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
Purchase of gritters						
Project Life Financials	400	0	0%	400	0	0%
Current Year Financials	400	0	0%	0	(400)	-100%
Project Description	Purchase of gritters.					
Project Manager	Kenny Lang					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Only two gritters will be purchased this financial year with the rest to follow in 2022/23. Additional work being undertaken to the gritters before they are delivered.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Project delivered within budget.						
Waste Transfer Station						
Project Life Financials	1,980	0	0%	1,980	0	0%
Current Year Financials	60	0	0%	0	(60)	-100%
Project Description	The design, development and construction of a recycling and bulk waste transfer facility that will					
Project Manager	Kenny Lang					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
Main Issues / Reason for Variance						
Project group set up and working on development plans. Consultants hired. Budget will be spent in 2022/23.						
Mitigating Action						
None Required.						
Anticipated Outcome						
Project delivered within budget.						
Replacement of compactors at Dalmoak civic amenity site						
Project Life Financials	160	0	0%	160	0	0%
Current Year Financials	80	0	0%	0	(80)	-100%
Project Description	The purchase of 2 compactors for the Council civic amenity site at Dalmoak.					
Project Manager	Kenny Lang					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-26	Forecast End Date	31-Mar-26		
Main Issues / Reason for Variance						
Compactors procurement concluded. Delivery expected in Spring 2022.						
Mitigating Action						
None Required.						
Anticipated Outcome						
Project delivered within budget.						

WEST DUNBARTONSHIRE COUNCIL
GENERAL SERVICES CAPITAL PROGRAMME
ANALYSIS OF PROJECTS AT RED ALERT STATUS

APPENDIX 4

PERIOD END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
Clydebank Leisure Centre						
Project Life Financials	23,758	23,761	100%	23,761	3	0%
Current Year Financials	0	4	0%	4	4	0%
Project Description	Construction of new sports centre.					
Project Manager	Craig Jardine					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance						
Final water charges and legal costs in relation to the building of the sports centre.						
Mitigating Action						
None required						
Anticipated Outcome						
Construction of new sports centre						

Dalmonach CE Centre						
Project Life Financials	1,150	1,124	98%	1,150	0	0%
Current Year Financials	49	23	47%	23	(26)	-53%
Project Description	To create new community facilities with additional space for early years provisions.					
Project Manager	Michelle Lynn/ Craig Jardine					
Chief Officer	Angela Wilson					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	30-Apr-22		
Main Issues / Reason for Variance						
Project complete and final account to be agreed.						
Mitigating Action						
None required.						
Anticipated Outcome						
To create new community facilities with additional space for early years provisions.						

AV Equipment - Education						
Project Life Financials	1,110	188	17%	1,110	0	0%
Current Year Financials	443	61	14%	61	(381)	-86%
Project Description	Purchase of AV Equipment for Education.					
Project Manager	David Jones/ Julie McGrogan					
Chief Officer	Laura Mason					
Project Lifecycle	Planned End Date	31-Mar-29	Forecast End Date	31-Mar-29		
Main Issues / Reason for Variance						
Although there is slippage caused mainly by the academic year starting several months after the financial year the project is still on track to be completed by the planned end date.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Purchase of AV Equipment for Education.						

PERIOD END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
Kilpatrick School - New Build						
Project Life Financials	10,950	11,067	101%	11,067	117	1%
Current Year Financials	0	117	0%	117	117	0%
Project Description	Design and build of construction of Additional Support Needs School.					
Project Manager	Lesley Woolfries/ Craig Jardine					
Chief Officer	Laura Mason					
Project Lifecycle	Planned End Date	31-Mar-21	Actual End Date	09-Aug-17		
Main Issues / Reason for Variance						
The Final Account has been agreed with final payment now paid. Project was physically complete August 2017 with retentions now fully paid, Making Good Defects Certificate issued.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Project complete albeit over budget.						

Schools Estate Improvement Plan						
Project Life Financials	20,000	14,817	74%	20,000	0	0%
Current Year Financials	6,200	4,180	67%	4,180	(2,020)	-33%
Project Description	Improvement of Schools Estate.					
Project Manager	Lesley Woolfries/ Michelle Lynn/ Craig Jardine					
Chief Officer	Laura Mason					
Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
Main Issues / Reason for Variance						
The £20m project life budget is broken down as follows, £15.1m New Build Renton Campus; £0.881m St Mary's Alexandria; £0.300m Additional ASN Provision (Secondary Phase); £2.5m Skills School (Senior Phase); £0.008m Balloch Campus, Lomond Base (artificial grass) with the remaining budget of £1.211m unallocated at this time. The current year budget is allocated, £4.609 New Build Renton Campus; £0.214m St Mary's Alexandria; £0.300m Additional ASN Provision (Secondary Phase); £1.069m Skills School (Senior Phase); £0.008m Balloch Campus, Lomond Base (artificial grass).						
With regards the St Mary's Alexandria Refurbishment works, the MUGA is anticipated to commence August/September. The dining and kitchen extension will not be able to commence until these works are complete and due to the disruptive nature of the works and will not commence until Summer 2022. This has resulted in an estimated spend at St Mary's of £0.004m in 2021/22 against a budget of £0.214m resulting in rephasing of £0.210m to 2022/23.						
With regards to Additional ASN Provision (Secondary Phase) and Skills School (Senior Phase) these are being rephased to next financial year as awaiting site selection and the programme of works.						
Finally the installation of artificial grass at Balloch Campus is complete accounting for £0.008m of the current year spend. In summary, £4.179 has been spent of the current year total budget in 2021/22 with estimated £2.020m required to be rephased to 2022/23.						
Mitigating Action						
With regards to the new Renton Campus, Officers are working to plan the migration from existing premises to work with programmed October 2021 Phase 1 completion where the new building and immediate playground and some parking provision is delivered. Overall project with Phase 2 & final phase 3 due to complete in July 2022. Ongoing dialogue with the main contractor and client to mitigate risks to Phase 1 handover date.						
Anticipated Outcome						
Project delivered within budget and to the revised programme, following COVID-19.						

PERIOD END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
Schools Estate Improvement Plan - next Phase - Faifley Campus						
Project Life Financials	28,860	95	0%	28,860	0	0%
Current Year Financials	318	54	17%	54	(265)	-83%
Project Description	Improvement of Schools Estate.					
Project Manager	Sharon Jump/ Craig Jardine					
Chief Officer	Laura Mason					
Project Lifecycle	Planned End Date	31-Mar-26	Forecast End Date	31-Mar-26		
Main Issues / Reason for Variance						
<p>The next phase of the Schools Estate Improvement Plan involves the development of a new Campus provision in the Faifley area. Officers have been tasked with providing a funding submission to the Scottish Government Learning Estate Improvement Programme. The bid submission was made in October 2020 and WDC has been successful in securing funding, SFT confirmed the indicative funding allocation for this project at £18.416m on the 4 May 2021, this will be received as a revenue stream over the 25 years of the Scottish Government financial support (subject to the Council adhering to the funding criteria). Site Options Appraisal has taken place and Members approved the recommendation to proceed with the new Faifley Campus on the St Joseph's site at Education Committee 9th June 2021. The next phase will see the appointment of design team and main contractor to proceed with Design Development for the new Campus. As a result of programme changes concept design will now commence end of March 2022, this will not impact on the overall completion of the project. The statutory consultation process was launched in September 2021 and a report will be brought back to the Educational Services committee in 2022.</p>						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Delivery of the project will be on time.						

Choices Programme - to assist young people who require additional support						
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
Project Life Financials	750	637	85%	750	0	0%
Current Year Financials	113	(1)	0%	(1)	(113)	-100%
Project Description	Bringing together Central Support Services which will include relocation of Choices Programme.					
Project Manager	Michelle Lynn/ Craig Jardine					
Chief Officer	Laura Mason					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance						
<p>The remaining budget is to be used for replacement windows, however the cost of these is currently unknown due to supplier issues caused by Brexit and the work can only be carried out in a school recess period.</p>						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Project delivered on budget.						

WEST DUNBARTONSHIRE COUNCIL
GENERAL SERVICES CAPITAL PROGRAMME
ANALYSIS OF PROJECTS AT RED ALERT STATUS

APPENDIX 4

PERIOD END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
Schools Estate Refurbishment Plan						
Project Life Financials	5,508	5,505	100%	5,509	1	0%
Current Year Financials	4	1	27%	1	(3)	-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 Manager	Michelle Lynn/ Craig Jardine					
Chief Officer	Laura Mason					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	30-Apr-21		
Main Issues / Reason for Variance						
Project Complete awaiting final recharges in relation to playground works.						
Mitigating Action						
None required.						
Anticipated Outcome						
Project delivered on time and within budget						

Balloch Campus						
Project Life Financials	0	40	0%	40	40	0%
Current Year Financials	0	40	0%	40	40	0%
Project Description	To erect noise barrier					
Project Manager	Michelle Lynn/ Craig Jardine					
Chief Officer	Laura Mason					
Project Lifecycle	Planned End Date	31-Oct-21	Forecast End Date	31-Oct-21		
Main Issues / Reason for Variance						
Acoustic survey was carried out following a number of complaints by neighbours and MSP. This survey indicated that additional fencing was required and this work has now been completed.						
Mitigating Action						
None required.						
Anticipated Outcome						
Noise reduction						

Aids & Adaptations - Special Needs Adaptations & Equipment						
Project Life Financials	1,113	884	79%	1,113	0	0%
Current Year Financials	1,113	884	79%	884	(229)	-21%
Project Description	Reactive budget to provide adaptations and equipment for HSCP clients.					
Project Manager	Julie Slavin					
Chief Officer	Beth Culshaw					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance						
Lower provision of aids and adaptations to HSCP clients than anticipated due to Covid which will be caught up next financial year.						
Mitigating Action						
None available at this time						
Anticipated Outcome						
Provision of adaptations and equipment to HSCP clients as anticipated.						

PERIOD END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
Criminal Justice Adaptations						
Project Life Financials	63	0	0%	63	0	0%
Current Year Financials	63	0	0%	0	(63)	-100%
Project Description	Renovation of Unit 11 Levenside Business Court.					
Project Manager	Julie Slavin					
Chief Officer	Beth Culshaw					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Contact has been made with procurement and colleagues are preparing tender documentation. The project will slip into 2022/23.						
Mitigating Action						
None available at this time						
Anticipated Outcome						
Renovation of Unit 11 Levenside Business Court						

Replace Elderly Care Homes and Day Care Centres						
Project Life Financials	27,531	27,211	99%	27,531	0	0%
Current Year Financials	477	158	33%	158	(319)	-67%
Project Description	Design and construction of replacement elderly care homes and day care centres in Dumbarton and Clydebank areas.					
Project Manager	Lesley Woolfries/ Craig Jardine					
Chief Officer	Beth Culshaw					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance						
Clydebank Care Home (Queens Quay House) completion was certified 9 November 2020. The Statement of Final Account has been agreed with the Principal Contractor at a figure less than the cost plan and as such officers have adjusted the project outturn to report the project will be delivered on budget. The residents from the two existing Clydebank Care Homes moved into Queens Quay House on 14 and 15 December 2020. Officers in HSCP and Asset Management are progressing the disposal strategy for Mount Pleasant, Frank Downie and Queen Mary Day Centre. The remaining budget this year will now be slipped into 22/23 and paid out when all remaining defects have been addressed.						
Mitigating Action						
The statement of final account has been signed and financial risk exposure should be reduced through efforts to dispose of the existing properties at the earliest opportunity.						
Anticipated Outcome						
Dumbarton Care Home opened 2017. Clydebank Care Home was certified complete on 9 November 2020 and projected to deliver on budget.						

PERIOD END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
ICT Modernisation						
Project Life Financials	903	407	45%	903	0	0%
Current Year Financials	903	407	45%	407	(497)	-55%
Project Description	This budget is to facilitate ICT infrastructure and modernise working practices.					
Project Manager	Patricia Kerr					
Chief Officer	Victoria Rogers					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Device orders for mobile phones, laptops and PC's have £0.150m spent and further £0.136m committed to date. Chromebook supply and device models now confirmed by Procurement Scotland so back log of orders will now start to be raised but supplier continues to advise of delivery delays. HSCP £0.413m allocation is expected to be rephased to 22/23 for the wider system review project for case management.						
Mitigating Action						
Continue to escalate and meet framework suppliers to confirm delivery lead times. Investigate other procurement routes as well as adjust the project scope to replace where stock allows.						
Anticipated Outcome						
Half of the budget spent with some of the HSCP allocation for the wider system review project for case management being rephased. Supply chain delays may impact delivery of existing committed budget.						

Internet of Things Asset Tracking						
Project Life Financials	60	43	72%	60	0	0%
Current Year Financials	53	36	68%	36	(17)	-32%
Project Description	Asset Tracking.					
Project Manager	Patricia Kerr					
Chief Officer	Victoria Rogers					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance						
Project continues to progress but recent delay advised due to supply chain for some of the hardware components.						
Mitigating Action						
Carry remaining budget to FY 22-23.						
Anticipated Outcome						
Project complete. Delayed but on budget.						

PERIOD END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
ICT Security & DR						
Project Life Financials	1,120	425	38%	1,120	0	0%
Current Year Financials	1,120	425	38%	425	(695)	-62%
Project Description	The project is for the enhancement of security systems, server replacement and the update of corporate applications to ensure compliance with 15/16 PSN requirements, to enhance the disaster recovery capabilities of WDC.					
Project Manager	Brian Miller/ Patricia Kerr					
Chief Officer	Victoria Rogers					
Project Lifecycle	Planned End Date	31-Jul-22	Forecast End Date	31-Jul-22		
Main Issues / Reason for Variance						
Switch replacement (£0.514m) order raised and deliveries started. Awaiting invoice from supplier regarding goods delivered to date. SAN replacement (£0.330m) tender published in February therefore this budget will carry to 2022-2023. Project scope change being considered linked to 365 cloud back up requirements. As with the switch replacement, global supply shortages means this aspect of the budget will slip into next financial year. Bandwidth improvement projects continue on time and within budget.						
Mitigating Action						
Monitor supply chain. Continue tendering processes. Seek to carry budget in 22/23 as supply chain issues continue						
Anticipated Outcome						
Continue to anticipate the majority of budget being committed but not spent.						

365 Implementation						
Project Life Financials	250	177	71%	250	0	0%
Current Year Financials	169	147	87%	147	(23)	-13%
Project Description	Project services to delivery Microsoft 365 Implementation including 3rd party supplier, training, technical consultancy etc.					
Project Manager	Dorota Piotrowicz/ Patricia Kerr					
Chief Officer	Victoria Rogers					
Project Lifecycle	Planned End Date	30-Jun-22	Forecast End Date	30-Jun-22		
Main Issues / Reason for Variance						
Budget is committed and suppliers actively working on the project. Project scope changes have been costed and additional budget has been added to the capital plan refresh for consideration. Some aspects of the project have been reduced. Full budget spend anticipated but will be delayed due to resource changes.						
Mitigating Action						
Carry underspne into 2022/23.						
Anticipated Outcome						
Budget spent but potentially delayed.						

PERIOD END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
Education Software Licensing Refresh						
Project Life Financials	270	2	1%	270	0	0%
Current Year Financials	58	0	0%	0	(58)	-100%
Project Description	End of Life Software Upgrades for Education.					
Project Manager	James Gallacher/ Patricia Kerr					
Chief Officer	Victoria Rogers					
Project Lifecycle	Planned End Date	31-Mar-29	Forecast End Date	31-Mar-29		
Main Issues / Reason for Variance						
To date no Education-specific software has been identified during the annual network security penetration test. Budget to be carried to 2022-23						
Mitigating Action						
None required						
Anticipated Outcome						
Education software refreshed as required.						

Direct Project Support						
Project Life Financials	3,502	4,241	121%	4,241	739	21%
Current Year Financials	3,502	4,241	121%	4,241	739	21%
Project Description	Business support cost such as reallocation of architects and project support at year end.					
Project Manager	N/A					
Chief Officer	N/A					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance						
Salary Capitalisation in 2021/22.						
Mitigating Action						
None required.						
Anticipated Outcome						
Direct project support costs allocated as appropriate.						

WEST DUNBARTONSHIRE COUNCIL
GENERAL SERVICES CAPITAL PROGRAMME
ANALYSIS OF PROJECTS AT GREEN ALERT STATUS

APPENDIX 4

PERIOD END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
1 Making Tax Digital						
Project Life Financials	40	0	0%	0	(40)	-100%
Current Year Financials	40	0	0%	0	(40)	-100%
Project Description	Making Tax Digital.					
Project Manager	Karen Shannon					
Chief Officer	Laurence Slavin					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance						
A review of the requirements needed has confirmed that we do not need any capital monies to ensure compliance in this area.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
WDC compliance with HMRC Making Tax Digital.						
2 Solicitor Project Support for Capital Projects						
Project Life Financials	53	13	25%	53	0	0%
Current Year Financials	20	13	66%	13	(7)	-34%
Project Description	Solicitor costs to directly support capital projects					
Project Manager	Alan Douglas					
Chief Officer	Peter Hissett					
Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
Main Issues / Reason for Variance						
Trainee solicitor has now started and costs of £13117 have been incurred leaving a carryforward of £6883.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Solicitor support for Capital Projects, with full budget spend.						
3 Trading Standards Scam Prevention						
Project Life Financials	10	10	99%	10	(0)	-1%
Current Year Financials	2	2	96%	2	(0)	-4%
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 Manager	Tony Cairns/ Alan Douglas					
Chief Officer	Peter Hissett					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	30-Jun-21		
Main Issues / Reason for Variance						
Final balance of budget rephased from 2020/21 into 2021/22 as project could not complete in 2020/21 due to COVID-19 restrictions. Project now complete,						
Mitigating Action						
None Required.						
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.						

PERIOD END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
4 Antonine Wall Heritage Lottery Fund						
Project Life Financials	10	10	100%	10	0	0%
Current Year Financials	10	10	100%	10	0	0%
Project Description	Antonine Wall Heritage Lottery Fund.					
Project Manager	Pamela Clifford					
Chief Officer	Peter Hessett					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance						
Project complete.						
Mitigating Action						
None Required.						
Anticipated Outcome						
Preservation of Historic Site.						
5 Replace failed heating controls/valves & recommission						
Project Life Financials	20	13	66%	20	0	0%
Current Year Financials	19	13	65%	13	(7)	-35%
Project Description	Replace failed heating controls/valves & recommission.					
Project Manager	Steven Milne/ John McKenna					
Chief Officer	Peter Hessett					
Project Lifecycle	Planned End Date	31-Mar-22	Actual End Date	31-Mar-23		
Main Issues / Reason for Variance						
Further works being identified and with balance being carried forward and utilised in FY 22/23.						
Mitigating Action						
None required.						
Anticipated Outcome						
Delivery of project in FY 22/23.						
6 Automatic Meter Readers						
Project Life Financials	55	55	99%	55	(0)	-1%
Current Year Financials	33	33	99%	33	(0)	-1%
Project Description	Automatic Meter Readers.					
Project Manager	Steven Milne/ John McKenna					
Chief Officer	Peter Hessett					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance						
Work Completed.						
Mitigating Action						
None required.						
Anticipated Outcome						
All works completed 2021/22.						

PERIOD END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
7 Urinal Controls						
Project Life Financials	45	28	63%	28	(17)	-37%
Current Year Financials	18	2	10%	2	(17)	-90%
Project Description	Urinal Controls.					
Project Manager	Steven Milne/ John McKenna					
Chief Officer	Peter Hessett					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance						
The bulk of the work was provided free of charge from a Grant Efficiency Fund available to public bodies.						
Mitigating Action						
None required						
Anticipated Outcome						
Replacement of Urinals						
8 Water Meter Downsize						
Project Life Financials	16	14	85%	16	0	0%
Current Year Financials	10	7	75%	7	(2)	-25%
Project Description	Water Meter Downsize.					
Project Manager	Steven Milne/ John McKenna					
Chief Officer	Peter Hessett					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-May-22		
Main Issues / Reason for Variance						
Order raised and expect £0.007m spend. The work is now 80% complete.						
Mitigating Action						
None required						
Anticipated Outcome						
Delivery of project within budget.						
9 LUF						
Project Life Financials	1,867	1,768	95%	1,867	0	0%
Current Year Financials	1,867	1,768	95%	1,768	(99)	-5%
Project Description	Year one LUF spend includes acquisition cost of Artizan Centre, and design development for Glencairn House and Connecting Dumbarton					
Project Manager	Gillian McNamara/ Michael McGuinness					
Chief Officer	Peter Hessett					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance						
Projects are progressing and the acquisition of the Artizan Centre has been completed.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Redevelopment of the Dumbarton Town Centre						

PERIOD END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
10 Queens Quay - Regeneration						
Project Life Financials	0	15,737	0%	15,737	15,737	0%
Current Year Financials	0	(8)	0%	(8)	(8)	0%
Project Description	Queens Quay regeneration.					
Project Manager	Gillian McNamara/ Michael McGuinness					
Chief Officer	Peter Hessett					
Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-21		
Main Issues / Reason for Variance						
The Queens Quay infrastructure works are now complete. The next stage of the wider Regeneration of the site will require private housing developers to secure land and build the planned 1,000 new homes across the site. Balance is the recovery of legal fees from NHS during FY 21/22.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Regeneration works of Clydebank Waterfront at Queens Quay.						
11 Civic Heart Works - Refurbishment of Clydebank Town Hall						
Project Life Financials	3,341	3,341	100%	3,341	0	0%
Current Year Financials	9	9	100%	9	0	0%
Project Description	Refurbishment of Clydebank Town Hall.					
Project Manager	Michelle Lynn/Amanda Graham					
Chief Officer	Angela Wilson					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-May-21		
Main Issues / Reason for Variance						
Works complete.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Project will be delivered within budget.						
12 Clydebank Community Sports Hub						
Project Life Financials	3,865	3,857	100%	3,857	(8)	0%
Current Year Financials	8	0	0%	0	(8)	-100%
Project Description	Creation of a community and sport hub.					
Project Manager	Lesley Woolfries/ Craig Jardine					
Chief Officer	Angela Wilson					
Project Lifecycle	Planned End Date	31-Mar-22	Actual End Date	26-Oct-18		
Main Issues / Reason for Variance						
The facility has been operational since October 2018. Following the termination of the construction contract in the post completion phase, officers have completed defect rectification to the allotment area and completed outstanding work to the natural grass pitch. Due to the excessive quotes received to rectify the defects, the decision was taken to no longer pursue rectification as this presents too great a financial risk to WDC. Final professional fees have now been paid. The £0.008m budget allocation for financial year 2021/22 was not required.						
Mitigating Action						
Statement of Final Account shall be agreed to bring project expenditure to a conclusion.						
Anticipated Outcome						
New facility has been operational since October 2018.						

PERIOD END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
13 Integrated Housing Management System						
Project Life Financials	110	23	20%	110	0	0%
Current Year Financials	23	15	67%	15	(7)	-33%
Project Description	Development of IHMS system.					
Project Manager	Graham Watters					
Chief Officer	Peter Barry					
Project Lifecycle	Planned End Date		31-Mar-30	Forecast End Date		31-Mar-30
Main Issues / Reason for Variance						
Development of system progressing with underspend in year to be rephased into 2022/23						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Development of IHMS system.						
14 Sports Facilities Upgrades - Argyll Park - Construction of 3 All Weather Tennis Courts						
Project Life Financials	220	214	97%	220	0	0%
Current Year Financials	20	13	67%	13	(7)	-33%
Project Description	Project is part of wider investment in sporting facilities and is dependent on match funding from Sports Scotland. Agreement in principle to wider WDC strategic priorities.					
Project Manager	Ian Bain					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date		03-Apr-21	Actual End Date		03-Apr-21
Main Issues / Reason for Variance						
Project works complete.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
New all weather tennis courts.						
15 Cycling, Walking and Safer Streets						
Project Life Financials	692	682	98%	682	(11)	-2%
Current Year Financials	692	682	98%	682	(11)	-2%
Project Description	Introduction of enhanced walking routes and traffic calming schemes to introduce safer streets within West Dunbartonshire.					
Project Manager	Derek Barr					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date		31-Mar-22	Forecast End Date		31-Mar-22
Main Issues / Reason for Variance						
Project completed						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
To improve connectivity and enhanced Cycling routes within West Dunbartonshire.						

PERIOD END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
16 Footways/Cycle Path Upgrades						
Project Life Financials	103	96	93%	199	96	93%
Current Year Financials	103	96	93%	96	(7)	-7%
Project Description	Renewal and/or enhancement of failed footpaths/cycle paths through West Dunbartonshire.					
Project Manager	Derek Barr					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance						
Various link pathways to be improved utilising this budget. Underspend to be rephased into 2022/23						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
To improve Footways in West Dunbartonshire.						
17 Additional Pavement Improvements						
Project Life Financials	200	195	97%	200	0	0%
Current Year Financials	200	195	97%	195	(5)	-3%
Project Description	Extra funding to accelerate pavement maintenance and improvements across West Dunbartonshire.					
Project Manager	Derek Barr					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance						
Works to Footways in Dumbarton East commenced early July 2021 and are now complete & invoiced. Full budget spend.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
To improve Footways in West Dunbartonshire.						
18 Turnberry Homes - traffic calming/ management at Turnberry housing development off Castle Road						
Project Life Financials	60	55	91%	60	0	0%
Current Year Financials	7	2	23%	2	(5)	-77%
Project Description	Funding has been received from Turnberry Homes and will be used to introduce traffic calming and traffic management measures to mitigate the impact of additional traffic accessing the housing development off Castle Road, Dumbarton.					
Project Manager	Derek Barr					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance						
Consultation completed just before Christmas and speed humps will be installed during FY 22/23.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Traffic calming to be installed in Dumbarton East.						

PERIOD END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
19 Infrastructure - Roads						
Project Life Financials	3,899	3,635	93%	3,899	0	0%
Current Year Financials	3,899	3,635	93%	3,635	(264)	-7%
Project Description	Infrastructure - Roads.					
Project Manager	Hugh Campbell					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance						
Roads Operations and external contractors have almost completed the extensive surfacing programme of schemes. Undepsnd to be carried forward into 2022/23.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Completion of various resurfacing works.						
20 A813 Road Improvement Phase 2						
Project Life Financials	2,325	0	0%	2,325	0	0%
Current Year Financials	0	0	0%	0	0	0%
Project Description	A813 Road Improvement Phase 2.					
Project Manager	Sharron Worthington					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-26	Forecast End Date	31-Mar-26		
Main Issues / Reason for Variance						
These works are not due to commence until Phase 1 has been completed.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
To provide an improved A813.						
21 Sustrans						
Project Life Financials	7	7	100%	7	0	0%
Current Year Financials	7	7	100%	7	0	0%
Project Description	Purchase of cycle racks within schools					
Project Manager	Catherine Toner					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	01-Mar-22	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance						
Income from Sustrans 21/22 for the purchase and installation of cycle racks and shelters at various WDC schools.						
Mitigating Action						
None required.						
Anticipated Outcome						
Installation of cycle racks and shelters at various WDC schools.						

PERIOD END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
22 Digital Inclusion						
Project Life Financials	376	335	89%	376	0	0%
Current Year Financials	331	291	88%	291	(41)	-12%
Project Description	Increase the ratio of chrome book devices for most disadvantaged children and families and support for families with remote access.					
Project Manager	David Jones/ Julie McGrogan					
Chief Officer	Laura Mason					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance						
Additional devices have been ordered to increase the ratio of devices to pupils as part of a commitment towards a 1:1 device ratio. Underspend on budget to be repahsed into 2022/23.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Increase the Chromebook ratio for most disadvantaged children.						
23 Co2 Monitors in Schools						
Project Life Financials	122	122	100%	122	(0)	0%
Current Year Financials	122	122	100%	122	(0)	0%
Project Description	To provide all education establishments with CO2 monitors to record the levels of CO2 in learning and teaching spaces, in order to adjust ventilation/heating appropriately. Progress with this is reported to Scottish Government					
Project Manager	Andrew Brown					
Chief Officer	Laura Mason					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance						
Project completed						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Co2 Monitors in Schools						
24 Free School Meals						
Project Life Financials	199	190	95%	199	0	0%
Current Year Financials	100	90	90%	90	(9)	-10%
Project Description	Provision of Capital Funding from Scottish Government to implement free school meal initiative.					
Project Manager	Michelle Lynn/ Craig Jardine					
Chief Officer	Laura Mason					
Project Lifecycle	Planned End Date	31-Oct-22	Forecast End Date	31-Oct-22		
Main Issues / Reason for Variance						
Project is complete other than snagging works which can only be completed when school is closed however project end date is still on target.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Project delivered on budget within amended timescales.						

PERIOD END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
25 Early Years Early Learning and Childcare Funding						
Project Life Financials	8,717	7,953	91%	8,717	0	0%
Current Year Financials	1,936	1,172	61%	1,172	(764)	-39%
Project Description	Early learning and childcare funding awarded to West Dunbartonshire Council to facilitate the expansion in entitlement to funded ELCC to 1140 hours from August 2020.					
Project Manager	Michelle Lynn/ Craig Jardine					
Chief Officer	Laura Mason					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance						
Works progressing and some budget is unallocated at present and will be rephased to 2022/23.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
The project will be completed to deliver the requirements of the Early Years expansion plans.						
26 Fund Blended Meetings						
Project Life Financials	12	12	100%	12	0	0%
Current Year Financials	12	12	100%	12	0	0%
Project Description	Money to Fund Blended Meetings					
Project Manager	George Hawthorn					
Chief Officer	Victoria Rogers					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	29-Sep-21		
Main Issues / Reason for Variance						
The system has been tested and accordingly the Council meeting on 29 September as conducted as a hybrid meeting.						
Mitigating Action						
None required						
Anticipated Outcome						
System now in place.						
27 SIP Swan Trunking						
Project Life Financials	47	47	0%	47	0	0%
Current Year Financials	47	47	0%	47	0	0%
Project Description	This project is to replace legacy Analogue Telephony infrastructure with new Digital Telephony infrastructure due to the phasing out of the Legacy infrastructure by 2025					
Project Manager	Brian Miller/ Patricia Kerr					
Chief Officer	Victoria Rogers					
Project Lifecycle	Planned End Date	31-Mar-25	Forecast End Date	31-Mar-25		
Main Issues / Reason for Variance						
This project to replace legacy Analogue Telephony infrastructure with new Digital Telephony infrastructure has just started and will continue until 2025.						
Mitigating Action						
Carry underspne into 2022/23.						
Anticipated Outcome						
Budget spent but potentially delayed.						

PERIOD END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
28 IoT Employee Resilience Support						
Project Life Financials	100	100	100%	100	(0)	0%
Current Year Financials	50	50	99%	50	(0)	-1%
Project Description	Employee Resilience Online Support Tool.					
Project Manager	Alison McBride					
Chief Officer	Victoria Rogers					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	30-Sep-21		
Main Issues / Reason for Variance						
Final payment has now been made and project is complete.						
Mitigating Action						
None required.						
Anticipated Outcome						
Full project rollout.						
29 Development of Workforce Management System						
Project Life Financials	423	42	10%	423	(0)	0%
Current Year Financials	42	42	100%	42	(0)	0%
Project Description	Project to develop the Workforce Management System.					
Project Manager	Arun Menon					
Chief Officer	Victoria Rogers					
Project Lifecycle	Planned End Date	31-Mar-30	Forecast End Date	31-Mar-30		
Main Issues / Reason for Variance						
Full current year budget has been spent.						
Mitigating Action						
None required.						
Anticipated Outcome						
Development of Workforce Management System.						

PERIOD END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Forecast Variance	
	£000	£000	%	£000	£000	%

1 Resources Carried Forward						
Project Life Financials	(141)	(99)	70%	(141)	0	0%
Current Year Financials	(1,215)	(937)	77%	(937)	278	-23%
Project Description	These are resources that have been received in previous years relating to Turnberry Homes, Early Years, Town Centre Fund Grant, Digital Inclusion, Clydebank Can on the Canal, Internet of Things Asset Tracking and Auld Street Bond.					
Project Lifecycle	Planned End Date		31-Mar-22	Forecast End Date		31-Mar-22
Main Issues / Reason for Variance						
Application of resources is dependent on capital project progressing in year as planned.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Application of resources held on balance sheet as at 31 March 2021 as appropriate.						
2 General Services Capital Grant						
Project Life Financials	(70,396)	(28,682)	41%	(70,396)	0	0%
Current Year Financials	(843)	(581)	69%	(581)	262	-31%
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
Main Issues / Reason for Variance						
General services capital grant is anticipated to be received as forecast.						
Mitigating Action						
None required at this time						
Anticipated Outcome						
General services capital grant is anticipated to be received as forecast.						
3 Ring Fenced Government Grant Funding						
Project Life Financials	(40,468)	(6,157)	15%	(41,006)	(538)	1%
Current Year Financials	(6,382)	(1,265)	20%	(1,265)	5,117	-80%
Project Description	This is ring fenced grant funding which is primarily anticipated to be received from the Scottish Government and relates to Cycling, Walking, Safer Streets, Regeneration Placed Based Investment Programme, Early Years, Gruggies Burn Flood works, Early Years funding, City Deal and Town Centre Fund.					
Project Lifecycle	Planned End Date		31-Mar-26	Forecast End Date		31-Mar-26
Main Issues / Reason for Variance						
Application of resources is dependent on capital project progressing in year as planned.						
Mitigating Action						
Mitigating actions are detailed within the appropriate status updates.						
Anticipated Outcome						
Application of resources as appropriate.						
4 Match Funding / Other Grants and Contributions						
Project Life Financials	(16,085)	(7,862)	49%	(15,757)	328	-2%
Current Year Financials	(7,406)	(3,994)	54%	(3,994)	3,412	-46%
Project Description	Match Funding / Other Grants and Contributions					
Project Lifecycle	Planned End Date		31-Mar-22	Forecast End Date		31-Mar-22
Main Issues / Reason for Variance						
Application of resources is dependent on capital project progressing in year as planned.						
Mitigating Action						
None required.						
Anticipated Outcome						
Match funding received.						

PERIOD END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials				
	Budget	Spend to Date	Forecast Spend	Forecast Variance	
	£000	£000	%	£000	£000

5 Capital Receipts						
Project Life Financials	(39,439)	(258)	1%	(40,631)	(1,192)	3%
Current Year Financials	(14,010)	(2,270)	16%	(2,270)	11,740	-84%
Project Description	These are capital receipts that are anticipated from sales of land and buildings both as part of the normal disposal programme and also as part of the business case investment in office rationalisation, new school building and new care home development					
Project Lifecycle	Planned End Date	31-Mar-26	Forecast End Date	31-Mar-26		
Main Issues / Reason for Variance						
Receipts budgets are based on assumptions in relation to the sale of various sites. Not all sales will be realised this financial year. The main ones being OLSP, St James retail park, Dalreoch Care Home, Queen's Quay, Levenbank Terrace, Heather Avenue, Crosslet House. As agreed at Council receipts received are used firstly to pay for principle and premiums.						
Mitigating Action						
While market conditions are out with officers control all potential receipts will be explored.						
Anticipated Outcome						
Capital receipts received.						

6 Prudential Borrowing						
Project Life Financials	(163,979)	(169,940)	104%	(180,305)	(16,326)	10%
Current Year Financials	(26,844)	(24,501)	91%	(24,501)	2,344	-9%
Project Description	Prudential borrowing is long term borrowing from financial institutions that has been approved for the purposes of funding capital expenditure					
Project Lifecycle	Planned End Date	31-Mar-26	Forecast End Date	31-Mar-26		
Main Issues / Reason for Variance						
Prudential borrowing is impacted by programme delivery therefore mitigating action is detailed in the red and amber analysis.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
While prudential borrowing requirement is likely to be less than budgeted in the current financial year this is anticipated to catch up over the programme life.						

7 CFCR						
Project Life Financials	(25)	0	0%	0	25	0%
Current Year Financials	(25)	(72)	0%	(72)	(47)	0%
Project Description	This is capital spend which is funded by revenue budgets					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance						
Renovation of Unit 11 Levenside Business Court						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
CFCR applied to relevant capital project.						

WEST DUNBARTONSHIRE COUNCIL
HRA CAPITAL PROGRAMME
OVERALL PROGRAMME SUMMARY

MONTH END DATE 31 March 2022

PERIOD 12

Project Status Analysis	Project Life Status Analysis				Current Year Project Status Analysis					
	Number of Projects at	% Projects at RAG Status	Spend to Date £000	% Project Spend at	Number of Projects at	% Projects at RAG Status	Spend to Date £000	% Project Spend at RAG		
Red Projects are forecast to be overspent and/or experience material delay to completion	14	51.9%	25,784	68.0%	14	51.9%	18,484	60.4%		
Amber Projects are either at risk of being overspent and/or delay in completion (although this is unquantifiable at present) or the project has any issues that require to be reported at this time	6	22.2%	3,599	9.5%	6	22.2%	3,599	11.8%		
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	7	25.9%	8,517	22.5%	7	25.9%	8,517	27.8%		
	27	100%	37,900	100%	27	100%	30,600	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	Slippage £000	Over/ (Under) £000
Red Projects are forecast to be overspent and/or significant delay to completion	195,734	25,784	198,912	3,178	35,611	18,484	18,484	(17,127)	(19,379)	2,252
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	9,861	3,599	10,177	316	3,467	3,599	3,599	132	(79)	211
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	38,305	8,517	38,004	(301)	9,250	8,517	8,517	(733)	(467)	(266)
TOTAL EXPENDITURE	243,900	37,900	247,093	3,193	48,328	30,600	30,600	(17,728)	(19,926)	2,198
TOTAL RESOURCES	243,900	37,900	247,093	(3,193)	48,328	30,600	30,600	17,728		
NET EXPENDITURE	0	0	0	0	0	0	0	0		

MONTH END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date	Forecast/ Actual Spend	Variance		
	£000	£000	%	£000	£000	%

1 Affordable Housing Supply Programme						
Project Life Financials	135,877	14,689	11%	136,187	310	0%
Current Year Financials	20,281	7,389	36%	7,389	(12,892)	-64%
Project Description	Affordable Housing Supply Programme					
Project Lifecycle	Planned End Date	31-Mar-26	Forecast End Date	31-Mar-26		
Main Issues / Reason for Variance						
The current year variance of £12.892m is made up of £8.503m slippage on existing sites, predominantly Clydebank East, £4.443m slippage on future new builds, and there is a net overspend of £0.054m. The overspend is made up of an underspend on anticipated support costs of £0.619m, an overspend on Dumbarton Harbour Ph3 of £0.616m and overspend of £0.030m on Second Ave development. Site specific updates will be provided in the first report of 22/23.						
Mitigating Action						
All projects have now been reprofiled and in the case of Clydebank East it is now anticipate a site start late 2022.						
Anticipated Outcome						
Delivery of Programme will be achieved.						

2 Doors/window component renewals						
Project Life Financials	10,539	1,357	13%	10,539	0	0%
Current Year Financials	3,831	1,357	35%	1,357	(2,474)	-65%
Project Description	Doors/Windows Component Renewals					
Project Lifecycle	Planned End Date	31-Mar-26	Forecast End Date	31-Mar-26		
Main Issues / Reason for Variance						
Installs are behind original planned targets, however the combined internal and external contractor resources are showing an upturn in completions and an overall improving position. Officers will continue to monitor and support this position to maintain improvements. Full budget spend was not possible in 21/22, rephasing of £2.474m required to be carried to 22/23 for continuation of works.						
Mitigating Action						
Progress on this will continue to be monitored closely into 22/23.						
Anticipated Outcome						
Slippage is required to be carried forward into 22/23.						

MONTH END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date	Forecast/ Actual Spend	Variance		
	£000	£000	%	£000	£000	%
3 Defective structures/component renewals						
Project Life Financials	3,429	505	15%	3,429	0	0%
Current Year Financials	746	505	68%	505	(241)	-32%
Project Description	Defective structures					
Project Lifecycle	Planned End Date	31-Mar-26	Forecast End Date	31-Mar-26		
Main Issues / Reason for Variance						
<p>Programme continues albeit there are challenges with vacating tenants in next block to commence, impacted by COVID and suitable decant locations. Housing officers working to resolve this. Overall programme behind where wanted to be at this stage. Budget underspent in current year, with balance required to be carried to 22/23 to complete works.</p>						
Mitigating Action						
Officers will work to maximise on opportunities to catch up on programme.						
Anticipated Outcome						
Slippage is required to be carried forward into 22/23.						
4 Airport Noise Insulation Scheme						
Project Life Financials	192	0	0%	192	0	0%
Current Year Financials	192	0	0%	0	(192)	-100%
Project Description	Noise Insulation Project					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
<p>Glasgow Airport has committed to develop and implement a Noise Insulation Policy to mitigate noise for residents most affected by aviation noise. To develop this the Council has committed to working jointly with the Airport to procure a leading expert in the field to manage the trial on behalf of our collective organisations and ultimately develop a phased programme of works in parallel with existing window replacement and insulation programmes to mitigate the noise experienced by tenants within a specified area. However the planned activity was put on hold during 2021 due to the COVID pandemic and the inability to access properties and also the lack of aircraft flying to facilitate a meaningful trial. In that time, the airport requirement to roll out a permanent insulation scheme has taken precedence for Glasgow Airport Authorities. The full scheme should have launched in early 2022 and we await further information as to the reason for such a delay, WDC are considering how reallocation of the earmarked budget could be best utilised towards noise improvement. It is possible that funds could be used to supplement the Airport contribution where additional improvements are possible but in excess of the allocated airport financial contribution. This will be reviewed and recommendations made once in receipt of the airport scheme outline.</p>						
Mitigating Action						
There is regular dialogue between the Council and Glasgow Airport, and there is the basis of an agreed delivery plan which was ready to be implemented prior to the pausing of the project. This can be re-established immediately by both parties, however it has to be recognised the nature of works will not complete until 22/23, however both parties still remain committed to its delivery.						
Anticipated Outcome						
Slippage is required to be carried forward into 22/23.						

MONTH END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date	Forecast/ Actual Spend	Variance		
	£000	£000	%	£000	£000	%
5 Heating improvement works						
Project Life Financials	4,972	1,316	26%	5,341	369	7%
Current Year Financials	948	1,316	139%	1,316	368	39%
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-26	Forecast End Date	31-Mar-26		
Main Issues / Reason for Variance						
This project overspent in 21/22 due to a high demand on necessary essential works. There has been a larger number of renewals and referrals in 21/22 than anticipated at time of budget setting, resulting in an overspend on the current year budget.						
Mitigating Action						
This budget is for essential work and is demand led so difficult to mitigate.						
Anticipated Outcome						
Overspend in 21/22.						
6 Improvement works (Risk St)						
Project Life Financials	170	67	39%	170	0	0%
Current Year Financials	170	67	39%	67	(103)	-61%
Project Description	Risk Street Over clad					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Budget is for end of contract retention payment, with remaining budget to be slipped into 22/23 to meet any residual costs. In-year final retention payment was less than anticipated, remaining balance to be slipped into 22/23 for budget to meet costs to resolve a legacy roofing issue.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Underspend to be slipped into 22/23 to fund a legacy roofing issue.						

MONTH END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date	Forecast/ Actual Spend	Variance		
	£000	£000	%	£000	£000	%
7 Buy Backs						
Project Life Financials	5,400	1,036	19%	6,069	669	12%
Current Year Financials	1,706	1,036	61%	1,036	(670)	-39%
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-26	Forecast End Date	31-Mar-26		
Main Issues / Reason for Variance						
The main objective of the Buy Back Scheme is to bring former council properties that were sold through the RTB scheme, back into council use. These properties must assist the council with reducing housing need on the waiting list and where appropriate assist with external capital works. For these reasons, any purchase is subject to stringent criteria to ensure accountability and value for money for existing tenants. With several key stakeholders involved, this has meant full budget spend has not been possible in 21/22, with remaining budget required to be carried forward to 22/23.						
Mitigating Action						
Officers will continue efforts to maximise buy-backs, in an effort to increase delivery of the scheme and positively impact and minimise slippage.						
Anticipated Outcome						
Budget did not fully spend in 21/22 as there were a number of mitigating factors including the prioritisation of staff resource on new build activities. Officers will ensure maximisation of spend to meet project priorities and increased activity in 22/23.						
8 Building external component renewals, roofs/chimneys/flashings/fascias/gutters/svp						
Project Life Financials	16,430	2,105	13%	16,430	0	0%
Current Year Financials	4,088	2,105	51%	2,105	(1,983)	-49%
Project Description	Building external component renewals					
Project Lifecycle	Planned End Date	31-Mar-26	Forecast End Date	31-Mar-26		
Main Issues / Reason for Variance						
Roof renewal programme continues. Monthly tracking is behind cumulative targets however additional installs by support contractor is underway and this should help with completions. Recent completions incorporating those by support contractor are showing an improving position however it is was not possible for full budget catch up in 21/22 and remaining budget is required to be rephased to 22/23.						
Mitigating Action						
Progress on this will continue to be monitored closely as works continue into 22/23.						
Anticipated Outcome						
Remaining budget will be required to be slipped into 22/23.						
9 Special needs adaptations						
Project Life Financials	2,540	710	28%	2,675	135	5%
Current Year Financials	575	710	123%	710	135	23%
Project Description	Adaptations to Housing for Special Needs					
Project Lifecycle	Planned End Date	31-Mar-26	Forecast End Date	31-Mar-26		
Main Issues / Reason for Variance						
Budget is overspent, installation progress has improved overall and programme has been pushing to increase completion						
Mitigating Action						
None available at this time, pushing to reduce waiting list and increase completions.						
Anticipated Outcome						
Project to complete as planned over budget						

MONTH END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date	Forecast/ Actual Spend	Variance		
	£000	£000	%	£000	£000	%

10 Better Homes Priority Budget

Project Life Financials	1,319	(7)	-1%	1,319	0	0%
Current Year Financials	446	(7)	-2%	(7)	(453)	-102%
Project Description	Priority projects as prioritised by the Better Homes Group					
Project Lifecycle	Planned End Date	31-Mar-26	Forecast End Date	31-Mar-26		

Main Issues / Reason for Variance

While pandemic restrictions stalled some proposed initiatives throughout 20/21, it was anticipated that this would be less impacted throughout 21/22, however Officers have experienced a number of issues in relation to supply and materials that have curtailed progress particularly on new workstream. Nevertheless, a number of priority initiatives, supported by the Better Homes Project Board, are already being investigated and are envisaged to have a positive impact on the current council housing stock and budget is required to be slipped to 22/23 to carry out these works.

Mitigating Action

Officers are actively reprofiling works based on priority assessment within the wider Housing Asset Management Strategy, this

Anticipated Outcome

It is anticipated that the accelerated proposals will result in this budget achieving all targets, but will continue to monitor market conditions.

11 Community Safety Projects

Project Life Financials	17	0	0%	17	0	0%
Current Year Financials	17	0	0%	0	(17)	-100%
Project Description	Community Safety Projects					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-22		

Main Issues / Reason for Variance

Project has experienced some delays whilst managing owner occupiers and other works requiring completion to allow project to commence, budget is required to be carried into 22/23 for completion.

Mitigating Action

None available at this time. Officer will continue to progress this project to completion.

Anticipated Outcome

Project to carry into 22-23 for completion and meet spend targets.

12 Void house strategy programme

Project Life Financials	8,645	3,689	43%	10,233	1,588	18%
Current Year Financials	2,101	3,689	176%	3,689	1,588	76%
Project Description	Spend on Void Properties to bring them up to letting standard					
Project Lifecycle	Planned End Date	31-Mar-26	Forecast End Date	31-Mar-26		

Main Issues / Reason for Variance

The high number of voids has led to a higher than expected demand for this budget, resulting in an overspend in 21/22. Void

Mitigating Action

None available at this time as this is a demand led programme.

Anticipated Outcome

Project to overspend due to higher demand.

MONTH END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date	Forecast/ Actual Spend	Variance		
	£000	£000	%	£000	£000	%
13 Asbestos management works						
Project Life Financials	1,104	317	29%	1,211	107	10%
Current Year Financials	210	317	151%	317	107	51%
Project Description	This budget is to fund work associated with the management of current asbestos legislation					
Project Lifecycle	Planned End Date	31-Mar-26	Forecast End Date	31-Mar-26		
Main Issues / Reason for Variance						
Budget overspend in current year due to higher than expected demand.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Project to complete over budget..						
14 MSF Fire Risk Assessment Works						
Project Life Financials	5,100	0	0%	5,100	0	0%
Current Year Financials	300	0	0%	0	(300)	-100%
Project Description	High Rise Fire Safety Measures					
Project Lifecycle	Planned End Date	31-Mar-26	Forecast End Date	31-Mar-26		
Main Issues / Reason for Variance						
An update report on this project was on the agenda for 27th October 2021 Council. This advised that the expected spend on replacing Spandrel panels will no longer be required but instead a variety of issues affecting Multi Stories will be reviewed and incorporated into the 2022 High Rise strategy. This resulted in approval to vire the underspend of £0.900m to the statutory/ regulatory compliance works project to offset the overspend related to the smoke detector installation programme. The remaining 21/22 budget of £0.300m is required to be carried forward to 22/23 £0.300m for MSF Fire Risk Assessment Works.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Progress on this programme will be closely monitored on a regular basis through the Better Homes Project Board.						

MONTH END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date	Forecast/ Actual Spend	Variance		
	£000	£000	%	£000	£000	%

1	Statutory/regulatory compliance works (lifts/electrical/legionella/fire etc)					
	Project Life Financials	1,583	1,241	78%	1,792	13%
	Current Year Financials	1,136	1,241	109%	1,241	9%

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-26 Forecast End Date 31-Mar-26

Main Issues / Reason for Variance

The works in relation to the smoke detector installation programme has been continuing in connection with gas heating annual servicing. An issue regarding the level of budget available was identified in that installation costs have been higher than anticipated at time of budget setting. In response to this budget issue, a virement was carried out to increase the budget of the statutory/ regulatory compliance works project by £0.900m, which has reduced the overspend in 21/22.

Mitigating Action

These works are necessary and virement was required to mitigate overspend on budget.

Anticipated Outcome

Project to complete over budget as works are necessary and a legislative requirement.

2	External stores/garages/bin stores/drainage component renewals					
	Project Life Financials	304	93	31%	304	0%
	Current Year Financials	125	93	74%	93	-26%

Project Description This budget is to focus on external stores/garages/bin stores etc. component renewals as identified and recommended from the housing stock condition survey.

Project Lifecycle Planned End Date 31-Mar-26 Forecast End Date 31-Mar-26

Main Issues / Reason for Variance

Spending has been later than planned due to protracted owner involvement slowing down authorisation of work, remaining budget to be slipped to 22/23.

Mitigating Action

On going dialogue with owners will continue in order to get this work approved.

Anticipated Outcome

Underspend to be slipped into 22/23.

3	Secure entry component renewals					
	Project Life Financials	379	52	14%	279	-26%
	Current Year Financials	200	52	26%	52	-74%

Project Description This budget is to focus on secure door entry component renewals as identified and recommended from the housing stock condition survey and appropriate council officer referrals.

Project Lifecycle Planned End Date 31-Mar-26 Forecast End Date 31-Mar-26

Main Issues / Reason for Variance

Budget underspent due to owner involvement slowing down authorisation of work. Ongoing challenges with owner agreements has impacted the ability to progress installations.

Mitigating Action

On going dialogue with owners will continue in attempts to reach agreements to progress more installations.

Anticipated Outcome

Underspend in 21/22.

MONTH END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date	Forecast/ Actual Spend	Variance		
	£000	£000	%	£000	£000	%
4 Capitalised minor works						
Project Life Financials	2,480	764	31%	2,553	73	3%
Current Year Financials	691	764	111%	764	73	11%
Project Description	This is a budget to undertake specific minor ad hoc capital projects that arise on demand					
Project Lifecycle	Planned End Date	31-Mar-26	Forecast End Date	31-Mar-26		
Main Issues / Reason for Variance	Budget is overspent, resultant capitalised spend was more than anticipated and higher demand.					
Mitigating Action	None available at this time.					
Anticipated Outcome	Project to complete over budget.					
5 QL Development						
Project Life Financials	26	29	112%	29	3	12%
Current Year Financials	26	29	112%	29	3	12%
Project Description	This budget relates to the costs associated with the development of the Integrated Housing					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance	Some minor accelerated spend to support the Repairs and Maintenance functionality of the system.					
Mitigating Action	None required at this time.					
Anticipated Outcome	Project to complete as planned.					
6 Environmental renewal works, paths/fences/walls/parking area's						
Project Life Financials	5,089	1,420	28%	5,220	131	3%
Current Year Financials	1,289	1,420	110%	1,420	131	10%
Project Description	Environmental renewal works, paths/fences/walls/parking areas					
Project Lifecycle	Planned End Date	31-Mar-26	Forecast End Date	31-Mar-26		
Main Issues / Reason for Variance	Demand for budget higher than expected as works progress resulting in a small overspend in 21/22.					
Mitigating Action	None required at this time.					
Anticipated Outcome	Overspend incurred.					

MONTH END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000	%

1	Gypsy Travellers Site						
	Project Life Financials	91	81	89%	91	0	0%
	Current Year Financials	91	81	89%	81	(10)	-11%
	Project Description	Gypsy/ Traveller Site improvements					
	Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-22		
	Main Issues / Reason for Variance						
	This budget is made up of Scottish Government grant which requires to be legally committed to improvement works on existing Gypsy Travellers sites by the end of March 2022. Initially the funding should have been committed a year earlier but as a result of the pandemic the timeline has been extended across Scotland. A condition of the grant requires that spend mirrors tenant priorities, and as such we have had a number of consultative engagements with the existing community to assess priorities. Works are now complete and upon allocation of support costs, project completed on budget.						
	Mitigating Action						
	No mitigation required at this time.						
	Anticipated Outcome						
	Project complete within budget.						
2	Targeted SHQS compliance works						
	Project Life Financials	100	0	0%	0	(100)	-100%
	Current Year Financials	100	0	0%	0	(100)	-100%
	Project Description	This budget is to focus on work required to maintain the SHQS compliance with WDC housing stock.					
	Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-22		
	Main Issues / Reason for Variance						
	All spend in this area this year will be heating so will be met from heating improvement budget.						
	Mitigating Action						
	None required at this time.						
	Anticipated Outcome						
	Underspend which will partially offset overspend in heating improvement budget.						
3	Targeted EESSH compliance works						
	Project Life Financials	20,504	4,736	23%	20,504	0	0%
	Current Year Financials	5,076	4,736	93%	4,736	(340)	-7%
	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-26	Forecast End Date	31-Mar-26		
	Main Issues / Reason for Variance						
	EWI programme continues to progress and work to continue into 22/23 to complete. Caution should remain with regards to emerging COVID issues and the effect that may have on labour and materials supply chain. Remaining budget to carry over into 22/23 for completion.						
	Mitigating Action						
	None available at this time.						
	Anticipated Outcome						
	Project to complete as planned and maximise spend.						

MONTH END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date	Forecast/ Actual	Variance		
	£000	£000	%	£000	%	
4 Modern facilities and services						
Project Life Financials	4,003	1,309	33%	3,992	(11)	0%
Current Year Financials	1,320	1,309	99%	1,309	(11)	-1%
Project Description	New Kitchens, Bathrooms and Showers					
Project Lifecycle	Planned End Date	31-Mar-26	Forecast End Date	31-Mar-26		
Main Issues / Reason for Variance						
Officers continue to monitor output and maximise performance and spend, however a small carry forward to 22/23 is required.						
Mitigating Action						
Additional back-up contracts in place to assist in delivery.						
Anticipated Outcome						
Project to complete as planned and meet spend targets.						
5 Energy improvements/energy efficiency works						
Project Life Financials	331	0	0%	224	(107)	-32%
Current Year Financials	108	0	0%	0	(108)	-100%
Project Description	Energy improvements/ efficiency works (e.g. loft insulation, pipe/tank insulation, draught exclusion)					
Project Lifecycle	Planned End Date	31-Mar-26	Forecast End Date	31-Mar-26		
Main Issues / Reason for Variance						
All spend in this area this year will contribute to increased efficiency heating so was met from heating improvement budget.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Underspend which will partially offset overspend in heating improvement budget.						
6 Contingencies						
Project Life Financials	500	19	4%	500	0	0%
Current Year Financials	100	19	19%	19	(81)	-81%
Project Description	This is a contingent budget for unforeseen matters which may arise during the year.					
Project Lifecycle	Planned End Date	31-Mar-26	Forecast End Date	31-Mar-26		
Main Issues / Reason for Variance						
Little demand for this budget in 21/22, however required to be carried forward should the need arise in 22/23 to utilise budget.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Budget to spend as required.						
7 Salaries/central support/offices						
Project Life Financials	12,776	2,372	19%	12,693	(83)	-1%
Current Year Financials	2,455	2,372	97%	2,372	(83)	-3%
Project Description	Allocation of costs from other WDC services who support the HRA capital programme					
Project Lifecycle	Planned End Date	31-Mar-26	Forecast End Date	31-Mar-26		
Main Issues / Reason for Variance						
Underspend on salaries recharged to HRA Capital in 21/22.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Project to complete as planned and meet spend targets.						

MONTH END DATE

31 March 2022

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date	Forecast/ Actual Spend	Variance		
	£000	£000	%	£000	£000	%

1 NEW BUILD GRANT						
Project Life Financials	(39,600)	(1,562)	4%	(40,623)	(1,023)	3%
Current Year Financials	(5,000)	(909)	18%	(909)	4,091	-82%
Project Description	Grant to facilitate the building of new build housing					
Project Lifecycle	Planned End Date		Forecast End Date			
Main Issues / Reason for Variance						
Overall, there is a favourable project life variance of £1.023m which relates to additional grant income successfully negotiated by Officers in relation to the increased grant per unit at Aitkenbar, Haldane and Dumbarton Harbour and the additional grant generated from the buyback scheme. Current year adverse variance of £4.091m relates to new builds which are not expected to progress until next financial year.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
The project life overall variance will be favourable by £1.023m due to additional Scottish Government Grant Income.						

TRANSFORMATIONAL PROJECTS TO BE FUNDED/ PART FUNDED FROM CAPITAL RECEIPTS - 2021/22

		Original per Council March 2021	Reported to Council 9 March 2022	Revised following year end		
Name and detail of project	Details of expected costs	Estimated cost to implement in 2021/22 in 2021/22 budget	TOTAL projected cost in 2021/22 as at p10 BCR	TOTAL cost in 2021/22	Details of expected savings	Value of expected savings
		£	£	£		£
Digital Transformation within the Council - implementation of the Council's Digital Strategy that maximises the potential of digital technologies to improve outcomes and services for all our citizens and employees, whilst seeking to reduce our costs. The end benefits expected include: Digital by default approach for all council services; Alignment of Council services with leading mobile technologies and the benefit therein giving due consideration to end users; Maximise digital transactions via self-service and reduced need for Face-to-Face and Phone interventions where possible; Digital services designed with end users in mind through regular engagements during design and delivery phases; Improved ICT foundations to inform Investment Programmes;	Costs for the project include staffing costs for a team of four digital transformation officers, some external payments for training of various staff throughout the council and allocation of service staffing directly involved in the digital transformation of the Council.	199,444	259,357	201,977	The project is an enabler for continued identification of efficiencies through a number of strands, including Lean Six Sigma (LSS) projects. With the embedding of the LSS within the organisation and a number of employee LSS champions, further projects continue to be identified and progressed, which will identify further savings. Examples of such projects which have been completed to date include: review of invoice processing; review of file sharing between the some Council teams and external parties; review of start up grant claim processes; review of ICT delivery model in educational establishments; review of Senior Phase Partnership Provider Course Selection (Schools). Other strands being taken forward as part of the overall digitalisation project include: Zoom Council/ Committee meetings; Digital Skills training for staff; MS teams and M365; automation.	The project commenced during 2019/20 and in 2020/21 continued to review and implement change to service provision and commenced the Fit for Future approach to significant service reviews aimed at implementing change in processes and procedures with the aim of maximising the digital approach to information gathering and processing. Savings targets not set, but as Fit for Future reviews are finalised efficiencies will be identified and contribute to future cost reductions within the Council. The fact that the project is an enabler indirect savings require to be identified, as well as those saving which are directly attributable to each sub-project. Efficiencies generated will be report at future financial year-end and through budgetary control reporting
Further strands of Digital Transformation - ie automation within the Council	Costs for the project include staffing costs for the automation projects and some external payments for IT and software.	100,000	197,088	181,330	The project is an enabler for continued identification of efficiencies through automating a range of existing processes. A first phase is currently underway and a pipeline of future processes has been developed and will also link with the outcomes from the Fit for Future reviews	The list of projects commenced during 2020/21 and continued into 2021/22 . As the projects are at an early stage, the saving targets for the overall spend haven't yet been fully explored and identified, but will develop as each project strand develops. The fact that the project is an enabler, indirect savings will be achieved, as well as those savings which are directly attributable to each sub-project. The savings will be reported as part of the year end process and future budgetary control reporting.
Restructures within the Council - to allow services to complete non-teacher non-frontline staffing restructures with a view to reducing costs without reducing services to the public.	Costs include voluntary early retirements/ voluntary redundancies. It is noted that discretionary costs for early retirement added years cannot be funded by capital receipts and are excluded. Although these costs are one off, there are continuous costs for different restructures.	227,000	70,000	-	- Future ongoing staffing savings following removal of non teaching posts within the organisation. The restructures which have been costed within 2021/22 include restructures within various services and annual savings are assumed within future budgets.	Ongoing savings annually through reduced staffing will be identified through staffing restructures and reported at the year end. Those staff identified for voluntary early retirement and voluntary redundancies will be through Cost Benefit Analysis
Total to be set against capital receipts in 2021/22		526,444	526,445	383,308		

DR A K GLEN & WEST DUNBARTONSHIRE TRUST FUNDS

DRAFT ANNUAL REPORT AND FINANCIAL
STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

Contents

	Pages
Contents	2
Trustees' Annual Report	2 – 6
Statement of Receipts and Payments	7
Statement of Balances	8
Note to the Accounts	9 – 10

**Dr A K Glen and West Dunbartonshire Trust Funds
Draft Financial Statements for the year ended 31 March 2022**

Trustees' Annual Report

Introduction

The Trustees present the annual report together with the Financial Statements for the year ended 31 March 2022.

Administration Information

West Dunbartonshire Council (the Council) is sole Trustee for all Trust Funds with the exception of Dunbartonshire Educational Trust Scheme 1962 and McAuley Prize for Mathematics. The table below identifies the Trustees for 2021/22.

Trust Funds	Charity Number	Trustees	Local Authority	Contact Address
Dr A K 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
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	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
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 Bailie Denis Agnew Councillor Graham Archibald Hardie Councillor John Jamieson Councillor Gillian Fannan Councillor Thomas Johnston	West Dunbartonshire Council West Dunbartonshire Council West Dunbartonshire Council Argyll & Bute Council East Dunbartonshire Council North Lanarkshire Council North Lanarkshire Council	

Dr A K Glen and West Dunbartonshire Trust Funds
Draft Financial Statements for the year ended 31 March 2022

Objectives and 2021/22 Activity

All trusts are advertised on the Council's website and details have been passed to West Dunbartonshire Community and Volunteering Service (WDCVS) to publicise them. However, due to the COVID pandemic, a number of voluntary groups who would normally consider applying for grants were not active. Consequently, other than the DR A K Glen and the Alexander Cameron Bequest, no Trusts met during 2021/22.

The objectives and activities of each of the Trusts are detailed below:

Charity Number	Trust Fund	Objective	2021/22 Activity
SC018701	Dr A K Glen Fund	The benefit of the people of Dumbarton, to assist and relieve those in need by reason of age.	Only one grant application was received in year. Following consideration it was concluded the application met the Fund objectives and a £19,800 award was made.
SC025070	Alexander Cameron Bequest	The benefit of the people of Clydebank to assist those in need by reason of age, ill health, disability, financial hardship or other disadvantage.	No awards were made, with the Trust meeting only once to agree a Strategy on investments.
SC025070	UIE Award	For students studying apprenticeships or training in industry.	No awards but work to review and modernise the Trust's governance arrangements to encourage funding applications in the future has been progressed
SC025070	Dunbartonshire Educational Trust Scheme 1962	Awards educational prizes and bursaries.	No awards for either. Trustees continue to seek clarification as to amendments to the governance arrangements. As these Trusts are governed by statute, discussions are ongoing between the Council (as Administrator) and Scottish Ministers and Office of the Scottish Charity Regulator (OSCR) regarding these arrangements
SC025070	McAuley Prize for Mathematics	Provides prizes for those studying maths and computing	

Structure and Governance

Dr A K Glen and West Dunbartonshire Trust Funds are OSCR registered. The governance arrangements are under the control of the Council which appoints trustees as required. Currently, trustees are elected members of the Council with the exception of the Dunbartonshire Education Trust Scheme 1962 and McAuley Prize for Mathematics. The trustees of these two are elected

Dr A K Glen and West Dunbartonshire Trust Funds
Draft Financial Statements for the year ended 31 March 2022

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 Trust Funds noted below would be delegated to sub-committees as follows:

Trust	Delegation
Alexander Cameron Bequest	Alexander Cameron Committee
Dr A K Glen Fund	Dumbarton Trust Sub-Committee

The trustees have overall responsibility for ensuring there are appropriate systems of control, financial and otherwise. They are also responsible for keeping proper accounting records which disclose, with reasonable accuracy, the financial position of the Trusts and enable them to ensure Financial Statements comply with Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and are therefore responsible for taking reasonable steps to prevent and detect fraud and other irregularities and also provide reasonable assurances that:

- The trusts are operating efficiently and effectively.
- Assets are safeguarded against unauthorised use and disposition.
- Proper records are maintained and financial information used by the charities is reliable.
- The trusts comply with relevant laws and regulations.

The systems of internal controls are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. The systems of internal control follow those of the Council and, as such, much of this is delegated to the Council's Chief Officer - Resources. The Council continually seeks to improve the effectiveness of its systems of internal control so that any irregularities are either prevented or quickly detected. The systems of internal control are based on a framework of regular management information, financial regulations, financial and administrative procedures (including segregation of duties), management supervision and a system of delegation and accountability.

The Financial Statements and Trustees Report are prepared by the Council's Finance Service.

The appointed external auditors are Audit Scotland. The Council has agreed to meet the cost of this audit and not pass this on to the Trusts. This is to provide additional financial support to the Trusts, ensuring that core funds are not eroded, and objectives can continue to be achieved.

The Trustees only meet as and when required during the year and will ensure that the required accounting arrangements are adhered to.

Management of Funds and Investment Policy

Decisions regarding the management of the Trusts are made by the Trustees. Trustees rely on the expertise of Council staff to manage the investments to ensure the maximum return at the least risk to the Trusts. In this way, the income stream for the future benefit of the Trusts is protected.

Funds available are invested each year with interest earned. Investments are made both internally and externally, with the majority invested in the Council's Loans Fund and externally managed by the Council.

Dr A K Glen and West Dunbartonshire Trust Funds
Draft Financial Statements for the year ended 31 March 2022

Performance (Investments)

Income for Dr A K Glen & West Dunbartonshire Trusts comes from investment returns. All Trusts (with the exception of those investments noted below) received income on their reserves held based upon the average interest rate used for internal investments within the Council's loans fund was 0.063%.

Following a Trustee decision in 2019/20, Alexander Cameron had an element of their funds in a fixed interest agreement (2.52%). Trustees met and agreed in February 2022 to continue this investment for a further fixed term of 2 years (the revised interest rate was 2.04%) and the overall impact of this was £2,492 of interest gained during 2021/22.

Dunbartonshire Educational Trust Scheme 1962 continues to receive income from external investments i.e. 3% Clydeport and 4% Clydeport Consolidated Stock. These investments are managed by the Council and achieved investment income of £5 in 2021/22 (£5 in 2020/21).

Financial Review

The total balance on the Trusts as at 31 March 2022 (including stocks) is £262,584.

On 8 July 2016 Clydeport Operations Ltd delisted 3% and 4% stocks from the London Stock Exchange. These are stocks held by Dumbarton Educational Trust. Until further information is available it has been assumed that the balance of this stock has remained the same as the previous year (£218).

The Trusts held cash and bank balances at 31 March 2022 of £262,366. 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

The financial statements above were authorised for issue on behalf of the Trustees on 28 April 2022 by:

Councillor Jonathan McColl
West Dunbartonshire Council
28 April 2022

Dr A K Glen and West Dunbartonshire Trust Funds
Draft Financial Statements for the year ended 31 March 2022

Statement of Receipts and Payments Account

Receipts	Payments (Surplus) /Deficit		Receipts	Payments (Surplus) /Deficit	
2020/21	2020/21	2020/21	2021/22	2021/22	2021/22
£	£	£	£	£	£
(232)	0	(232) Dunbartonshire Educational Trust Scheme 1962	(62)	0	(62)
(55)	0	(55) McAuley Prize for Mathematics	(14)	0	(14)
(2,138)	0	(2,138) Alexander Cameron Bequest	(2,492)	0	(2,492)
(62)	0	(62) Dr AK Glen	(16)	19,800	19,784
(62)	0	(62) UIE Award	(16)	0	(16)
(2,549)	0	(2,549) Total	(2,600)	19,800	17,200

Dr A K Glen and West Dunbartonshire Trust Funds
Draft Financial Statements for the year ended 31 March 2022

Statement of Balances as at 31 March 2022

Opening Balance 2020/21 £	(Surplus) /Deficit 2020/21 £	Closing Balance 2020/21 £	Note	Cash and Bank	Opening Balance 2021/22 £	(Surplus) /Deficit 2021/22 £	Closing Balance 2021/22 £
(90,201)	(232)	(90,433)		Dunbartonshire Educational Trust Scheme 1962	(90,433)	(62)	(90,495)
(21,829)	(55)	(21,884)		McAuley Prize for Mathematics	(21,884)	(14)	(21,898)
(115,638)	(2,138)	(117,776)		Alexander Cameron Bequest	(117,776)	(2,492)	(120,268)
(24,670)	(62)	(24,732)		Dr AK Glen	(24,732)	19,784	(4,948)
(24,679)	(62)	(24,741)		UIE Award	(24,741)	(16)	(24,757)
(277,017)	(2,549)	(279,566)		Total Cash and Bank	(279,566)	17,200	(262,366)
(218)	0	(218)	5	Investment Dunbartonshire Educational Trust Scheme 1962	(218)	0	(218)
(218)	0	(218)		Total Investment	(218)	0	(218)
(277,235)	(2,549)	(279,784)		Overall Total	(279,784)	17,200	(262,584)

All funds are unrestricted which means they may be used for any purpose relevant to the Trust Fund.

The audited Financial Statements were issued on **X** June 2022.

Signed on behalf of the Trustees by:-

Councillor Jonathan McColl
West Dunbartonshire Council
X June 2022

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 2021/22.
- The Trusts received interest of £2,595 from the Council at 31 March 2022, and all transactions incoming and outgoing are made via the Council’s bank accounts.
- The Council has not charged the Trusts any fees for legal, financial or administrative services provided during the year.

Note 3 – Grants

Due to the COVID pandemic, only one grant was awarded in 2021/22.

Note 4 – Cash and Bank Balances

During the year the Trust’s balances were held by the Council, which manages the administration of the funds on behalf of the Trustees. No costs were incurred by the Trusts for this administration. The Council also acts as the banker for the Trusts and, as detailed above, all transactions incoming and outgoing are made via the Council’s accounts. The balances are repayable on demand. Interest is paid on balances.

Note 5 – Investment

Dunbartonshire Educational Trust - The investment valuation of £218 (shown in the table below) is the market value as at 31 March 2016, as valued by the Council. Notification was received that the stocks were delisted in July 2016. There has been no further update on this and therefore the assumption is that the market price remains the same.

Purchase Price as at 31 March 2021	Market Price as at 31 March 2021		Purchase Price as at 31 March 2022	Market Price as at 31 March 2022
£ (289)	£ (199)	4% Clydeport authority	(289)	(199)
(35)	(19)	3% Clydeport Authority	(35)	(19)
(324)	(218)	Total	(324)	(218)

Dr A K Glen and West Dunbartonshire Trust Funds
Draft Financial Statements for the year ended 31 March 2022

Alexander Cameron – Following a decision on 23 February 2022, £20,000 was invested on a short term variable basis, with the remainder invested on a longer term fixed interest rate basis with the Council for two years at 2.04%.

Note 6 – Audit Fee

The audit fee for the year of £2,100 (£2,100 2020/21) was absorbed by the Council.

Statement of Income & Expenditure to 31 March 2022

	20/21	21/22	21/22
	Final Outturn	Budget	Final Outturn
<u>Description</u>	£	£	£
Alcoholics Anonymous - Grant for Property	9,699	8,000	5,805
Alternatives	5,000	5,000	5,000
Bellsmyre Digital Project	35,602	35,601	35,602
Bellsmyre Schools Out	3,500	6,000	8,500
Bellysyre Development Trust	36,000	36,000	36,000
Christmas Lights	15,000	15,000	15,000
Dumbarton Senior Citizens	10,000	10,000	10,000
Dumbarton Fireworks	-	9,050	-
Town Centre Management - Capital	-	168,771	26,224
Rockvale Rebound - Rent	2,600	2,630	2,630
Scottish Maritime Museum	50,000	50,000	50,000
Small Grants	-	7,000	-
West Dunbartonshire Citizen's Advice Bureau	40,000	40,000	40,000
Central Admin Allocation	14,000	14,000	14,000
Estates Dept - Management Fee	10,840	10,840	10,840
Total Expenditure	232,234	417,892	259,602
Interest on Revenue Balance / Investments	(1,161)	(1,100)	(360)
Misc Income			
Rental Income	(313,621)	(310,000)	(319,912)
Total Income	(314,782)	(311,100)	(320,272)
Net Expenditure	(82,548)	106,792	(60,671)
Balance b/fwd	(438,094)	(493,027)	(520,642)
Balance c/fwd	(520,642)	(386,235)	(581,312)

WEST DUNBARTONSHIRE COUNCIL
Report by the Chief Officer – Resources
Council – 31 August 2022

**Subject: General Services Budgetary Control Report to 31 July 2022
(Period 4)**

1. Purpose

1.1 This report provides an update on the General Services revenue budget and the approved capital programme to 31 July 2022.

2. Recommendations

2.1 Council is asked to:

- i) note a current projected annual adverse variance on the revenue account of £0.318m (0.13% of total budget);
- ii) note that projected expenditure on the capital account is lower than the 2022/23 budget by £14.140m (21.56% of budget), made up of £12.260m (18.69% of budget) of project slippage, and an in-year net underspend of £1.880m;
- iii) agree the virement as requested at 4.13 (appendix 9); and
- iv) agree the acceleration as requested at 4.14 (appendix 10).

3. Background

Revenue

3.1 At the meeting of West Dunbartonshire Council (the Council) on 9 March 2022, Members agreed the revenue estimates for 2022/2023. A total net budget of £231.919m was approved for General Services, before use of balances.

3.2 Since the budget was agreed, additional funding has been provided by the Scottish Government (SG) and a further allocation of covid funds results in a revised total net budget of £252.394m is now being monitored:

	£m
Budget as set – Council 9 March 2022	251.693
SG – Easter Provision Fund	0.101
Covid Reserves (Council June 2022) – Cost of Living Crisis	0.600
	252.394

Reserves

3.3 The General Fund balance at 31 March 2022 can be analysed as follows:

	Balance at 31/3/22 (£m)
Balance on General Fund as at 31 March 2021	15.028
Change to General Fund balance at end of 2021/22	(0.008)
Earmarked Balances	(11.524)
Contingency allowance at 2% of net expenditure	(3.123)
Unallocated Balance as at 31 March 2022 (draft)	0.373

Capital

- 3.4** At its 9 March 2022 meeting the Council also agreed the updated General Services Capital Plan for 2022/2023 to 2030/31. The three years from 2022/23 to 2024/25 were approved in detail with the remaining years being indicative at that stage. After adjusting for anticipated slippage from 2021/22 into 2022/23, the budget agreed for 2022/23 was £48.058m.
- 3.5** Since then, budget adjustments have taken place (through further 2021/22 capital slippage and additional external funding), revising the 2022/23 annual budget to £65.587m, as follows:

	£m
Base Budget 2022/23 (before slippage)	33.471
Slippage from 2021/22 – March 2022	18.035
<u>Increase capital budget from 9 March 2022 Council meeting:</u>	
Changing Places Toilets	0.050
Roads and Pavements	2.000
Flood Prevention	0.500
Street Sign Renewal	0.100
Children & Families Team	TBC
Christmas Lighting	TBC
Large Bins for High Traffic Areas	0.025
Pothole Rapid Repair Service	TBC
Anticipated budget 2022/23 (Council – March 2022)	54.181
Additional slippage from 2021/22 – following year end	7.593
<u>New Funding introduced to Period 4</u>	
CFCR (HSCP)	0.010
District Heating Consultancy	0.120
SG – Clyde Walking, Safer Streets	0.566
SG – Nature Restoration Fund	0.126
Place Based Investments	0.676
SPT – Kilbowie Road Bus Route	0.495
SPT – Congestion Reduction Measures	0.330
SPT – Balloch Station Park and Ride	0.050
SPT – Bus Infrastructure Improvements	0.200
Cost of Living Crisis (Council June 2022)	1.000
Acceleration of Schools Estate Improvement Plan (assumed)	0.240
Revised budget – Period 4	65.587

4. Main Issues

Revenue

4.1 The summary report at Appendix 1 highlights a projected annual adverse variance (overspend) of £0.318m (0.13% of the total budget). Appendix 2 provides more detailed service reports by Chief Officer.

4.2 This adverse variance is made up of:

	£m
COVID related variance	0.176
Less available COVID funding	(0.176)
Remaining COVID related variance	0.000
Non-COVID variance	0.318
Total variance	0.318

4.3 Information on projected annual variances in excess of £0.050m are highlighted and noted within Appendix 3, with additional information on action being taken to minimise or mitigate overspends where possible.

4.4 Agreed management adjustments (Appendix 4) actioned within 2022/23 are monitored with current indications showing that the amount being monitored is £0.276m with £0.251m on target to be fully achieved.

Covid reserves held

4.5 As at 31 March 2022 the Council carried forward £3.302m for future general covid spend. Some of these available funds have been committed, with £0.468m remaining for future budget pressures.

	Earmarked £m	Free £m	Total £m
Covid balances as at 31 March 2022	2.058	1.244	3.302
Cost of Living Crisis (Council June 2022)	0.600	(0.600)	0
Funding of general covid spend (P4 BCR)	0.176	(0.176)	0
Balance as at 31 July 2022	2.834	0.468	3.302

Reserves

4.6 The Council's General Fund contingency is set at 2% of net expenditure for 2022/23 and amounts to £3.123m. At the beginning of 2022/23 (as per paragraph 3.3) there was £0.373m of unallocated General Fund Balance (over and above contingency). After taking into consideration the impact on the General Fund of the decisions agreed by Council in June 2022 and the forecast outturn position at 31 July 2022, the Council is currently forecast to have a £0.055m surplus over contingency as at 31/03/2023.

	Detail	Balance at 31/3/22 £m
Unallocated Balance as at 31 March 2022	This is the balance that is unallocated over and above the 2% contingency, which amounts to £3.123m	0.373
Impact on the General Fund of the 2022/23 Budget decisions on free reserves	£0.600m allocated to cost of living from covid funds – nil net effect on free reserves	0
Current Forecast Outturn for 2022/23 as at 31 July 2022		(0.318)
Projected Unallocated Balance as at 31 March 2023		0.055

Capital

- 4.7** The current progress on the capital plan is shown in Appendices 5 to 9.
- 4.8** The overall programme summary report at Appendix 5 shows that planned 2022/23 expenditure is lower than the 2022/23 budget by £14.140m (21.56% of budget), made up of £12.260m (18.69% of budget) of project slippage, and an in-year net underspend of £1.880m.
- 4.9** Appendix 5 also provides an analysis of the overall programme at each alert status and a summary budgetary control report including detailing the number of projects and corresponding spend as a percentage of the overall programme currently at red, amber or green alert status for project life and the current year. The current projections are based on best judgement as to how these projects will continue in operation during the remainder of the year.
- 4.10** Appendices 6 and 7 detail the financial analysis of projects at red and green status respectively (no amber projects currently) and provide additional information on action being taken to minimise or mitigate under or overspends where possible. Appendix 8 provides an analysis of resources.
- 4.11** From the analysis within the appendices it can be seen there are a number of projects with identified slippage to date. Those with slippage valued at greater than £0.500m, are listed as follows:

Project Name	Period 4 Slippage (£m)
Levelling Up Fund	(4.614)
Vehicle Replacement	(2.217)
West Bridgend CC	(1.063)
Vehicle Replacement Strategy	(1.000)
Viresco Studios and Arts Centre	(750)

4.12 For comparison purposes, a summary of the monthly slippage position is noted below:

		Period 4
	£m	£m
Overall capital plan		65.587
Slippage	(12.260)	
Net over/ under	(1.880)	
Overall variance		(14.140)
% slippage		18.69%

4.13 Appendix 9 provides details of a virement request of £0.066m between two projects, with the reason for the request noted.

4.14 Appendix 10 provides details of a request for an acceleration of a budget approved for 2023/24 being brought forward into 2022/23, with the reason for the request noted.

5. Option Appraisal

5.1 No option appraisal was required for this report.

6. People Implications

6.1 There are no people implications.

7. Financial and Procurement Implications

7.1 The report notes the projected in-year financial position for both General Services revenue and capital budgets.

8. Risk Analysis

8.1 The main risks are as follows:

- (a) The present variances should be viewed in the knowledge that there are a number of variable factors which could arise between now and 31 March which could affect the year end results for both the revenue and capital budgets – particularly in light of ongoing COVID issues;
- (b) As a consequence of current market conditions, capital receipts may either not be received or they may be less than anticipated. The budget assumption is that a significant sum of capital receipts achieved in 2022/23 will be used to fund transformational projects and the principal and premium repayments within the loan charges budget. Any shortfall in capital receipts below that budgeted will affect the revenue budget

position. This is being closely monitored and any issues will be reported to Council;

- (c) As a consequence of current market conditions, inflation is at an all-time high and interest rate continue to rise. To forecast for the full year costs budget assumptions have been required (particularly around energy and interest costs). These assumptions continue to change regularly and therefore it is likely that the projected year end budgetary position will change from that reported;
- (d) COVID related variances are based upon estimates regarding the likely annual values and are subject to further review. The cost of COVID currently projected is based upon a variety of assumptions including: known available funding; financial flexibilities; ongoing service restrictions and service demand. These assumptions continue to change regularly and therefore it is highly likely that the projected year end budgetary position will change from that reported.

9. Equalities Impact Assessment (EIA)

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

10. Environmental Sustainability

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

11. Consultation

11.1 All services involved in delivering the revenue and capital budgets have been consulted in the compilation of this report.

12. Strategic Assessment

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

Laurence Slavin
Chief Officer – Resources

Date: 18 August 2022

Person to Contact: Gillian McNeilly, Finance Manager
Council Offices, Church Street, Dumbarton
E-mail: gillian.mcneilly@west-dunbarton.gov.uk

Appendices: Appendix 1 - Revenue Budgetary Control 2021/22
– Corporate Summary;

- Appendix 2 - Revenue Budgetary Control 2021/22
– Chief Officer Summaries;
- Appendix 3 - Analysis of Revenue Variances over
£50,000;
- Appendix 4 - Monitoring of Efficiencies and Management
Adjustments 2022/23
- Appendix 5 - Overall Capital Programme Summary;
- Appendix 6 - Analysis of Projects at Red Status;
- Appendix 7 - Analysis of Projects at Green Status;
- Appendix 8 - Analysis of Capital Resources;
- Appendix 9 - Analysis of virement;
- Appendix 10 - Analysis of acceleration request.

Background Papers: General Services Revenue Estimates 2022/23
General Services Capital Plan Update - Council 9 March
2022.

Wards Affected All Wards

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2022/23
SUMMARY

APPENDIX 1

PERIOD END DATE 31 July 2022

Department Summary	Total Budget	Spend to Date	Projected Spend	Variance		Annual RAG Status	Net Variance attributable to covid*	Underlying Variance excluding covid
	£000	£000	£000	£000	%		£000	£000
Resources	5,522	3,378	5,545	23	0%	↓	0	23
Regulatory and Regeneration	3,141	1,455	2,991	(150)	-5%	↑	0	(150)
People & Technology	7,142	3,036	6,937	(205)	-3%	↑	0	(205)
Citizens, Culture and Facilities	17,940	6,363	17,930	(10)	0%	↑	3	(13)
Education, Learning and Attainment	108,286	36,710	108,331	45	0%	↓	0	45
Roads and Neighbourhood	14,602	8,194	15,050	448	3%	↓	0	448
Housing and Employability	5,315	1,751	5,290	(25)	0%	↑	0	(25)
Supply, Distribution and Property	(2,730)	(327)	(2,821)	(91)	3%	↑	69	(160)
Miscellaneous Services	8,082	1,899	8,156	74	1%	↓	103	(29)
Loan Charges	9,518	3,301	9,903	385	4%	↓	0	385
Capital Receipts used to fund Loan Charges	(2,884)	(149)	(2,884)	0	0%	→	0	0
Requisition (VJB)	765	255	765	0	0%	→	0	0
Requisition (SPT)	1,632	544	1,632	0	0%	→	0	0
Requisition (CJP)	1,694	565	1,694	0	0%	→	0	0
Requisition (HSCP)	81,698	27,233	81,698	0	0%	→	0	0
Non GAE Allocation	(7,328)	(2,443)	(7,328)	0	0%	→	0	0
Contingency Fund	0	0	0	0	0%	→	0	0
Total Expenditure	252,394	91,765	252,888	494	0%	↓	176	318
Council Tax	(38,126)	(9,471)	(38,126)	0	0%	→	0	0
Revenue Support Grant/ NDR	(209,167)	(96,088)	(209,167)	0	0%	→	0	0
Covid Funding (specific and earmarked from 2021/22)	(3,367)	(1,122)	(3,367)	0	0%	→	0	0
Required use of available unearmarked covid funds	0	0	(176)	(176)	0%	→	(176)	0
Capital Receipts used to fund Transformation	(700)	0	(700)	0	0%	→	0	0
Use of Reserves	(1,034)	(345)	(1,034)	0	0%	→	0	0
Total Resources	(252,394)	(107,026)	(252,570)	(176)	0%	↑	(176)	0
Net Expenditure	(0)	(15,261)	318	318	0.13%	↓	0	318

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2022/23
RESOURCES SUMMARY

APPENDIX 2

PERIOD END DATE

31 July 2022

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance	Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
Service Summary	£000	£000	£000	£000	%	£000	£000
Audit	132	116	107	(25)	-19%	0	(25)
Finance	1,398	499	1,431	34	2%	0	34
Rent Rebates & Allowances	(341)	950	(341)	0	0%	0	0
Revenues & Benefits	2,168	989	2,217	49	2%	0	49
Finance Business Centre	303	88	312	9	3%	0	9
Cost of Collection of Rates	19	(13)	10	(9)	-48%	0	(9)
Cost of Collection of Council Tax	(790)	(92)	(790)	0	0%	0	0
Central Administration Support	2,633	842	2,599	(34)	-1%	0	(34)
Total Net Expenditure	5,522	3,378	5,545	23	0%	0	23

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2022/23
 REGULATORY AND REGENERATION SUMMARY

APPENDIX 2

PERIOD END DATE

31 July 2022

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance	Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
Service Summary	£000	£000	£000	£000	%	£000	£000
Democratic and Registration Service	788	241	769	(19)	(0)	↑	(19)
Environmental Health	790	223	751	(39)	(0)	↑	(39)
Licensing	(97)	(10)	(120)	(23)	0	↑	(23)
Legal Services	933	294	806	(127)	(0)	↑	(127)
Planning	482	190	534	52	0	↓	52
Economic Development	245	518	251	7	0	↓	7
Total Net Expenditure	3,141	1,455	2,991	(150)	(0)	↑	(150)

PERIOD END DATE

31 July 2022

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance		Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
Service Summary	£000	£000	£000	£000	%		£000	£000
Transactional Services	719	243	733	14	2%	↓	0	14
Human Resources (including risk)	1,327	369	1,289	(38)	-3%	↑	0	(38)
Information Services	4,529	2,281	4,418	(111)	-2%	↑	0	(111)
Change Support	567	143	497	(70)	-12%	↑	0	(70)
Total Net Expenditure	7,142	3,036	6,937	(205)	-3%	↑	0	(205)

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2022/23
CITIZENS, CULTURE AND FACILITIES

APPENDIX 2

PERIOD END DATE

31 July 2022

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance		Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
	£000	£000	£000	£000	%		£000	£000
Communications & Marketing	333	83	333	(0)	0%	↑	0	(0)
Citizen Services	1,285	426	1,283	(2)	0%	↑	3	(5)
Performance & Strategy	357	82	336	(21)	-6%	↑	0	(21)
Clydebank Town Hall	458	22	464	5	1%	↓	0	5
Office Accommodation	1,275	243	1,278	3	0%	↓	0	3
Libraries	1,811	498	1,814	3	0%	↓	0	3
Arts and Heritage	371	93	350	(21)	-6%	↑	0	(21)
Catering Services	4,454	1,307	4,527	73	2%	↓	0	73
Building Cleaning	1,703	769	1,637	(66)	-4%	↑	0	(66)
Building Cleaning PPP	(331)	(135)	(331)	0	0%	↓	0	0
Facilities Assistants	2,100	662	2,116	16	1%	↓	0	16
Facilities Management	396	103	396	(0)	0%	↑	0	(0)
Leisure Management	3,638	2,121	3,639	1	0%	↓	0	1
Events	89	88	89	0	0%	↓	0	0
Total Net Expenditure	17,940	6,363	17,930	(10)	0%	↑	3	(13)

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2022/23
EDUCATION, LEARNING AND ATTAINMENT

APPENDIX 2

PERIOD END DATE

31 July 2022

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance	Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
Service Summary	£000	£000	£000	£000	%	£000	£000
Primary Schools	31,800	9,969	31,604	(195)	-1%	0	(195)
Secondary Schools	30,984	10,596	31,097	113	0%	0	113
Specialist Educational Provision	16,611	4,611	16,651	40	0%	0	40
Psychological Services	571	203	571	0	0%	0	0
Sport Development / Active Schools	627	209	627	0	0%	0	0
Early Education	8,415	4,324	8,409	(6)	0%	0	(6)
PPP	15,395	5,612	15,452	57	0%	0	57
Creative Arts	620	222	621	0	0%	0	0
Curriculum for Excellence	202	23	202	0	0%	0	0
Central Admin	852	487	855	3	0%	0	3
Workforce CPD	349	87	349	0	0%	0	0
Performance & Improvement	453	120	453	0	0%	0	0
Education Development	1,407	247	1,440	33	2%	0	33
Raising Attainment - Primary	0	0	0	0	0%	0	0
Raising Attainment - Secondary	0	0	0	0	0%	0	0
Pupil Equity Fund (including LAC PEF)	0	0	0	0	0%	0	0
Total Net Expenditure	108,286	36,710	108,331	45	0%	0	45

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2022/23
ROADS AND NEIGHBOURHOOD

APPENDIX 2

PERIOD END DATE

31 July 2022

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance	Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
Service Summary	£000	£000	£000	£000	%	£000	£000
Transport, Fleet & Maintenance Services	(592)	51	(499)	93	-16%	0	93
Roads Services	2,932	1,306	2,940	8	0%	0	8
Grounds Maintenance & Street Cleaning Client	7,503	2,501	7,503	0	0%	0	0
Outdoor Services	187	55	169	(17)	-9%	0	(17)
Burial Grounds	(193)	(158)	(219)	(26)	13%	0	(26)
Crematorium	(1,031)	(240)	(988)	43	-4%	0	43
Waste Services	8,036	2,224	8,275	239	3%	0	239
Depots	0	87	0	0	0%	0	0
Ground Maintenance & Street Cleaning Trading A/c	(2,240)	2,367	(2,131)	108	-5%	0	108
Total Net Expenditure	14,602	8,194	15,050	448	3%	0	448

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2022/23
 HOUSING AND EMPLOYABILITY

APPENDIX 2

PERIOD END DATE

31 July 2022

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance	Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
Service Summary	£000	£000	£000	£000	%	£000	£000
Working 4 U	3,327	938	3,328	1	0%	0	1
Communities	1,051	266	1,019	(32)	-3%	0	(32)
Homeless Persons	436	437	440	4	1%	0	4
Private Sector housing	32	0	35	3	9%	0	3
Anti Social Behaviour	469	110	468	(1)	0%	0	(1)
Total Net Expenditure	5,315	1,751	5,290	(25)	0%	0	(25)

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2022/23
 SUPPLY, DISTRIBUTION AND PROPERTY

APPENDIX 2

PERIOD END DATE

31 July 2022

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance	Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
Service Summary	£000	£000	£000	£000	%	£000	£000
Housing Maintenance Trading A/c	(1,401)	(483)	(1,414)	(13)	1%	0	(13)
Housing Asset and Investment	81	11	31	(50)	-62%	0	(50)
Corporate Assets and Capital Investment Programme	(2,196)	(344)	(2,319)	(123)	6%	69	(192)
Procurement	482	244	479	(3)	-1%	0	(3)
Corporate Asset Maintenance	(266)	(15)	(206)	60	-23%	0	60
Private Sector Housing Grants	79	(58)	80	1	1%	0	1
Consultancy Services	491	318	528	37	7%	0	37
Total Net Expenditure	(2,730)	(327)	(2,821)	(91)	3%	69	(160)

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2022/23
MISCELLANEOUS

APPENDIX 2

PERIOD END DATE

31 July 2022

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance	Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
Service Summary	£000	£000	£000	£000	%	£000	£000
Sundry Services	5,715	1,133	5,860	145	3%	103	46
Members Allowances, etc	620	202	620	0	0%	0	0
European Employability	510	170	510	0	0%	0	0
Chief Executive and Chief Officers	1,237	394	1,166	(71)	-6%	0	(71)
Total Net Expenditure	8,082	1,899	8,156	74	1%	103	(25)

YEAR END DATE

31 July 2022

Budget Details	Variance Analysis			
	Total Budget	Projected Spend	Variance	RAG Status
	£000	£000	£000	%

Regulatory and Regeneration

Legal Services	933	806	(127)	-14%	↑
Service Description	This services provides legal advice to the Council				
Main Issues / Reason for Variance	The main reason for the favourable variance is vacancies and additional income received.				
Mitigating Action	No action can be taken at this time				
Anticipated Outcome	Underspend is anticipated				

Planning	482	534	52	11%	↓
Service Description	This Service provides Building & Planning services				
Main Issues / Reason for Variance	The main reason for the adverse variance is that income is lower than budgeted due to cancelled or delayed building projects and Employee costs are favourable due to staff vacancies.				
Mitigating Action	No action can be taken at this time				
Anticipated Outcome	Overspend is anticipated				

People & Technology

Information Services	4,529	4,418	(111)	-2%	↑
Service Description	This service area provides general ICT support to the Council and also supports transformational change and modernisation of working practices through technology				
Main Issues / Reason for Variance	There are two variances within this budget. Supplies and Services is favourable due to computer licence costs projected to cost less than budgeted. Favourable staffing costs due to vacancies are also contributing to the overall favourable position.				
Mitigating Action	None required at this point.				
Anticipated Outcome	Underspend is projected.				

Change Support	567	497	(70)	-12%	↑
Service Description	This Service enables transformational change and development, it also has the Central Training Budget for the Council.				
Main Issues / Reason for Variance	Employee costs are favourable due to vacancies.				
Mitigating Action	None required				
Anticipated Outcome	An underspend is anticipated				

YEAR END DATE

31 July 2022

Budget Details	Variance Analysis				RAG Status
	Total Budget	Projected Spend	Variance		
	£000	£000	£000	%	
Citizens, Culture and Facilities					
Catering Services	4,454	4,527	73	2%	↓
Service Description	Catering Services across WDC				
Main Issues / Reason for Variance	Main reason for the variance are a one off charge for the early termination charges for contract for vending machines and a higher level of overtime than predicted				
Mitigating Action	A review of the overtime position going forward is underway				
Anticipated Outcome	Overspend is anticipated				
Building Cleaning	1,703	1,637	(66)	-4%	↑
Service Description	This service provides cleaning services across all council buildings				
Main Issues / Reason for Variance	The reason for the favourable variance is the number of ongoing vacancies				
Mitigating Action	None required at present				
Anticipated Outcome	Underspend likely				
Education , Learning and Attainment					
Primary Schools	31,800	31,604	(195)	-1%	↑
Service Description	This service area includes all Primary Schools.				
Main Issues / Reason for Variance	The budget was set before the delay to free school meal expansion was confirmed. As primaries 6 & 7 will now not be covered by universal free school meal provision income from school meals will be significantly above the budgeted target income (£170k) The increase clothing grants (£10k) has been offset by a favourable variance on employee costs (£25k) and property costs (£22k)				
Mitigating Action	None necessary				
Anticipated Outcome	The favourable variance on employee costs may decline as vacancies are filled. There is the potential for the upward pressure on utility costs to increase although the additional income from FSM should offset the consequences of these pressures.				

YEAR END DATE

31 July 2022

Budget Details	Variance Analysis				RAG Status
	Total Budget	Projected Spend	Variance		
	£000	£000	£000	%	
Secondary Schools	30,984	31,097	113	0%	↓
Service Description	This service area includes all Secondary Schools.				
Main Issues / Reason for Variance	Income from sale of school meals is currently projected to be less than budgeted (£85k) due to a fall in demand. The remaining adverse variance is due primarily to a small overspend on employee costs (25k)				
Mitigating Action	Management will continue to review the service and take action where appropriate to minimise the overspend. School meals income depends on higher uptake from August.				
Anticipated Outcome	small adverse variance anticipated				

PPP	15,395	15,452	57	0%	↓
Service Description	This service area includes Vale of Leven, Clydebank High and St Peter the Apostle High Schools and St Eunan's Primary School. The costs charged to this service are Property costs and the Unitary charge.				
Main Issues / Reason for Variance	The adverse variance has arisen due to water rates and contract cleaning costs being greater than when the budget was set due to the level of inflation on particular lines.				
Mitigating Action	Management will continue to review the service and take action where appropriate to minimise the overspend.				
Anticipated Outcome	adverse variance anticipated				

Roads and Neighbourhood

Transport, Fleet & Maintenance Services	(592)	(499)	93	-16%	↓
Service Description	Transport services across WDC				
Main Issues / Reason for Variance	There is a favourable variance (£46k) against employee costs due to a number of vacancies. However this is more than offset by higher fuel costs (£150k), which will follow through to higher recharges to services. Favourable variance from diesel recharges is less than the adverse variance from higher prices as initial income target was too high.				
Mitigating Action	The level of internal recharges is under review				
Anticipated Outcome	Surplus slightly less than target				

YEAR END DATE

31 July 2022

Budget Details	Variance Analysis				RAG Status
	Total Budget	Projected Spend	Variance		
	£000	£000	£000	%	
Waste Services	8,036	8,275	239	3%	↓
Service Description	Waste Collection and Refuse disposal services				
Main Issues / Reason for Variance	Employee costs are higher (£168k) as projected savings from waste route optimisation ,which depend on operating from a single depot, are not yet achievable . Expenditure on bin replacements is higher (£71k) , skip hire (£7k) and electricity (£8k) are greater than anticipated when the budget was set. These have been partly offset by reduced vehicle hires (£34k).				
Mitigating Action	none possible at present				
Anticipated Outcome	Overspend anticipated				
Ground Maintenance & Street Cleaning Trading A/c	(2,240)	(2,131)	108	-5%	↓
Service Description	Trading operation providing grounds maintenance and street cleaning services				
Main Issues / Reason for Variance	Property costs are adverse due to increased gas/electricity costs (£15k). Fuel (£50k) , tyres (£15k) and plant/seed costs (£29k) have increased to a level not anticipated when the budget was set.				
Mitigating Action	None possible at this time				
Anticipated Outcome	An adverse variance is anticipated				
Supply, Distribution and Property					
Housing Asset and Investment	81	31	(50)	-62%	↑
Service Description	This service manages capital investment across council and private sector housing stock.				
Main Issues / Reason for Variance	This variance is mainly due to employee costs from vacant posts within the service. This is partially offset by a reduction in the level of income being recharged to the Housing Revenue Account.				
Mitigating Action	None Required				
Anticipated Outcome	Underspend forecast at year end				

YEAR END DATE

31 July 2022

Budget Details	Variance Analysis				RAG Status
	Total Budget	Projected Spend	Variance		
	£000	£000	£000	%	
Corporate Assets and Capital Investment Programme	(2,196)	(2,319)	(123)	6%	↑
Service Description	This service provides asset and estate management				
Main Issues / Reason for Variance	The main areas of variances include an over recovery of income of £35k within the estates management service and also a favourable variance on employee costs of due to vacancies.				
Mitigating Action	Income and expenditure will continue to be monitored throughout the year.				
Anticipated Outcome	Favourable variance anticipated at year end				
Corporate Asset Maintenance	(266)	(206)	60	-23%	↓
Service Description	This service manages and undertakes repairs and maintenance to public buildings				
Main Issues / Reason for Variance	Lower than budgeted income due to a reduced programme of CAMS work delivered by subcontractor partners				
Mitigating Action	None - Although service will endeavour to reduce the adverse variance where possible through service efficiency				
Anticipated Outcome	Surplus to be less than target				
Miscellaneous					
Sundry Services	5,715	5,860	145	3%	↓
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	After removing the effects of the general covid budget (£103k) which will be required to be funded from unearmarked covid funds, the main adverse variance is the level of procurement savings achieved to date				
Mitigating Action	Income and expenditure will continue to be monitored throughout the year.				
Anticipated Outcome	An overall adverse variance is anticipated at this time				

YEAR END DATE

31 July 2022

Budget Details	Variance Analysis				RAG Status
	Total Budget	Projected Spend	Variance		
	£000	£000	£000	%	
Chief Executive and Chief Officers	1,237	1,166	(71)	-6%	↑
Service Description	This budget includes spend relating to the Senior Management Team of the Council				
Main Issues / Reason for Variance	The main variance is due to a Chief Officer vacancy .				
Mitigating Action	None required				
Anticipated Outcome	Favourable outturn expected.				
Other					
Loan Charges	9,518	9,903	385	4%	↓
Service Description	This budget covers the servicing of the Council's external borrowing				
Main Issues / Reason for Variance	The adverse variance is linked with forecast on the cost of short term borrowing with increased interest rates				
Mitigating Action	Management will continue to monitor and maximise actions taken to reduce any adverse variance, where possible.				
Anticipated Outcome	An adverse variance is anticipated				
Required use of available unearmarked covid funds	0	(176)	(176)	0%	↑
Service Description	This represents the funding from Scottish Government specifically for covid and additional spend identified outwith specific Council Services				
Main Issues / Reason for Variance	The variance is funding service related covid costs				
Mitigating Action	Income and expenditure will continue to be monitored throughout the year.				
Anticipated Outcome	Any variance will be offset by covid adverse variances within services, or carried forward for future years allocation against covid costs				

WEST DUNBARTONSHIRE COUNCIL
MONITORING OF EFFICIENCIES AND MANAGEMENT ADJUSTMENTS 2022/23

Appendix 4

Efficiency Detail	Chief Officer Area	budgeted Amount £	Projection of Total Saved £	Projection of Total Not Saved £	Comment
Reduce costs of franking machines	Amanda Graham	8,000	-	8,000	Action is underway and an element of this saving is likely to be achieved by the year end, however not guaranteed at this stage.
Review Rental Structure for Ashton View Supported Accommodation Project	Peter Barry	21,000	21,000	-	
Reduce costs of storing supply of rock salt	Gail McFarlane	44,000	44,000	-	
Reduce costs with use of pooled vehicles	Gail McFarlane	60,000	60,000	-	
Reduce Teacher costs	Laura Mason	35,467	35,467	-	
Increased income - Housing Maintenance Trading Account (HMTA) / Corporate Asset Maintenance (CAMS)	Angela Wilson	108,000	91,000	17,000	The CAMS income is lower than expected due to reduced programme of work. This will continue to be monitored and update if the situation changes
		276,467	251,467	25,000	

WEST DUNBARTONSHIRE COUNCIL
GENERAL SERVICES CAPITAL PROGRAMME
OVERALL PROGRAMME SUMMARY

APPENDIX 5

PERIOD END DATE 31 July 2022

PERIOD 4

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	25	21.2%	33,964	36.9%	25	21.2%	895	30.4%
Amber Projects are either at risk of being overspent and/or delay in completion (although this is unquantifiable at present) or the project has any issues that require to be reported at this time	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Green Projects are on target both in relation to overall budget and the forecast stages in the project life cycle and no issues are anticipated at this time	93	78.8%	58,000	63.1%	93	78.8%	2,053	69.6%
TOTAL EXPENDITURE	118	100%	91,964	100%	118	100%	2,949	100%

Project Status Analysis	Project Life Financials				Current Year Financials					
	Budget £000	Spend to Date £000	Forecast Spend £000	Forecast Variance £000	Budget £000	Spend to Date £000	Forecast Spend £000	Actual Variance £000	Slippage £000	Over/ (Under) £000
Red Projects are forecast to be overspent and/or significant delay to completion	65,866	33,964	65,697	(169)	16,510	895	5,000	(11,510)	(10,772)	(738)
Amber Projects are either at risk of being overspent and/or delay in completion (although this is unquantifiable at present) or the project has any issues that require to be reported at this time	0	0	0	0	0	0	0	0	0	0
Green Projects are on target both in relation to overall budget and the forecast stages in the project life cycle and no issues are anticipated at this time	205,657	58,000	203,603	(2,054)	49,077	2,053	46,447	(2,630)	(1,488)	(1,142)
TOTAL EXPENDITURE	271,523	91,964	269,300	(2,222)	65,587	2,949	51,447	(14,140)	(12,260)	(1,880)
TOTAL RESOURCES	(271,523)	(91,964)	(269,300)	2,222	(65,587)	(2,949)	(51,447)	14,140		
NET EXPENDITURE	0	0	0	0	0	0	0	0		

WEST DUNBARTONSHIRE COUNCIL
GENERAL SERVICES CAPITAL PROGRAMME
ANALYSIS OF PROJECTS AT RED ALERT STATUS

APPENDIX 6

PERIOD END DATE

31 July 2022

PERIOD

4

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
1 Valuation Joint Board - Requisition of ICT Equipment						
Project Life Financials	9	0	0%	9	0	0%
Current Year Financials	3	0	0%	0	(3)	-100%
Project Description	Requisition ICT Equipment.					
Project Manager	David Thomson					
Chief Officer	David Thomson					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
This budget remains unspent and is likely to be carried forward into FY 23/24.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Requisition of ICT Equipment.						
2 Valuation Joint Board - ICT Refresh FY 22/23						
Project Life Financials	0	3	0%	3	3	0%
Current Year Financials	0	3	0%	3	3	0%
Project Description	Replacement of laptops, monitors and other ICT equipment.					
Project Manager	David Thomson					
Chief Officer	David Thomson					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Replacement of laptops, monitors and other ICT equipment. No further spend anticipated.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Replacement of laptops and ICT equipment						
3 Legal Case Management System						
Project Life Financials	33	0	0%	33	0	0%
Current Year Financials	33	0	0%	0	(33)	-100%
Project Description	Legal Case Management System					
Project Manager	Alan Douglas					
Chief Officer	Peter Hessett					
Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
Main Issues / Reason for Variance						
Budget has been rephased from 2021/22. The project could not proceed as originally planned as Officers are required to access the office and hardware the system will run on and COVID-19 restrictions have prevented this. The project will have to go back out to tender following the upgrade to Microsoft 365. The project will not be completed in this financial year.						
Mitigating Action						
Legal to discuss impact of Microsoft 365 with ICT.						
Anticipated Outcome						
Project to be completed in 2023/24.						

PERIOD END DATE

31 July 2022

PERIOD

4

Budget Details	Project Life Financials						
	Budget	Spend to Date		Forecast Spend	Variance		
	£000	£000	%	£000	£000	%	
4 Installation of Solar PV at Clydebank Leisure Centre							
Project Life Financials	61	3	5%	64	3	5%	
Current Year Financials	55	0	0%	58	3	5%	
Project Description	Installation of Solar PV at Clydebank Leisure Centre.						
Project Manager	Steven Milne/ John McKenna						
Chief Officer	Peter Hessett						
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date		31-Mar-23		
Main Issues / Reason for Variance							
Technical scope delayed due to prioritising controls upgrade. Aim to pass tender document to Procurement by the end of August 2022.							
Mitigating Action							
Opportunities to mitigate are limited at this stage.							
Anticipated Outcome							
Complete in 2022/23.							
5 Replace obsolete boilers (plant greater than 30 years old).							
Project Life Financials	342	237	69%	347	5	1%	
Current Year Financials	110	0	0%	20	(90)	-82%	
Project Description	Replace obsolete boilers (plant greater than 30 years old).						
Project Manager	Steven Milne/ John McKenna						
Chief Officer	Peter Hessett						
Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date		31-Mar-24		
Main Issues / Reason for Variance							
Await chimney inspection report and appointment of consultant for HUB CEC. Due to complications in installing heat pump anticipate only design fees spend this year and release of the retention for works at St Marys Primary School, Alexandria.							
Mitigating Action							
None available at this time.							
Anticipated Outcome							
Retention for St Mary's Primary School and design fees this year. Insufficient budget available to carry out Hub works.							
6 Energy Projects quick wins							
Project Life Financials	80	19	24%	80	0	0%	
Current Year Financials	61	1	1%	30	(31)	-51%	
Project Description	Spend to Save projects.						
Project Manager	Steven Milne/ John McKenna						
Chief Officer	Peter Hessett						
Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date		31-Mar-24		
Main Issues / Reason for Variance							
Further orders have been raised and await invoices. Total expenditure this financial year estimated to be £0.030m with the rest of the funding to be carried forward into next financial year.							
Mitigating Action							
None available at this time							
Anticipated Outcome							
Anticipate some spend this year and the remainder to be rephased into 2023/24.							

PERIOD END DATE

31 July 2022

PERIOD

4

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
7 Zero Carbon Fund						
Project Life Financials	344	86	25%	344	0	0%
Current Year Financials	258	0	0%	15	(243)	-94%
Project Description	Zero Carbon Fund.					
Project Manager	Steven Milne/ John McKenna					
Chief Officer	Peter Hessett					
Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
Main Issues / Reason for Variance						
Works initiated to install a heat pump to complement HUB CEC boiler. Liaising with BAM FM and Asset Management to decide which site to install solar PV following successful installation at St Peters. Works will cross into next financial year.						
Mitigating Action						
None available at this time						
Anticipated Outcome						
Project delivered within budget.						
8 Upgrade obsolete heating controls (BEMS) across Council estate						
Project Life Financials	160	0	0%	160	0	0%
Current Year Financials	152	0	0%	80	(72)	-47%
Project Description	Upgrade obsolete heating controls (BEMS) across Council estate.					
Project Manager	Steven Milne/ John McKenna					
Chief Officer	Peter Hessett					
Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
Main Issues / Reason for Variance						
Tender documentation currently being prepared. Work scheduled between October 2022 and March 2023 but suspect it will carry forward into the new financial year due to necessary disruption to heating in the buildings.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Delivery of project within budget.						
9 Viresco Studios and Arts Centre						
Project Life Financials	750	0	0%	0	(750)	-100%
Current Year Financials	750	0	0%	0	(750)	-100%
Project Description	Viresco Studios and Arts Centre in Alexandria, aimed to encourage wider participation in the arts, creative enterprises and cultural activity in West Dunbartonshire.					
Project Manager	Gillian McNamara/ Michael McGuinness					
Chief Officer	Peter Hessett					
Project Lifecycle	Planned End Date	31-Dec-22	Forecast End Date	30-Jun-23		
Main Issues / Reason for Variance						
Due to factors outwith the Council's control, progress couldn't be made on a timeline that would be acceptable to funders and as a result Scottish Government will withdraw the grant offer.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Repurposing and restoration of B listed former St Andrew's church in Alexandria for community arts uses.						

PERIOD END DATE

31 July 2022

PERIOD

4

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

10	LUF						
	Project Life Financials	22,100	1,807	8%	22,100	(0)	0%
	Current Year Financials	7,465	39	1%	2,851	(4,614)	-62%
	Project Description	Year one LUF spend includes acquisition cost of Artizan Centre, and design development for Glencairn House and Connecting Dumbarton					
	Project Manager	Gillian McNamara/ Michael McGuinness					
	Chief Officer	Peter Hessett					
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
	Main Issues / Reason for Variance						
	Connecting Dumbarton and Glencairn House are progressing per the agreed programme. A future programme for the Artizan Centre based on the Redevelopment Options consultancy will be reported to IRED, after which proposed in year spend may be adjusted. Costs will continue to be monitored by the LUF Project Board. Update due to IRED September 2022						
	Mitigating Action						
	None available at this time.						
	Anticipated Outcome						
	Redevelopment of the Dumbarton Town Centre						

11	New Sports Changing Facility at Duntocher						
	Project Life Financials	382	388	102%	388	6	2%
	Current Year Financials	0	6	0%	6	6	0%
	Project Description	New Sports Changing Facility at Duntocher					
	Project Manager	Michelle Lynn/ Craig Jardine					
	Chief Officer	Angela Wilson					
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-21		
	Main Issues / Reason for Variance						
	Project completed over budget due to ground conditions on site. Final costs now charged.						
	Mitigating Action						
	None available at this time.						
	Anticipated Outcome						
	New sports changing facility completed.						

12	New Westbridgend Community Centre						
	Project Life Financials	2,375	87	4%	2,375	(0)	0%
	Current Year Financials	1,090	3	0%	28	(1,063)	-97%
	Project Description	New Westbridgend Community Centre					
	Project Manager	Michelle Lynn/ Craig Jardine					
	Chief Officer	Angela Wilson					
	Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-24		
	Main Issues / Reason for Variance						
	Various delays due to Covid and other utility issues. Planning was previously delayed but now resolved. Building warrant applications will be submitted August 2022 with a view to tender being issued December 2022. Anticipated to be onsite by April 2023.						
	Mitigating Action						
	None available at this time.						
	Anticipated Outcome						
	New build community facility.						

PERIOD END DATE

31 July 2022

PERIOD

4

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
13 Allotment Development						
Project Life Financials	400	47	12%	400	0	0%
Current Year Financials	357	3	1%	100	(257)	-72%
Project Description	To develop an allotment site.					
Project Manager	Ian Bain					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Oct-23	Forecast End Date	31-Oct-23		
Main Issues / Reason for Variance						
Two sites are being developed at Dillichip Loan Bonhill and Overburn Dumbarton. These sites will provide eighty traditional allotment plots together with community food growing facilities. It is anticipated that project works will commence in February 2023 with a completion date of October 2023.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Two new allotment sites with 80 plots and community growing space.						
14 Posties Park Sports Hub - New sports hub to include gym & running track						
Project Life Financials	2,646	3,118	118%	3,210	565	21%
Current Year Financials	844	752	89%	844	0	0%
Project Description	Creation of a sports hub at Posties/Marinecraft to include a new changing pavilion/Gym, new all-weather 6 lane running track, conversion of blaze sports pitch to grass, new fencing, upgrade of existing floodlights and additional car parking. This combines the budget approved by the Council in February 2015 for Community Sports Facilities at Posties Park, draw down of budget from the generic sports facilities budget line.					
Project Manager	Ian Bain					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Project start was delayed due to planning issues and COVID-19 restrictions. Work commenced January 2021 with a proposed completion date of March 2022 which has been extended to October 2022 due to design changes required by Planning. There is still a significant amount of work to be undertaken to complete the project and the cost of this work has been affected by Brexit and supply chain issues. A forecast is uncertain at this time pending discussions and negotiations with the contractor.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
New all weather running track and gymnasium.						

PERIOD END DATE

31 July 2022

PERIOD

4

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
15 Vale of Leven Cemetery Extension						
Project Life Financials	817	263	32%	817	(0)	0%
Current Year Financials	553	0	0%	150	(403)	-73%
Project Description	Extension of existing cemetery in Vale of Leven.					
Project Manager	Ian Bain					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	30-Sep-22		
Main Issues / Reason for Variance						
Project is now being developed for tendering, with project commencing February 2023 and completion expected by 31 October 2023. It is anticipated that £0.150m will be spent this financial year mainly on consultant costs and enabling works.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Extension to existing cemetery providing a sustainable burial environment.						
16 Bus Rapid Deployment Fund						
Project Life Financials	217	3	1%	217	0	0%
Current Year Financials	214	0	0%	0	(214)	-100%
Project Description	Funding has been awarded from Sustrans to assist with social distancing measures required as a result of the COVID-19 pandemic.					
Project Manager	Derek Barr					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
Main Issues / Reason for Variance						
Officers working with external partners to identify projects to support funding. Investigation on going however unlikely works will be able to progress this financial year.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
To improve journey times and reliability of bus services.						
17 Auld Street Clydebank - Bond						
Project Life Financials	400	358	90%	400	0	0%
Current Year Financials	42	0	0%	0	(42)	-100%
Project Description	Completion of roadworks associated with Auld Street housing development. Creation of a footpath to Golden Jubilee Hospital.					
Project Manager	Derek Barr					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Road construction works completed in previous years. Remaining funds are insufficient to complete footpath construction. Works on hold until such time as additional funds can be secured.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
To complete remaining civil works required.						

PERIOD END DATE

31 July 2022

PERIOD

4

Budget Details	Project Life Financials						
	Budget	Spend to Date		Forecast Spend	Variance		
	£000	£000	%	£000	£000	%	
18 Mandatory 20mph Residential communities							
Project Life Financials	500	11	2%	500	0	0%	
Current Year Financials	220	0	0%	0	(220)	-100%	
Project Description	Mandatory 20mph Residential communities.						
Project Manager	Raymond Walsh						
Chief Officer	Gail MacFarlane						
Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date				31-Mar-24
Main Issues / Reason for Variance							
Awaiting Scottish Government recommendations.							
Mitigating Action							
None available at this time.							
Anticipated Outcome							
Project to be delivered within budget.							
19 Vehicle Replacement Strategy							
Project Life Financials	1,000	0	0%	1,000	0	0%	
Current Year Financials	1,000	0	0%	0	(1,000)	-100%	
Project Description	Replacement of refuse collection vehicles.						
Project Manager	Kenny Lang						
Chief Officer	Gail MacFarlane						
Project Lifecycle	Planned End Date	31-Mar-25	Forecast End Date				31-Mar-25
Main Issues / Reason for Variance							
Larger vehicles will be delayed due to supply chain issues. Delivery timescales anticipated at 18 months.							
Mitigating Action							
None available.							
Anticipated Outcome							
Replacement of refuse collection vehicles.							
20 Vehicle Replacement							
Project Life Financials	2,817	0	0%	2,817	0	0%	
Current Year Financials	2,817	0	0%	600	(2,217)	-79%	
Project Description	Replacement of vehicles which have reached end of programmed lifespan (7 year heavy vehicles, 10 year light vehicles).						
Project Manager	Kenny Lang						
Chief Officer	Gail MacFarlane						
Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date				31-Mar-24
Main Issues / Reason for Variance							
Vehicles are being ordered for delivery in this financial year but larger vehicles will be delayed into financial year 2023/2024.							
Mitigating Action							
None Required.							
Anticipated Outcome							
Replacement of fleet within budget.							

PERIOD END DATE

31 July 2022

PERIOD

4

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
21 Free School Meals						
Project Life Financials	199	223	112%	199	0	0%
Current Year Financials	9	34	354%	34	25	258%
Project Description	Provision of Capital Funding from Scottish Government to implement free school meal initiative.					
Project Manager	Michelle Lynn/ Craig Jardine					
Chief Officer	Laura Mason					
Project Lifecycle	Planned End Date	31-Oct-22	Forecast End Date	31-Oct-22		
Main Issues / Reason for Variance						
Project is complete other than snagging works which can only be completed when school is closed however project end date is still on target. Additional budget required in relation to electrical phasing which was unknown at the time of project inception.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Project delivered within amended timescales.						
22 Community Alarm upgrade						
Project Life Financials	924	0	0%	924	0	0%
Current Year Financials	154	0	0%	40	(114)	-74%
Project Description	To upgrade Community Alarm					
Project Manager	Julie Slavin					
Chief Officer	Beth Culshaw					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Work is ongoing with HR colleagues in order to appoint a project manager to this post and it is anticipated that spend will progress in the final half of the financial year.						
Mitigating Action						
None available at this time						
Anticipated Outcome						
Community Alarm Upgrade						
23 Replacement of Care First						
Project Life Financials	1,400	0	0%	1,400	0	0%
Current Year Financials	280	0	0%	40	(240)	-86%
Project Description	Replacement of Care First					
Project Manager	Julie Slavin					
Chief Officer	Beth Culshaw					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
The replacement of CareFirst has been delayed because of challenges in respect of the recruitment of a Digital Business Lead to take forward the project. Work is ongoing with HR colleagues in order to consider how the recruitment challenge may be addressed.						
Mitigating Action						
None available at this time						
Anticipated Outcome						
Replacement of Care First						

PERIOD END DATE

31 July 2022

PERIOD

4

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
24 Replace Elderly Care Homes and Day Care Centres						
Project Life Financials	27,531	27,266	99%	27,531	0	0%
Current Year Financials	42	55	130%	55	13	30%
Project Description	Design and construction of replacement elderly care homes and day care centres in Dumbarton and Clydebank areas.					
Project Manager	Sharon Jump/ Craig Jardine					
Chief Officer	Beth Culshaw					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance						
Project complete with a slight overspend due to additional works required in relation to roof vents which required to be installed.						
Mitigating Action						
The statement of final account has been signed and financial risk exposure should be reduced through efforts to dispose of the existing properties at the earliest opportunity.						
Anticipated Outcome						
Dumbarton Care Home opened 2017. Clydebank Care Home was certified complete on 9 November 2020.						
25 Development of Workforce Management System						
Project Life Financials	379	42	11%	379	(0)	0%
Current Year Financials	0	0	0%	46	46	0%
Project Description	Project to develop the Workforce Management System.					
Project Manager	Arun Menon					
Chief Officer	Victoria Rogers					
Project Lifecycle	Planned End Date	31-Mar-30	Forecast End Date	31-Mar-30		
Main Issues / Reason for Variance						
Work continues on developments resulting in some spend in the current year						
Mitigating Action						
None required.						
Anticipated Outcome						
Development of Workforce Management System.						

WEST DUNBARTONSHIRE COUNCIL
GENERAL SERVICES CAPITAL PROGRAMME
ANALYSIS OF PROJECTS AT GREEN ALERT STATUS

APPENDIX 7

PERIOD END DATE

31 July 2022

PERIOD

4

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

1	Payment Card Industry Data Security Standard (PCIDSS)						
	Project Life Financials	30	0	0%	30	0	0%
	Current Year Financials	30	0	0%	30	0	0%
	Project Description	Module would ensure that WDC were compliant with the current requirements of PCIDSS for card payments without the need for numerous costly workarounds					
	Project Manager	Karen Shannon					
	Chief Officer	Laurence Slavin					
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
	Main Issues / Reason for Variance						
	Budget was rephased to 2022-23 as version upgrade of the Council's cash receipting system is required beforehand and is currently underway.						
	Mitigating Action						
	None required at this time.						
	Anticipated Outcome						
	Upgraded version with PCI compliant telephone payment system.						

2	Electronic Insurance System						
	Project Life Financials	50	43	86%	51	1	1%
	Current Year Financials	7	0	0%	8	1	10%
	Project Description	Acquisition of a claims/incident management system supported by an electronic document management system.					
	Project Manager	Karen Shannon					
	Chief Officer	Laurence Slavin					
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
	Main Issues / Reason for Variance						
	The various claim forms and departmental reports have been reviewed and updated and the relevant online request forms were submitted to the Digital Sub-Group to be converted to Online Achieve Forms. The various claim forms and departmental reports have now been converted to Online Achieve Forms and are in the process of being tested. Once complete, the supplier will take matters forward with their design team. An anticipated timeline for completion of the project, taking into account the various stages i.e. development, testing, going live etc. will be drawn up in conjunction with the supplier at that time. Budget spend anticipated in 2022/23.						
	Mitigating Action						
	None required at this time.						
	Anticipated Outcome						
	Upgraded Electronic Insurance System.						

3	Enhancements to Cash Receipting System						
	Project Life Financials	40	5	12%	40	(0)	0%
	Current Year Financials	35	0	0%	35	0	0%
	Project Description	To enhance the cash receipting system in the way payments are made and allocated to back office by increasing the level of security that is required for online payments made by customers					
	Project Manager	Karen Shannon					
	Chief Officer	Laurence Slavin					
	Project Lifecycle	Planned End Date	30-Sep-23	Forecast End Date	30-Sep-23		
	Main Issues / Reason for Variance						
	Budget rephased to 2022-23 as this is a number of mini projects and the first part is the version upgrade which is actively progressing. After this upgrade we can move onto other enhancements which are anticipated to finish in September 2023.						
	Mitigating Action						
	None required at this time.						
	Anticipated Outcome						
	Enhancements to the cash receipting system including PCI compliant telephone payment system.						

PERIOD END DATE

31 July 2022

PERIOD

4

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

4	Agresso development						
	Project Life Financials	60	5	8%	60	0	0%
	Current Year Financials	25	0	0%	25	0	0%
	Project Description	The purpose of this project is to carry out an upgrade of the Agresso Finance System which was last upgraded in 2015. The requirement to upgrade is to maintain a level of support available from Unit 4 who have advised that support for older versions of the system is being reduced.					
	Project Manager	Adrian Gray					
	Chief Officer	Laurence Slavin					
	Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Oct-22		
	Main Issues / Reason for Variance	Delays in completion of required data cleansing prior to the upgrade have caused the start of the upgrade to be deemed too close to the financial year end to risk disruption to preparation of the draft final accounts. The upgrade will be delayed until October 2022.					
	Mitigating Action	None possible at this time.					
	Anticipated Outcome	Development of Agresso system later than originally anticipated but within original budget.					
5	IFRS 16 Database						
	Project Life Financials	5	0	0%	5	0	0%
	Current Year Financials	5	0	0%	5	0	0%
	Project Description	This is a system which will ensure that WDC has the correct level of information and adheres to correct reporting of IFRS16 - Leasing.					
	Project Manager	Jackie Nicol Thomson					
	Chief Officer	Laurence Slavin					
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
	Main Issues / Reason for Variance	The purchase of software to allow new accounting treatment of leases to be appropriately reported is on track. Full spend anticipated FY 2022/2023.					
	Mitigating Action	None required					
	Anticipated Outcome	Purchase of software for accounting for leases.					
6	Solicitor Project Support for Capital Projects						
	Project Life Financials	53	13	25%	53	0	0%
	Current Year Financials	33	0	0%	33	0	0%
	Project Description	Solicitor costs to directly support capital projects					
	Project Manager	Alan Douglas					
	Chief Officer	Peter Hessett					
	Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
	Main Issues / Reason for Variance	Trainee solicitor in place. Budget will be fully spent.					
	Mitigating Action	None required at this time.					
	Anticipated Outcome	Solicitor support for Capital Projects, with full budget spend anticipated.					

PERIOD END DATE

31 July 2022

PERIOD

4

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
7 Re -imagine Antonine Wall						
Project Life Financials	30	0	0%	30	0	0%
Current Year Financials	10	0	0%	10	0	0%
Project Description	Council's capital contribution towards the multi-partner (five local authorities and Historic Environment Scotland) Rediscovering the Antonine Wall project which is also funded by the Heritage Lottery Fund.					
Project Manager	Pamela Clifford					
Chief Officer	Peter Hessett					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Council's capital contribution towards the multi-partner (five local authorities and Historic Environment Scotland) Rediscovering the Antonine Wall project will be paid by the end of the financial year.						
Mitigating Action						
None Required.						
Anticipated Outcome						
Preservation of Historic Site.						
8 Replace existing main hall Air Handling unit at Clydebank Town Hall						
Project Life Financials	83	0	0%	83	0	0%
Current Year Financials	83	0	0%	83	0	0%
Project Description	Replace existing main hall Air Handling unit at Clydebank Town Hall.					
Project Manager	Steven Milne/ John McKenna					
Chief Officer	Peter Hessett					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Works are integrated with the new Baths refurbishment. Await design proposals from Vital for approval. Works to be complete by 31 March 2023 to compliment the district heating installation.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Physical works being carried out by 31/3/23.						
9 Replace failed heating controls/valves & recommission						
Project Life Financials	20	13	66%	20	0	0%
Current Year Financials	7	0	0%	7	0	0%
Project Description	Replace failed heating controls/valves & recommission.					
Project Manager	Steven Milne/ John McKenna					
Chief Officer	Peter Hessett					
Project Lifecycle	Planned End Date	31-Mar-23	Actual End Date	31-Mar-23		
Main Issues / Reason for Variance						
Further works ordered. Expect full spend by 31 March 2023.						
Mitigating Action						
None required.						
Anticipated Outcome						
Delivery of project with full budget spend.						

PERIOD END DATE

31 July 2022

PERIOD

4

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
10 Leisure Energy projects - air handling units, upgrade lighting, circulating pumps, and draught proofing						
Project Life Financials	290	63	22%	290	0	0%
Current Year Financials	216	0	0%	205	(11)	-5%
Project Description	Measures to be installed at both Meadow Centre & Vale of Leven Swimming Pool; new pool hall Air Handling Units, upgrade lighting, circulating pumps Vale of Leven Swimming Pool, internal and external lighting and draught proofing.					
Project Manager	Steven Milne/ John McKenna					
Chief Officer	Peter Hessett					
Project Lifecycle	Planned End Date		31-Mar-23	Forecast End Date		31-Mar-23
Main Issues / Reason for Variance						
Works to be passed to Consultancy Services and meeting has been arranged. Consultancy Services compiling all elements of the tender together. Added to procurement pipeline. Finalisation of controls upgrade for centre should be completed by the end of August 2022.						
Mitigating Action						
All works to be complete in one tender package.						
Anticipated Outcome						
All works to be completed next financial year 2023/24.						
11 Automatic Meter Readers - Water						
Project Life Financials	85	55	64%	85	(0)	0%
Current Year Financials	30	0	0%	27	(3)	-10%
Project Description	Automatic Meter Readers.					
Project Manager	Steven Milne/ John McKenna					
Chief Officer	Peter Hessett					
Project Lifecycle	Planned End Date		31-Mar-23	Forecast End Date		31-Mar-23
Main Issues / Reason for Variance						
Water meter works to be carried out in the last quarter of the year. Previous works with electricity meter supplier did not meet expectations. Await resolutions before issuing further orders.						
Mitigating Action						
None required.						
Anticipated Outcome						
All works to be completed 2022/23.						
12 Water Meter Downsize						
Project Life Financials	16	14	85%	16	0	0%
Current Year Financials	2	0	0%	2	(0)	0%
Project Description	Water Meter Downsize.					
Project Manager	Steven Milne/ John McKenna					
Chief Officer	Peter Hessett					
Project Lifecycle	Planned End Date		31-Mar-23	Forecast End Date		31-Mar-23
Main Issues / Reason for Variance						
Project integrated with Water AMR project. All works to be carried out in the last quarter of the year. Expect full spend.						
Mitigating Action						
None required						
Anticipated Outcome						
Delivery of project within budget.						

PERIOD END DATE

31 July 2022

PERIOD

4

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
13 Lighting upgrades to LED in schools and Corporate buildings						
Project Life Financials	50	0	0%	50	0	0%
Current Year Financials	50	0	0%	50	0	0%
Project Description	Upgrade lighting in schools and corporate buildings.					
Project Manager	Steven Milne/ John McKenna					
Chief Officer	Peter Hesselst					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Access to schools has been restricted. Surveys to be initiated this month. Expect full spend by 31 March 2023.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Works complete 2022/23						
14 Regeneration/Local Economic Development						
Project Life Financials	2,188	66	3%	1,651	(538)	-25%
Current Year Financials	1,651	66	4%	1,450	(201)	-12%
Project Description	Budget to facilitate the delivery of Regeneration throughout West Dunbartonshire, aligned to the Economic Strategy. External funding will be sought to maximise opportunities for redevelopment of these sites.					
Project Manager	Gillian McNamara/ Michael McGuinness					
Chief Officer	Peter Hesselst					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-24		
Main Issues / Reason for Variance						
LED budget is invested across our town centres and strategic sites and is used to develop and implement projects as well as providing match funding to lever in external funding. During 2022/2023 the key projects to be developed and delivered include a contribution towards Smollett Fountain public realm, enabling works at Mitchell Way subject to the timescale of the developer, development costs associated with Dumbarton Waterfront, the Arc of Attraction Strategy and in Clydebank implementation of the Development Framework and delivery of the Activities Centre. Many regeneration projects are subject to factors outwith Council control and close monitoring of the programming is required. A contingency is included for increasing costs and new funding opportunities.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Improved town centres and strategic sites across West Dunbartonshire.						
15 Regeneration Fund						
Project Life Financials	9,782	4,935	50%	9,797	15	0%
Current Year Financials	2,223	37	2%	2,075	(148)	-7%
Project Description	Funding to implement major regeneration projects linked to community charrettes.					
Project Manager	Gillian McNamara/ Michael McGuinness					
Chief Officer	Peter Hesselst					
Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
Main Issues / Reason for Variance						
The remaining Regeneration Fund projects are Dumbarton Waterfront Path; the contribution towards the costs of Glencairn House; Connecting Dumbarton; and the Scottish Marine Technology Park at the former Carless site. As Levelling Up Fund is programmed to be spent before Regeneration Fund for Glencairn House and Connecting Dumbarton, it is not anticipated that any Regeneration Fund will be spent on these projects during this financial year and will be carried forward. Spend against The £2.0m Clyde Mission funding for SMTP will continue during the financial year 2022/2023 before an agreement is reached on the £2.0m of Regeneration Fund investment. Dumbarton Waterfront Path will be developed according to landowner timescales, and only some spend is anticipated this year.						
Mitigating Action						
Programme management approach to delivery.						
Anticipated Outcome						
Progress towards delivery of planned projects from Economic Development Strategy and Charrette Action Plans albeit later than originally anticipated.						

PERIOD END DATE

31 July 2022

PERIOD

4

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
16 Town Centre Fund						
Project Life Financials	1,166	1,023	88%	1,166	0	0%
Current Year Financials	143	0	0%	143	0	0%
Project Description	Scottish Government funding to help improve local town centres.					
Project Manager	Gillian McNamara/ Michael McGuinness					
Chief Officer	Peter Hessett					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
The remaining Town Centre Fund will be spent on the Smollett Fountain public realm works which will be completed by the end of the financial year.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Regenerated Town Centres.						
17 Place Based Investment Programme						
Project Life Financials	1,456	139	10%	1,456	0	0%
Current Year Financials	1,317	0	0%	1,112	(205)	-16%
Project Description	Scottish Government Funding to establish a Place-Based Investment Programme to ensure that all place based investments are shaped by the needs and aspirations of local communities.					
Project Manager	Gillian McNamara/ Michael McGuinness					
Chief Officer	Peter Hessett					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
The budget includes a £0.641m contribution to Titan Boulevard at Queens Quay and £0.441m towards implementation of Alexandria Masterplan projects.						
Mitigating Action						
Programme involves expenditure over a number of projects led by different services. Regular reporting between services will help early identification of risk.						
Anticipated Outcome						
Place-based improvements that advance Scottish Government's priorities of 20 min neighbourhoods and carbon zero.						
18 Clydebank Can On The Canal						
Project Life Financials	747	0	0%	747	0	0%
Current Year Financials	747	0	0%	747	0	0%
Project Description	New activities centre in Clydebank Town Centre.					
Project Manager	Gillian McNamara/ Michael McGuinness					
Chief Officer	Peter Hessett					
Project Lifecycle	Planned End Date	31-Dec-22	Forecast End Date	30-Jun-23		
Main Issues / Reason for Variance						
Kier is appointed to design and deliver the Activities Centre at Clydebank Town Centre. Design of the project is underway and a commencement date for construction is to be confirmed however this will be later than anticipated due to some administrative delays.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
New community-run activities centre in Clydebank Town Centre.						

PERIOD END DATE

31 July 2022

PERIOD

4

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
19 Levelling Up						
Project Life Financials	125	56	45%	125	0	0%
Current Year Financials	69	0	0%	69	0	0%
Project Description	Successful LUF applications that meet UK Government's over-riding objective of Levelling Up and transformational regeneration.					
Project Manager	Gillian McNamara/ Michael McGuinness					
Chief Officer	Peter Hessett					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	30-Jun-23		
Main Issues / Reason for Variance						
This capacity funding was awarded by UK Government to assist with development of LUF bids. WDC has been awarded a grant from LUF Round 1 and the capacity funding will be used in part to produce Artizan Centre redevelopment options. The balance will be used for Roads/Transportation to develop a major transportation bid for LUF2.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Successful LUF applications that meet UK Government's over-riding objective of Levelling Up and transformational regeneration.						
20 District Heating Network Expansion						
Project Life Financials	11,220	0	0%	11,220	0	0%
Current Year Financials	3,720	0	0%	3,720	0	0%
Project Description	District Heating Network Expansion.					
Project Manager	Patricia Rowley/ Craig Jardine					
Chief Officer	Peter Hessett					
Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
Main Issues / Reason for Variance						
Network expansion to GJNH (Golden Jubilee National Hospital) will commence pending approval to proceed by the GJNH Board.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Project will be delivered on budget.						

PERIOD END DATE

31 July 2022

PERIOD

4

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
21 Exxon City Deal						
Project Life Financials	34,050	2,760	8%	34,049	(1)	0%
Current Year Financials	986	80	8%	986	(0)	0%
Project Description	As part of the City Deal project the WDC Exxon site at Bowling regeneration with alternative A82 route included.					
Project Manager	Patricia Rowley/ Craig Jardine					
Chief Officer	Peter Hessest					
Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
Main Issues / Reason for Variance						
Regular updates are provided at every Council meeting and monthly Project Board meetings and to City Deal. The main issues contained within the new Council's approved Outline Business Case are still valid, which include Exxon's remediation strategy, land transfer arrangements and issues relating to adjoining owners. WDC Consultants are monitoring the remediation process to ensure compliance with specification, also Esso are independently monitoring the remediation works. Final Business Case submission is November 2022. Through the Scape framework we are working closely with Balfour Beatty to achieve a formal pre construction agreement to allow the detailed design works to commence and the full construction programme to be developed. Agreements in principle are progressing with third party land owners.						
Mitigating Action						
None required.						
Anticipated Outcome						
Delivery of the project on time and within the increased budget.						
22 Telephone System Upgrade						
Project Life Financials	15	4	24%	15	0	0%
Current Year Financials	11	0	0%	11	0	0%
Project Description	To improve Housing Repairs telephone platform for incoming calls, providing improved Management Information.					
Project Manager	Stephen Daly					
Chief Officer	Amanda Graham					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Improvements to Contact Centre telephony were completed as scheduled during 2021/2022. Further works have been scoped and agreed for improvement to Housing telephony, benefiting both residents and the Council. A review of the out of hours service is currently being undertaken including work to upgrade telephony. Any works will also incur professional fees for necessary scripting works. We are also exploring call recording technology across all the Contact Centre telephony. It is anticipated these projects will be completed during the financial year 2022/2023.						
Mitigating Action						
None required.						
Anticipated Outcome						
Review of service requirements & telephony functionality will inform works to improve citizen experience.						

PERIOD END DATE

31 July 2022

PERIOD

4

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
23 Transformation of Infrastructure Libraries and Museums						
Project Life Financials	421	232	55%	421	(0)	0%
Current Year Financials	91	3	3%	91	(0)	0%
Project Description	To improve performance and efficiency of Council's Libraries and Cultural Services.					
Project Manager	David Main					
Chief Officer	Amanda Graham					
Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
Main Issues / Reason for Variance						
Work is underway to progress furniture replacement at Dumbarton, Duntocher and Parkhall libraries during 2022/2023. Budget of £0.1m has been repensed to next financial year for Dalmuir library as work is currently scheduled for 2023/2024.						
Mitigating Action						
None required.						
Anticipated Outcome						
Project carried forward to align with Asset Management programme.						
24 Heritage Capital Fund						
Project Life Financials	3,987	1,179	30%	4,000	13	0%
Current Year Financials	1,662	(8)	0%	1,662	0	0%
Project Description	Heritage Capital Fund.					
Project Manager	Sarah Christie/Michelle Lynn					
Chief Officer	Amanda Graham					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
The original projected spend has been affected by internal and external delays due to the Covid 19 recovery, a reduction in the scope of the Clydebank Town Hall project, a change in the delivery date for the Clydebank Museum at Clydebank Library during the contract award stage, while the new Dalmuir Library and Gallery had to be rescheduled for approval in August 2021. Officers are now making progress to get projects back on track, projects will still be delivered in full, and a review of optimism bias will be undertaken in the projections for 2022/23.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Project to be delivered on budget and within revised timescale.						
25 Glencairn House						
Project Life Financials	1,700	34	2%	1,590	(110)	-6%
Current Year Financials	1,590	34	2%	1,590	0	0%
Project Description	Re-development of Glencairn House in Dumbarton High St to a purpose built library and museum.					
Project Manager	Michelle Lynn/ Sarah Christie					
Chief Officer	Amanda Graham					
Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
Main Issues / Reason for Variance						
Project in design phase and planning application will be submitted August 2022.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Re-development of Glencairn House in Dumbarton High Street to a purpose built library and museum, within budget albeit later than originally anticipated.						

PERIOD END DATE

31 July 2022

PERIOD

4

Budget Details	Project Life Financials						
	Budget	Spend to Date		Forecast Spend	Variance		
	£000	£000	%	£000	£000	%	
26 Alexandria Community Centre Sports Hall re-flooring							
Project Life Financials	40	0	0%	40	0	0%	
Current Year Financials	40	0	0%	40	0	0%	
Project Description	Alexandria Community Centre Sports Hall re-flooring						
Project Manager	John Anderson						
Chief Officer	Amanda Graham						
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date				31-Mar-23
Main Issues / Reason for Variance							
The Alexandria Community Centre Sports Hall continues to be utilised as COVID-19 vaccine centre during 2022/23 and the work will be postponed until the last quarter of the financial year.							
Mitigating Action							
None required							
Anticipated Outcome							
New floor fitted in Alexandria Community Sports Hall.							
27 Depot Rationalisation							
Project Life Financials	8,535	161	2%	8,535	(0)	0%	
Current Year Financials	1,715	42	2%	1,715	0	0%	
Project Description	Depot Rationalisation.						
Project Manager	Sharon Jump/ Craig Jardine						
Chief Officer	Angela Wilson						
Project Lifecycle	Planned End Date	31-Mar-25	Forecast End Date				31-Mar-25
Main Issues / Reason for Variance							
Design Team have been appointed to develop feasibility options for the DRP Project, currently in stage 1 of this phase reviewing service requirements. The conclusion of the feasibility report will provide input for the options appraisal exercise. The intention would be to bring a business case to a future IRED Committee.							
Mitigating Action							
None available at this time.							
Anticipated Outcome							
Project business case will be brought back to project board and Council.							
28 Building Upgrades and H&S - lifecycle & reactive building upgrades							
Project Life Financials	1,912	296	15%	1,912	0	0%	
Current Year Financials	1,912	296	15%	1,912	(0)	0%	
Project Description	Lifecycle and reactive building upgrades.						
Project Manager	Michelle Lynn/ Craig Jardine						
Chief Officer	Angela Wilson						
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date				31-Mar-23
Main Issues / Reason for Variance							
Works progressing.							
Mitigating Action							
None available at this time.							
Anticipated Outcome							
Full budget spend anticipated.							

PERIOD END DATE

31 July 2022

PERIOD

4

Budget Details	Project Life Financials						
	Budget	Spend to Date		Forecast Spend	Variance		
	£000	£000	%	£000	£000	%	
29 New Sports Changing Facility Dumbarton West (Old OLSP site)							
Project Life Financials	350	9	3%	350	0	0%	
Current Year Financials	0	0	0%	0	0	0%	
Project Description	New Sports Changing Facility Dumbarton West (Old OLSP site)						
Project Manager	Michelle Lynn/ Craig Jardine						
Chief Officer	Angela Wilson						
Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date				31-Mar-24
Main Issues / Reason for Variance							
The budget for this project has been rephased to FY 2023/2024.							
Mitigating Action							
None available at this time.							
Anticipated Outcome							
To deliver new sports changing facility.							
30 New Sports Changing Facility at Lusst Glen in Old Kilpatrick							
Project Life Financials	150	16	11%	150	0	0%	
Current Year Financials	134	0	0%	134	(0)	0%	
Project Description	New Sports Changing Facility at Lusst Glen in Old Kilpatrick						
Project Manager	Michelle Lynn/ Craig Jardine						
Chief Officer	Angela Wilson						
Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date				31-Mar-23
Main Issues / Reason for Variance							
Project had been delayed due to a number of COVID-19 related issues and utilities issues. Unit is now in production but delay to site due to the utility disconnection and demolition works. Demolition works complete and waiting for a date for installation.							
Mitigating Action							
None available at this time.							
Anticipated Outcome							
To deliver new sports changing facility.							
31 Holm Park & Yoker Athletic FC							
Project Life Financials	750	664	89%	750	0	0%	
Current Year Financials	86	0	0%	86	(0)	0%	
Project Description	Develop a new 3G pitch to act as a home venue for Clydebank FC with extensive community access.						
Project Manager	Michelle Lynn/ Craig Jardine						
Chief Officer	Angela Wilson						
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date				31-Mar-23
Main Issues / Reason for Variance							
Project now complete awaiting invoices.							
Mitigating Action							
None available at this time.							
Anticipated Outcome							
Project delivered on budget.							

PERIOD END DATE

31 July 2022

PERIOD

4

Budget Details	Project Life Financials						
	Budget	Spend to Date		Forecast Spend	Variance		
	£000	£000	%	£000	£000	%	
32 Changing Places Toilet Provision							
Project Life Financials	150	0	0%	150	0	0%	
Current Year Financials	150	0	0%	150	0	0%	
Project Description	Changing places toilet provision in four public buildings - Balloch bus stance toilets, Concord Community Centre, Dalmuir Community Centre and Clydebank East Community Centre.						
Project Manager	Michelle Lynn						
Chief Officer	Angela Wilson						
Project Lifecycle	Planned End Date	31-Mar-25	Forecast End Date	31-Mar-25			
Main Issues / Reason for Variance							
Plans have been prepared and projects will be progressed by the end of the financial year.							
Mitigating Action							
None available at this time.							
Anticipated Outcome							
Project delivered within budget.							
33 Purchase of 3 Welfare Units							
Project Life Financials	78	0	0%	78	0	0%	
Current Year Financials	78	0	0%	78	0	0%	
Project Description	At Council meeting on 30th August 2017 it was agreed to purchase 3 Welfare Units as a spend-to-save proposal.						
Project Manager	Martin Feeney						
Chief Officer	Angela Wilson						
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-23			
Main Issues / Reason for Variance							
Welfare Units will be purchased by the end of the financial year.							
Mitigating Action							
None available at this time.							
Anticipated Outcome							
Project delivered within budget.							
34 Elevated Platforms (Building Services)							
Project Life Financials	45	0	0%	45	0	0%	
Current Year Financials	45	0	0%	45	0	0%	
Project Description	Elevated Platforms (Building Services).						
Project Manager	Martin Feeney						
Chief Officer	Angela Wilson						
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-23			
Main Issues / Reason for Variance							
It is anticipated that spend will be achieved by the end of the financial year 2022/2023.							
Mitigating Action							
None available at this time.							
Anticipated Outcome							
Project delivered within budget.							

PERIOD END DATE

31 July 2022

PERIOD

4

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
35 Invest in "Your Community Initiative"						
Project Life Financials	912	849	93%	912	0	0%
Current Year Financials	80	17	21%	80	0	0%
Project Description	Capital budget to support the roll out of Your Community, an initiative designed to achieve coordinated service delivery in response to community need. This is complimented by community capacity building, empowering WD citizens to do more for their own communities (leading to less reliance on council). Also included is the implementation of participatory budgeting to support and build capacity in communities.					
Project Manager	Elaine Troup					
Chief Officer	Peter Barry					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Application process is planned for later in this financial year.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Full spend is anticipated on this year's budget.						
36 Integrated Housing Management System						
Project Life Financials	100	23	23%	100	(0)	0%
Current Year Financials	17	0	0%	17	0	0%
Project Description	Development of IHMS system.					
Project Manager	Graham Watters					
Chief Officer	Peter Barry					
Project Lifecycle	Planned End Date	31-Mar-30	Forecast End Date	31-Mar-30		
Main Issues / Reason for Variance						
Development of system progressing, with full budget spend anticipated to be incurred in 2022/23.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Development of IHMS system.						
37 Dennystoun Forge Site Improvements						
Project Life Financials	200	0	0%	200	0	0%
Current Year Financials	50	0	0%	50	0	0%
Project Description	Dennystoun Forge Site Improvements					
Project Manager	John Kerr					
Chief Officer	Peter Barry					
Project Lifecycle	Planned End Date	31-Mar-30	Forecast End Date	31-Mar-30		
Main Issues / Reason for Variance						
Project was initially stalled due to COVID-19 restrictions, however as these are easing Officers have now carried out a consultative exercise and initiated a site inspection to develop the work programme for 2022/2023.						
Mitigating Action						
Officers carried out some proactive consultative work to establish the tenant priorities this will allow the work programme to be developed timeously.						
Anticipated Outcome						
It is expected the works programme will be completed during 2022/2023.						

PERIOD END DATE

31 July 2022

PERIOD

4

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
38 Public non-adopted paths and roads						
Project Life Financials	405	7	2%	405	0	0%
Current Year Financials	405	7	2%	405	0	0%
Project Description	Upgrades to drainage and lighting to enhance the lifespan of paths and roads within facilities in public parks, cemeteries and civic spaces.					
Project Manager	Ian Bain					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Projects are currently being developed to deliver better access in our parks, cemeteries and open spaces. Full budget spend anticipated in 2022/2023.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Better access with parks, cemeteries and open spaces.						
39 Community Sports Fund						
Project Life Financials	472	406	86%	472	0	0%
Current Year Financials	66	0	0%	66	0	0%
Project Description	Match funding of up to 75% for local sports clubs to develop business cases to improve facilities.					
Project Manager	Ian Bain					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
This fund has now closed. Funding to be vired to Posties Park project.						
Mitigating Action						
None required						
Anticipated Outcome						
Budget to be vired to Posties Park Project.						
40 Environmental Improvement Fund						
Project Life Financials	1,726	1,718	100%	1,726	0	0%
Current Year Financials	13	5	38%	13	0	0%
Project Description	This fund has been created to deliver environmental improvement projects for communities throughout West Dunbartonshire.					
Project Manager	Ian Bain					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Remaining budget rephased from 2021/2022 to progress with tree planting in 2022/2023 in line with the Councils Climate Change and Biodiversity action plans. Full budget spend anticipated.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Improvements to the environment of West Dunbartonshire.						

PERIOD END DATE

31 July 2022

PERIOD

4

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
41 Kilmaronock Cemetery Extension						
Project Life Financials	50	37	73%	50	(0)	0%
Current Year Financials	13	0	0%	13	(0)	0%
Project Description	Extension of existing cemetery at Kilmaronock.					
Project Manager	Ian Bain					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
This budget will be used to develop an area of the existing Cemetery for additional burials. Project scope has now been developed and will be tendered under the minor civils framework. Budget spend anticipated in 2022/2023.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Sustainable burial environment for local residents.						
42 Sports Facilities Upgrades - Argyll Park - Construction of 3 All Weather Tennis Courts						
Project Life Financials	220	214	97%	220	0	0%
Current Year Financials	7	0	0%	7	(0)	0%
Project Description	Project is part of wider investment in sporting facilities and is dependent on match funding from Sports Scotland. Agreement in principle to wider WDC strategic priorities.					
Project Manager	Ian Bain					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	03-Apr-21	Actual End Date	31-Mar-22		
Main Issues / Reason for Variance						
Project works complete. Retentions to be paid in 2022/2023.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
New all weather tennis courts.						
43 East End Park Resurfacing						
Project Life Financials	200	0	0%	200	0	0%
Current Year Financials	30	0	0%	30	0	0%
Project Description	Resurfacing of 3G pitch at East End Park.					
Project Manager	Ian Bain					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
Main Issues / Reason for Variance						
Consultant and design team fees for resurfacing of 3G pitch at East End Park.						
Mitigating Action						
None required.						
Anticipated Outcome						
Resurfacing of 3G pitch at East End Park.						
44 Play Parks Grant Funding						
Project Life Financials	581	59	10%	581	(0)	0%
Current Year Financials	122	0	0%	122	(0)	0%
Project Description	Renew and replace play park equipment					
Project Manager	Ian Bain					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance						
Development of play areas to improve accessibility and inclusiveness of play areas throughout West Dunbartonshire.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Renewal of play parks						

PERIOD END DATE

31 July 2022

PERIOD

4

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

45	Balloch Mountain Bike Track						
	Project Life Financials	210	0	0%	210	0	0%
	Current Year Financials	10	0	0%	10	0	0%
	Project Description	Develop a mountain bike skills trail at Balloch Castle Country Park.					
	Project Manager	Ian Bain					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	30-Nov-23	Forecast End Date		30-Nov-23	
	Main Issues / Reason for Variance						
	Design fees to develop Mountain bike skills trail in Balloch country park. Project to commence April 2023 and works to be complete by November 2023.						
	Mitigating Action						
	None required at this time.						
	Anticipated Outcome						
	Mountain bike track						
46	Large bins for high traffic areas (pilot)						
	Project Life Financials	25	0	0%	25	0	0%
	Current Year Financials	25	0	0%	25	0	0%
	Project Description	Supply and install extra large litter bins as a pilot project within hotspot problem areas.					
	Project Manager	Ian Bain					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date		31-Mar-23	
	Main Issues / Reason for Variance						
	Supply and install extra large litter bins as a pilot project within hotspot problem areas. Project commences August 2022 and completion is anticipated by March 2023.						
	Mitigating Action						
	None required at this time.						
	Anticipated Outcome						
	Large bins provided for high traffic areas						
47	Knowes Nature Reserve						
	Project Life Financials	228	0	0%	228	0	0%
	Current Year Financials	228	0	0%	228	0	0%
	Project Description	Nature resource for Faifley Community					
	Project Manager	Ian Bain					
	Chief Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date		31-Mar-23	
	Main Issues / Reason for Variance						
	Funding received from Nature Restoration Fund to build nature resource for Faifley community. Project due to commence 1st April 2022 and completion anticipated by November 2022.						
	Mitigating Action						
	None required at this time.						
	Anticipated Outcome						
	Nature resource for Faifley Community						

PERIOD END DATE

31 July 2022

PERIOD

4

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
48 Spaces for People						
Project Life Financials	740	350	47%	350	(390)	-53%
Current Year Financials	390	0	0%	0	(390)	-100%
Project Description	Funding has been awarded from Sustrans to assist with social distancing measures required as a result of the COVID-19 pandemic.					
Project Manager	Derek Barr					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Jul-22	Forecast End Date	31-Jul-22		
Main Issues / Reason for Variance						
The programme is now complete and there will be no further expenditure.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
To provide people of West Dunbartonshire additional space to help adhere to social distancing guidelines.						
49 Cycling, Walking and Safer Streets						
Project Life Financials	683	0	0%	566	(117)	-17%
Current Year Financials	683	0	0%	566	(117)	-17%
Project Description	Introduction of enhanced walking routes and traffic calming schemes to introduce safer streets within West Dunbartonshire.					
Project Manager	Derek Barr					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
To develop projects including Balloch Park Phase 2, and other projects principally around National Cycle Network 7 and further pedestrian dropped kerbs.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
To improve connectivity and enhanced Cycling routes within West Dunbartonshire.						
50 Footways/Cycle Path Upgrades						
Project Life Financials	203	0	0%	107	(96)	-47%
Current Year Financials	107	0	0%	107	(0)	0%
Project Description	Renewal and/or enhancement of failed footpaths/cycle paths through West Dunbartonshire.					
Project Manager	Derek Barr					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Projects and locations still to be decided.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
To improve Footways in West Dunbartonshire.						

PERIOD END DATE

31 July 2022

PERIOD

4

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
51 Additional Pavement Improvements						
Project Life Financials	200	0	0%	5	(195)	-97%
Current Year Financials	5	0	0%	5	0	0%
Project Description	Extra funding to accelerate pavement maintenance and improvements across West Dunbartonshire.					
Project Manager	Derek Barr					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Budget to be used for retention payment from last years surfacing of Dumbarton East footways.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
To improve Footways in West Dunbartonshire.						
52 Turnberry Homes - traffic calming/ management at Turnberry housing development off Castle Road						
Project Life Financials	60	55	91%	60	0	0%
Current Year Financials	5	0	0%	5	0	0%
Project Description	Funding has been received from Turnberry Homes and will be used to introduce traffic calming and traffic management measures to mitigate the impact of additional traffic accessing the housing development off Castle Road, Dumbarton.					
Project Manager	Derek Barr					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Consultation completed 2021/2022 and speed humps will be installed prior to 31 March 2023.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Traffic calming to be installed in Dumbarton East.						
53 Electrical Charging Points - Rapid Charge						
Project Life Financials	314	215	68%	314	(0)	0%
Current Year Financials	100	0	0%	100	(0)	0%
Project Description	Funding has been awarded from Transport Scotland for the Installation of electrical charging points					
Project Manager	Derek Barr					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Charging points to be installed at Moss O' Balloch park by the end of this financial year.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
To provide Electric Vehicle Charging points within West Dunbartonshire.						

WEST DUNBARTONSHIRE COUNCIL
GENERAL SERVICES CAPITAL PROGRAMME
ANALYSIS OF PROJECTS AT GREEN ALERT STATUS

APPENDIX 7

PERIOD END DATE

31 July 2022

PERIOD

4

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
54 Flood Risk Management						
Project Life Financials	1,257	0	0%	1,257	0	0%
Current Year Financials	1,257	0	0%	1,257	0	0%
Project Description	Enhancement of drainage infrastructure to ensure compliance with Flood Risk Management Act 2009.					
Project Manager	Raymond Walsh/ Derek Barr					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
A detailed design for Gruggies Burn will be undertaken by the end of the financial year.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Project should be complete within budget.						
55 Flood Prevention						
Project Life Financials	500	0	0%	500	0	0%
Current Year Financials	500	0	0%	500	0	0%
Project Description	Various flood prevention projects.					
Project Manager	Raymond Walsh					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Plans are under consideration by officers.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Projects should be complete within budget.						
56 Infrastructure - Flooding						
Project Life Financials	149	0	0%	149	0	0%
Current Year Financials	149	0	0%	149	0	0%
Project Description	Essential renewal of failed drainage assets to minimise flood risk within West Dunbartonshire.					
Project Manager	Raymond Walsh					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Small value projects to tackle flooding events in various areas.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Intention is to complete works within budget.						

PERIOD END DATE

31 July 2022

PERIOD

4

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
57 River Leven Flood Prevention Scheme						
Project Life Financials	800	181	23%	800	0	0%
Current Year Financials	620	0	0%	620	0	0%
Project Description	River Leven Flood Prevention Scheme.					
Project Manager	Raymond Walsh					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Awaiting outcome of Scottish Government & SEPA deliberations, however officers are hopeful full budget spend can be incurred by the end of the financial year.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Project should be completed within budget.						
58 Strathclyde Partnership for Transport - Bus, cycling and walking infrastructure improvements & Park and Rides						
Project Life Financials	1,627	5	0%	1,075	(552)	-34%
Current Year Financials	1,627	5	0%	1,075	(552)	-34%
Project Description	Strathclyde Partnership for Transport - Bus, cycling and walking infrastructure improvements.					
Project Manager	Raymond Walsh					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Work will be undertaken during this financial year for A8014 Kilbowie Rd, A814 Congestion Measures, Balloch Station Park & Ride and Bus Infrastructure Improvements. All of these projects will be undertaken by Roads Services.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Improve accessibility to Public Transport and improve journey time reliability.						
59 Infrastructure - Roads						
Project Life Financials	3,444	10	0%	3,444	0	0%
Current Year Financials	3,444	10	0%	3,444	(0)	0%
Project Description	Infrastructure - Roads.					
Project Manager	Hugh Campbell					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Roads Operations are progressing an extensive surfacing program and have a number of schemes to be completed by the end of the financial year.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Intention is to complete various surfacing works by the end of March 2023.						

PERIOD END DATE

31 July 2022

PERIOD

4

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
60 Street lighting and associated electrical infrastructure						
Project Life Financials	12	8	61%	12	0	0%
Current Year Financials	12	8	61%	12	(0)	0%
Project Description	WDC is responsible for the maintenance of 18,000 street lighting columns and associated illuminated signs and bollards. This budget is required for this infrastructure.					
Project Manager	Hugh Campbell					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-23		Forecast End Date	31-Mar-23	
Main Issues / Reason for Variance						
Budget will be used for any service work carried out by Scottish Power before or after column replacement works.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Intention is to complete works within budget.						
61 Depot Improvement Works						
Project Life Financials	97	35	36%	97	(0)	0%
Current Year Financials	55	0	0%	55	(0)	0%
Project Description	Improvement of WDC Roads Depot.					
Project Manager	Hugh Campbell					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-23		Forecast End Date	31-Mar-23	
Main Issues / Reason for Variance						
This budget will be utilised for depot rationalisation works during the financial year.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Intention is to complete works within budget.						
62 Gruggies Burn Flood Prevention						
Project Life Financials	15,053	421	3%	15,053	(0)	0%
Current Year Financials	1,524	0	0%	1,524	0	0%
Project Description	Commission of Gruggies Flood Prevention Scheme.					
Project Manager	Sharron Worthington					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-24		Forecast End Date	31-Mar-24	
Main Issues / Reason for Variance						
Budget to be used for a detailed design for Gruggies Burn.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Project should be completed within budget.						

WEST DUNBARTONSHIRE COUNCIL
GENERAL SERVICES CAPITAL PROGRAMME
ANALYSIS OF PROJECTS AT GREEN ALERT STATUS

APPENDIX 7

PERIOD END DATE

31 July 2022

PERIOD

4

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
63 A813 Road Improvement Phase 1						
Project Life Financials	2,325	1,007	43%	2,325	0	0%
Current Year Financials	693	0	0%	693	(0)	0%
Project Description	A813 Road Improvement Phase 1.					
Project Manager	Sharron Worthington					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date		31-Mar-26	Forecast End Date		31-Mar-26
Main Issues / Reason for Variance						
Plans have been developed for carriageway widening and footway and cycleway construction between Strathleven and Lions Gate. There are ongoing discussions with Aggreko and other land owners in regards to access and land acquisition with construction commencing during 2022/2023.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
To provide an improved A813.						
64 A813 Road Improvement Phase 2						
Project Life Financials	2,325	0	0%	2,325	0	0%
Current Year Financials	0	0	0%	0	0	0%
Project Description	A813 Road Improvement Phase 2.					
Project Manager	Sharron Worthington					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date		31-Mar-26	Forecast End Date		31-Mar-26
Main Issues / Reason for Variance						
These works are not due to commence until Phase 1 has been completed.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
To provide an improved A813.						
65 Clydebank Charrette, A814						
Project Life Financials	4,300	3,829	89%	4,300	(0)	0%
Current Year Financials	498	27	5%	498	(0)	0%
Project Description	Clydebank Charrette, A814					
Project Manager	Sharron Worthington					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date		31-Mar-22	Forecast End Date		31-Mar-22
Main Issues / Reason for Variance						
Works substantially complete. Additional works as a compensation event started on Wallace street in July 2022.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Project should be completed within budget enhancing the A814 through Clydebank.						

PERIOD END DATE

31 July 2022

PERIOD

4

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
66 A811 Lomond Bridge						
Project Life Financials	3,930	3,846	98%	3,846	(84)	-2%
Current Year Financials	84	0	0%	0	(84)	-100%
Project Description	Upgrade of Lomond Bridge.					
Project Manager	Cameron Muir					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-22	Actual End Date	31-May-21		
Main Issues / Reason for Variance						
Works to Lomond Bridge were completed May 2021. No further costs expected.						
Mitigating Action						
None required.						
Anticipated Outcome						
To provide an improved Lomond Bridge.						
67 Protective overcoating to 4 over bridges River Leven						
Project Life Financials	1,039	650	63%	1,039	(0)	0%
Current Year Financials	117	6	5%	117	(0)	0%
Project Description	To overcoat 4 bridges over River Leven.					
Project Manager	Cameron Muir					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-25	Forecast End Date	31-Mar-25		
Main Issues / Reason for Variance						
Works to Renton footbridge are now complete and work will commence on the other bridges.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
To upgrade bridges within West Dunbartonshire.						
68 Roads Plant						
Project Life Financials	80	0	0%	80	0	0%
Current Year Financials	40	0	0%	40	0	0%
Project Description	Purchase of Roads plant and equipment.					
Project Manager	Hugh Campbell					
Chief Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-25	Forecast End Date	31-Mar-25		
Main Issues / Reason for Variance						
New Plant to be purchased						
Mitigating Action						
None required.						
Anticipated Outcome						
To purchase equipment.						

PERIOD END DATE

31 July 2022

PERIOD

4

Budget Details	Project Life Financials						
	Budget	Spend to Date		Forecast Spend	Variance		
	£000	£000	%	£000	£000	%	
69 Footway Resurfacing (RAMP)							
Project Life Financials	350	0	0%	350	0	0%	
Current Year Financials	350	0	0%	350	0	0%	
Project Description	Footway resurfacing						
Project Manager	Hugh Campbell						
Chief Officer	Gail MacFarlane						
Project Lifecycle	Planned End Date		31-Mar-25	Forecast End Date			31-Mar-25
Main Issues / Reason for Variance							
Projects and locations to be decided.							
Mitigating Action							
None required.							
Anticipated Outcome							
Resurface footways.							
70 Traffic Signal Upgrades							
Project Life Financials	300	0	0%	300	0	0%	
Current Year Financials	300	0	0%	300	0	0%	
Project Description	Upgrade Traffic Signals						
Project Manager	Raymond Walsh						
Chief Officer	Gail MacFarlane						
Project Lifecycle	Planned End Date		31-Mar-25	Forecast End Date			31-Mar-25
Main Issues / Reason for Variance							
Projects and locations to be decided.							
Mitigating Action							
None required.							
Anticipated Outcome							
To upgrade traffic signals.							
71 Roads improvements							
Project Life Financials	1,000	0	0%	1,000	0	0%	
Current Year Financials	1,000	0	0%	1,000	0	0%	
Project Description	Various road improvement projects						
Project Manager	Hugh Campbell						
Chief Officer	Gail MacFarlane						
Project Lifecycle	Planned End Date		31-Mar-25	Forecast End Date			31-Mar-25
Main Issues / Reason for Variance							
Projects and locations to be decided.							
Mitigating Action							
None required.							
Anticipated Outcome							
Improvements to roads							

PERIOD END DATE

31 July 2022

PERIOD

4

Budget Details	Project Life Financials						
	Budget	Spend to Date		Forecast Spend	Variance		
	£000	£000	%	£000	£000	%	
72 Street sign renewal							
Project Life Financials	100	0	0%	100	0	0%	
Current Year Financials	100	0	0%	100	0	0%	
Project Description	Renewal of street signs						
Project Manager	Raymond Walsh						
Chief Officer	Gail MacFarlane						
Project Lifecycle	Planned End Date		31-Mar-25	Forecast End Date		31-Mar-25	
Main Issues / Reason for Variance							
Projects and locations to be decided.							
Mitigating Action							
None required.							
Anticipated Outcome							
Renewal of street signage.							
73 Pavement improvements							
Project Life Financials	1,000	0	0%	1,000	0	0%	
Current Year Financials	1,000	0	0%	1,000	0	0%	
Project Description	Various pavement improvement projects.						
Project Manager	Hugh Campbell						
Chief Officer	Gail MacFarlane						
Project Lifecycle	Planned End Date		31-Mar-25	Forecast End Date		31-Mar-25	
Main Issues / Reason for Variance							
Projects and locations to be decided.							
Mitigating Action							
None required.							
Anticipated Outcome							
Improvement to pavements.							
74 Water Safety							
Project Life Financials	30	0	0%	30	0	0%	
Current Year Financials	30	0	0%	30	0	0%	
Project Description	To develop Water Safety Policy & enhance water safety equipment in WDC						
Project Manager	Derek Barr						
Chief Officer	Gail MacFarlane						
Project Lifecycle	Planned End Date		31-Mar-23	Forecast End Date		31-Mar-23	
Main Issues / Reason for Variance							
Expenditure on water safety equipment will be made as required throughout the year.							
Mitigating Action							
None required							
Anticipated Outcome							
Water safety equipment as required.							

PERIOD END DATE

31 July 2022

PERIOD

4

Budget Details	Project Life Financials						
	Budget	Spend to Date		Forecast Spend	Variance		
	£000	£000	%	£000	£000	%	
75 Purchase of gritters							
Project Life Financials	400	0	0%	400	0	0%	
Current Year Financials	400	0	0%	400	0	0%	
Project Description	Purchase of gritters.						
Project Manager	Hugh Campbell						
Chief Officer	Gail MacFarlane						
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-23			
Main Issues / Reason for Variance							
Delivery expected by September 2022 and full budget spend expected before the end of the financial year.							
Mitigating Action							
None available at this time.							
Anticipated Outcome							
Project delivered within budget.							
76 Waste Transfer Station							
Project Life Financials	1,980	0	0%	1,980	0	0%	
Current Year Financials	180	0	0%	45	(135)	-75%	
Project Description	The design, development and construction of a recycling and bulk waste transfer facility that will ensure all recycling material can be sorted and disposed off appropriately to ensure compliance with landfill ban in 2025.						
Project Manager	Kenny Lang						
Chief Officer	Gail MacFarlane						
Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24			
Main Issues / Reason for Variance							
Consultant project nearing completion and spend will be made thereafter.							
Mitigating Action							
None Required.							
Anticipated Outcome							
Project delivered within budget.							
77 Replacement of compactors at Dalmoak civic amenity site							
Project Life Financials	160	71	44%	160	0	0%	
Current Year Financials	80	71	88%	71	(9)	-12%	
Project Description	The purchase of 2 compactors for the Council civic amenity site at Dalmoak.						
Project Manager	Kenny Lang						
Chief Officer	Gail MacFarlane						
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23			
Main Issues / Reason for Variance							
Compactors have now been delivered.							
Mitigating Action							
None Required.							
Anticipated Outcome							
Project delivered within budget.							
78 AV Equipment - Education							
Project Life Financials	1,110	198	18%	1,110	(0)	0%	
Current Year Financials	441	9	2%	441	0	0%	
Project Description	Purchase of AV Equipment for Education.						
Project Manager	David Jones/ Julie McGrogan						
Chief Officer	Laura Mason						
Project Lifecycle	Planned End Date	31-Mar-29	Forecast End Date	31-Mar-29			
Main Issues / Reason for Variance							
Although there is slippage caused mainly by the academic year starting several months after the financial year the project is still on track to be completed by the planned end date.							
Mitigating Action							
None available at this time.							
Anticipated Outcome							
Purchase of AV Equipment for Education.							

PERIOD END DATE

31 July 2022

PERIOD

4

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

79	Digital Inclusion						
	Project Life Financials	376	335	89%	376	(0)	0%
	Current Year Financials	41	0	0%	41	0	0%
	Project Description	Increase the ratio of chrome book devices for most disadvantaged children and families and support for families with remote access.					
	Project Manager	David Jones/ Julie McGrogan					
	Chief Officer	Laura Mason					
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
	Main Issues / Reason for Variance						
	Additional devices have been ordered to increase the ratio of devices to pupils as part of a commitment towards a 1:1 device ratio. The project is on track to be fully spent in 2022/2023.						
	Mitigating Action						
	None required at this time.						
	Anticipated Outcome						
	Increase the Chromebook ratio for most disadvantaged children.						

80	Schools Estate Improvement Plan						
	Project Life Financials	20,241	15,083	75%	20,241	0	0%
	Current Year Financials	1,005	266	26%	1,005	0	0%
	Project Description	Improvement of Schools Estate.					
	Project Manager	Sharon Jump/ Michelle Lynn/ Craig Jardine					
	Chief Officer	Laura Mason					
	Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
	Main Issues / Reason for Variance						
	Renton Campus: The overall construction was completed as programmed (Previously April 2022 but re-programmed due to 13 week COVID-19 site closure). Phase 1 of the project was handed over on Monday 18 October 2021, with pupils returning to the new school campus on Wednesday 20 October 2021. There is an acceleration of spend on this project due to part retention being paid 2022/2023. St Mary's Alexandria Refurbishment Works (condition survey works, MUGA, Dining & Kitchen extension) anticipated commencement of MUGA is September 2022 which means new build kitchen will slip to June 2023. Additional ASN Provision – Secondary Phase - Temporary accommodation for Choices will be in place September and plans for rebuild extension ongoing. Additional scoping in respect of vacant space at Choices and former Riverside ELC is ongoing.						
	Mitigating Action						
	None required						
	Anticipated Outcome						
	Project delivered within budget and to the revised programme, following COVID-19.						

PERIOD END DATE

31 July 2022

PERIOD

4

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
81 Schools Estate Improvement Plan - next Phase - Faifley Campus						
Project Life Financials	29,450	95	0%	29,450	(0)	0%
Current Year Financials	2,797	0	0%	2,797	0	0%
Project Description	Improvement of Schools Estate.					
Project Manager	Sharon Jump/ Craig Jardine					
Chief Officer	Laura Mason					
Project Lifecycle	Planned End Date	31-Mar-26	Forecast End Date	31-Mar-26		
Main Issues / Reason for Variance						
The next phase of the Schools Estate Improvement Plan involves the development of a new Campus provision in the Faifley area. WDC has been successful in securing funding from the Scottish Government Learning Estate Improvement Programme. SFT confirmed the indicative funding allocation for this project at £18.416m on the 4 May 2021, this will be received as a revenue stream over the 25 years of the Scottish Government financial support (subject to the Council adhering to the funding criteria). Site Options Appraisal has taken place and Members approved the recommendation to proceed with the new Faifley Campus on the St Joseph's site at Education Committee on 9th June 2021. The design team and main contractor have been appointed and the next phase will see the design development for the new Campus taking place. The statutory consultation process was launched in September 2021 and a report was brought back to the Educational Services committee in March 2022 concluding the process.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Delivery of the project will be on time.						
82 Choices Programme - to assist young people who require additional support						
Project Life Financials	750	637	85%	750	0	0%
Current Year Financials	113	0	0%	113	(0)	0%
Project Description	Bringing together Central Support Services which will include relocation of Choices Programme.					
Project Manager	Michelle Lynn/ Craig Jardine					
Chief Officer	Laura Mason					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
A new contractor will be appointed in August 2022 and the programme will be reviewed at that time.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Project delivered on budget.						
83 Schools Estate Refurbishment Plan						
Project Life Financials	5,508	5,505	100%	5,508	(0)	0%
Current Year Financials	3	0	0%	3	0	0%
Project Description	Completion of condition surveys has been carried out to identify works required to bring various schools from Condition C to Condition B.					
Project Manager	Michelle Lynn/ Craig Jardine					
Chief Officer	Laura Mason					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	30-Apr-21		
Main Issues / Reason for Variance						
Project complete and await final charges.						
Mitigating Action						
None required.						
Anticipated Outcome						
Project delivered on time and within budget						

PERIOD END DATE

31 July 2022

PERIOD

4

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
84 Early Years Early Learning and Childcare Funding						
Project Life Financials	8,748	7,954	91%	8,748	(0)	0%
Current Year Financials	795	1	0%	795	(0)	0%
Project Description	Early learning and childcare funding awarded to West Dunbartonshire Council to facilitate the expansion in entitlement to funded ELCC to 1140 hours from August 2020.					
Project Manager	Michelle Lynn/ Craig Jardine					
Chief Officer	Laura Mason					
Project Lifecycle	Planned End Date		31-Mar-23	Forecast End Date		31-Mar-23
Main Issues / Reason for Variance						
Works progressing and budget spend anticipated in 2022/23.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
The project will be completed to deliver the requirements of the Early Years expansion plans.						
85 Dalmonach CE Centre						
Project Life Financials	1,150	1,136	99%	1,150	(0)	0%
Current Year Financials	26	12	45%	26	0	0%
Project Description	To create new community facilities with additional space for early years provisions.					
Project Manager	Michelle Lynn/ Craig Jardine					
Chief Officer	Angela Wilson					
Project Lifecycle	Planned End Date		31-Mar-22	Forecast End Date		30-Apr-22
Main Issues / Reason for Variance						
Project complete and final account to be agreed.						
Mitigating Action						
None required.						
Anticipated Outcome						
To create new community facilities with additional space for early years provisions.						
86 Aids & Adaptations - Special Needs Adaptations & Equipment						
Project Life Financials	1,053	302	29%	1,053	0	0%
Current Year Financials	1,053	302	29%	969	(84)	-8%
Project Description	Reactive budget to provide adaptations and equipment for HSCP clients.					
Project Manager	Julie Slavin					
Chief Officer	Beth Culshaw					
Project Lifecycle	Planned End Date		31-Mar-23	Forecast End Date		31-Mar-23
Main Issues / Reason for Variance						
Provision of aids and adaptations to clients as required.						
Mitigating Action						
None available at this time						
Anticipated Outcome						
Provision of adaptations and equipment to HSCP clients as anticipated.						

PERIOD END DATE

31 July 2022

PERIOD

4

Budget Details	Project Life Financials						
	Budget	Spend to Date		Forecast Spend	Variance		
	£000	£000	%	£000	£000	%	
87 Criminal Justice Adaptations							
Project Life Financials	73	50	68%	73	0	0%	
Current Year Financials	73	50	68%	73	0	0%	
Project Description	Renovation of Unit 11 Levenside Business Court.						
Project Manager	Julie Slavin						
Chief Officer	Beth Culshaw						
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23			
Main Issues / Reason for Variance							
The construction of an office and storage refit with a mezzanine floor within an existing workshop unit which will include associated finishes works and electrical installations. The multi-purpose new office space will accommodate two members of staff with an office base and allow space to set up a training facility indoors. Project expected to be completed by 31 March 2023.							
Mitigating Action							
None available at this time							
Anticipated Outcome							
Renovation of Unit 11 Levenside Business Court							
88 ICT Modernisation							
Project Life Financials	1,422	412	29%	1,422	0	0%	
Current Year Financials	1,422	412	29%	950	(472)	-33%	
Project Description	This budget is to facilitate ICT infrastructure and modernise working practices.						
Project Manager	Patricia Kerr						
Chief Officer	Victoria Rogers						
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23			
Main Issues / Reason for Variance							
All PC replacements for high schools have been replaced during the summer break. Orders for replacement Chrome books have been raised. Supplier lead times for laptops and Chrome books have improved but exceed pre-Covid delivery times.							
Mitigating Action							
Continue to escalate and meet framework suppliers to confirm delivery lead times. Investigate other procurement routes as well as adjust the project scope to replace where stock allows.							
Anticipated Outcome							
Most of capital allocated to HSCP will be used to review/replace the current case management systems and will be rephased in line with the project plan. Supply chain delays may continue to impact delivery and spend.							
89 Internet of Things Asset Tracking							
Project Life Financials	60	50	83%	60	0	0%	
Current Year Financials	17	7	40%	17	0	0%	
Project Description	Asset Tracking.						
Project Manager	Patricia Kerr						
Chief Officer	Victoria Rogers						
Project Lifecycle	Planned End Date	31-Oct-22	Forecast End Date	31-Oct-22			
Main Issues / Reason for Variance							
Technical aspect of the project is complete and WDC are assisting with user testing. Delayed but on budget.							
Mitigating Action							
None available at this time.							
Anticipated Outcome							
Technical aspect of the project is complete and WDC assisting with user testing. Delayed but on budget.							

PERIOD END DATE

31 July 2022

PERIOD

4

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
90 ICT Security & DR						
Project Life Financials	1,297	237	18%	1,297	0	0%
Current Year Financials	1,297	237	18%	1,100	(197)	-15%
Project Description	The project is for the enhancement of security systems, server replacement and the update of corporate applications to ensure compliance with 15/16 PSN requirements, to enhance the disaster recovery capabilities of WDC.					
Project Manager	Brian Miller/ Patricia Kerr					
Chief Officer	Victoria Rogers					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Storage Area Network (SAN) delivered and installation planning underway. Switch replacement in schools completed during the summer break. Server replacement at scoping stage.						
Mitigating Action						
Monitor supply chain issues. Continue tendering processes and implementation stages for each project.						
Anticipated Outcome						
Anticipate the majority of budget being spent this financial year but some works are planned for the last quarter of the year for Public Sector Network (PSN) annual compliance submission.						
91 365 Implementation						
Project Life Financials	450	189	42%	450	0	0%
Current Year Financials	173	11	7%	150	(23)	-13%
Project Description	Project services to delivery Microsoft 365 Implementation including 3rd party supplier, training, technical consultancy etc.					
Project Manager	Dorota Piotrowicz/ Patricia Kerr					
Chief Officer	Victoria Rogers					
Project Lifecycle	Planned End Date	30-Sep-23	Forecast End Date	30-Sep-23		
Main Issues / Reason for Variance						
Project spend relates to internal and external resources to implement new systems, processes and user training skills. Mailbox migration aspect of the project delayed until cloud backup is implemented (procurement of backup has started and target implementation is September/October 2022). Implementation of device management functionality in 365 is on target to go live in September 2022. Information governance work stream baseline review is complete and action plan is drafted for review. Recruitment of a resource to train end users has started.						
Mitigating Action						
Continue to monitor the various work streams to accelerate aspects of the project where possible if suppliers can provide resource. Continue to assess where a) internal skills have developed, b) external resource is needed for introducing new functionality in the future to inform future bidding cycles and c) temporary recruitment/secondment is required.						
Anticipated Outcome						
Majority of budget spent but delayed.						
92 Direct Project Support						
Project Life Financials	3,502	42	1%	3,502	0	0%
Current Year Financials	3,502	42	1%	3,502	0	0%
Project Description	Business support cost such as reallocation of architects and project support at year end.					
Project Manager	N/A					
Chief Officer	N/A					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
n/a						
Mitigating Action						
None required.						
Anticipated Outcome						
Direct project support costs allocated as appropriate.						
Cost of Living						
Project Life Financials	1,000	0	0%	1,000	0	0%

WEST DUNBARTONSHIRE COUNCIL
 GENERAL SERVICES CAPITAL PROGRAMME
 ANALYSIS OF PROJECTS AT GREEN ALERT STATUS

APPENDIX 7

PERIOD END DATE

31 July 2022

PERIOD

4

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
Current Year Financials	1,000	0	0%	1,000	0	0%
Project Description	To support Council and community organisations with capital costs for cost of living initiatives					
Project Manager	N/A					
Chief Officer	Laurence Slavin					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Working Group currently developing proposals for initiative						
Mitigating Action						
None required.						
Anticipated Outcome						
Initialive will assist with cost of living crisis						

PERIOD END DATE

31 July 2022

PERIOD

4

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Forecast Variance	
	£000	£000	%	£000	£000	%
1 Resources Carried Forward						
Project Life Financials	(141)	(99)	70%	(419)	(278)	197%
Current Year Financials	(278)	0	0%	(278)	0	0%
Project Description	These are resources that have been received in previous years relating to Turnberry Homes, Town Centre Fund Grant, Digital Inclusion, Clydebank Can on the Canal, Internet of Things Asset Tracking and Auld Street Bond.					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance						
Application of resources is dependent on capital project progressing in year as planned.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Application of resources held on balance sheet as at 31 March 2022 as appropriate.						
2 General Services Capital Grant						
Project Life Financials	(75,127)	(30,877)	41%	(76,371)	(1,244)	2%
Current Year Financials	(5,574)	(2,020)	36%	(5,574)	0	0%
Project Description	This is a general grant received from the Scottish Government in relation to General Services capital spend					
Project Lifecycle	Planned End Date	31-Mar-30	Forecast End Date	31-Mar-30		
Main Issues / Reason for Variance						
General services capital grant is anticipated to be received as forecast.						
Mitigating Action						
None required at this time						
Anticipated Outcome						
General services capital grant is anticipated to be received as forecast.						
3 Ring Fenced Government Grant Funding						
Project Life Financials	(35,184)	(4,705)	13%	(35,184)	0	0%
Current Year Financials	(959)	(126)	13%	(959)	0	0%
Project Description	This is ring fenced grant funding which is primarily anticipated to be received from the Scottish Government and relates to Cycling, Walking, Safer Streets, Regeneration Placed Based Investment Programme, Early Years, Gruggies Burn Flood works, Early Years funding, City Deal and Town Centre Fund.					
Project Lifecycle	Planned End Date	31-Mar-26	Forecast End Date	31-Mar-26		
Main Issues / Reason for Variance						
Application of resources is dependent on capital project progressing in year as planned.						
Mitigating Action						
Mitigating actions are detailed within the appropriate status updates.						
Anticipated Outcome						
Application of resources as appropriate.						
4 Match Funding / Other Grants and Contributions						
Project Life Financials	(10,432)	(4,584)	44%	(10,432)	0	0%
Current Year Financials	(1,753)	(845)	48%	(1,753)	0	0%
Project Description	Match Funding / Other Grants and Contributions					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance						
Application of resources is dependent on capital project progressing in year as planned.						
Mitigating Action						
None required.						
Anticipated Outcome						
Match funding received.						

PERIOD END DATE

31 July 2022

PERIOD

4

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Forecast Variance	
	£000	£000	%	£000	£000	%
5 Capital Receipts						
Project Life Financials	(25,429)	(77)	0%	(26,506)	(1,077)	4%
Current Year Financials	0	0	#DIV/0!	0	0	#DIV/0!
Project Description	These are capital receipts that are anticipated from sales of land and buildings both as part of the normal disposal programme and also as part of the business case investment in office rationalisation, new school building and new care home development					
Project Lifecycle	Planned End Date	31-Mar-26	Forecast End Date	31-Mar-26		
Main Issues / Reason for Variance						
Receipts budgets are based on assumptions in relation to the sale of various sites. Not all sales will be realised this financial year. The main ones being OLSP, St James retail park, Dalreoch Care Home. Queen's Quay, Levenbank Terrace, Heather Avenue, Crosslet House. As agreed at Council receipts received are used firstly to pay for principle and premiums.						
Mitigating Action						
While market conditions are out with officers control all potential receipts will be explored.						
Anticipated Outcome						
Capital receipts received.						
6 Prudential Borrowing						
Project Life Financials	(125,200)	(51,621)	41%	(120,378)	4,822	-4%
Current Year Financials	(57,013)	43	0%	(42,873)	14,140	-25%
Project Description	Prudential borrowing is long term borrowing from financial institutions that has been approved for the purposes of funding capital expenditure					
Project Lifecycle	Planned End Date	31-Mar-26	Forecast End Date	31-Mar-26		
Main Issues / Reason for Variance						
Prudential borrowing is impacted by programme delivery therefore mitigating action is detailed in the red and amber analysis.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
While prudential borrowing requirement is likely to be less than budgeted in the current financial year this is anticipated to catch up over the programme life.						
7 CFCR						
Project Life Financials	(10)	0	0%	(10)	0	0%
Current Year Financials	(10)	0	0%	(10)	0	0%
Project Description	This is capital spend which is funded by revenue budgets					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance						
Renovation of Unit 11 Levenside Business Court						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
CFCR applied to relevant capital project.						

WEST DUNBARTONSHIRE COUNCIL
 GENERAL SERVICES CAPITAL PROGRAMME
 BUDGET VIREMENT

APPENDIX 9

PERIOD END DATE 31 July 2022
 PERIOD 4

Project Name	Original Budget £000	Virement Requested £000	Total Project Budget £000	Committee	Reason for Virement
Community Sports Fund	66	(66)	0	IREC	Fund now closed and budget being moved to Posties Park Sports Hub.
Posties Park Sports Hub	844	66	910	IREC	New sports hub to include gym & running track.

WEST DUNBARTONSHIRE COUNCIL
 GENERAL SERVICES CAPITAL PROGRAMME
 BUDGET ACCELERATION

APPENDIX 10

31 July 2022

PERIOD END DATE

PERIOD

4

Project Name	Original Budget £000	Acceleration from 2023/24 £000	Revised Budget £000	Spend to Date £000	Forecast 22/23 £000	Main Issues
Schools Estate Improvement Plan	2,020	241	2,261	265	2,261	A request for budget acceleration from 2023/24 has been made for Renton Primary School due to a part retention payment which is due this financial year.

WEST DUNBARTONSHIRE COUNCIL**Report by the Chief Officer - Resources****Council : 31th August 2022**

Subject: Housing Revenue Account Budgetary Control Report to 31 July 2022 (Period 4)

1. Purpose

- 1.1** The purpose of the report is to provide members with an update on the financial performance to 31 July 2022 (Period 4) of the HRA revenue and capital budgets for 2022/23.

2. Recommendations**2.1** Members are asked to:

- i) note the revenue analysis shows a projected annual favourable variance of £0.008m; and
- ii) note the net projected annual position in relation to the capital plan is highlighting an in-year adverse variance of £0.319m (0.43%) as detailed in Appendix 4.

3. BackgroundRevenue

- 3.1** At the meeting of West Dunbartonshire Council on 9 March 2022, Members agreed the revenue estimates for 2022/23 and a total budget of £47.018m.

Capital

- 3.2** At the meeting of Council on 9 March 2022, Members also agreed the updated Capital Plan for 2022/23 which has been augmented by slippage from 2021/22 to produce a total planned spend for 2021/22 of £65.567m.

4. Main IssuesRevenue

- 4.1** The budgetary position for HRA Revenue is provided in Appendix 1 with information on projected variances valued at more than £0.050m being provided as Appendix 2, and shows a projected favourable variance of £0.008m.

Capital

4.2 The HRA capital summary position is shown in Appendix 3. Information on projects that are highlighted as being within the Amber category is provided in Appendix 4 and Appendix 5 provides information on the projects at Green. A summary of anticipated resources is shown in Appendix 6. The analysis shows that there is currently a projected in-year adverse variance of £0.319m.

4.3 From the analysis within the appendices it can be seen that there are no projects reporting slippage at this stage.

5. People Implications

5.1 There are no people implications.

6. Financial and Procurement Implications

6.1 Other than the financial position noted above, there are no financial implications of the budgetary control report. There are no procurement implications arising from this report.

7. Risk Analysis

7.1 The main financial risks to the ongoing financial position relate to unforeseen cost being identified between now and the end of the financial year. This can affect all service areas.

8. Equalities Impact Assessment (EIA)

8.1 The report is for noting and therefore no Equalities Impact Assessment was completed for this report.

9. Consultation

9.1 The views of both Housing management and Legal services have been requested on this report and both have advised there are neither any issues nor concerns with the proposal.

10. Strategic Assessment

10.1 Proper budgetary control and sound financial practice are cornerstones of good governance and support Council and officers to pursue the five strategic priorities of the Council's Strategic Plan. This report forms part of the financial governance of the Council. This report is for noting and, therefore, does not directly affect any of the strategic priorities.

Laurence Slavin
Chief Officer – Resources
Date: 15 August 2022

Person to Contact: Janice Rainey - Business Unit Finance Partner (HEED),
16 Church Street, Dumbarton, G82 1QL,
telephone: 01389 737704, e-mail janice.rainey@west-dunbarton.gov.uk

Appendices: Appendix 1 - Budgetary Position (Revenue)
Appendix 2 - Variance analysis (Revenue)
Appendix 3 - Budgetary Position (Capital)
Appendix 4 - Variance analysis Amber Projects (Capital)
Appendix 5 - Variance analysis Green Projects (Capital)
Appendix 6 - Resources (Capital)
Appendix 7 - Analysis of Affordable Housing Supply Programme (Capital)

Background Papers: None

Wards Affected: All

PERIOD END DATE

31 July 2022

Subjective Summary	Total Budget 2022/23 £000	Spend to Date 2022/23 £000	Forecast Spend £000	Forecast Variance 2022/23		Annual RAG Status
				£000	%	
Employee Costs	6,690	1,936	6,832	142	2%	↓
Property Costs	2,030	504	2,000	(30)	-1%	↑
Transport Costs	112	42	133	21	0%	↓
Supplies, Services And Admin	395	72	382	(13)	-3%	↑
Support Services	2,724	845	2,536	(188)	-7%	↑
Other Expenditure	532	346	580	48	9%	↓
Repairs & Maintenance	12,942	820	12,432	(510)	-4%	↑
Bad Debt Provision	1,060	302	923	(137)	-13%	↑
Void Loss (Council Tax/Lost Rents)	857	630	1,549	692	81%	↓
Loan Charges	19,676	6,559	19,676	0	0%	→
Total Expenditure	47,018	12,056	47,043	25	0%	↑
House Rents	45,215	12,756	45,215	0	0%	→
Lockup Rents	210	57	207	3	1%	↓
Factoring/Insurance Charges	1,316	436	1,307	9	1%	↓
Other rents	115	27	116	(1)	-1%	↑
Interest on Revenue Balance	55	3	10	45	82%	↓
Income from Reserves	0	0	60	(60)	0%	↑
Miscellaneous income	107	41	136	(29)	-27%	↑
Total Income	47,018	13,320	47,051	(33)	0%	↓
Net Expenditure	0	(1,264)	(8)	(8)		↓

WEST DUNBARTONSHIRE COUNCIL
HRA REVENUE BUDGETARY CONTROL 2022/23
ANALYSIS FOR VARIANCES OVER £50,000

APPENDIX 2

MONTH END DATE 31 July 2022

PERIOD 4

Budget Details		Variance Analysis			
Subjective Analysis	Budget	Forecast Spend	forecast Variance	RAG Status	
	£000	£000	£000	%	
EMPLOYEE COSTS	6,690	6,832	142	2%	↓
Subjective Description					
This budget covers all employees charged directly to the HRA including caretakers.					
Variance Narrative					
Main Issues	£60K of this adverse variance relates to the increased pay awarded to caretakers following job evaluation panel on 7 April. This is offset by a transfer from HRA service improvement reserve which is shown in the income section. The remaining variance is due to additional temp posts being added to assist with backlogs/ staff absences.				
Mitigating Action	The need for additional staffing is regularly reviewed and will be reduced when service requirements allow.				
Anticipated Outcome	A year end overspend is anticipated				

Budget Details		Variance Analysis			
Subjective Analysis	Budget	Forecast Spend	forecast Variance	RAG Status	
	£000	£000	£000	%	
SUPPORT SERVICES	2,724	2,536	(188)	-7%	↑
Subjective Description					
This budget covers central support recharges to the HRA					
Variance Narrative					
Main Issues	A favourable variance is expected with the assumption that the 2022/23 forecast outturn for support services is expected to be in line with the 2021/22 outturn adjusted for pay uplifts etc. This charge is calculated each year end based on HRA's percentage usage of the total cost of WDC support services. The 2022/23 HRA budget was set before this 2021/22 outturn was known so was based on 2020/21 charge which was higher.				
Mitigating Action	No mitigating action is required.				
Anticipated Outcome	A year end underspend is anticipated				

WEST DUNBARTONSHIRE COUNCIL
HRA REVENUE BUDGETARY CONTROL 2022/23
ANALYSIS FOR VARIANCES OVER £50,000

APPENDIX 2

MONTH END DATE 31 July 2022

PERIOD 4

Budget Details	Variance Analysis				
Subjective Analysis	Budget	Forecast Spend	forecast Variance	RAG Status	
	£000	£000	£000	%	
REPAIRS & MAINTENANCE	12,942	12,432	(510)	-4%	↑
Service Description					
This budget covers all repair and maintenance expenditure to houses and lockups					
Variance Narrative					
Main Issues	The favourable variance within Repairs & Maintenance is due to a couple of factors. The first being other maintenance relating to Gas Maintenance, Lift Maintenance etc. is expected to be lower than anticipated at time of budget setting when comparing to previous years trends. The second factor, similarly when looking at previous years trends we can expect the recoveries from owners to be higher than anticipated at time of budget setting. These combined results in the projected favourable variance in 2022/23.				
Mitigating Action	No mitigating action is required.				
Anticipated Outcome	A year end underspend is anticipated				

Budget Details	Variance Analysis				
Subjective Analysis	Budget	Forecast Spend	forecast Variance	RAG Status	
	£000	£000	£000	%	
BAD DEBT PROVISION	1,060	923	(137)	-13%	↑
Service Description					
This budget allows for the provision for bad and doubtful debts to be maintained at an appropriate level					
Variance Narrative					
Main Issues	The Bad Debt Provision expected to be required for 2022/23 is less than estimated at time of budget setting, resulting in a favourable variance. This assumes that the provision required in 22/23 will be similar to the 21/22 provision.				
Mitigating Action	No mitigating action is required.				
Anticipated Outcome	A year end underspend is anticipated				

WEST DUNBARTONSHIRE COUNCIL
HRA REVENUE BUDGETARY CONTROL 2022/23
ANALYSIS FOR VARIANCES OVER £50,000

APPENDIX 2

MONTH END DATE 31 July 2022

PERIOD 4

Budget Details	Variance Analysis			
Subjective Analysis	Budget	Forecast Spend	forecast Variance	RAG Status
	£000	£000	£000	%

VOID LOSS	857	1,549	692	81%	↓
Service Description					
This budget covers the rents lost on void houses and lockups and the cost of council tax on void properties.					
Variance Narrative					
Main Issues	The main reason for the projected adverse variance relates to the number of void properties being higher than expected at time of budget setting. The budget was set on the assumption that backlogs following COVID delays in getting voids turned around would be resolved early in year however the numbers continue to be high .				
Mitigating Action	A void working group has been reviewing the issues and have been implementing actions and working with Housing Maintenance managers to improve the situation and it is expected that the void figures will start to decrease significantly over the next few month				
Anticipated Outcome	A year end overspend is anticipated				

WEST DUNBARTONSHIRE COUNCIL
HRA CAPITAL PROGRAMME
OVERALL PROGRAMME SUMMARY

MONTH END DATE 31 July 2022

PERIOD 4

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	0	0.0%	0	0.0%	0	0.0%	0	0.0%		
Amber										
Projects are either at risk of being overspent and/or delay in completion (although this is unquantifiable at present) or the project has any issues that require to be reported at this time	2	7.7%	1,679	31.9%	2	7.7%	1,668	31.7%		
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	24	92.3%	3,577	68.1%	24	92.3%	3,587	68.3%		
The in-year adverse variance reflects the 20/21 Scottish Governm	26	100%	5,256	100%	26	100%	5,256	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	Slippage £000	Over/ (Under) £000
Red										
Projects are forecast to be overspent and/or significant delay to completion	0	0	0	0	0	0	0	0	0	0
Amber										
Projects are either at risk of being overspent and/or delay in completion (although this is unquantifiable at present) or the project has any issues that require to be reported at this time	115,267	1,679	115,767	500	41,645	1,668	42,145	500	0	500
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	100,816	3,577	100,636	(181)	23,922	3,587	23,742	(181)	0	(181)
TOTAL EXPENDITURE	216,084	5,256	216,403	319	65,567	5,256	65,887	319	0	319
TOTAL RESOURCES	216,084	5,256	216,403	(319)	65,567	5,256	65,887	(319)		
NET EXPENDITURE	0	0	0	0	0	0	0	0		

MONTH END DATE

31 July 2022

PERIOD

4

Budget Details	Project Life Financials					
	Budget	Spend to Date	Forecast Spend	Variance		
	£000	£000	%	£000	£000	%

1	Void house strategy programme						
	Project Life Financials	8,384	660	8%	8,884	500	6%
	Current Year Financials	2,000	660	33%	2,500	500	25%
	Project Description	Spend on Void Properties to bring them up to letting standard					
	Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date		31-Mar-27	
	Main Issues / Reason for Variance	Void works to continue into 22/23 to bring void properties up to a lettable standard. The high number of voids has led to a higher than expected demand for this budget, resulting in a projected overspend in 22/23.					
	Mitigating Action	None available at this time					
	Anticipated Outcome	Void properties to be brought up to lettable standard					

2	Affordable Supply Programme						
	Project Life Financials	106,883	1,019	1%	106,883	0	0%
	Current Year Financials	39,645	1,008	3%	39,645	0	0%
	Project Description	Affordable Housing Supply Programme					
	Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date		31-Mar-27	
	Main Issues / Reason for Variance	<p>Progress will continue to be monitored as the year progresses. The project has been moved into amber due to issues around the Clydebank East site. Following additional and more detailed site investigations it now appears likely that there will be significant additional costs to deliver the ground remediation strategy. These additional costs place the development at risk due to affordability issues. It is expected full information to make an assessment will be available in early September and an update will be given to the Housing and Communities Committee when this has been achieved. Site specific updates as follows:-</p> <p>Clydebank East - 88 units to be completed on the site. Estimated Start Date October 2022 and estimated completion October 2024. Full planning received and Officers are working through the planning conditions site with start date anticipated October 2022, subject to costs which will be received August 2022.</p> <p>Queens Quay Site B - 29 units to be completed on the site with site completion expected August 2022. Rental income forecast from end of September 2022.</p> <p>Queens Quay Site C - 20 units to be completed on site. Estimated start date March 2023 and estimated completion March 2024.</p> <p>Pappert - 27 units to be completed on site. Estimated completion early 2023. Officers currently working on the design and build contract.</p> <p>Bank Street - 20 units to be completed on the site. Estimated start date July 2023, estimated completion July 2024. Project is currently at feasibility stage.</p> <p>Clydebank Health Centre - Units on site to be confirmed. Acquisition to be agreed with NHS on agreement of purchase cost.</p> <p>Willox Park Phase1 - 17 units to be completed on site. Estimated start date March 2023 and estimated completion March 2024. 17/18 units demolition complete, and site investigation under way. Officers ready to submit to for full planning.</p> <p>Mount Pleasant - 25 units to be completed on site. Estimated start date March 2023 with estimated completion March 2024. Demolition of current site to go to the August 2022 tendering committee.</p> <p>Bonhill Gap Site - 32 units to be completed on site. Estimated start date April 2023 and estimated completion October 2024. The project is currently at design stage.</p>					
	Mitigating Action	None required at this time					
	Anticipated Outcome	Project to complete and meet revised spend targets					

TOTAL OF AMBER PROJECTS							
	Project Life Financials	115,267	1,679	1%	115,767	500	0%
	Current Year Financials	41,645	1,668	4%	42,145	500	1%

MONTH END DATE

31 July 2022

PERIOD

4

Budget Details	Project Life Financials					
	Budget	Spend to Date	Forecast Spend	Variance		
	£000	£000	%	£000	£000	%
1 Special needs adaptations						
Project Life Financials	2,487	0	0%	2,487	0	0%
Current Year Financials	474	0	0%	474	0	0%
Project Description	Adaptations to Housing for Special Needs					
Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
Main Issues / Reason for Variance						
No Issues, anticipated to meet full spend and targets.						
Mitigating Action						
None required						
Anticipated Outcome						
Full budget spend						
2 Capitalised minor works						
Project Life Financials	2,266	0	0%	2,266	0	0%
Current Year Financials	431	0	0%	431	0	0%
Project Description	Gypsy/ Traveller Site improvements					
Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
Main Issues / Reason for Variance						
No Issues, anticipated to meet full spend and targets.						
Mitigating Action						
None required						
Anticipated Outcome						
Full budget spend						
3 Better Homes Priority Budget						
Project Life Financials	1,557	0	0%	1,557	0	0%
Current Year Financials	664	0	0%	664	0	0%
Project Description	Priority projects as prioritised by the Better Homes Group					
Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
Main Issues / Reason for Variance						
A number of priority initiatives, supported by the Better Homes Project Board, are being investigated and are envisaged to have a positive impact on the current council housing stock and budget, with works expected to progress in 22/23.						
Mitigating Action						
None required						
Anticipated Outcome						
Full budget spend						
4 QL Development						
Project Life Financials	271	0	0%	271	0	0%
Current Year Financials	185	0	0%	185	0	0%
Project Description	This budget relates to the costs associated with the development of the Integrated Housing Management System					
Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
Main Issues / Reason for Variance						
No issues. Development of QL system to carry on through 22/23.						
Mitigating Action						
None required						
Anticipated Outcome						
Full budget spend						

MONTH END DATE

31 July 2022

PERIOD

4

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
5 Gypsy Travellers Site						
Project Life Financials	170	0	0%	170	0	0%
Current Year Financials	40	0	0%	40	0	0%
Project Description	Gypsy/ Traveller Site improvements					
Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
Main Issues / Reason for Variance						
No Issues, anticipated to meet full spend and targets.						
Mitigating Action						
None required						
Anticipated Outcome						
Full budget spend						
6 Community Safety Projects						
Project Life Financials	17	0	0%	17	0	0%
Current Year Financials	17	0	0%	17	0	0%
Project Description	Community Safety Projects					
Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
Main Issues / Reason for Variance						
No Issues, anticipated to meet full spend and targets.						
Mitigating Action						
None required						
Anticipated Outcome						
Full budget spend						
7 Airport Noise						
Project Life Financials	192	0	0%	192	0	0%
Current Year Financials	192	0	0%	192	0	0%
Project Description	Noise Insulation Project					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Awaiting receipt of the airport scheme outline from Glasgow Airport before works can planned. Project expected to make progression in 22/23.						
Mitigating Action						
None required						
Anticipated Outcome						
Full budget spend						

MONTH END DATE

31 July 2022

PERIOD

4

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
8 Targeted SHQS /ESSH compliance works						
Project Life Financials	19,841	0	0%	19,841	0	0%
Current Year Financials	4,455	0	0%	4,455	0	0%
Project Description	This budget is to focus on work required to maintain the SHQS compliance and energy efficiency with WDC housing stock.					
Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
Main Issues / Reason for Variance						
No Issues, anticipated to meet full spend and targets. Current progress is slightly behind cumulative monthly targets, work is progressing and additional resources will be coming on board shortly with new framework contractor.						
Mitigating Action						
None required						
Anticipated Outcome						
Full budget spend						
9 Roof Coverings						
Project Life Financials	17,607	1,654	9%	17,607	0	0%
Current Year Financials	4,955	1,654	33%	4,955	0	0%
Project Description	Building external component renewals, roofs/chimneys/flashings/fascias/gutters/svp					
Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
Main Issues / Reason for Variance						
Currently behind monthly targets, however tentatively anticipated to meet full spend and targets. Current tiled roof progress is behind cumulative monthly targets but overall output is anticipated to increase with the new metal and flat roof framework contract coming on board contributing to a wider range of roof types being completed.						
Mitigating Action						
None required						
Anticipated Outcome						
Full budget spend						
10 Doors/window component renewals						
Project Life Financials	10,963	109	1%	10,963	0	0%
Current Year Financials	2,500	109	4%	2,500	0	0%
Project Description	Doors/Windows Component Renewals					
Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
Main Issues / Reason for Variance						
Project is anticipated to meet revised targets. Additional external support will be available from August to assist with window installs.						
Mitigating Action						
None required at this time						
Anticipated Outcome						
Full budget spend						
11 External stores/garages/bin stores/drainage component renewals						
Project Life Financials	257	0	0%	257	0	0%
Current Year Financials	75	0	0%	75	0	0%
Project Description	This budget is to focus on external stores/garages/bin stores etc. component renewals as identified and recommended from the housing stock condition survey.					
Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
Main Issues / Reason for Variance						
No Issues, anticipated to meet full spend and targets.						
Mitigating Action						
None required						
Anticipated Outcome						
Full budget spend						

MONTH END DATE

31 July 2022

PERIOD

4

Budget Details	Project Life Financials					
	Budget	Spend to Date	Forecast Spend	Variance		
	£000	£000	%	£000	£000	%
12 Secure entry component renewals						
Project Life Financials	273	35	13%	273	0	0%
Current Year Financials	91	35	39%	91	0	0%
Project Description	This budget is to focus on secure door entry component renewals as identified and recommended from the housing stock condition survey and appropriate council officer referrals.					
Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
Main Issues / Reason for Variance						
This programme always presents challenges with owner liaison and reaching agreements to install door entry where none exists, this contributes directly to achieving SHQS compliance for this element and reducing abeyances. The budget reflects the demand and number of installs required but it is acknowledged that full uptake is unlikely.						
Mitigating Action						
Officers continue to liaise with owners to encourage agreement for install.						
Anticipated Outcome						
Anticipated not to meet full spend despite best efforts.						
13 Statutory/regulatory compliance works (lifts/electrical/legionella/fire etc)						
Project Life Financials	566	65	11%	566	0	0%
Current Year Financials	108	65	60%	108	0	0%
Project Description	This budget will be used to upgrade / replace components / installations in order to comply with the relevant standards / legislation / health and safety in relation to housing stock.					
Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
Main Issues / Reason for Variance						
No Issues, anticipated to meet full spend and targets.						
Mitigating Action						
None required						
Anticipated Outcome						
Full budget spend						
14 Heating improvement works						
Project Life Financials	5,092	295	6%	5,092	0	0%
Current Year Financials	969	295	30%	969	0	0%
Project Description	Carry out works to renew inefficient boilers/full systems as identified from the stock condition survey and renewal of obsolete/damaged boilers.					
Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
Main Issues / Reason for Variance						
Anticipated to meet full spend and targets and possibly overspend. This budget has overspent in recent years as demand has exceeded expectations. Current progress continues this trend however an industry wide shortage in microchips is likely to hinder availability of boilers and in turn will impact on spend. Due to the nature of this project (ensuring heating and hot water availability) there is no option for a conscious reduction of installs.						
Mitigating Action						
None available						
Anticipated Outcome						
Full budget spend, possible overspend.						

MONTH END DATE

31 July 2022

PERIOD

4

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
15 Energy improvements/energy efficiency works						
Project Life Financials	280	0	0%	280	0	0%
Current Year Financials	54	0	0%	54	0	0%
Project Description	Energy improvements/ efficiency works (e.g. loft insulation, pipe/tank insulation, draught exclusion)					
Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
Main Issues / Reason for Variance						
No Issues, anticipated to meet full spend and targets.						
Mitigating Action						
None required						
Anticipated Outcome						
Full budget spend						
16 Modern facilities and services						
Project Life Financials	5,293	73	1%	5,293	0	0%
Current Year Financials	1,036	73	7%	1,036	0	0%
Project Description	New Kitchens, Bathrooms and Showers					
Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
Main Issues / Reason for Variance						
No Issues, anticipated to meet full spend and targets.						
Mitigating Action						
None required						
Anticipated Outcome						
Full budget spend						
17 Improvement works (Risk St)						
Project Life Financials	103	0	0%	103	0	0%
Current Year Financials	103	0	0%	103	0	0%
Project Description	Risk Street Over clad					
Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
Main Issues / Reason for Variance						
No Issues, anticipated to meet full spend and targets.						
Mitigating Action						
None required						
Anticipated Outcome						
Full budget spend						

MONTH END DATE

31 July 2022

PERIOD

4

	Budget Details	Project Life Financials					
		Budget	Spend to Date		Forecast Spend	Variance	
		£000	£000	%	£000	£000	%
18	Contingencies						
	Project Life Financials	581	0	0%	400	(181)	-31%
	Current Year Financials	181	0	0%	0	(181)	-100%
	Project Description	This is a contingent budget for unforeseen matters which may arise during the year.					
	Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
	Main Issues / Reason for Variance						
	No Issues, contingent budget for unplanned spend						
	Mitigating Action						
	none at this time						
	Anticipated Outcome						
	Spend as required						
19	Defective structures/component renewals						
	Project Life Financials	3,637	35	1%	3,637	0	0%
	Current Year Financials	887	35	4%	887	0	0%
	Project Description	Defective structures					
	Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
	Main Issues / Reason for Variance						
	No Issues, anticipated to meet full spend and targets.						
	Mitigating Action						
	None required						
	Anticipated Outcome						
	Full budget spend						
20	Environmental renewal works, paths/fences/walls/parking area's						
	Project Life Financials	5,092	295	6%	5,092	0	0%
	Current Year Financials	969	295	30%	969	0	0%
	Project Description	Environmental renewal works, paths/fences/walls/parking areas					
	Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
	Main Issues / Reason for Variance						
	No Issues, anticipated to meet full spend and targets.						
	Mitigating Action						
	None required						
	Anticipated Outcome						
	Full budget spend						
21	Asbestos management works						
	Project Life Financials	1,135	9	1%	1,135	0	0%
	Current Year Financials	215	9	4%	215	0	0%
	Project Description	This budget is to fund work associated with the management of current asbestos legislation and					
	Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
	Main Issues / Reason for Variance						
	No Issues, anticipated to meet full spend and targets.						
	Mitigating Action						
	None required						
	Anticipated Outcome						
	Full budget spend						

MONTH END DATE

31 July 2022

PERIOD

4

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
22 Multi Story Flats (including Fire Risk Assessment Works)						
Project Life Financials	2,378	0	0%	2,378	0	0%
Current Year Financials	800	0	0%	800	0	0%
Project Description	High Rise Fire Safety Measures					
Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date		31-Mar-27	
Main Issues / Reason for Variance						
No Issues, anticipated to meet spend and revised targets.						
Mitigating Action						
None required						
Anticipated Outcome						
Full budget spend						
23 Buy Backs						
Project Life Financials	7,729	172	2%	7,729	0	0%
Current Year Financials	2,019	172	9%	2,019	0	0%
Project Description	This is a budget to undertake specific projects that will deliver housing policies/strategies, example: Ex local authority and mortgage to rent buy-back scheme					
Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date		31-Mar-27	
Main Issues / Reason for Variance						
The main objective of the Buy Back Scheme is to bring former council properties that were sold through the RTB scheme, back into council use. These properties must assist the council with reducing housing need on the waiting list and where appropriate assist with external capital works. For these reasons, any purchase is subject to stringent criteria to ensure accountability and value for money for existing tenants. Spend in 22/23 will therefore be dependent on these factors. So far this year , 2 homes have been purchased, with 3 under offer and the targeted is to deliver an additional 20 homes each year through the buyback scheme						
Mitigating Action						
None required.						
Anticipated Outcome						
Budget spend anticipated, should criteria be met.						

MONTH END DATE

31 July 2022

PERIOD

4

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

24	Salaries/central support/offices						
	Project Life Financials	13,031	835	6%	13,031	0	0%
	Current Year Financials	2,504	835	33%	2,504	0	0%
	Project Description	Allocation of costs from other WDC services who support the HRA capital programme					
	Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27		
	Main Issues / Reason for Variance						
	No Issues, budget for salaries and support						
	Mitigating Action						
	None required						
	Anticipated Outcome						
	Full budget spend						

TOTAL OF GREEN PROJECTS							
	Project Life Financials	100,816	3,577	4%	100,636	(181)	0%
	Current Year Financials	23,922	3,587	15%	23,742	(181)	-1%

WEST DUNBARTONSHIRE COUNCIL
HRA CAPITAL PROGRAMME
ANALYSIS OF RESOURCES

MONTH END DATE

31 July 2022

PERIOD

4

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

1 NEW BUILD GRANT							
Project Life Financials	(48,826)	0	0%	(48,826)	0	0%	
Current Year Financials	(30,006)	0	0%	(30,006)	0	0%	
Project Description	Grant to facilitate the building of new build housing						
Project Lifecycle	Planned End Date	31-Mar-27	Forecast End Date	31-Mar-27			
Main Issues / Reason for Variance							
No issues, income due to be received with no problems anticipated							
Mitigating Action							
None required							
Anticipated Outcome							
Income due to be received							
TOTAL RESOURCES							
Project Life Financials	48,826	0	0%	48,826	0	0%	
Current Year Financials	30,006	0	0%	30,006	0	0%	

WEST DUNBARTONSHIRE COUNCIL
HRA CAPITAL PROGRAMME
ANALYSIS OF AFFORDABLE HOUSING SUPPLY PROGRAMME

APPENDIX 7

MONTH END DATE

31 July 2022

PERIOD

4

Site	Project Life Financials					RAG Status
	Budget	Spend to Date	Forecast Spend	Variance		
	£000	£000	£000	£000	%	
St Andrews School	636	34	636	-	0%	→
Haldane Primary School	148	0	148	-	0%	→
Aitkenbar Primary School	652	-	652	-	0%	→
Clydebank East	26,474	-	26,474	-	0%	→
Creveul Court	58	59	58	-	0%	→
Queens Quay Site B	1,259	858	1,259	-	0%	→
Queens Quay Site C	6,198	1	6,198	-	0%	→
Pappert	7,332	2	7,332	-	0%	→
Lilac Avenue	2,676	-	2,676	-	0%	→
Bank Street	4,674	-	4,674	-	0%	→
Clydebank Health Centre	6,930	3	6,930	-	0%	→
Willox Park Phase1	3,817	34	3,817	-	0%	→
Willox Park Phase2	6,300	-	6,300	-	0%	→
Mount Pleasant	4,200	11	4,200	-	0%	→
Silverton	2,100	-	2,100	-	0%	→
Fees, Staffing Costs, contingency	4,005	14	4,005	-	0%	→
<u>Gap sites</u>	12,600	-	12,600	-	0%	→
Bonhill Gap Site	-	2	-	-	0%	→
Future New build sites	16,824	-	16,824	-	0%	→
Total Expenditure	106,883	1,019	106,883	0		→