

# Supplementary Agenda



## West Dunbartonshire Council

**Date:** Wednesday, 23 June 2021

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**Time:** 14:00

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**Format:** Video Conference

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

Dear Member

### ITEMS TO FOLLOW and ERRATUM

I refer to the agenda for the above meeting that was issued on 10 June and now enclose copies of Items 9, 10, 11 and 12 which were not available for issue at that time.

An amended Appendix for Item 14 – Council and Committee Timetable is also attached (pages 263 to 268) which shows updated meeting dates for April 2022.

Yours faithfully

**JOYCE WHITE**

Chief Executive

Note referred to:-

- 9 DRAFT STATEMENT OF ACCOUNTS 2020/2021 273 - 496**
- Submit report by the Chief Officer – Resources providing a copy of the draft Statement of Accounts for 2020/2021 together with information as to the outturn per the draft accounts.
- 10 COVID-19 UPDATE 497 - 516**
- Submit report by the Chief Executive providing an update in relation to COVID-19 in West Dunbartonshire since the previous update report to Council in May 2021.
- 11 LEAMY FOUNDATION 517 - 521**
- Submit report by the Chief Education Officer informing of the work that the Leamy Foundation does with the Council, how that work is funded and the potential benefits a strategic partnership could bring to our schools and our citizens.
- 12 DELIVERY OF SERVICES DURING THE PUBLIC HEALTH EMERGENCY 523 - 536**
- Submit report by the Chief Officer – Citizens, Culture and Facilities bringing key information before Council following the motion approved at Council in May 2021 on the organisation's performance during the COVID-19 pandemic.
- 14 COUNCIL AND COMMITTEE TIMETABLE - 263 – 268  
OCTOBER 2021 TO JUNE 2022 (Replacement pages)**
- An amended appendix to Item 14 is attached, that provides updated meeting dates for April 2022.

Distribution:-

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

Chief Executive  
Chief Officers

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

Date of issue: 17 June 2021



**WEST DUNBARTONSHIRE COUNCIL**

**Report by Chief Officer - Resources**

**West Dunbartonshire Council – 23 June 2021**

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**Subject: Draft Statement of Accounts 2020/2021**

**1. Purpose**

- 1.1** The purpose of this report is to provide Council with a copy of the draft Statement of Accounts for 2020/2021 together with information as to the outturn per the draft accounts.
- 1.2** The report also provides Council with the management's planned timetable for the budget process 2022/23 for information.

**2. Recommendations**

**2.1** Members are asked to:

- (a) note the contents of this report and the attached draft Statements of Accounts, subject to the understanding that the draft accounts may change depending upon the audit of the accounts undertaken by the Council's external auditors;
- (b) note the information provided in relation to the financial performance of the Council's services and capital plan for 2020/21;
- (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 30 November 2021 for approval as identified at paragraph 4.17 of this report;
- (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 November 2021, prior to submission to the Accounts Commission; and
- (f) note the draft 2022/23 budget timetable.

**3. Background**

Council - Statement of Accounts

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

- 3.2** The Local Authority Accounts (Scotland) Regulations 2014 came into force on 10 October 2014 and includes the following requirements for Council annual financial reporting and audit:
- (a) Councils should formally consider the draft Management Commentary & Financial Statement of annual accounts prior to 31 August each year. However, best practice is that the Statements should be reported to the Council for formal consideration prior to submission to the Council's external auditors by 30 June each year;
  - (b) the notice for the public's right 'to inspect and object to the Statements to be published no later than 17 June each year and the Statements to be available for inspection no later than 1 July each year; and
  - (c) to 'aim' to approve the audited Annual Accounts for signature no later than 30 September each year (with publication no later than 31 October each year).
- 3.3** Local Government Finance Circular 10/2020 was released on 21 May 2020 and has been extended until 30 September 2021. The circular advises of provisions in the Coronavirus (Scotland) Act 2020 in relation to temporary powers regarding reports and other documents. The circular advises on publishing of annual accounts; public inspection of annual accounts and associated documents; notice of inspection; reduction in reporting burden of the Management Commentary. However, the process for the annual accounts within this Council has not been materially affected by coronavirus and as such we continue to follow the normal process (with the exception of the public inspection which requires to be completed electronically until there is no longer a significant risk of the transmission of coronavirus. This circular also allows the delay in publication of audited accounts from being completed by 30 September to being by 30 November.
- 3.4** Our external auditors have agreed to work with the Council towards a sign off and publication of the accounts by 30 September 2021, with the understanding that this may be extended if circumstances require it.
- 3.5** A copy of the draft Financial Statement of Accounts (including the Group Accounts) for the year ended 31 March 2021 is attached as Appendix 1.
- 3.6** The Management Commentary within the draft Statements reports, following the setting of the budget in March 2021, future projected funding gaps of £4.891m for 2022/23 and a further £5.644m for 2023/24.

#### 4. Main Issues

4.1 The draft accounts, including the group accounts, have now been prepared and will be passed to our external auditors to commence their audit process by before 30 June 2021.

4.2 The draft accounts show that the Council has been successful in managing its 2020/21 expenditure within the budgets approved for both the General Fund and the Housing Revenue Account (HRA).

##### Management Commentary

4.3 The Management Commentary within the Accounts provides information, particularly in relation to objectives of the Council and its performance. The purpose of this commentary is to inform users of the Statement and help users assess if the Council has performed its duty to promote the success of the Council. The Commentary is on pages 2 to 18 of the Statement of Accounts.

##### Annual Governance Statement

4.4 The Annual Governance Statement within the Accounts explains the Council's governance arrangements and reports on the effectiveness of its system of internal controls. The Statement is on pages 20 to 29.

##### General Fund – Revenue position 2020/21 within draft Statements

4.5 In relation to the General Fund, as at 31 March 2021, the draft Accounts show a General Fund reserve balance of £14.803m. Of this balance, £11.466m is earmarked for specified purposes, leaving an un-earmarked balance of £3.337m. The Prudential Target is currently £3.000m, which is the level of un-earmarked reserves considered necessary to safeguard assets and to protect services against financial risk.

4.6 The General Services capital receipts achieved by the Council during 2020/21 was £1.284m, which were set against transformational costs and the loan charges (premium) as agreed by Council.

4.7 The draft un-earmarked reserve position as at 31 March 2021 (as reported through the draft statements) has been increased from the previous year. Appendices 2 and 3 compare the budget against actual and is summarised as follows:

	£m
<b>Un-earmarked balance at 31 March 2020</b>	<b>2.752</b>
In-year surplus against original budget	0.585
<b>Un-earmarked balance at 31 March 2021</b>	<b><u>3.337</u></b>

4.8 The in-year surplus against original budget of £0.585m is the favourable variance against the overall budget in year. Information on variances is provided within Appendix 3.

- 4.9** A provision for the settlement of remaining Equal Pay claims remains at 31 March 2021, totalling £0.225m, which is outwith the unearmarked balance noted above. There is no provision for Voluntary Early Retirement / Voluntary Severance required in 2021/22 (due to the technical definition of a provision), however additional funds for Voluntary Early Retirement / Voluntary Severance are available as part of the Change Fund.
- 4.10** The Council maintains statutory accounts for two trading operations under the provisions of the Local Government Scotland Act 2003: Housing Property Maintenance and Grounds Maintenance/Street Cleaning. These operations returned a collective surplus in the year of £2.992m with both operations have achieved a break even performance over the last three years in line with their statutory requirements.
- 4.11** The council tax in-year collection rate in 2020/21 was 94.18%, a slight reduction on the 95.15% achieved in 2019/20.

Housing Revenue Account – Revenue position 2020/21 within draft Statements

- 4.12** In relation to the HRA, the draft accounts show a balance of £7.364m as at 31 March 2021. Of this balance £6.441m 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 £0.923m, which is in line with the prudential reserve target. The HRA outturn and main variances are noted in Appendices 4 and 5.

	£m
Total HRA Reserves Held as at 31/3/20	(3.924)
Net Budgetary Control Position	(3.440)
<b>Total HRA Reserves Held as at 31/3/21</b>	<b>(7.364)</b>

Capital Programme position

- 4.13** Details of the capital programmes are shown in Appendix 6 (General Fund) and Appendix 7 (HRA) and are summarised below. The appendices detail the outturn of the projects within 2020/21 and provide further information on the projects which have been identified as red status (i.e. those projects which are likely to be significantly overspent and/or to have significant delays in completion). A list of the main capital projects is given on page 11 of the Statement of Accounts. A number of projects have been reported previously to Council as having to be re-phased and the most significant are listed on page 12. The year end position is summarised as follows:



	<b>General Services £000</b>	<b>HRA £000</b>	<b>Total £000</b>
Original Budget	72,391	60,478	132,869
Actual Spend	42,612	49,572	92,184
Variance	(29,779)	(10,906)	(40,685)
Overspend	1,573	2,912	4,485
Underspend	(280)	(82)	(362)
<b>Rephased</b>	<b>(31,072)</b>	<b>(13,736)</b>	<b>(44,808)</b>
<b>Rephased %</b>	<b>42.92%</b>	<b>22.71%</b>	<b>33.72%</b>
<b>2019/20 comparator (%)</b>	<b>28.02%</b>	<b>21.00%</b>	<b>24.88%</b>

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

General Services:

<b>Project Name</b>	<b>Slippage (£m)</b>
District Heating Expansion	5.500
Gruggies Burn	3.957
Schools Estate Improvement Plan	3.639
Vehicle Replacement	1.732
Posties Park	1.402
Clydebank Charette	1.227
Flood Risk Management	0.963
Schools Estate Improvement Plan - Phase 2	0.958
Regeneration	0.908
Heritage Capital Fund	0.734
A813 Road Improvement Phase 1	0.708
Spaces for People	0.648
New Westbridgend Community Centre	0.610
Town Centre Fund	0.593
Early Years	0.536

HRA:

<b>Project Name</b>	<b>Slippage (£m)</b>
Affordable Housing Supply Programme	3.871
Doors/window component renewals	2.255
Targeted EESSH compliance works	1.452
Building external component renewals, roofs/chimneys/flashings/fascias/gutters/svp	0.936
Buy Backs	0.805
Modern facilities and services	0.689

#### Group Accounts

- 4.15** 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 2020/21 the Council's group consists of:

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

- 4.16** The effect of combining these entities on the Group Balance Sheet is to increase reserves and net assets by £36.428m creating an overall net asset of £354.832m. However, it should be noted that for two of the combining entities (the Valuation Joint Board and the Leisure Trust), there lies a net liability held on their individual Balance Sheet related to the defined pension schemes. However, as there is no reason to suggest the future funding to these organisations will not continue, the accounts have been prepared on a going concern basis.

#### Further steps in finalising

- 4.17** To enable the Council to meet its legislative requirements, Members require to approve the audited Annual Accounts for signature no later than 30 November 2021 (as adjusted from normal closure date of 30 September as advised by Finance Circular 10/2020). Therefore, depending on progress in auditing the accounts the audited accounts will be presented to a future Council before 30 November 2021.

#### Charity Accounts

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

#### Financial Planning 2022/23

- 4.20** Following the preparation of the Council's draft Statement of Accounts 2020/21, the process for review and update of the Long-term Financial Strategy and the Draft budget for 2022/23 will commence. A draft management timetable for this process has been prepared and is attached as Appendix 9, for Members' information.

## **5. Option appraisal**

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

## **6. People Implications**

**6.1** There are no people implications.

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

**7.1** There are no direct financial or procurement implications arising from this report.

## **8. Risk Analysis**

**8.1** No risk analysis was required.

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

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

## **10. Environmental Sustainability**

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

## **11. Consultation**

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

## **12. Strategic Assessment**

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

.....  
**Stephen West**  
**Chief Officer - Resources**  
**Date: 17 June 2021**

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

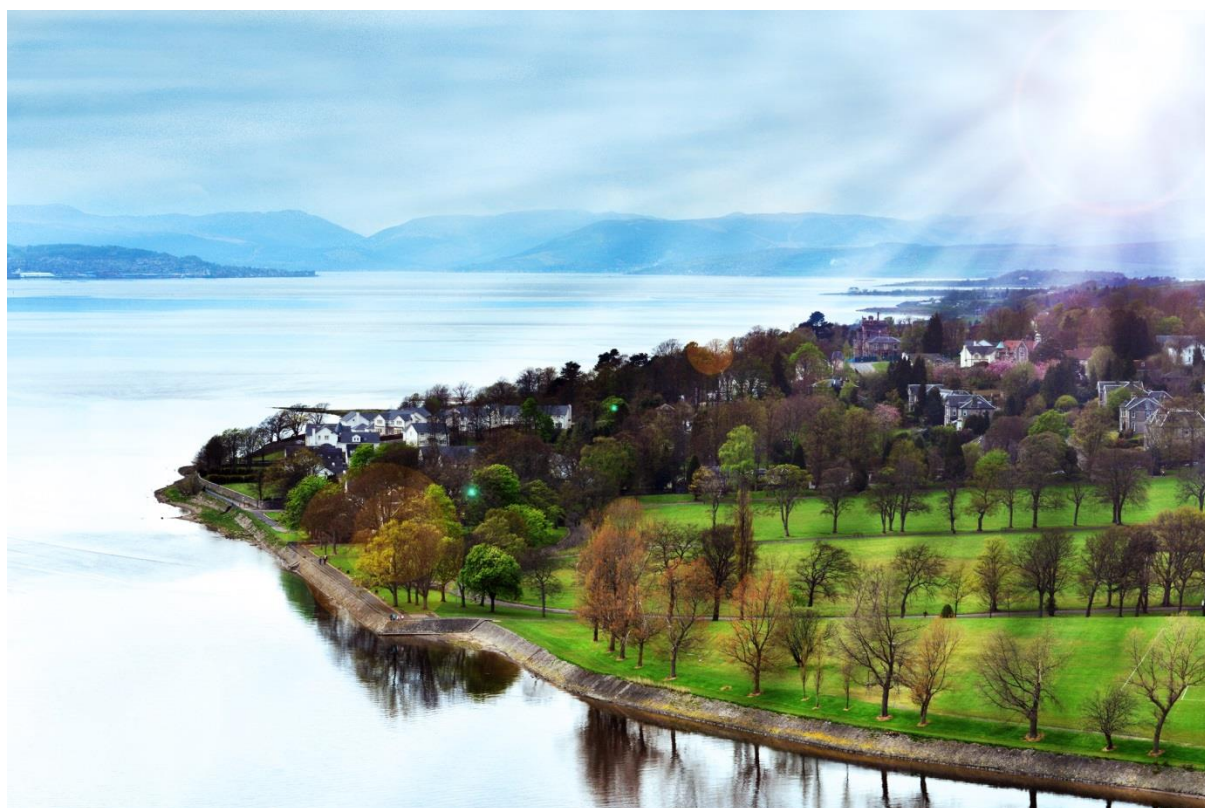
**Appendices:** 1 - Draft Financial Statement of Accounts to 31 March  
2021;

- 2 - Year end General Services Revenue Budgetary Control Position 2020/21 (Budget versus actual);
- 3 - General Services Revenue Variance Analysis 2020/21 (Budget versus actual);
- 4 - Year end HRA Revenue Budgetary Control position 2020/21 (Budget versus actual);
- 5 - HRA Revenue Variance Analysis 2020/21 (Budget versus actual);
- 6 - Year end General Service Capital Position 2020/21;
- 7 - Year end HRA Capital Position 2020/21;
- 8 -Trust Fund Accounts 2020/21; and
- 9 - Budget timetable

**Background Paper:** Report to Council 4 March 2020 – Budget Setting

**Wards Affected:** All

**DRAFT ANNUAL ACCOUNTS  
FOR THE YEAR ENDED  
31 MARCH 2021**



West   
Dunbartonshire  
COUNCIL

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## Management Commentary

### 1. Introduction

This publication contains the financial statements of both West Dunbartonshire Council and its group for the financial year ended 31 March 2021 and its main purpose is to demonstrate the stewardship of public funds entrusted to the Council. This Management Commentary aims to provide clear information about the council's performance during the financial year 2020/21 and the financial position as at the financial year end 31 March 2021. The Management Commentary is intended to give an easy to understand guide to the most significant matters of the Council's business during the year - including progress against key performance indicators, a description of the principal risks and uncertainties facing the council and the likely impact of the actions to mitigate these risks. In addition, it provides some detail on the council's future plans.

### **The Council**

Following local government reorganisation in Scotland, under the Local Government (Scotland) Act 1994, West Dunbartonshire Council was established in 1996. It is an average sized Council in Scotland at around 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.

Excluding casual staff, the council employed (as at 1st April 2021) a headcount of 5,943 employees (or 4,997 full time equivalent employees). These figures comprise a combination of permanent and fixed-term employees as well as apprentices, serving a population of approximately 88,930 (1.7% of overall Scotland population) from the 2019 mid-year estimates – a reduction of 200 from 89,130 from the 2018 figures, being a year-on-year reduction of 0.2% compared to a Scottish average of an increase of 0.5%. The council is generally accepted to suffer from economic deprivation, for example, the percentage of economically active people at a working age in employment is 73.9% (Scotland 74.8%); and life expectancy at birth is 75 years (males) and 79.2 years (females) (Scotland 77.1 years (male) and 81.1 years (female)).

The Council is led by 22 councillors, elected every five years to represent the residents within the area. Following the Local Government elections in May 2017, the Council has a minority SNP administration with Councillor Jonathan McColl as its Leader.

The senior management structure consists of the Chief Executive (Joyce White), eight Chief Officers, with the Integration Joint Board (referred to as Health and Social Care Partnership or HSCP) being managed at a senior level by the Chief Officer (Beth Culshaw) and four Heads of Service. In addition the Council retains 20% of the time of the former Strategic Director of Regeneration, Environment and Growth who from October 2020 was seconded to the Glasgow City Region for a 2 year period.

The council has one Arms' Length Organisation – West Dunbartonshire Leisure Trust – which operates certain services on the council's behalf.

The council also owns a regeneration company: Clydebank Property Company. In April 2021 the West Dunbartonshire Energy Company was incorporated which is an energy generation company 99.9% owned by the Council.

## Management Commentary (Cont'd)

### 2. The Strategic Plan

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

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

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

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

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

### **Performance Reporting**

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

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

### **The Council's Budgets in 2020/21**

The Council approved the 2020/21 budget on 4 March 2020 based on band D council tax at £1,293.55. The revenue budget was set at £229.157m (as detailed in the table below) to be funded by Scottish Government Grant (£190.157m); council tax (£36.890m), with a net contribution from reserves for the remainder (£2.110m).

<b>Service Area</b>	<b>Budget (£m)</b>
Corporate Services	19.179
Educational Services	101.304
Infrastructure, Regeneration and Economic Development	25.497
Housing and Communities	3.418
Health & Social Care Partnership, including Criminal Justice	72.392
Loan charges	7.072
Other	0.295
<b>Total</b>	<b>229.157</b>



## Management Commentary (Cont'd)

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

The budget was updated during the year for a number of variables, resulting in a final planned net expenditure to £242.696m. The year end revenue budgetary position is detailed on page 6 of this commentary.

Council on 4 March 2020 also approved the revised capital plan with a planned General Services spend in 2020/21 of £66.937m, re-phased capital from the previous year and in-year additional projects increasing the planned spend to £72.391m. This investment is funded from a range of sources including: government grants and council ongoing revenue. Major areas of investment are economic regeneration, schools modernisation, roads and infrastructure and a range of other council assets.

Council on 4 March 2020 approved the Housing Revenue Account budget and agreed an increase in council house rents of 1.9% and a capital investment for 2020/21 of £60.006m, re-phased capital from the previous year and further in-year changes updated the planned spend for 2020/21 to £60.478m. The year end revenue budgetary position is detailed on page 7 of this commentary, with the capital year end budgetary position shown on page 11.

### 3. Overview of Core Financial Statements

The Statement of Accounts contains the Financial Statements of the council and its group for the year ended 31 March 2021. The council operates two main Funds in running its services:

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

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

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

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

- **the Comprehensive Income and Expenditure Statement** - shows the income and expenditure for all council services. It is shown on page 39;
- **the Movement in Reserves Statement** - shows how the Income and Expenditure Account surplus or deficit for the year reconciles to the movement on the General Fund for the year. It also highlights movement on all other reserves held on the council's Balance Sheet (including the Housing Revenue Account). It is shown on page 40. Further information on each of the reserves held and how it may be used is also detailed within notes 28 and 29 on pages 83 to 88; and
- **the Housing Revenue Account** - shows the income and expenditure for council housing services for the year. It is shown on pages 90 to 92 which also includes the Statement of Movement on the Housing Revenue Account Balance.
- **Capital expenditure** is analysed in note 18 on page 71 which details the capital expenditure and the sources of finance used to fund the capital plan investment in 2020/21.
- **the Balance Sheet** on 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.

## Management Commentary (Cont'd)

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

- **the Cash Flow Statement** on 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** are provided on pages 43 to 88 and give further information and analysis of each statement, with the main accounting policies detailed on pages 105 to 118.

### Comprehensive Income and Expenditure Statement

#### **General Fund**

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

Income from council tax, non-domestic rates, capital and revenue support grants was £272.024m with a net expenditure on services for the year of £253.324m (shown on page 39 - Net Cost of Services).

Due to tight financial control over service spending, the council was able to return an in year surplus from services of £0.585m against budget (2019/20 £0.586m surplus). A number of favourable variances (particularly within Corporate Services and Infrastructure, Regeneration and Economic Development service areas) are due to specific management action in areas such as: control of vacancies and staff cover; general process and efficiency reviews; specific restructuring of service delivery; spending control; and implementation of agreed savings targets. Although, there is an element of demand led favourable variances, the level of favourable variance has been partially offset due to spend pressures, particularly within vacant building costs (such as former HSCP properties and the Playdrome) and within Educational Services (Additional Support Needs demands). 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 2020/21 the savings monitored were valued at £0.910m, with £0.887m being achieved with the shortfall being attributed to an impact of COVID-19.

The council's in-year collection of council tax decreased slightly from 95.15% in 2019/20 to 94.18% in 2020/21. Uncollected council tax is pursued for collection after the end of the financial year. It is anticipated that the majority of the reduction in in-year collection rates was due to the financial impact of COVID-19 on the ability of people to pay Council Tax on time. During the initial lockdown and throughout the period since the pandemic started the Council has eased payment terms and follow-up processes to assist residents impacted. It is anticipated that the delay in payment will be caught-up in future years.

After taking account of the increase in general earmarked balances since 31 March 2020 (£5.835m), the net commitment to future budgets (£1.012m, included within the overall earmarked balance) and the in-year budgetary position (£0.585m), the overall surplus for the year was £5.408m. During 2020/21 significant Scottish Government funding was received to support the Council in relation to COVID-19 costs, lost income and recovery. A significant proportion of this is able to be carried-forward to 2021/22 and indeed some was intended by the Scottish Government for use in 2020/21. As a result there is an increase in earmarked reserves from this source. This results in an accumulated surplus at 31 March 2021 of £14.803m (as shown on page 40), compared to the previous year value of £9.395m). This includes an earmarked amount of £11.466m leaving £3.337m available for future use. Of the earmarked reserves £7.072m is for COVID-19 purposes leaving £4.394m of general earmarked reserves, of which £1.553m is set aside for the Council's Change Fund and £0.252m remains of the Apprenticeship Fund.

## Management Commentary (Cont'd)

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

This un-earmarked balance compares with that of £2.752m as at 31 March 2020 and shows that the un-earmarked reserve position has increased by £0.585m 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 £3.000m and the position at financial year end is higher than this by £0.337m (the main reason for this position is due to financial performance in 2020/21). 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.

	Original Budget £000	Revised Budget £000	Spend Against Budget £000	Variance £000	£000
Total General Services Reserves Held as at 31/3/20					(9,395)
Corporate Services	19,179	19,654	19,227	(427)	
Educational Services	101,304	101,718	101,635	(83)	
Infrastructure, Regeneration and Economic Development	25,497	24,991	24,262	(729)	
Housing and Communities	3,418	4,976	5,571	595	
Health & Social Care Partnership, including Criminal Justice	72,392	72,616	72,616	0	
Loan charges	7,072	7,072	6,897	(175)	
Other	295	11,669	11,865	196	
Total Expenditure (1)	229,157	242,696	242,073	(623)	
Council Tax	(36,890)	(36,620)	(36,620)	0	
Revenue Support Grant/ NDR	(190,157)	(203,966)	(203,928)	38	
Use of Reserves	(2,110)	(2,110)	(2,110)	0	
Total Income (2)	(229,157)	(242,696)	(242,658)	38	
Net Budgetary Control Position (3) = (1) + (2)				(585)	
Earmarked during year*				1,012	
Net movement in Earmarked balances				(5,835)	
<b>Movement in Reserves from 1/04/20 to 31/03/21</b>					<b>(5,408)</b>
<b>Total General Services Reserves Held as at 31/3/21</b>					<b>(14,803)</b>
Net decrease in the Movement in Reserves before transfer to Statutory Reserves					(4,016)
Transfer from statutory reserves					(1,392)
					<b>(5,408)</b>

The movement of £5.408m noted above reflects the in-year movement in the General Fund balance (i.e. opening balance 1 April 2020 of £9.395m and the closing balance as at 31 March 2021 of £14.803m) 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 £2.967m to the revenue budgetary outturn of £0.585m.

## Management Commentary (Cont'd)

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

	£000	£000
<b>Deficit on Provision of Services in the Comprehensive Income and Expenditure Statement</b>		<b>2,967</b>
<u>Removal of statutory adjustments not included in budget outturn (note 4):</u>		
Reversal of entries included in the surplus/ deficit on the provision of services in relation to capital expenditure (including depreciation and impairment)	(12,910)	
CFCR	8,911	
Pension adjustment	(16,604)	
Statutory repayment of debt	10,819	
Transfer to other statutory reserves	(115)	
Net gain / (loss) on sale of non current assets	(883)	
Other adjustments	6	(10,776)
<b>Deficit on Provision of Services in Note 13 - Expenditure and Funding Analysis</b>		<b>(7,809)</b>
<u>Adjust for movements to/from other statutory reserves</u>		
HRA reserve	3,793	
Other reserves	(1,392)	2,401
<b>Movement in General Fund Balance</b>		<b>(5,408)</b>
<u>Adjustments for earmarked funds:</u>		
Net Commitment to in-year budget not spent at 31 March 2021	(1,012)	
Movement in earmarked sums	5,835	4,823
<b>Net General Fund budgetary control position 2020/21</b>		<b>(585)</b>

#### Housing Revenue Account (HRA)

By law the council maintains a separate account for the running and management of its housing stock and had 10,153 housing units at 31 March 2021 (10,042 31 March 2020), movement as follows:

<b>Opening house numbers</b>	<b>10,042</b>
Disposals	0
Demolitions	0
Buy back	16
New builds	95
<b>Closing house numbers</b>	<b>10,153</b>

After the impact of earmarked balances, the account shows a surplus for the year of £3.440m. In line with the prudential reserves policy (2% of expenditure), the target reserves level for the HRA for 2020/21 is £0.923m. Taking account of the in-year surplus (£3.440m), the brought forward balance from the previous year £3.924m, the balance available to the HRA for future use is £7.364m, (earmarked reserves of £6.441m and free reserves of £0.923m). The HRA's budget performance for the year is summarised in the following table. The table also highlights how the in-year surplus affects the overall reserves balance held for future use. Further information is noted on pages 90 to 92.

	Budget £000	Spend Against Budget £000	Variance £000	£000
Total HRA Reserves Held as at 31/3/20				<b>(3,924)</b>
Total Expenditure	44,152	40,730	(3,422)	
Total Income	(44,152)	(44,170)	(18)	
Net Budgetary Control Position			(3,440)	
Net transfer from earmarked balances			0	
<b>Movement in Reserves from 1/04/20 to 31/03/21</b>				<b>(3,440)</b>
<b>Total HRA Reserves Held as at 31/3/21</b>				<b>(7,364)</b>

## Management Commentary (Cont'd)

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

The net budgetary position on the HRA Statement noted above of £3.440m compares to the surplus noted within the HRA Income and Expenditure Statement (page 90) as detailed below:

	£000	£000
<b>(Surplus)/Deficit for the year on HRA Services</b>		<b>(8,297)</b>
<u>HRA Movement in Reserves</u>		
Adjustments to the revenue resource	(9,152)	
Adjustments between Revenue and Capital Resources	13,656	
Transfers (to)/from Other Statutory Reserves	353	4,857
<b>Movement in the HRA Reserve</b>		<b>(3,440)</b>
<u>Adjustments for earmarked funds:</u>		
Use of earmarked sums		0
<b>Net HRA budgetary control position 2020/21</b>		<b>(3,440)</b>
 <b>HRA reserve as at 1 April 2020</b>		<b>(3,924)</b>
Use of earmarked sums		0
Transfer of surplus to reserves		(3,440)
<b>HRA reserve as at 31 March 2021</b>		<b>(7,364)</b>

Spend relating to the net budget position of £3.440m surplus is included within note 13 (Expenditure and Funding Analysis) on pages 61 to 65.

#### Reserves

As at 31 March 2021, the usable reserves currently held by the council are noted below, with further information on the future use of such reserves detailed within notes 28 and 29 on pages 83 to 88.

	<b>General Services £000</b>	<b>HRA £000</b>	<b>Total £000</b>
Unearmarked Reserve	3,337	923	<b>4,260</b>
Earmarked Reserve	11,466	6,441	<b>17,907</b>
<b>Total Revenue Reserve</b>	<b>14,803</b>	<b>7,364</b>	<b>22,167</b>
Capital Receipts Reserve	0	0	<b>0</b>
Capital Grants Unapplied	42	0	<b>42</b>
Capital Reserve	1,469	0	<b>1,469</b>
Other Reserves	308	0	<b>308</b>
<b>Total Usable Reserves</b>	<b>16,622</b>	<b>7,364</b>	<b>23,986</b>
 Prudential Target	3,000	923	

#### Provisions

The council currently has one provision held on its Balance Sheet; with a total value of £0.225m which is held for potential equal pay claims being awarded against the council (see Note 27 on page 83).

#### Cash Flow Statement

The council's cash flow statement shows a decrease of cash and cash equivalents of £4.797m during 2020/21 (see page 42) mainly as a result of borrowing for capital spend on non-current assets.

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

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

#### **COVID-19**

The financial analysis provided above takes into account the COVID-19 impact. The pandemic resulted in significant periods of lockdown and restrictions on normal daily life over the whole of 2020/21. This had a financial impact on the council, however there has been significant additional funding support received from the Scottish Government to assist meet the direct costs of COVID-19 on the council, such as: expenditure on cleaning, PPE; lost income due to closure of services; costs of Education recovery, etc. As a result, for 2020/21, there has therefore been no net financial impact.

Government imposed lockdowns and restrictions on daily life have resulted in closures for different periods of time of all educational provision and cultural and leisure provision, and has significantly reduced activity in relation to building works, roads works, outdoor services and changes to waste management. Offices and face-to-face service provision have been significantly reduced. A large number of staff have been able to work from home and educational hubs and crisis and support provision has been implemented to support residents most in need of support. Social care services have continued though, in some cases, in a different or reduced format as risk has been balanced with need and due to high numbers of staff being impacted either by infection or isolating. Through the lockdown period staff have been advised to stay at home except for those where it has been deemed that it was essential that they physically attend work. Sickness rates have varied across services with a short peak in COVID-related absence offset generally by a reduction in other absences. The Council has followed Scottish Government procurement guidance in relation to supporting businesses through the crisis. Capital projects have been delayed due to COVID-19.

With significant disruption on how services are being delivered throughout 2020/21 the CMT developed plans to capture the shift from business as usual activity and ensure the council continued to meet requirements and achieve the strategic priorities set out in the Strategic Plan. This planning activity took into consideration the reflective learning from the first phase of responding to the pandemic and engaging with key stakeholders in planning future service provision. Regular COVID-19 Update reports have been provided to Council and regular Elected Member briefings on COVID-19 issues have been provided throughout. Initial temporary governance arrangements put in place at the time of the initial lockdown from March 2020 were removed as Council and Committee meetings were enabled through remote access.

During the year the Scottish Government provided revenue funding to the council for general COVID-19 use plus further funding for specific COVID-related purposes in 2020/21. In addition funding was provided in 2020/21 that was able to be carried forward to 2021/22 or specifically provided with the intention of use in 2021/22. The total funding provided by the Scottish Government to the Council for COVID-19 costs in 2020/21 was £20.430m. This excludes funding provided to the HSCP for social care costs.

During 2020/21 the Council has applied £13.692m of the 2020/21 COVID-19 resources during 2020/21 and carried forward £6.738m into 2021/22, being £1.973m from general COVID-19 funding and £4.765m from targeted COVID-19 funding. In addition, the Council has also identified £0.334m budget to be carried into 2021/22 specifically for educational flexibilities, resulting in a total earmarked position for COVID-19 of £7.072m.

The funds for 2021/22 have been earmarked within reserves for use in 2021/22.

The Scottish Government also provided capital resources relating to specific COVID-19 related purposes of £0.701m which has all been spend/committed in line with Scottish Government expectations.

In addition the Scottish Government has enabled a number of fiscal flexibilities which were available to be accessed during 2020/21 if required, however this has not been required due to the funding provided being sufficient to cover the net additional costs of COVID-19.

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

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

The Scottish Government, as part of its strategy to mitigate the effect of COVID-19 on employment, business and the economy, provided significant levels of funding to Councils to pay to businesses in the form of business support grants.

For 2020/21 the council processed and paid to businesses £24.305m and a total of £30.609m by the end of May 2021 for these purposes through a range of different approaches implemented by the Scottish Government at different times of the year and targeted at different business sectors.

#### **Trading Operations**

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

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

These operations returned a total surplus of £2.992m, with both operations having achieved a break even performance over the last three years, consistent with their statutory requirements. Note 5 on page 50 provides further detail.

#### **Balance Sheet**

The Balance Sheet on page 41 shows that during 2020/21, the net assets have increased by £33.492m (from £284.912m to £318.404m). The main movement is due to an increase in the value of non-current assets following a formal valuation the housing dwellings which was due as part of a 5-year rolling valuation programme. There has also been movement within borrowing, in line with spend and funding agreed within the capital plan; and movement within debtors and creditors.

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

The Balance Sheet on page 41 shows an assessed pension fund liability of £163.165m, using a snapshot valuation at 31 March 2021. Further information on this is provided in note 11 on pages 55 to 61. The valuation states that assets held at the valuation date were sufficient to cover 85.6% of accrued liabilities (85.6% in 2019/20). The pension scheme liability has increased by £29.358m as advised by the appointed actuaries, and this is mainly as a result of the downwards movement in the assumptions of future pension, and salary increases and discount rate. The appointed actuaries remain of the view that the asset holdings of Strathclyde Pension Scheme and the contributions from employees and employers together with planned recent increases in employers' contributions provide sufficient security and future income to meet future pension liabilities.

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

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

The council requires to assess the value of assets held based on current market conditions, while in the current year particular assets have increased in value by £62.825m. At the same time, impairment and downward revaluations have reduced the value of other assets held by the council by £21.405m, resulting in a net increase in value of £41.420m. These movements adjust either the revaluation reserve in the Balance Sheet or are included within the Net Cost of Service within the Income and Expenditure Statement, depending on the history of the asset.

## Management Commentary (Cont'd)

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

#### Borrowing

The council's Treasury Strategy for 2020/21 was agreed by the Council on 4 March 2020. The council raised new long term loans of £10.000m (2019/20 £50.868m) and short term loans of £260.250m (2019/20 £218.744m) and repaid naturally maturing debt of £236.296m (2019/20 £201.304m). The total outstanding long term debt (excluding PPP debt) as at 31 March 2021 was £274.237m (2019/20 £276.905m) including £109.778m (2019/20 £115.241m) for the council's housing stock. The total outstanding short term debt was £274.466m (2019/20 £237.011m), including £93.994m (2019/20 £98.671m) for the housing stock. The interest and expenses rate charged by the council's loans fund was 2.29% (2.58% in 2019/20). 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 2020/21 and beyond. The Council's [Treasury Management Strategy](#) and [Capital Strategy](#) are approved at Council as part of the budget setting package. Details of the capital expenditure and financing are shown in note 18 on page 71. Total gross capital expenditure amounted to £92.184m the split between General Services and HRA is noted in the table below. The main capital projects progressed during 2020/21 were:

General Services	HRA
Replacement of Elderly Care Homes	Void Housing Strategy Programme
District Heating Network	Building external component renewals
Queens Quay Regeneration	Statutory compliance works
A811 Lomond Bridge	Targeted EESSH compliance works
Community Capital Fund	Heating Improvement works
Local Economic Development	Affordable Housing Supply Programme

During 2020/21, the council had budgeted capital expenditure of £132.869m with an actual in year spend of £92.184m. The unspent amount (£40.685m) includes overspends, underspends and slippage, as noted within the table below. The total slippage on planned spend was £44.808m – 33.72% of the overall capital programme which is summarised in the following table:

	Original Budget £000	Actual Spend £000	Variance £000	Overspend £000	Underspend £000	Slippage £000
<b>Service</b>						
Corporate Services	3,391	1,155	(2,236)	0	(280)	(1,956)
Education	15,573	9,686	(5,887)	118	0	(6,005)
Infrastructure, Regeneration and Development	46,446	24,327	(22,119)	757	0	(22,876)
Housing and Communities	139	186	47	0	0	47
Miscellaneous Services	3,502	4,200	698	698	0	0
Health and Social Care Partnership	3,340	3,058	(282)	0	0	(282)
<b>General Services</b>	<b>72,391</b>	<b>42,612</b>	<b>(29,779)</b>	<b>1,573</b>	<b>(280)</b>	<b>(31,072)</b>
HRA	60,478	49,572	(10,906)	2,912	(82)	(13,736)
<b>Total</b>	<b>132,869</b>	<b>92,184</b>	<b>(40,685)</b>	<b>4,485</b>	<b>(362)</b>	<b>(44,808)</b>



## Management Commentary (Cont'd)

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

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

<b>General Services</b>	
District Heating Expansion	Network expansion to GJNH (Golden Jubilee National Hospital) will commence pending positive commercial discussions with GJNH. Progress expected in 2021/22.
Gruggies Burn Flood Prevention	Delay due to alternative design solutions requiring to be considered. Options and recommendations to be presented for consideration in summer 2021 in advance of the approval and planning permissions
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	COVID-19 restrictions delayed project progress in 2020/21, with the Renton Campus site closed for 13 weeks
Posties Park	Work in 2020/21 were delayed due to COVID-19 restrictions.
<b>HRA</b>	
New house build	Due to a number of different complexities there were delays to getting on site across each of the new build sites.
Projects to deliver housing strategies (Buy Backs)	These are subject to stringent criteria to ensure accountability and value for money for tenants and involves several key stakeholders which resulted in time delays
Doors/Windows	Completions have been affected by windows supply delay and extended lockdown restrictions
Targeted EESSH compliance work	Tier 4+ restrictions impacted upon progress toward the year end
Building external components	Tier 4+ restrictions impacted upon progress toward the year end

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

The council entered into a PPP for the provision of three new community learning centres and a primary school providing the council with replacement buildings for three secondary schools which were handed over in 2009/10 with the primary school handed over during 2011/12. In accordance with statutory accounting guidance, full detail is provided within note 20 on pages 72 to 73.

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

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

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

#### **Group Accounts**

Local authorities are required to prepare group accounts in addition to their own Financial Statements where they have material interest in other organisations. The group accounts on pages 95 to 104 consolidate the council's Financial Statements, the Common Good and Trust Funds and six other entities (including two further subsidiaries – West Dunbartonshire Leisure Trust and Clydebank Property Company). The effect of combining these entities on the Group Balances Sheet is to increase reserves and net assets by £36.428m creating an overall net asset of £354.832m. This includes the combined pension liability of these organisations similar to that of the council. As there is no reason to suggest the future funding to these organisations will not continue, the accounts have been prepared on a going concern basis.

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

In setting the budget for 2021/22, the council faced a number of significant financial pressures resulting from reducing government funding, inflationary pressures and service demand increases and the ongoing impact of the economic position and welfare reform.

The council's Long Term Financial Strategy (LTFS) published in November 2020 highlighted that the pressure on public finances is expected to continue for the next 5 years. Local Government is not one of the "protected" spend areas within the Scottish Government's budget, which means it is likely that ongoing real terms funding reductions will be experienced.

At the same time demand for services is expected to continue to increase, driven by demographic change and policy pressures. The Scottish Government settlement for 2021/22 was a further one year settlement though the settlement was better than had been anticipated. It is not clear, due to ongoing potential impacts to the economy arising from EU Exit and the ongoing impact of COVID-19 as to what funding settlements will look like into the future and whether longer terms settlements will be possible.

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

Following the setting of the budget in March 2021, budgeting projections have identified current expected gaps of £4.891m in 2022/23 and a further £5.644m for 2023/24. The strategy will be reviewed by council later in 2021 and in setting the budget for 2022/23. At the Council meeting on 22 March 2021 the updated General Fund capital plan was approved. At a Council meeting on 3 March 2021 the HRA revenue budget for 2020/21 and the updated 5 year HRA capital plan were approved. 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.

#### **COVID-19**

The pandemic continues into financial year 2021/22 with restrictions remaining as at the beginning of the financial year. Due to extensive vaccination implementation it is hoped that the ongoing restrictions on daily life will be able to be lifted gradually during 2021/22. At this stage it is impossible to predict the future impact of the pandemic in 2021/22, the financial impact to the council and the economic impact on the UK, Scottish and local economies.

The ongoing financial impact will be reported to Members and it may be necessary for the Council to make decisions on future service delivery depending on the totality of the financial impact and Government funding availability. As is detailed above the Scottish Government has provided significant (mainly) revenue financial support for 2020/21 and also for 2021/22 and it is anticipated that any financial impact on the Council in 2021/22 will be fully funded by such financial support. In addition the Scottish Government has enabled a number of fiscal flexibilities which can be accessed during 2021/22 if required.

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

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

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

Currently the Scottish Government has provided significant additional resource and flexibilities to assist the Council to date, though the availability of further funding is unclear and uncertain – should the pandemic generate further significant waves of infection and further government impositions. In such circumstances, there is a risk that Council will require to consider service reductions and potential use of reserves to manage the financial impact. Currently it is not clear as to the ongoing future financial impact of COVID-19 on the Council and its reserves.

#### **Management of Risk**

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

- the unknown position from government on future funding levels particularly given the ongoing decline in council population;
- the unknown financial implications of COVID-19 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); and
- council also plans major investment in a number of significant capital projects which will change the way in which some services are delivered and are partially funded through projected revenue savings – there is a risk that expected savings are not as planned.

The Annual Governance Statement, shown on pages 20 to 29, details the arrangements the council has put in place for the proper governance of the council's affairs and for the management of risk. This Statement explains the system of internal control in place and sets out improvement actions to the governance framework identified from the council's ongoing review of these arrangements.

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

#### **The Future**

In recognition of the projected ongoing financial position, the council continues to identify service redesign and business transformation options and these will be reported to appropriate committees during 2021/22. Significant cost reductions have been generated through planned actions to generate savings and more efficient ways of working. As stated above the financial impact of COVID-19 places a further layer of uncertainty and financial risk to the ongoing Council funding and the ability to continue to provide services on an ongoing basis.

A number of major projects have been underway during 2020/21 as follows:

## Management Commentary (Cont'd)

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

- **Glasgow City Region City Deal** – the council, together with a number of other Scottish local authorities, is participating in the Glasgow Region City Deal which will see over £1.1 billion invested in the area. The City Deal consists of a number of significant capital projects across the area together with employability projects – in order to generate economic regeneration and additional jobs. The project within the City Deal specific to the council is an infrastructure project at the Exxon site at Bowling to regenerate that site and to create a relief road along the A82 at Milton. The project development is progressing with the outline business case approved during 2016/17 and the next stage being the approval of the final business case;
- **Development of Queens Quay and District Heating** – the council, in partnership with the private sector, are funding the redevelopment of Queens Quay in Clydebank – bringing a significant former industrial site back into use. This project will be home to a new council-run care home for older people; a new medical centre run by the Greater Glasgow Health Board; around 1,000 new homes; and new commercial provision. This longer term project should support the economic development of Clydebank and is expected to generate net in-migration to West Dunbartonshire. In 2016/17 council and the Scottish Government approved the development of an innovative district heating system on this site to provide heat to all of the existing and new provision within Queens Quay and beyond. Significant physical progress was achieved on these various elements of the wider regeneration project during 2020/21 with the energy centre becoming operational, the care home opening for residents and the commencement of the building of the first tranche on new housing on site;
- **UK withdrawal from the European Union** - in line with recommendations from Audit Scotland, an ongoing assessment of the risk to the council arising from the UK's withdrawal from the European Union continues. This allows the Corporate Management Team to conclude that the risks to the council are generally low, but not fully defined. The council continues a watching brief on developments and reviews the identified risks on an ongoing basis;
- **Strategic Programmes** – in the most recent Long Term Finance Strategy to November 2020 Council a number of potential change areas were identified. These are under consideration for development and implementation to assist close future funding gaps. Many of the previous projects are complete or near completion and senior management monitors progress on agreed efficiency projects through the Recovery and Renewal Board and budgetary control reports provide updates on progress to Members. Where appropriate, business cases will be developed, and where required, reports will come to future Council and Committees for consideration; and
- **Council's More Homes Strategy** – plans have been approved for the council to deliver over 1,000 new affordable homes within the area over the period to 2021 and though delayed somewhat by COVID-19 during 2020/21 new homes were beginning to be handed over to the Council by builders and thereafter to new tenants. This strategy is expected to produce net in-migration and regeneration, as well as provide modern affordable housing.

### 5. Other Information

#### **Asset Management**

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

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

### **5. Other Information (cont'd)**

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

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

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

The council is on track to meet the targets set out in the Carbon Management Plan, emitting a total of 24,394 tonnes of carbon dioxide from our operations in 2019/20. This equates to a 7% reduction against the previous financial year, or a 26% total reduction overall against the 2012-13 baseline year. The council approved a new Climate change Strategy in November 2020 which will 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. An equal pay audit has recently been produced and a Members Briefing provided in June 2020 on the outcome.

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

#### **Remuneration Report**

This report presents information on the remuneration of senior elected members and senior officers within the council (pages 30 to 38).

## Management Commentary (Cont'd)

### 5. Other Information (cont'd)

#### 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:

2019/20 Outturn			2020/21 Target	2020/21 Outturn
	<b>Housing Performance</b>			
8.38%	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	18.11%
791	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	1,718
9.64%	Current / former / total tenant arrears as a percentage of net rent due in year	Demonstrates the Council's effectiveness in collecting local housing rents	10.50%	8.53%
£3.922m	Amount of current/ former/ total tenant rent arrears	Demonstrates the Council's effectiveness in collecting local housing rents	n/a	£3.621m
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%
(£0.033m)	Movement in the free reserve balance	Demonstrates variances contributing to the overall free reserve position	n/a	(£0.040m)
97.22%	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	92.21%
	<b>General Services Performance</b>			
£5.40	Cost of collecting council tax (per dwelling)	Demonstrates the Council's effectiveness in collecting local taxation	£5.00	£6.84
15.59%	Council tax as a percentage of overall funding	Demonstrates the amount of budget raised through council tax	n/a	15.98%
95.15%	In-year council tax collection rate	Demonstrates the Council's effectiveness in collecting local taxation	93.50%	94.18%
£34.230m	Amount of income from council tax for the year that was received	Demonstrates the Council's effectiveness in collecting local taxation	n/a	£35.624m
64%	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%	111%
1.28%	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%	2.19%
(£2.076m)	Movement in the free reserve balance	Demonstrates variances contributing to the overall free reserve position	n/a	£0.585m
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	99.74%
	<b>Prudence And Affordability – Capital</b>			
4.59%	Ratio of financing costs to net revenue stream (excluding PPP) – General Services	Demonstrates how much of the General Fund revenue budget is used to support previous capital investment	4.65%	4.07%
25.55%	Ratio of financing costs to net revenue stream – HRA	Demonstrates how much of the HRA revenue budget is used to support previous capital investment	22.56%	23.59%
£600.739m	Capital Financing Requirement	The amount of planned capital expenditure not yet funded	£650.789m	£646.190m
£613.938m	External Debt Levels (including PPP)	The amount of external debt held by the Council. Increases due to funding of the capital programme	£647.920m	£644.951m

### 6. Where to find more information

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

**On Our Website** - Further information about the council can be obtained on the council's website ([West Dunbartonshire Council](#)) or from Finance Services, 16 Church Street, Dumbarton, G82 1QL.

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

### **7. Conclusion**

The financial results show the council's finances in a fairly healthy position and, considering the ongoing significant financial pressures being faced by the council, we have successfully managed our affairs within the budget set and the financial objectives prescribed. This is a satisfactory outcome and reflects well on both the efforts and professionalism of management, budget holders and on the council's financial management and monitoring procedures. However the impact of covid-19 moving into financial year 2021/22 will certainly bring challenges in terms of cost and uncertainty around availability of Scottish Government funding to support such cost implications. 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 Jonathan McColl  
Leader of the Council  
Date: 23 June 2021

Joyce White  
Chief Executive  
Date: 23 June 2021

Stephen West  
Chief Officer - Resources  
Date: 23 June 2021

## 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 so far as is compatible with legislation, in accordance with proper accounting practices (Section 12 of the Local Government in Scotland Act 2003); and
- to approve the Annual Accounts for signature.

I confirm that these draft Annual Accounts were authorised for issue on 23 June 2021.

Signed on behalf of West Dunbartonshire Council

Councillor Jonathan McColl  
Leader of the Council  
Date: 23 June 2021

### 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 2021.

Stephen West  
Chief Officer - Resources  
Date: 23 June 2021



## Annual Governance Statement

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

### Scope of Responsibility

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

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

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

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

### **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 Financial Officer as Section 95 Officer. The system of internal financial control is based on a framework of regular management information, the Financial Regulations, administrative procedures (including separation of duties), management and supervision, and a system of delegation and accountability. Development and maintenance of the system is undertaken by managers within the council;
- The council's approach to risk management is set out in the Risk Management Framework. A strategic risk register is in place and an update report on this is regularly submitted to the Corporate Services Committee 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.

### **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 Corporate Management Team which has responsibility for the development, implementation and maintenance of the governance environment, the Chief Internal Auditor's annual report; and reports from the external auditors and other review agencies and inspectorates.

The council's current Code of Good Governance was approved at the Audit & Performance Review Committee on 8 March 2017. An assessment of the council's compliance with the Code of Good Governance is supported by a process of self-assessment and assurance certification by Chief Officers and the outcome of this assessment was reported to the Audit Committee on 16 June 2021.

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.

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

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

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

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

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

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

It is our view that the council has in place a sound system of internal financial control and that appropriate mechanisms are in place to identify areas of weakness. This is corroborated by an annual assurance statement prepared by the Shared Service Manager – Audit & Fraud stating that reasonable assurance can be placed upon the adequacy and effectiveness of the council's internal control systems. Due to the COVID-19 pandemic, some audits from 2020-21 could not be carried out and have been rescheduled to take place in early 2021-22. However the overall audit plan is set within the context of a multi-year approach to audit planning such that key risk areas are reviewed over a 5 year cycle.

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

### **COVID-19**

The significant incident which began in late March 2020 and the council's responses as a Category 1 responder during the COVID-19 pandemic tested how well the Council's risk management, governance and internal controls framework is operating. There were examples of innovations, new business processes and solutions, and new technology being embraced in order to deliver services to the community in its role as a Category 1 responder to carry out the following three essential functions: Caring for the Vulnerable; Liaising with Resilience Partners; and Supporting Economic Recovery. This was achieved using amended governance arrangements for a period of time during 2020/21, new ways of decision-making, leadership and implementation including virtual meetings, conference calls and systems remote access. Meetings of the Audit Committee and Council have been held remotely since June 2020 to allow Members to undertake their scrutiny role and service Committees also re-started in August 2020. Regulatory Committees, Planning and Licensing, were briefly interrupted but recommenced from May 2020.

There were regular Elected Member briefings and cross party meetings in order to further share updates on the developments as a result of the COVID-19 pandemic. It was agreed at the Cross Party Group that committee business would be kept to a minimum with only necessary and urgent papers being considered by committee. A small number of temporary delegations were agreed to enable services within Regulatory to continue, assist with the preparation of the annual accounts and deal with taxation matters. The Council's existing Scheme of Governance was also used to enable decisions to be taken which would normally be taken by committee. A report was presented to Council in June 2020 which provided an update in relation to actions and decisions taken under the

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

### **COVID-19 (Cont'd)**

revised governance arrangements put in place following the Government lockdown on 24 March 2020. A link to this report can be found [here](#).

Subsequently COVID-19 Update reports were regularly provided to Council meetings throughout 2020/21 identifying the key issues for the Council, its residents and businesses, what the Council was doing to assist, how services were impacted, and what the financial impact was anticipated to be.

All members of the council's Senior Leadership Team and key stakeholders are participants in a variety of Local Authority specific COVID-19/Business Continuity response groups supported by the Civil Contingencies Service. A comprehensive COVID-19 Impact Risk Register has been developed covering all aspects of service delivery affected by the pandemic which is maintained on a weekly basis.

During 2020-21 the Audit Committee formed a sub-group to consider the COVID-19 Guidance for Audit and Risk Committees which was produced by Audit Scotland. The outcome of this exercise was reported to the 16 June 2021 Audit Committee meeting and confirmed that the council has maintained consistent essential services for its communities whilst adapting to provide alternative on-line/virtual services wherever possible. The council's strong collaborative approach has continued to be effective at achieving a unified response, working with key partners including the NHS, Police Scotland, the voluntary sector and other community groups and the response to the crisis has added assurance to the council's business continuity plans, communications strategy and governance arrangements.

With significant disruption to how services were delivered over the year which has the potential to continue in the short and medium term as the pandemic develops, the CMT developed plans to capture the shift from business as usual activity and ensure the council continued to meet requirements and achieve the strategic priorities set out in the Strategic Plan.

This planning activity took into consideration reflective learning from the first phase of responding to the pandemic and engaging with key stakeholders in planning future service provision.

The financial impact of implementing the required changes to services and service delivery models (e.g. to support social distancing requirements, support staff with the appropriate PPE and manage the new and changing levels of need and demand) was significant and likely to be ongoing and evolving as the pandemic continues into 2021/22.

A detailed approval log is being maintained and scrutinised by senior management, including approval requirements of any decisions with financial implications for the council. The "new normal" may have an impact on service demand and means of delivery and the consequences of this will have to be clearly laid out within the current performance planning, management and reporting frameworks.

### **Governance Issues and Planned Actions**

The following main issues and areas for improvement during 2020/21 have been identified through the self-assessment exercise carried out by Chief Officers against key aspects of the Code of Good Governance:

## Annual Governance Statement (Cont'd)

### Governance Issues and Planned Actions (Cont'd)

Improvement Area identified by 2020/21 Exercise	Responsible Officer
Embedding Be the Best Conversations within all service teams.	Chief Officer, Resources Chief Officer, Citizen, Culture and Facilities Chief Officer, Supplies, Distribution and Property
Following COVID-19 work is required in some services to review and update business continuity planning documentation.	Chief Officer, Housing and Employability
Business Classification Scheme will be rolled out to relevant service areas.	Chief Officer, People and Technology
Due to COVID-19 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.	Chief Officer, Regulatory and Regeneration Chief Officer, People and Technology
Improvement activity is ongoing within teams in order to develop and maintain strong supervision practices.	Chief Officer, HSCP
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.	Chief Executive/Chief Officers
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
Within HSCP, work is ongoing with Healthcare Improvement Scotland in respect of self-evaluation activity.	Chief Officer, HSCP
Within 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.	Chief Officer, HSCP
Within HSCP, governance processes developed for tracking of audit action plans and ensuring action deadlines are met will continue to be embedded.	Chief Officer, HSCP
Continue to develop plans in response to the ageing population. We continue to develop and review services in response to the changing demographic.	Head of Health and Community Care
Review of Learning Disability Service to improve on ways of working to ensure the service is fit for the future demands. Service Improvement lead aligned to service. Full review to be picked up as part of renewal and recovery work.	Head of Mental Health, Addictions & Learning Disabilities
Improved case recording and assessment for children and families who receive statutory social work services.	Head of Children's Health Care and Criminal Justice
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-19 Pandemic highlighting any lessons learned which will inform future emergency response and recovery arrangements.	Chief Executive

## Annual Governance Statement (Cont'd)

### Governance Issues and Planned Actions (Cont'd)

In the 2019/20 Annual Governance Statement officers identified a range of areas for improvement during 2020/21. 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 2019/20 Exercise	Status
Within HSCP, there are occasions when complaints timescales are being missed due to the complexity of response or NHS Policy where the Chief Officer approves all responses. HSCP-wide improvements are currently being reviewed to ensure full compliance.	Complete  A review of the complaints process and timescales for responses took place in early 2021.
Within HSCP, improvement is required in relation to streamlining community engagement and service user feedback across services. Self-evaluation and benchmarking activity takes place but a review of services is planned to ensure that the service is meeting user needs. This will be embedded within service delivery plans which are currently being developed.	Ongoing  Self evaluation and benchmarking activity takes place as standard across Adult Protection Committee activity as well as peer audit of casefiles across all Adult services. Work is ongoing with Healthcare Improvement Scotland in respect of self-evaluation activity.  Quality Assurance practices include an element of self- evaluation for example complaints audits.
Within HSCP, stronger governance is required in relation to tracking of action plans and ensuring action deadlines are met.	Ongoing  Action plans are in place for external and internal audit reports which are monitored and reported to WDC Audit Committee.  Audit Actions are now reviewed at Chief Officer and Heads of Service 1 to 1 meetings.  Chief Internal Auditor now attends HSCP SMT meetings to discuss outstanding actions and progress which is providing a focus in this area.
Continue to lead the implementation of and embed the Contract and Supplier Management Policy across services.	Complete  The target for compliance for 2020-21 was set at 75% and this has been achieved.
Further develop the Workforce Management System	Ongoing  Good progress has been made in the ongoing development of enhanced functionality of this system.
Maintenance of HRA housing rental income stream following full rollout of Universal Credit (UC) and other welfare reforms. This requires to be monitored as this income stream will be impacted issues arising from COVID-19.	Complete  All income and arrears levels are monitored on a weekly basis with processes in place to ensure early engagement with any tenant that fails to pay the rent due in order to provide support, assistance and avoid escalation of arrears.

## Annual Governance Statement (Cont'd)

### Governance Issues and Planned Actions (Cont'd)

Improvement Area identified by 2019/20 Exercise	Status
	<p>We have streamlined the processing of payments received from Department for Work and Pensions (DWP), with them now received electronically with automation of payments into rent accounts therefore reducing technical arrears and removing need for contact with these tenants.</p> <p>We have a very good relationship with the local DWP/UC team to ensure any issues identified are resolved and have quarterly meetings with them to ensure continual improvement of the processes.</p> <p>We have fully utilised the discretionary housing payment fund to assist tenants impacted by COVID-19 and other welfare reforms and also provided financial support to those impacted by COVID-19 via hardship payments and funding provided by Scottish Government.</p>
<p>Consolidation of Procurement and Commissioning arrangements ensuring compliance and efficiencies. There are still a number of risk areas contained within the HSCP procurement pipeline priorities.</p> <p>The HSCP SMT has agreed that Commissioning resource requires to be strengthened and a commissioning manager post will be advertised in 20/21.</p>	<p>Complete</p> <p>Procurement request form is completed for all exercises above £50k (new contracts, renewals and call off contracts).</p> <p>Compliance has improved in the current financial year to between 96% and 100% across the Heads of Service.</p> <p>Strong links have been developed between the Corporate Procurement Unit, HSCP Finance and HSCP Services.</p> <p>The HSCP Procurement Pipeline continues to be progressed and a number of Contract Strategies have been approved by the Tendering Committee in 2020/21 and a number of contracts have now been awarded.</p>
<p>Continue to develop plans in response to the ageing population. We continue to develop and review services in response to the changing demographic.</p>	<p>Ongoing</p> <p>We are working across Greater Glasgow and Clyde, through the Falls and Frailty Steering Group to ensure we are developing services in a collegiate way, that gets the most optimum performance of the whole system.</p> <p>Additionally, as a result of the pandemic, we are mindful of the isolation and physical deconditioning that many older people will have experienced. We are developing plans to respond to these new needs.</p>

## Annual Governance Statement (Cont'd)

### Governance Issues and Planned Actions (Cont'd)

Improvement Area identified by 2019/20 Exercise	Status
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.	<p>Ongoing</p> <p>Full review has been delayed due to the pandemic. As we move out of this into recovery planning, the Learning Disability review is back on the agenda and work has already begun to scope out current services and possible vision for the future, to ensure that it meets strategic priorities. A new manager has been appointed to the learning disability service who will link with the Service Improvement Lead and new Organisational Development manager and drive forward the review.</p>
Improved case recording and assessment for children and families who receive statutory social work services.	<p>Ongoing</p> <p>Review of Care First case recording system by Information Team to be scheduled following lockdown. A HSCP-wide review will be taken forward as part of redesign activity.</p> <p>Case sampling for children on the child protection register will report to the Child Protection Committee after June 2020. Lead Officer in post January 2021 and initial review has been undertaken. Further programme of quality assurance being developed for 2021/22.</p>
Further efforts to reduce absence, supporting both staff wellbeing and containing costs	<p>Ongoing</p> <p>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.</p>
Continue the implementation of the strategic improvement framework activity on benchmarking, including customer feedback and proof of "best value"	<p>Complete</p> <p>This is embedded within delivery plans.</p>
The new integrated housing management system went live in November 2019. There were and continue to be challenges with the system and a monitoring and development action plan will be in place for 2020/21 to ensure that remaining issues are fully addressed.	<p>Ongoing</p> <p>A Project Overview document has been developed and approved by the Integrated Housing Project Board. This document is being utilised to manage all remaining Phase 2 implementation items. Ad hoc issues experienced in the live system follow a process of being logged on the IHMS Team's issue log, resolved internally where possible, and escalated utilising the suppliers support portal where required.</p>



## Annual Governance Statement (Cont'd)

### Governance Issues and Planned Actions (Cont'd)

Improvement Area identified by 2019/20 Exercise	Status
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.	<p>Ongoing, as the pandemic remains.</p> <p>The CMT have developed plans to ensure the council can continue to meet requirements and achieve the strategic priorities set out in the Strategic Plan. This planning activity considered the reflective learning from the first phase of responding to the pandemic and ongoing engagement with key stakeholders in planning future service provision.</p> <p>The Audit Committee considered the Audit Scotland COVID-19 Guide for Audit and Risk Committees and concluded that the Council's response to the crisis has added assurance to the council's business continuity plans, communications strategy and governance arrangements.</p>

### Best Value Assurance Report

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

### Health and Social Care Integration

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

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

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.

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

### **Compliance with best practice (Cont'd)**

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

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

#### **Assurance**

Subject to the above, and on the basis of the assurances provided, we consider the governance and internal control environment operating during 2020/21 provides reasonable and objective assurance that any significant risks impacting on the achievement of our principle objectives will be identified and actions taken to avoid or mitigate their impact. Systems are in place to continually review and improve the governance and internal control environment with plans in place to address improvement areas.

**Jonathan McColl**  
**Leader of the Council**  
**Date: 23 June 2021**

**Joyce White**  
**Chief Executive**  
**Date: 23 June 2021**

**Stephen West**  
**Chief Officer – Resources**  
**Date: 23 June 2021**

## 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 2020 (SSI No. 2020/26). 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 2020/21 the salary for the Leader of West Dunbartonshire Council was £35,713. The Regulations also state that the maximum yearly amount that may be paid to the Provost (£26,785) is 75% of the total yearly amount payable to the Leader of the Council.

The Regulations also state the remuneration that may be paid to Senior Councillors and the total number of Senior Councillors the council may have. The maximum yearly amount that may be paid to a Senior Councillor (£26,785) is 75% of the total yearly amount payable to the Leader of the Council. For 2020/21 the total yearly amount payable by the council for remuneration of all of its Senior Councillors shall not exceed £223,200. 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 £22,320, per the decision at Council on 17 May 2017 for 2017/18 onwards.

During 2020/21, the Council agreed the appointment of a Council Leader, Provost, Bailie and 10 Senior Councillors and the remuneration due paid to the 10 Senior Councillors totalled £223,200 (£218,400 in 2019/20). 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 2021 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 (Cont'd)

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

**Table 1: Remuneration of Senior Councillors**

Name	Position	Year ended 31 March 2021				2019/20
		Salary, Fees & Allowances	Taxable Expenses	Non-cash Expenses, Benefits-in-kind	Total Remuneration	Total Remuneration
		£	£	£	£	£
Jonathan McColl	Leader of Council Convener of Community Planning West Dunbartonshire Management Board Convener of Recruitment & Individual Performance Management Committee Convener of Sub Committee on Scheme of Delegation	35,713	0	0	35,713	34,944
William Hendrie	Provost	26,785	0	0	26,785	26,208
Karen Conaghan	Depute Provost Convener of Appeals Committee Convener of Educational Services Committee	22,338	0	0	22,338	21,917
Caroline McAllister	Depute Leader (to 29/3/2021)	22,275	0	0	22,275	21,917
Denis Agnew	Bailie Convener of Cultural Committee	22,320	0	0	22,320	21,840
Jim Brown	Convener of Licensing Board (to 16/3/2020)	0	0	0	0	21,772
Ian Dickson	Convener of Corporate Services Committee Convener of Licensing Board	22,338	0	0	22,338	21,917
Diane Docherty	Convener of Housing & Communities Committee	22,338	0	0	22,338	21,917
Jim Finn	Convener of Licensing Committee Convener of Planning Committee Convener of Tendering Committee	22,320	0	0	22,320	21,840
Iain McLaren	Convener of Infrastructure Regeneration & Economic Development Committee	22,338	0	0	22,338	21,917
Marie McNair	Convener of Integration Joint Board (HSCP)	22,320	0	0	22,320	21,840
John Mooney	Convener of Audit Committee	22,320	0	0	22,320	21,840

**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 2020/21 have only been included for Senior Councillors. For those Councillors still active and no longer senior, the allowances are, therefore, noted as £0.

#### **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:

2019/20	2020/21
£	£
454,811 Salaries	459,853
19,096 Expenses	2,083
<b>473,907 Total</b>	<b>461,936</b>

## Remuneration Report (Cont'd)

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

**Note:** The annual return of Councillors' salaries and expenses for 2020/21 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/150 sets the amount of salary for the Chief Officials of West Dunbartonshire Council for the period 2018 to 2021. The post of Chief Officer Health and Social Care Partnership is a joint post between West Dunbartonshire Council and NHS Greater Glasgow and Clyde. The post of Chief Officer Roads & Neighbourhood is a joint post between West Dunbartonshire 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 31/03/21	Salary, Fees & Allowances 2020/21 £	Election Duties 2020/21 £	Total Remuneration 2020/21 £	Total Remuneration 2019/20 £
<b>Remuneration of Senior Employees</b>					
Joyce White	Chief Executive	132,585	813	133,398	134,795
Richard Cairns	Strategic Director of Regeneration, Environment & Growth (seconded role from 1/10/2020)	72,106	0	72,106	112,086
Jonathan Hinds	Head of Children's Healthcare & Criminal Justice - Chief Social Work Officer	88,190	0	88,190	84,963
Laura Mason	Chief Officer - Education, Learning & Attainment	89,645	0	89,645	85,597
Stephen West	Chief Officer - Resources - S95 Officer	93,588	0	93,588	91,326
Peter Hissett	Chief Officer - Regulatory & Regeneration	91,062	0	91,062	90,836
Victoria Rogers	Chief Officer - People & Technology	91,062	0	91,062	86,028
Angela Wilson	Chief Officer - Supply, Distribution & Property	115,158	0	115,158	114,036
Peter Barry	Chief Officer - Housing & Employability	91,062	0	91,062	85,838
Malcolm Bennie	Chief Officer - Citizen, Culture & Facilities	89,534	0	89,534	85,304
<b>Remuneration of Senior Employees of Subsidiaries</b>					
John Anderson	General Manager of West Dunbartonshire Leisure	76,912	0	76,912	74,503

There were no elections during 2020/21. The election amount recorded in 2020/21 is a payment made during 2020/21 for the General Election held in 2019. Total remuneration 2019/20 includes election payments for senior employees.

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

Details of the post of Chief Officer - Roads & Neighbourhood (shared post with Inverclyde Council) are included in the remuneration report of Inverclyde Council. West Dunbartonshire Council funds 50% of this post which was £56,670 (including employer on costs).

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

## Remuneration Report (Cont'd)

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

#### Notes

- The term *senior employee* means any local authority employee:
  - who has responsibility for the management of the local authority to the extent that the person has the power to direct or control the major activities of the authority (including activities involving the expenditure of money), during the year to which the Report relates, whether solely or collectively with other persons;
  - who holds a post that is politically restricted by reason of section 2(1) (a), (b) or (c) of Local Government and Housing Act 1989 (4); or
  - whose annual remuneration, including any remuneration from a local authority subsidiary body, is £150,000 or more.
- The figure for gross salary, fees and allowances shown for senior employees for the year ended 31 March 2021 includes any amounts received for the roles performed for West Dunbartonshire in the elections. There were no elections during 2020/21. There were two elections during 2019/20 (namely: European Election (23/5/2019) and General Election 12/12/19);
- 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	
	2020/21	2019/20
£50,000 - £54,999	140	98
£55,000 - £59,999	43	30
£60,000 - £64,999	22	47
£65,000 - £69,999	52	22
£70,000 - £74,999	4	1
£75,000 - £79,999	0	1
£80,000 - £84,999	2	4
£85,000 - £89,999	6	5
£90,000 - £94,999	7	4
£110,000 - £114,999	0	3
£115,000 - £119,999	2	0
£130,000 - £134,999	1	1
<b>Total</b>	<b>279</b>	<b>216</b>

## Remuneration Report (Cont'd)

### 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 2021 are shown in Table 5 on pages 36. The table details the pension entitlement and contributions made by West Dunbartonshire Council in respect of all senior Councillors and senior officers of the council who have opted to join the LGPS.

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

	<b>Contribution rate 2020/21</b>	<b>Contribution rate 2019/20</b>
<b>The tiers and members contribution rates for 2020/21 whole time pay:</b>		
<b><u>Local Government employees</u></b>		
On earnings up to and including £22,200 (£21,800)	5.50%	5.50%
On earnings above £22,200 (£21,800) and up to £27,100 (£26,700)	7.25%	7.25%
On earnings above £27,100 (£26,700) and up to £37,200 (£36,600)	8.50%	8.50%
On earnings above £37,200 (£36,600) and up to £49,600 (£48,800)	9.50%	9.50%
On earnings above £49,600 (£48,800)	12.00%	12.00%
<b>The tiers and members contribution rates for 2019/20 actual pay:</b>		
<b><u>Teachers</u></b>		
On earnings up to and including £28,168 (£27,697)	7.20%	7.20%
On earnings above £28,168 (£27,697) and up to £37,918 (£37,284)	8.70%	8.70%
On earnings above £37,918 (£37,284) and up to £44,961 (£44,209)	9.70%	9.70%
On earnings above £44,961 (£44,209) and up to £59,586 (£58,590)	10.40%	10.40%
On earnings above £59,586 (£58,590) and up to £81,253 (£79,895)	11.50%	11.50%
On earnings above £81,253 (£79,895)	11.90%	11.90%

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

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

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

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



## Remuneration Report (Cont'd)

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

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

		In-year pension contributions		Accrued pension benefits	
Name	Position at 31/03/21	For year to 31 March 2021	For year to 31 March 2020	As at 31 March 2021	As at 31 March 2020
Senior Councillors		£	£	£	£
Jonathan McColl	Leader of Council Convener of Community Planning West Dunbartonshire Management Board Convener of Sub Committee on Scheme of Delegation Convener of Recruitment & Individual Performance Management Committee	6,893	6,744	8,643	7,701
Denis Agnew	Bailie Convener of Cultural Committee	4,308	4,215	7,324	6,808
John Mooney	Convener of Audit Committee	4,308	4,215	3,867	3,364
Jim Brown	Convener of Licensing Board (to 16/3/20)	0	4,202	0	1,269
Karen Conaghan	Depute Provost Convener of Appeals Committee Convener of Educational Services Committee	4,298	4,206	1,785	1,309
Ian Dickson	Convener of Corporate Services Committee Convener of Licensing Board	4,298	4,206	1,785	1,309
Diane Docherty	Convener of Housing & Communities Committee	4,298	4,206	1,785	1,309
Jim Finn	Convener of Licensing Committee Convener of Planning Committee Convener of Tendering Committee	4,308	4,215	4,357	3,839
Caroline McAllister	Depute Leader (to 29/3/2021)	4,298	4,206	1,785	1,309
Iain McLaren	Convener of Infrastructure Regeneration & Economic Development Committee	4,298	4,206	1,785	1,309
Senior Employees					
Joyce White	Chief Executive	25,667	25,882	38,005	34,669
Richard Cairns	Strategic Director of Regeneration, Environment & Growth (seconded role from 1/10/2020)	15,508	21,518	70,397	66,414
Jonathan Hinds	Head of Children's Healthcare & Criminal Justice - Chief Social Work Officer	16,970	16,324	60,163	56,502
Laura Mason	Chief Officer - Education, Learning & Attainment	17,302	16,520	135,105	122,157
Stephen West	Chief Officer - Resources - S95 Officer	18,009	17,443	127,902	121,856
Peter Hissett	Chief Officer - Regulatory & Regeneration	17,535	16,480	94,312	84,998
Victoria Rogers	Chief Officer - People & Technology	17,535	16,480	69,349	62,250
Angela Wilson	Chief Officer-Supply, Distribution & Property	22,157	21,518	159,556	152,976
Peter Barry	Chief Officer - Housing & Employability	17,535	16,480	57,241	51,216
Malcolm Bennie	Chief Officer - Citizen, Culture & Facilities	17,263	16,354	17,502	14,968
Senior Employees of Subsidiaries					
John Anderson	General Manager of West Dunbartonshire Leisure	14,799	14,370	57,718	54,740

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 2021 for Senior Councillors are shown in Table 5, together with the contribution made by West Dunbartonshire Council to each Senior Councillor's pension during the year. Senior councillors omitted from the table above are not members of the Local Government Pension Scheme.

## Remuneration Report (Cont'd)

### e) Exit Packages

A number of exit packages were agreed, at a total cost of £0.060m for 2020/21, as shown in the following Table 6.

**Table 6**

Banding	Number of departures		Total cost	
	2020/21	2019/20	2020/21	2019/20
			£	£
£0 - £20,000	3	10	3,033	51,385
£20,001 - £40,000	2	0	57,403	0
£60,001 - £150,000	0	3	0	331,996
<b>Total</b>	<b>5</b>	<b>13</b>	<b>60,436</b>	<b>383,381</b>

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

### f) Trade Union Facility Time

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

Details of the facility time within West Dunbartonshire Council during the year to 31 March 2021 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
34	32	70	68
Percentage of Time Spent on Facility		Percentage of Time Spent on Facility	
Percentage	Number of Employees	Percentage	Number of Employees
Less < 1%	30	Less < 1%	46
1-50%	2	1-50%	22
51%-99%	2	51%-99%	0
100%	0	100%	2
Total cost of facility time		Total cost of facility time	
£51,376		£93,051	
Total pay bill		Total pay bill	
£6,077,392		£158,635,179	
Percentage of Pay Bill Spent on Facility		Percentage of Pay Bill Spent on facility	
0.85%		0.06%	
Paid TU Activities		Paid TU Activities	
4.32%		20.97%	

## Remuneration Report (Cont'd)

Jonathan McColl  
Leader of the Council  
Date: 23 June 2021

Joyce White  
Chief Executive  
Date: 23 June 2021

## 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 13 on page 61.

2019/20 Gross Expenditure £000	2019/20 Gross Income £000	2019/20 Net Expenditure £000	Note		2020/21 Gross Expenditure £000	2020/21 Gross Income £000	2020/21 Net Expenditure £000
75,579	(48,907)	26,672		<b>Service</b>	67,986	(42,105)	25,881
111,498	(13,250)	98,248		Corporate Services	116,558	(17,280)	99,278
64,476	(20,599)	43,877		Educational Services	69,655	(18,118)	51,537
				Infrastructure, Regeneration and Economic Development			
10,570	(5,032)	5,538		Housing and Communities	13,448	(6,779)	6,669
32,714	(42,640)	(9,926)		Housing Revenue Account	34,003	(43,354)	(9,351)
62	(7,572)	(7,510)		Miscellaneous Services	8,860	(7,489)	1,371
170,360	(95,582)	74,778		Health and Social Care Partnership	175,933	(100,333)	75,600
2,336	0	2,336		Requisitions	2,339	0	2,339
<b>467,595</b>	<b>(233,582)</b>	<b>234,013</b>		<b>Net Cost of Service (1)</b>	<b>488,782</b>	<b>(235,458)</b>	<b>253,324</b>
		1,463		(Gain) / loss on Disposal of Fixed Assets			883
		<b>1,463</b>		<b>Other Operating Expenditure (2)</b>			<b>883</b>
		(35,296)		Council Tax			(36,765)
		(84,847)	8	Non-Domestic Rates			(55,963)
		(103,571)	8	Revenue Support Grant			(153,086)
		(27,876)	8	Recognised Capital Income (Grants, Contributions & Donations)			(26,210)
		<b>(251,590)</b>		<b>Taxation and Non-specific Grant Income (3)</b>			<b>(272,024)</b>
		(260)	25	Interest Earned			(165)
		19,372	25	External Interest Payable / Similar Charges			19,180
		1,380		Impairment Loss - Debtors			1,382
		0	25	(Gain)/Loss early settlement of borrowing			0
		(2,387)	5	Surplus on Trading Undertakings not included in net cost of services			(2,992)
		5,172	11	Pension Interest Cost/Expected Return on Pension Assets			3,379
		<b>23,277</b>		<b>Finance/Investment Income and Expenditure (4)</b>			<b>20,784</b>
		<b>7,163</b>		<b>(Surplus)/Deficit on Provision of Services (5) = (1)+(2)+(3)+(4)</b>			<b>2,967</b>
		(9,838)		(Surplus)/Deficit arising from revaluation of property, plant and equipment			(49,393)
		(96)		(Surplus)/Deficit on revaluation of available for sale assets			0
		(91,163)	11	Actuarial (gains)/losses on pension fund assets and liabilities			12,934
		<b>(101,097)</b>		<b>Other Comprehensive (Income) and Expenditure (6)</b>			<b>(36,459)</b>
		<b>(93,934)</b>		<b>Total Comprehensive (Income) and Expenditure (5) + (6)</b>			<b>(33,492)</b>

## Movement in Reserves Statement

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

		Usable Reserves									
		General Fund	HRA	Capital	Capital				Total		
		balance	Balance	Receipts	Grants and	Capital	Capital	Other	Usable	Unusable	Total
Note		£000	£000	Reserve	Receipts	Reserve	Fund	Reserves	Reserves	Reserves	Reserves
		£000	£000	£000	Unapplied	£000	£000	£000	£000	£000	£000
					Account						
					£000						
<b>2020/21</b>											
<b>Opening Balance at 1 April 2020</b>		<b>(9,395)</b>	<b>(3,924)</b>	<b>0</b>	<b>(132)</b>	<b>(2,169)</b>	<b>0</b>	<b>(214)</b>	<b>(15,834)</b>	<b>(269,078)</b>	<b>(284,912)</b>
<b>Movement in reserve 2020/21</b>											
	Total Comprehensive Expenditure and Income	11,264	(8,297)	0	0	0	0	0	<b>2,967</b>	(36,459)	<b>(33,492)</b>
3	Adjustments between accounting basis and funding basis under regulations	(15,280)	4,504	0	(279)	0	(916)	0	<b>(11,971)</b>	11,971	<b>0</b>
	<b>Net (Increase)/Decrease before Transfers to Other Statutory Reserves</b>	<b>(4,016)</b>	<b>(3,793)</b>	<b>0</b>	<b>(279)</b>	<b>0</b>	<b>(916)</b>	<b>0</b>	<b>(9,004)</b>	<b>(24,488)</b>	<b>(33,492)</b>
	Transfers to/from other statutory reserves	(1,392)	353	0	369	700	916	(94)	<b>852</b>	(852)	<b>0</b>
	<b>Closing Balance at 31 March 2021</b>	<b>(14,803)</b>	<b>(7,364)</b>	<b>0</b>	<b>(42)</b>	<b>(1,469)</b>	<b>0</b>	<b>(308)</b>	<b>(23,986)</b>	<b>(294,418)</b>	<b>(318,404)</b>
<b>2019/20</b>											
<b>Opening Balance at 1 April 2019</b>		<b>(10,998)</b>	<b>(1,606)</b>	<b>0</b>	<b>(278)</b>	<b>(2,847)</b>	<b>0</b>	<b>(362)</b>	<b>(16,091)</b>	<b>(174,887)</b>	<b>(190,978)</b>
<b>Movement in reserve 2019/20</b>											
	Total Comprehensive Expenditure and Income	25,351	(18,188)	0	0	0	0	0	<b>7,163</b>	(101,097)	<b>(93,934)</b>
3	Adjustments between accounting basis and funding basis under regulations	(22,616)	15,516	0	(159)	0	(498)	0	<b>(7,757)</b>	7,757	<b>0</b>
	<b>Net (Increase)/Decrease before Transfers to Other Statutory Reserves</b>	<b>2,735</b>	<b>(2,672)</b>	<b>0</b>	<b>(159)</b>	<b>0</b>	<b>(498)</b>	<b>0</b>	<b>(594)</b>	<b>(93,340)</b>	<b>(93,934)</b>
	Transfers to/from other statutory reserves	(1,132)	354	0	305	678	498	148	<b>851</b>	(851)	<b>0</b>
	<b>Closing Balance at 31 March 2020</b>	<b>(9,395)</b>	<b>(3,924)</b>	<b>0</b>	<b>(132)</b>	<b>(2,169)</b>	<b>0</b>	<b>(214)</b>	<b>(15,834)</b>	<b>(269,078)</b>	<b>(284,912)</b>

## Balance Sheet

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

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

2019/20			2020/21
£000	Note		£000
1,011,526	14	Property, Plant and Equipment	1,111,227
175	15	Intangible Assets	271
23		Long Term Debtors	22
1,406	17	Heritage Assets	1,406
495		Long Term Investments	489
<b>1,013,625</b>		<b>Long Term Assets</b>	<b>1,113,415</b>
8,053	16	Asset Held for Sale	7,755
1,231		Inventories	1,285
43,051	21	Short Term Debtors	65,287
17,038	24	Cash and Cash Equivalents (net)	12,241
<b>69,373</b>		<b>Current Assets</b>	<b>86,568</b>
(232)	27	Provisions	(225)
(42,167)	26	Short Term Creditors	(71,525)
(237,091)	25	Short Term Borrowing	(274,466)
(3,605)	20	PPP	(3,677)
<b>(283,095)</b>		<b>Current Liabilities</b>	<b>(349,893)</b>
<b>799,903</b>			<b>850,090</b>
(276,905)	25	Long Term Borrowing	(274,193)
(96,337)	20	PPP and Finance Lease Liabilities	(92,615)
(134,077)	11	Net Pensions Liability	(163,615)
(7,672)	8	Capital Grants Receipts in Advance	(1,263)
<b>(514,991)</b>		<b>Long Term Liabilities</b>	<b>(531,686)</b>
<b>284,912</b>		<b>Net Assets</b>	<b>318,404</b>
<b>Represented by:</b>			
15,834	MIR/29	Usable Reserves	23,986
269,078	MIR/29	Unusable Reserves	294,418
<b>284,912</b>		<b>Total Reserves</b>	<b>318,404</b>

The unaudited Financial Statements were authorised for issue on 23 June 2021.

Stephen West  
Chief Officer - Resources  
West Dunbartonshire Council  
Date: 23 June 2021

## Cash Flow Statement

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

2019/20 £000		2020/21 £000	2020/21 £000
<b>7,163</b>	<b>Operating Activities</b>		
	<b>Net deficit on the provision of services</b>		<b>2,967</b>
(28,538)	Depreciation, amortisation and impairment	(39,121)	
(1,463)	Net gain/loss on fixed assets	(884)	
(20,024)	Movement in pension liabilities	(16,604)	
171	Movement in inventories	54	
(2,151)	Movement in debtors	21,695	
2,664	Movement in creditors and provisions	(29,747)	
(1,106)	Other non-cash movements	(119)	
<b>(50,447)</b>	<b>Adjustments to net deficit on the provision of services for non-cash movements</b>		<b>(64,726)</b>
22	Financing movements	6	
27,876	Investing movements	26,210	
<b>27,898</b>	<b>Adjustments for items included in the net surplus/deficit on the provision of services that are investing and financing activities</b>		<b>26,216</b>
<b>(15,386)</b>	<b>Net cash inflow from Operating Activities</b>		<b>(35,543)</b>
109,681	Purchase of property, plant and equipment and intangible assets	91,903	
(803)	Proceeds from sale of property, plant and equipment and intangible assets	(1,284)	
(4,005)	Movement on long term investments	(6)	
(28,632)	Other receipts from investing activities	(19,260)	
<b>76,241</b>	<b>Net cash outflows from investing activities</b>		<b>71,353</b>
(269,612)	Cash receipts of short-term and long-term borrowing	(270,961)	
3,160	Repayment of PPP liabilities	3,652	
201,304	Repayment of short-term and long-term borrowing	236,296	
<b>(65,148)</b>	<b>Financing Activities</b>		<b>(31,013)</b>
<b>(4,293)</b>			<b>4,797</b>
12,745	Cash and cash equivalents at the beginning of the reporting period		17,038
17,038	Cash and cash equivalents at the end of the reporting period		12,241
<b>(4,293)</b>	<b>Movement – Increase in Cash</b>		<b>4,797</b>

## Notes to the Financial Statements

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

The Financial Statements contain estimated figures that are based on assumptions made by the council about the future or that are otherwise uncertain. Estimates are made taking into account historical experience, current trends and other relevant factors. However, because balances cannot be determined with certainty, actual results could be materially different from the assumptions and estimates. The items in the authority's balance sheet as at 31 March 2021, for which there is a significant risk of material adjustment in the forthcoming financial year are as follows:

Item	Uncertainty	Potential effect
Property Plant and Equipment – 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 are reduced, depreciation will increase and the carrying amount of assets will fall. It is estimated that the annual depreciation charge for buildings would increase by £1.585m for every year that useful lives had to be reduced.
Provision – equal pay	The council has set aside a provision of £0.225m for the settlement of claims arising from the Equal Pay Initiative, based upon the number of claims received and an average settlement amount. It is not certain that all valid claims have been received by the council or that precedents elsewhere on settlement values will be applicable.	An increase over the forthcoming year of 10% in either the total number of claims or the estimated average settlement would have an effect of adding £0.023m to the provision needed.
Pension liability	Estimation of the net liability to pay pensions depends on a number of complex judgements relating to the discount rates used, the rate at which salaries are projected to increase by, changes to retirement ages, mortality rates and expected returns on pension assets held. A firm of consulting actuaries is engaged to provide the council with expert advice about the assumptions applied.	The effect on the net liability can be measured. However, the assumptions interact in complex ways. During 2020/21 the appointed actuaries advised that the net liability had increased by £29.538m as a result of estimates being updated and an update to the assumptions.
Arrears and bad debts	As at 31 March 2021, the council had a balance of various debtors (including council tax, sundry debtors, housing rents) of £65.287m with a sliding scale of bad debt provision written against this, depending on the age of the debt.	If collection rates were to deteriorate, the provision for bad debts would require to be reviewed to consider the appropriate level of provision. However, based upon prior experience, the bad debt provision is considered adequate.



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

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

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

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

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

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

Item	Nature	£000
Unitary Charge Payment	Public Private Partnership agreement for the provision of 3 secondary schools and one primary school	12,023
Insurances	Insurance premiums for all policies	2,647
Landfill Tax	A tax paid on the disposal of waste. It is payable to Her Majesty's Revenue and Customs (HMRC)	2,794
Housing Benefit received	Benefit received to support customers on low incomes with housing rent costs	35,217
Housing Benefit paid	Benefit paid to support customers on low incomes with housing rent costs	(34,262)
Care Homes	Cost of providing care home services by external providers	9,369
NHS Resource Transfer	Income received from NHS to support care in the community.	(9,932)
Supplementation	Residential Accommodation for adults and children with disabilities	23,447
Integration Joint Board - West Dunbartonshire Health and Social Care Partnership	Day Support	2,432
Integration Joint Board - West Dunbartonshire Health and Social Care Partnership	Payments to Clients	5,178
Integration Joint Board - West Dunbartonshire Health and Social Care Partnership	Payments to external fostering agencies	2,746
Integration Joint Board - West Dunbartonshire Health and Social Care Partnership	Payments to Voluntary Organisations	1,436
Integration Joint Board - West Dunbartonshire Health and Social Care Partnership	Payments to other bodies	3,283

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

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

This note provides further breakdown of the adjustments summarised in the Movement in Reserves Statement on page 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 28 and 29 on pages 83 to 88.

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
<b>Usable Reserves</b>								
<b>Adjustments to the Revenue Resources</b>								
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)
	<b>(20,471)</b>	<b>(9,152)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(29,623)</b>
<b>Adjustments between Capital and Revenue Resources</b>								
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
	<b>5,191</b>	<b>13,656</b>	<b>883</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,730</b>
<b>Adjustments to the Capital Resources</b>								
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
	<b>0</b>	<b>0</b>	<b>(883)</b>	<b>(279)</b>	<b>0</b>	<b>(916)</b>	<b>0</b>	<b>(2,078)</b>
<b>Total Adjustments</b>	<b>(15,280)</b>	<b>4,504</b>	<b>0</b>	<b>(279)</b>	<b>0</b>	<b>(916)</b>	<b>0</b>	<b>(11,971)</b>

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

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

2020/21

	Capital Adjustment Account £000	Revaluation Reserve £000	Pension Reserve £000	Employee Statutory Adjustment Account £000	FIAA £000	Total Unusable Reserves £000
<b>Unusable Reserves</b>						
<b>Adjustments to the Revenue Resources</b>						
Pension Costs (transferred to (or from) the Pensions Reserve)	0	0	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
	<b>12,910</b>	<b>0</b>	<b>16,604</b>	<b>115</b>	<b>(6)</b>	<b>29,623</b>
<b>Adjustments between Capital and Revenue Resources</b>						
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)
	<b>(19,730)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(19,730)</b>
<b>Adjustments to the Capital Resources</b>						
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)
	<b>(7,360)</b>	<b>9,438</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,078</b>
<b>Total Adjustments</b>	<b>(14,180)</b>	<b>9,438</b>	<b>16,604</b>	<b>115</b>	<b>(6)</b>	<b>11,971</b>

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

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

2019/20

	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
<b>Usable Reserves</b>								
<b>Adjustments to the Revenue Resources</b>								
Pension Costs (transferred to (or from) the Pensions Reserve)	(19,157)	(868)	0	0	0	0	0	(20,025)
Financial Instruments (transferred to the Financial Instruments Adjustment Account)	12	10	0	0	0	0	0	22
Holiday Pay (transferred to the Accumulated Absences Reserve)	(953)	(40)	0	0	0	0	0	(993)
Reversal of entries included in the Surplus or Deficit on the Provision or Services in relation to capital expenditure (these items are charges to the Capital Adjustment Account)	(5,478)	4,816	0	0	0	0	0	(662)
	<b>(25,576)</b>	<b>3,918</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(21,658)</b>
<b>Adjustments between Capital and Revenue Resources</b>								
Transfer of non-current asset sale gain/loss from revenue to the Capital Receipts Reserve	(201)	(1,262)	1,463	0	0	0	0	0
Statutory provision for the repayment of debt (transfer to the Capital Adjustment Account)	3,161	4,463	0	0	0	0	0	7,624
Capital expenditure financed from revenue balances (transfer to the Capital Adjustment Account)	0	8,397	0	0	0	0	0	8,397
	<b>2,960</b>	<b>11,598</b>	<b>1,463</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,021</b>
<b>Adjustments to the Capital Resources</b>								
Disposal of non-current asset sale proceeds	0	0	(2,266)	0	0	0	0	(2,266)
Transfer from the Capital Receipts Reserve to the Capital Fund/ Capital Grants and Receipts Unapplied Account	0	0	803	(305)	0	(498)	0	0
Application of capital grants to finance capital expenditure	0	0	0	146	0	0	0	146
	<b>0</b>	<b>0</b>	<b>(1,463)</b>	<b>(159)</b>	<b>0</b>	<b>(498)</b>	<b>0</b>	<b>(2,120)</b>
<b>Total Adjustments</b>	<b>(22,616)</b>	<b>15,516</b>	<b>0</b>	<b>(159)</b>	<b>0</b>	<b>(498)</b>	<b>0</b>	<b>(7,757)</b>

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

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

2019/20

	Capital Adjustment Account £000	Revaluation Reserve £000	Pension Reserve £000	Employee Statutory Adjustment Account £000	FIAA £000	Total Unusable Reserves £000
<b>Unusable Reserves</b>						
<b>Adjustments to the Revenue Resources</b>						
Pension Costs (transferred to (or from) the Pensions Reserve)	0	0	20,025	0	0	20,025
Financial Instruments (transferred to the Financial Instruments Adjustment Account)	0	0	0	0	(22)	(22)
Holiday Pay (transferred to the Accumulated Absences Reserve)	0	0	0	993	0	993
Reversal of entries included in the Surplus or Deficit on the Provision or Services in relation to capital expenditure (these items are charges to the Capital Adjustment Account)	662	0	0	0	0	662
	<b>662</b>	<b>0</b>	<b>20,025</b>	<b>993</b>	<b>(22)</b>	<b>21,658</b>
<b>Adjustments between Capital and Revenue Resources</b>						
Statutory provision for the repayment of debt (transfer to the Capital Adjustment Account)	(7,624)	0	0	0	0	(7,624)
Capital expenditure financed from revenue balances (transfer to the Capital Adjustment Account)	(8,397)	0	0	0	0	(8,397)
	<b>(16,021)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(16,021)</b>
<b>Adjustments to the Capital Resources</b>						
Disposal of non-current asset sale proceeds	2,266	0	0	0	0	2,266
Depreciation adjustment between Capital Adjustment Account and Revaluation Reserve	(8,373)	8,373	0	0	0	0
Write out Revaluation Reserve of Disposals	(2,890)	2,890	0	0	0	0
Use of the Capital Receipts Reserve to finance capital expenditure	0	0	0	0	0	0
Application of capital grants to finance capital expenditure	(146)	0	0	0	0	(146)
	<b>(9,143)</b>	<b>11,263</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,120</b>
<b>Total Adjustments</b>	<b>(24,502)</b>	<b>11,263</b>	<b>20,025</b>	<b>993</b>	<b>(22)</b>	<b>7,757</b>

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

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

The draft Financial Statements were authorised for issue by the Chief Officer - Resources on 23 June 2021. 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 2021, the figures in the Financial Statements and notes have been adjusted in all material respects to reflect the impact of this information.

### Note 5 – Trading Operations

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

The council has established two trading units where the service manager is required to operate in a commercial environment and balance their budget by generating income from other parts of the council or other organisations. Details of those units are detailed below and these figures include an interest charge for the assets as noted within the accounting policies. It is the duty of a local council to conduct each of its significant trading operations so that, taking every year with the two previous years, total revenue is not less than expenditure. The analysis for 2018/19 to 2020/21 is as follows:

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

	2018/19	2019/20	2020/21	Cumulative
	£000	£000	£000	£000
Turnover	25,070	27,669	26,143	78,882
Expenditure	24,518	27,683	25,419	77,620
<b>Surplus/ (deficit)</b>	<b>552</b>	<b>(14)</b>	<b>724</b>	<b>1,262</b>

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

	2018/19	2019/20	2020/21	Cumulative
	£000	£000	£000	£000
Turnover	10,612	10,896	10,583	32,091
Expenditure	7,930	8,495	8,315	24,740
<b>Surplus</b>	<b>2,682</b>	<b>2,401</b>	<b>2,268</b>	<b>7,351</b>
<b>Surplus as noted in Comprehensive Income and Expenditure Statement</b>	<b>3,234</b>	<b>2,387</b>	<b>2,992</b>	<b>8,613</b>

The above table confirms that both trading accounts which have been statutory for more than three years, have met the break even target. The Trading Operations require to budget for estimated IAS19 pension expenditure. In 2020/21 the actual IAS19 pension charge resulted in an increase to expenditure within the services, creating a reduced surplus. This adjustment does not bring cash into or take cash from the trading operation, but is a technical adjustment required for accounting regulations. Trading operations are incorporated into the Comprehensive Income and Expenditure Statement.

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

### Note 6 – Related Parties

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

#### Central and Scottish Government

The council received £210.049m (2019/20 £188.418m) of revenue government grants and £25.839m (2019/20 £27.338m) of capital grants from the Scottish Government (with £2.489m due to the council at the year end); and other grants of £54.895m (2019/20 £53.675m) as shown in Note 8 Grant Income (with £0.751m due to the council at the year end).

#### Strathclyde Pension Fund

The council is an admitted body to the local government pension scheme and has made payments as shown in Note 11 Defined Benefit Pension Schemes. The balance owed to the pension fund at the year end was £1.966m.

#### Joint Boards

The council is a member of the Joint Boards for Valuation and Strathclyde Partnership for Transport and the council's contributions are disclosed within the Group Accounts. The council is also a partner in the West Dunbartonshire Health and Social Care Partnership and provided funding in year of £70.873m (2019/20 £67.584m).

#### West Dunbartonshire Leisure Trust

The council has representation on the Board of Trustees, with three of the nine Trustees being Council elected members, with the council contributing £5.128m to the Trust in 2020/21 (including a transfer of Scottish Government grant funding due to loss of income caused by COVID-19) and received from the Trust £0.081m.

#### Clydebank Property Company

The company is owned by the council which holds 100% of the issued share capital. The council holds an investment of £0.273m 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 2020/21 of £0.050m.

#### Voluntary Sector

The following voluntary organisations received over £0.050m in grant funding from West Dunbartonshire Council during 2020/21:

	£000
West Dunbartonshire Citizens Advice Bureau	380
Independent Resource Centre	135
Y-Sort It Youth Information Project	181
The Environment Trust	177
Dumbarton Women's Aid	157
Clydebank Women's Aid	167

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

#### Key Management Personnel

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



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

### Note 6 – Related Parties (Cont'd)

#### Elected Members

Members of the Council have direct control over the council's financial and operating policies. The total of members' allowances paid in 2020/21 is shown in the remuneration statement on pages 30 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 2021, the council has not had any material transactions for any body in which Members have an interest. The elected members register of interest can be found on the council website page:

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

#### Senior Officers

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

### Note 7 – Agency Services

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

2019/20 Net Payment/ (receipt) £000	Organisation	Description	2020/21 Receipts £000	2020/21 Payment £000	(Debtor)/ Creditor at 31.03.21 £000
14,101	Scottish Water	Water and sewerage charges collected by Council and paid over	0	14,058	354
(83,302)	Scottish Government	Non Domestic Rates	(72,684)	0	(3,614)

### Note 8 – Grant Income

The council credited the following grants and other contributions to Taxation and Non-specific Grant Income within the Comprehensive Income and Expenditure Statement in 2020/21, including general grant funding in relation to COVID-19 received through redeterminations:

31 March 2020	31 March 2021
£000	£000
188,418 Revenue Support Grant/ Non-Domestic Rates	209,049
9,153 General Services Capital Grant	16,384
15,294 New House Build	4,439
2,612 Early Year Funding	2,083
0 Sustrans - Connecting Clydebank	1,190
153 Exxon City Deal	629
0 Town Centre Fund	552
0 Transport Scotland - Electrical Charging Points	170
0 Cycling, Walking, Safer Streets	169
372 Strathclyde Passenger Transport	137
122 Levensgrove	123
170 Grants under £0.100m	334
<b>216,294</b>	<b>235,259</b>

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

### Note 8 – Grant Income (Cont'd)

The council credited the following grants to Services within the Comprehensive Income and Expenditure Statement in 2020/21, including service specific general grant funding in relation to COVID-19:

31 March 2020	31 March 2021
£000	£000
40,060 Housing Benefit Subsidy	34,262
3,545 Pupil Equity Fund	8,597
2,022 Criminal Justice	2,550
1,454 Scottish Attainment	2,057
4,227 Early Learning	1,566
955 Scottish Attainment Challenge Scotland Fund	848
0 Education additional staff support ( COVID)	770
0 Free School Meals and Community Food (COVID)	632
0 Winter Plan for Social Protection	594
0 Business Gateway	580
416 Private Sector Housing	364
252 Education Maintenance Allowance	382
199 Asylum Seekers	324
0 Funding to Administer Temp Restrictions	237
0 Discretionary Housing payment additional (COVID)	168
0 Worthy Causes - Free School Meals (COVID)	132
0 Scottish Government - ERO	128
0 Young Person's Guarantee (COVID)	111
115 No-one Left Behind	100
0 Grants under £0.100m (Covid)	76
430 Grants under £0.100m (Non-Covid)	417
<b>53,675</b>	<b>54,895</b>

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

31 March 2020	31 March 2021
£000	£000
5,920 Gruggies Burn	0
841 Early Years Funding	159
838 Town Centre	593
0 Digital Inclusion	331
73 Grants under £0.100m	180
<b>7,672</b>	<b>1,263</b>

The Council received a number of grants from the Scottish Government in 2020/21 related to COVID-19, whereby the Council acted as an agent on behalf of the Government. These grant 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.

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

### Note 8 – Grant Income (Cont'd)

	£000
Winter Hardship Payments	313
Self Isolation Grant Payments	113
COVID-19 Support for Businesses	14,634
Newly Self-Employed Hardship fund	174
Break Restrictions Fund	243
Contingency Fund	145
Furlough support	66
Strategic Framework	8,055
Taxi Support	788
Self-Catering Accommodation	28
Contingency Fund Plus	90
B&B and Guesthouse Support	3
ELC Transitional Support Fund	119
Temporary Restrictions Fund for Childcare Providers	90
	<u>24,861</u>

### Note 9 – Operating Leases

#### Council as Lessee

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

31 March 2020	31 March 2021
£000	£000
735 Not later than one year	765
2,620 Later than one year and not later than five years	2,363
2,617 Later than five years	2,036
<u>5,972</u>	<u>5,164</u>

The expenditure charged to the appropriate service lines in the Comprehensive Income and Expenditure Statement during the year in relation to these leases was £0.775m (2019/20 £0.753m).

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 2020	31 March 2021
£000	£000
311 Not later than one year	273
411 Later than one year and not later than five years	410
67 Later than five years	0
<u>789</u>	<u>683</u>

The expenditure charged to the appropriate service lines in the Comprehensive Income and Expenditure Statement during the year in relation to these leases was £0.380m (2019/20 £0.263m).

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

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

#### Council as Lessor

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

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

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

31 March 2020	31 March 2021
£000	£000
3,840 Not later than one year	3,627
10,665 Later than one year and not later than five years	11,442
137,705 Later than five years	134,633
<b>152,210</b>	<b>149,702</b>

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, £2.812m contingent rents were receivable by the council (2019/20 £2.686m).

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

#### Note 10 – Termination Benefits

The council terminated the contracts of a number of employees in 2020/21, incurring liabilities of £0.060m (2019/20 £0.383m). These terminations were made as part of the redesign of services within the council under voluntary severance and early retirement. There will be ongoing annual costs incurred by the council for those staff leaving under early retirement due to ongoing pension costs.

#### Note 11 – Defined Benefit Pension Schemes

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

The council participates in the following pension schemes:

**The Local Government Pension Scheme**, which is a defined benefit statutory scheme, operated as Strathclyde Pension Fund, and administered by Glasgow City Council in accordance with the Local Government Pension Scheme (Scotland) Regulations 1998. This is a funded scheme, meaning that the council and employees pay contributions into a fund, calculated at a level intended to balance the pensions liabilities with investment assets. The employer's contribution rate is set by the Fund actuaries following valuation. The employer contribution rate for 2020/21 was 19.3%, and 2021/22 is set at 19.3%. In 2020/21, the council paid an employer's contribution of 19.558m (2019/20 £18.887m).

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

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

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

The employer pays a set contribution rate of 23% which is effective from 1 September 2019, prior to this it was 17.2%. This is charged directly to the revenue account for the Education service. The amount paid over in respect of employer's contribution was £10.216m (2019/20 £8.837m) in respect of expenditure for teachers added years, £0.040m payments were made (2019/20 £0.044m).

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 2020/21, the council's own contribution equates to 1.83%.

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 2020/21 the capitalised costs that would have arisen from the early retiral of West Dunbartonshire Council employees and from predecessor authorities were as follows:

	<b>£000</b>
2020/2021	4,125
In earlier years	<u>54,157</u>
<b>Total</b>	<b><u>58,282</u></b>

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

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

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

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

#### 1) Local Government Pension Scheme

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

2019/20 £000	2020/21 £000
<b>Net cost of services</b>	
42,281 Current service cost	35,717
(5,579) Past service cost	74
<b>36,702</b>	<b>35,791</b>
<b>Financing and investment Income and Expenditure</b>	
5,172 Net interest expense	3,379
<b>41,874</b>	<b>39,170</b>
<b>Total post employment benefit charged to the Surplus or Deficit on the provision of Services</b>	
55,170 Expected return on assets	(181,163)
(34,598) Actuarial gains and losses arising from changes in demographic assumptions	(30,778)
(106,589) Actuarial gains and losses arising from changes in financial assumptions	232,640
(5,146) Actuarial gains and losses arising from experience assumptions	(7,765)
<b>(49,289)</b>	<b>52,104</b>
<b>Total post employment benefit charged to the comprehensive income and expenditure statement</b>	
<b>Movement in Reserves Statement</b>	
(41,874) Reversal of net charges made to surplus of deficit for post employment benefits	(39,170)
<b>Actual amount charged against the General Fund balance in the year</b>	
18,887 Employer contributions payable to Scheme	19,558

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

2019/20 £000	2020/21 £000
794,654 Fair value of plan assets	974,343
(874,574) Present value of defined benefit obligations	(1,079,676)
<b>(79,920)</b>	<b>(105,333)</b>
<b>Net assets in the Strathclyde Pension Fund</b>	
<b>Present Value of Unfunded Liabilities</b>	
(25,437) LGPS Unfunded	(27,955)
(22,476) Teachers' pensions	(24,265)
(6,244) Pre Local Government Reorganisation	(6,062)
<b>(134,077)</b>	<b>(163,615)</b>
<b>Net pension asset/(liability)</b>	

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

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

#### 1) Local Government Pension Scheme

The liabilities show the underlying commitments that the council has in the long run to pay post-employment (retirement) benefits. The total liability of £163.615m has a substantial negative impact on the net worth of the council as recorded in the Balance Sheet, resulting in an overall balance of £318.404m. 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 £179.689m. This is due to asset returns being more favourable than anticipated.

The estimated liabilities have increased by £209.227m, due to financial assumptions as at 31 March 2021 being less favourable than they were at 31 March 2020.

#### 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	56.3%
Deferred Members	9.9%
Pensioner Members	29.6%
Pre-Local Government Re-organisation Members	4.2%
	<u>100%</u>

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

2019/20	2020/21
£000	£000
1,031,018 Opening balance	928,731
42,281 Current service cost	35,717
25,041 Interest cost	21,675
5,775 Contributions by Members	6,075
(34,598) Actuarial gains/losses – change in demographic assumptions	(30,778)
(106,589) Actuarial gains/losses – change in financial assumptions	232,640
(5,146) Actuarial gains/losses – other experience	(29,214)
(5,579) Past service costs/(gains)	74
(2,962) Estimated unfunded benefits paid	(3,008)
(20,510) Estimated benefits paid	(23,954)
<u>928,731</u> Closing Balance as at 31 March	<u>1,137,958</u>

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

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

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

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

2019/20	2020/21
£000	£000
825,803 Opening balance	794,654
(55,170) Expected return on assets	181,163
0 Actuarial gains/ losses - othe experience	(21,449)
19,869 Interest Income	18,296
5,775 Contributions by Members	6,075
18,887 Contributions by employer	19,558
2,962 Contributions in respect of unfunded benefits	3,008
(2,962) Estimated unfunded benefits paid	(3,008)
(20,510) Estimated benefit paid	(23,954)
<b>794,654 Closing Balance as at 31 March</b>	<b>974,343</b>

WDC Share of the pension fund asset at 31 March 2021 comprised:

2019/20			Asset Category	2020/21		
Quoted prices in Active Markets	Prices not quoted in Active Market	Total		Quoted prices in Active Markets	Prices not quoted in Active Market	Total
£000	£000	£000		£000	£000	£000
183,309	481	183,790	Equity Securities	227,564	1,048	228,612
24,933	1	24,934	Debt Securities	0	0	0
0	94,958	94,958	Private Equity	0	174,272	174,272
0	71,948	71,948	Real Estate	0	78,943	78,943
260,842	77,833	338,675	Investment funds and unit trusts	9,170	466,813	475,983
16	0	16	Derivatives	176	0	176
40,908	39,425	80,333	Cash and Cash Equivalent	15,697	660	16,357
<b>510,008</b>	<b>284,646</b>	<b>794,654</b>	<b>Totals</b>	<b>252,607</b>	<b>721,736</b>	<b>974,343</b>

Assets are now held at bid value.

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

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

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

The actuarial valuation states that assets held on the valuation date were sufficient to cover 85.6% (2019/20 85.6%) of accrued liabilities at that date.



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

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

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

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

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

**31/03/2020**

**31/03/2021**

##### **Long term expected return on assets**

1.9% Pension increase rate	2.85%
3.0% Salary Increase rate	3.55%
2.3% Discount rate	2.00%

##### Mortality

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

20.7 Current pensioners – Men	19.8
22.9 Current pensioners - Women	22.6
22.2 Future pensioners – Men	21.2
24.6 Future pensioners - Women	24.7

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 2021 on varying bases. The approach taken is consistent with that adopted to derive at the IAS19 figures provided. To quantify the uncertainty around life expectancy, the actuaries have calculated the difference in cost to the employer of a one year increase in life expectancy. For sensitivity purposes, this is assumed to be an increase in the cost of benefits of around 3% to 5%. In practice the actual cost of a one year increase in life expectancy will depend on the structure of the revised assumption (i.e. if improvements to survival rates predominately apply at younger or older ages).

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

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

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

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

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

	Approximate % increase to Employer Liability	Approximate monetary Amount £000
Real Discount Rate (0.5% decrease )	10%	111,989
Salary Increase Rate (0.5% increase)	1%	15,320
Pension Increase Rate (0.5% increase)	8%	93,954

The total contribution expected to be made to the Local Government pension scheme for 2021/22 is £19.528m.

### Note 12 – External Audit Costs

In 2020/21 the council incurred £0.277m (2019/20 £0.270m) in respect of its external audit services on behalf of the Council and £0.002m (2019/20 £0.002m) on behalf of the Trust Funds, undertaken in accordance with the Code of Audit Practice.

### Note 13 – Expenditure and Funding Analysis

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

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

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

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

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

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

2019/20 £000		2020/21 £000
	<b>Expenditure</b>	
189,372	Employee benefits expenses	195,993
244,920	Other service expenses	248,819
3,809	Support service recharges	3,894
28,538	Depreciation, amortisation, impairment	39,120
24,544	Interest payments	22,558
2,336	Precepts and levies	2,339
1,463	Loss on the disposal of assets	883
<b>494,982</b>	<b>Total Expenditure</b>	<b>513,606</b>
	<b>Income</b>	
(233,582)	Fees, charges and other service income	(235,458)
(2,647)	Interest and investment income	(3,157)
(120,143)	Income from council tax and non-domestic rates	(92,728)
(131,447)	Government grants and contributions	(179,296)
<b>(487,819)</b>	<b>Total Income</b>	<b>(510,639)</b>
<b>7,163</b>	<b>(Surplus) / Deficit on the Provision of Services</b>	<b>2,967</b>

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

2019/20 £000		2020/21 £000
(48,907)	Corporate Services	(42,105)
(13,250)	Education	(17,280)
(20,599)	Infrastructure, Regeneration and Economic Development	(18,118)
(5,032)	Housing and Communities	(6,779)
(42,640)	Housing Revenue Account	(43,354)
(7,572)	Miscellaneous Services	(7,489)
(95,582)	Health and Social Care Partnership	(100,333)
<b>(233,582)</b>	<b>Total Fees, Charges and other service income</b>	<b>(235,458)</b>

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

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

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

<u>2019/20</u>				<u>2020/21</u>			
Net Chargeable to the General Fund and HRA Balance £000	Adjustments between Funding and Accounting Basis £000	Net Expenditure in the Comprehensive Income and Expenditure Statement £000		Net Chargeable to the General Fund and HRA Balance £000	Adjustments between Funding and Accounting Basis £000	Net Expenditure in the Comprehensive Income and Expenditure Statement £000	
19,847	6,825	26,672	Corporate Services	20,549	5,332	25,881	
88,426	9,822	98,248	Education	90,772	8,506	99,278	
31,695	12,182	43,877	Infrastructure, Regeneration and Economic Development	32,257	19,280	51,537	
4,511	1,027	5,538	Housing and Communities	5,942	727	6,669	
(16,849)	6,923	(9,926)	Housing Revenue Account	(22,944)	13,593	(9,351)	
272	(7,782)	(7,510)	Miscellaneous Services	4,070	(2,699)	1,371	
66,802	7,976	74,778	Health and Social Care Partnership	69,882	5,718	75,600	
2,336	0	2,336	Requisitions	2,339	0	2,339	
<b>197,040</b>	<b>36,973</b>	<b>234,013</b>	<b>Net Cost of Services</b>	<b>202,867</b>	<b>50,457</b>	<b>253,324</b>	
0	1,463	1,463	(Gain)/Loss on disposal of Fixed Assets	0	883	883	
(223,714)	(27,876)	(251,590)	Taxation and Non-specific Grant Income	(245,814)	(26,210)	(272,024)	
26,737	(3,460)	23,277	Finance / Investment Income and Expenditure	35,138	(14,354)	20,784	
<b>63</b>	<b>7,100</b>	<b>7,163</b>	<b>(Surplus) or Deficit on Provision of Service</b>	<b>(7,809)</b>	<b>10,776</b>	<b>2,967</b>	
(12,604)			MIR Opening General Fund and HRA Balance as at 31 March	(13,319)			
2,735			MIR (Surplus) or Deficit on Provision of Service (General Fund)	(4,016)			
(2,672)			MIR (Surplus) or Deficit on Provision of Service (HRA)	(3,793)			
(778)			MIR Transfer to/from other statutory reserves	(1,039)			
<b>(13,319)</b>			<b>Closing General Fund and HRA Balance as at 31 March</b>	<b>(22,167)</b>			
			<b>MIR 2021</b>				

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

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

<u>2019/20</u>				<u>2020/21</u>			
Adjustments for Capital Purposes £000	Net Change for the Pension Adjustment £000	Other differences £000	Total £000	Adjustments for Capital Purposes £000	Net Change for the Pension Adjustment £000	Other differences £000	Total £000
3,052	3,773	0	<b>6,825</b>	2,853	2,479	0	<b>5,332</b>
5,441	3,817	564	<b>9,822</b>	5,553	2,807	146	<b>8,506</b>
8,750	3,432	0	<b>12,182</b>	16,940	2,340	0	<b>19,280</b>
13	1,014	0	<b>1,027</b>	14	713	0	<b>727</b>
6,015	868	40	<b>6,923</b>	12,959	637	(3)	<b>13,593</b>
1	(8,172)	389	<b>(7,782)</b>	2	(2,673)	(28)	<b>(2,699)</b>
803	7,173	0	<b>7,976</b>	800	4,918	0	<b>5,718</b>
0	0	0	<b>0</b>	0	0	0	<b>0</b>
<b>24,075</b>	<b>11,905</b>	<b>993</b>	<b>36,973</b>	<b>39,121</b>	<b>11,221</b>	<b>115</b>	<b>50,457</b>
1,463	0	0	<b>1,463</b>	883	0	0	<b>883</b>
(27,876)	0	0	<b>(27,876)</b>	(26,210)	0	0	<b>(26,210)</b>
(11,558)	8,120	(22)	<b>(3,460)</b>	(19,731)	5,383	(6)	<b>(14,354)</b>
<b>(13,896)</b>	<b>20,025</b>	<b>971</b>	<b>7,100</b>	<b>(5,937)</b>	<b>16,604</b>	<b>109</b>	<b>10,776</b>

Both the Movement in Reserves (page 40) and note 3 (page 46) total the adjustments between funding accounting basis and funding basis under regulations relating to the General Fund balance (£15.280m net deductions) and HRA balance (£4.506m net additions) and this matches the total adjustments above of £10.776m.

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

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

#### Adjustment for Capital Purposes

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

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

#### Net Change for the Pension Adjustments

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

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

#### Other Differences

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

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

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

### Note 14 – Property, Plant and Equipment

#### 1) Movements in 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
<b>Cost/Valuation at 1 April 2020</b>	<b>505,069</b>	<b>380,219</b>	<b>45,034</b>	<b>26,712</b>	<b>123,206</b>	<b>5,475</b>	<b>9,594</b>	<b>104,814</b>	<b>1,200,123</b>
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
<b>As at 31 March 2021</b>	<b>591,116</b>	<b>404,959</b>	<b>45,002</b>	<b>30,903</b>	<b>118,339</b>	<b>8,463</b>	<b>6,336</b>	<b>99,822</b>	<b>1,304,940</b>
<b>Depreciation/Impairment at 1 April 2020</b>	<b>(73,974)</b>	<b>(39,364)</b>	<b>(1,269)</b>	<b>(17,626)</b>	<b>(54,658)</b>	<b>(1,566)</b>	<b>(140)</b>	<b>0</b>	<b>(188,597)</b>
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
<b>As At 31 March 2021</b>	<b>(86,648)</b>	<b>(48,121)</b>	<b>(1,673)</b>	<b>(11,463)</b>	<b>(43,636)</b>	<b>(2,032)</b>	<b>(140)</b>	<b>0</b>	<b>(193,713)</b>
<b>Net Book Value at 31 March 2020</b>	<b>431,095</b>	<b>340,855</b>	<b>43,765</b>	<b>9,086</b>	<b>68,548</b>	<b>3,909</b>	<b>9,454</b>	<b>104,814</b>	<b>1,011,526</b>
<b>Net Book Value at 31 March 2021</b>	<b>504,468</b>	<b>356,838</b>	<b>43,329</b>	<b>19,440</b>	<b>74,703</b>	<b>6,431</b>	<b>6,196</b>	<b>99,822</b>	<b>1,111,227</b>

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

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

#### 2) Movements in 2019/20

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



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

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

#### 3) Capital Commitments

As at 31 March 2021, the council has commitments on capital contracts for the construction or enhancement of property, plant and equipment for non housing and housing projects in 2020/21 budgeted to cost £17.910m (2019/20 £30.935m) and £22.109m (2019/20 £49.474m) respectively. The main commitments are:

<b>General Services</b>	<b>£000</b>
Renton Campus (part of Schools Estate Improvement Plan)	13,737
Posties Park	1,921
Local Economic Development & Regeneration - various projects	1,164
Queens Quay House (Clydebank Care Home)	235
Construction of Pitches St Mary's Primary School & Our Lady of Loretto	224
Demolition of Playdrome Leisure Centre, Clydebank	221
Kilpatrick ASN	194
Under £0.100m	214
<b>HRA</b>	<b>£000</b>
New Build Housing	17,109
External Wall Insulation	5,000

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

<b>2019/20</b>		<b>2020/21</b>
<b>£000</b>		<b>£000</b>
<b>Cost or Valuation</b>		
89,827	At 1 April 2020	89,827
	<u>Revaluations</u>	
0	To Revaluation Reserve	0
0	Additions	0
<b>89,827</b>	<b>At 31 March 2021</b>	<b>89,827</b>
<b>Accumulated Depreciation and Impairment</b>		
(4,877)	At 1 April 2020	(7,268)
(2,391)	Depreciation Charge	(2,077)
	<u>Depreciation written out</u>	
0	To revaluation reserve	0
0	To NCS	0
<b>(7,268)</b>	<b>At 31 March 2021</b>	<b>(9,345)</b>
<b>84,950</b>	<b>Opening Net Book value</b>	<b>82,559</b>
<b>82,559</b>	<b>Closing Net Book value</b>	<b>80,482</b>

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

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

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

### Note 15 – Intangible Assets

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

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

Where appropriate, the carrying amount of intangible assets is amortised on a straight line basis. The amortisation of £0.021m charged to revenue in 2020/21 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:

2019/20 £000		2020/21 £000
	<b>Balance at 1 April 2020</b>	
546	Gross carrying amount	546
(336)	Accumulated amortisation	(371)
<b>210</b>	<b>Net carrying amount at start of year</b>	<b>175</b>
0	Acquisitions in year	121
(35)	Amortisation for period	(25)
<b>(35)</b>	<b>Net carrying amount at 31 March 2021</b>	<b>96</b>
	<b>Comprising:</b>	
546	Gross Carrying amounts	667
(371)	Accumulated amortisation	(396)
<b>175</b>		<b>271</b>

### Note 16 – Assets Held for Sale

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

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

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

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

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

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

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

2019/20		2020/21
£000		£000
<b>5,670</b>	<b>Balance at 1 April 2020</b>	<b>8,053</b>
0	Acquisitions	11
0	Assets previously omitted	312
	Assets newly classified as held for sale:-	
3,284	Property, Plant and Equipment	357
0	Revaluation Losses	(1,078)
95	Revaluation Gains	702
(996)	Disposals	(602)
0	Assets declassified as held for sale*	0
<b>8,053</b>	<b>As at 31 March 2021</b>	<b>7,755</b>

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

### Note 17 - Heritage Assets

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

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

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

2019/20		2020/21
£000		£000
<b>1,406</b>	<b>Balance at 1 April 2020</b>	<b>1,406</b>
0	Additions/ Disposals / Newly Classified	0
<b>1,406</b>	<b>Balance at 31 March 2021</b>	<b>1,406</b>

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

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

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

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

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

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

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

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

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

### Note 18 – Capital Expenditure and Capital Financing

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

<b>31-Mar-20</b>		<b>31-Mar-21</b>
<b>£000</b>		<b>£000</b>
<b>538,132</b>	<b>Opening Capital Financing Requirement</b>	<b>600,739</b>
<b>Capital Investment</b>		
106,649	Property, Plant and Equipment	91,392
<b>106,649</b>		<b>91,392</b>
<b>Less Sources of Finance</b>		
803	Receipts from Sale of Assets	1,284
28,022	Government Grants and other Contributions	26,210
(803)	Transfer to Capital Fund/ Capital Receipts Fund	(1,284)
8,397	Revenue Contributions	8,911
7,623	Loan Fund Principal Repayments	10,820
<b>44,042</b>		<b>45,941</b>
<b>600,739</b>	<b>Closing Capital Financing Requirement</b>	<b>646,190</b>
	0 Increase in Underlying Need to Borrow (Supported)	0
62,607	Increase in Underlying Need to Borrow (Unsupported)	45,451
<b>62,607</b>	<b>Movement in Capital Financing Requirement</b>	<b>45,451</b>

### Note 19 – Impairment Losses

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

During 2020/21, the council has recognised impairment losses of £1.232m (2019/20 £8.400m) relating to non-value adding enhancement of various assets. These impairment losses have been charged as appropriate within the Comprehensive Income and Expenditure Statement and the Revaluation Reserve.

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

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

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

2020/21 was the twelfth year of a thirty year public private partnership for provision of three secondary schools and one primary school in Clydebank and Alexandria. 2020/21 was the fourth 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 2021 (excluding any estimation of inflation and availability/performance deductions) are as follows:

	<b>Repayment of Liability</b>	<b>Interest Charges</b>	<b>Operating Costs</b>	<b>Lifecycle Replacement</b>	<b>Total Unitary Payment</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
Less than 1 year	3,677	6,914	3,063	747	<b>14,401</b>
2-5 years	14,423	25,136	13,716	5,914	<b>59,189</b>
6-10 years	21,415	24,686	20,583	10,989	<b>77,673</b>
11-15 years	28,444	16,180	24,986	12,424	<b>82,034</b>
16-20 years	25,285	4,925	19,574	10,773	<b>60,557</b>
21-25 years	3,048	200	685	235	<b>4,168</b>
<b>PPP Contractual Liability as at 31.03.21</b>	<b>96,292</b>	<b>78,041</b>	<b>82,607</b>	<b>41,082</b>	<b>298,022</b>

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

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

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

2019/20	2020/21
£000	£000
103,101 Opening Balance	99,942
0 New Liabilities	0
(3,159) Repayments	(3,650)
<u>99,942</u> Closing Balance	<u>96,292</u>

### Note 21 – Debtors

2019/20	2019/20		2020/21	2020/21
£000	£000		£000	£000
		<b>Central government bodies</b>		
878		Grant Income	2,222	
3,832		VAT Recoverable	3,840	
<u>2,892</u>	7,602	Other Debtors	<u>3,283</u>	9,345
	222	Other local authorities		353
	1,507	NHS Bodies		9,364
	3	Public Corporations and trading funds		0
		<b>Other Entities and individuals</b>		
14,285		Arrears of local taxation	15,950	
<u>19,432</u>	<u>33,717</u>	Other Debtors	<u>30,275</u>	<u>46,225</u>
	<u>43,051</u>			<u>65,287</u>

### Note 22 - Common Good Fund

The council administers the Dumbarton Common Good Fund Account. The Fund is applied for the benefit of the people of Dumbarton. The figures below summarise the income and expenditure for the year as well as the assets and liabilities as at 31 March 2021. 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 (Cont'd)

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

#### Income and Expenditure Account

2019/20	2020/21
£000 Expenditure	£000
119 Payments to Other Bodies	82
61 Bellsmyre Digital	35
50 Denny Tank	50
47 Tulloch Trust	0
40 WD Citizen's Advice Bureau	40
25 General Expenditure	25
<b>342</b>	<b>232</b>
<b>Income</b>	
(308) Rent – Sites and Offices	(314)
0 Gain on Investments	0
(3) Other Income	(1)
<b>(311)</b>	<b>(315)</b>
<b>31 Net (surplus)/deficit for year</b>	<b>(83)</b>
31 In Year Usable Gain/ (Loss)	(83)
0 In Year Un-usable Gain/ (Loss)	0
<b>31</b>	<b>(83)</b>
(469) Balance brought forward	(438)
31 In Year Usable Gain	(83)
<b>(438) Balance carried forward</b>	<b>(521)</b>

#### Balance Sheet as at 31 March 2021

2019/20	2020/21
£000 Fixed Assets	£000
3,487 Investment properties	3,487
<b>Current Assets</b>	
478 Investments – West Dunbartonshire Council	534
4 Debtors	3
<b>Current Liabilities</b>	
(44) Creditors falling due within one year	(16)
<b>3,925 Total assets</b>	<b>4,008</b>
<b>Funds</b>	
3,487 Capital Adjustment Account	3,487
438 General Fund	521
<b>3,925</b>	<b>4,008</b>

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

### Note 23 – Trust Funds

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

#### Receipts and Payments Account

2019/20			2020/21		
Receipts	Payments	(Surplus)/ Deficit	Receipts	Payments	(Surplus)/ Deficit
£000	£000	£000	£000	£000	£000
(1)	0	(1)	0	0	0
		<b>Dunbartonshire Educational Trust Scheme 1962</b>			
		Endowments amalgamated to form trust			
0	0	0 <b>McAuley Prize for Mathematics</b>	0	0	0
		Provide prizes for those studying maths & computing			
(1)	5	4 <b>Alexander Cameron Bequest</b>	(2)	0	(2)
		To encourage and support one-off community activities in Clydebank			
0	0	0 <b>Dr A K Glen Fund</b>	0	0	0
		Provide outings for Pensioners resident in Dumbarton			
0	0	0 <b>UIE Award</b>	0	0	0
		For students studying apprenticeships or training in industry			
<b>(2)</b>	<b>8</b>	<b>6 Total</b>	<b>(2)</b>	<b>0</b>	<b>(2)</b>

#### Statement of Balances as at 31 March 2021

	Balance as at 1/4/20 £000	(Surplus)/deficit for year £000	Balance as at 31/3/21 £000
<b>Bank and Cash</b>			
Dunbartonshire Educational Trust Scheme 1962	(90)	0	(90)
McAuley Prize for Mathematics	(22)	0	(22)
Alexander Cameron Bequest	(116)	(2)	(118)
Dr A K Glen Fund	(24)	0	(24)
UIE Award	(25)	0	(25)
<b>Total</b>	<b>(277)</b>	<b>(2)</b>	<b>(279)</b>

The Trust Funds hold no liabilities.

### Note 24 – Cash and Cash Equivalents

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

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



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

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

	31-Mar-20 £000	Movement £000	31-Mar-21 £000
Net Bank Current Account*	(4,208)	(1,026)	(5,234)
Short term deposits with UK banks	21,246	(3,771)	17,475
<b>Net Cash and Cash equivalents</b>	<b>17,038</b>	<b>(4,797)</b>	<b>12,241</b>

\*A further breakdown of the bank account is noted below:

31-Mar-20 £000	31-Mar-21 £000
30,675 Bank Current Accounts in balance	1,289
(34,883) Bank Current Accounts in overdraft	(6,523)
<b>(4,208) Net Bank Current Account*</b>	<b>(5,234)</b>

### Note 25 – Financial Instruments

#### 1) Types of Financial Instrument

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

	Long-term		Current	
	31-Mar-20 £000	31-Mar-21 £000	31-Mar-20 £000	31-Mar-21 £000
<b>Debtors</b>				
Loans and receivables	23	22	80,168	67,980
<b>Borrowing</b>				
Financial liabilities at amortised cost	276,905	274,237	271,974	280,918
<b>Other long term liabilities</b>				
PPP and finance leases	96,337	92,615	3,605	3,677
<b>Creditors</b>				
Financial liabilities at contract amount	0	0	42,167	71,525

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 2020/21:

- 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 2020/21;
- breaches of long term loan agreements resulting in the liability being classed as current; or

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

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

- offsetting of financial assets and liabilities where a legally enforceable right exists and intent to settle is on net basis.

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

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

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

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

#### Financial Liabilities

- PWLB Loans (Level 2) - For loans from the PWLB, premature repayment rates from the PWLB in force on 31 March 2021 have been applied to provide the fair value under PWLB debt redemption procedures. As the Debt Management Office provides a transparent approach allowing the exit cost to be calculated without undertaking a repayment or transfer it is appropriate to disclose the exit price. As an alternative, we have assessed the cost of taking a new loan at PWLB new loan rates applicable to existing loans on Balance Sheet date (which could be viewed as a proxy for transfer value).
- Non-PWLB loans (Level 2) - For non-PWLB loans payable, the fair value of market loans are calculated using estimated interest rates of 1.07% which is the average discount rate applied to market loans for calculation of premature repayment. The fair value of local council loans are calculated using estimated interest rates of 0.13% which is the average discount rate applied to local council loans for calculation of premature repayment. Discount rates have been applied to provide the fair value under PWLB debt redemption procedures.
- PFI/Finance leases (Level 3) – These are not the liability of the council as the debt is held by the PFI/lease provider. Fair value have been calculated at level 3 on a simple proxy basis. The same NPV methodology has been applied as for PWLB and non-PWLB debt.

#### Financial Assets

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

#### Policy Type Assets

- Long term debtors – Level 2.

#### Creditors

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

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

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

#### Changes in the Valuation Technique

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

31-Mar-20		31-Mar-21	
Carrying Amount	Fair Value	Carrying Amount	Fair Value
£000	£000 Debtors	£000	£000
80,191	80,191 Loans and Receivables	68,053	68,053

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

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

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

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

31-Mar-20		31-Mar-21	
Carrying Amount	Fair Value	Carrying Amount	Fair Value
£000	£000	£000	£000
<b>Borrowing</b>			
548,880	828,741	555,155	747,012
<b>Other Long Term Liabilities</b>			
99,942	188,842	96,292	153,981
<b>Creditors</b>			
42,167	42,167	71,525	71,525

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

The fair value of borrowings and PPP liabilities as at 31 March 2021 are comparable to 2020 reflecting a fairly static market.

A further breakdown of types of borrowing held by the Council as at 31 March 2021 is noted below:

31-Mar-20				31-Mar-21		
Principal outstanding	Accrued interest / EIR adjustment	Carrying amount		Principal outstanding	Accrued interest / EIR adjustment	Carrying amount
£000	£000	£000		£000	£000	£000
9,499	1,091	10,590	PWLB	11,090	1,119	12,209
0	820	820	Mortgage loans	0	754	754
224,000	750	224,750	Local Authority	260,000	322	260,322
931	0	931	Other	1,181	0	1,181
<b>234,430</b>	<b>2,661</b>	<b>237,091</b>	<b>Short Term Loans</b>	<b>272,271</b>	<b>2,195</b>	<b>274,466</b>
196,467	0	196,467	PWLB	193,760	0	193,760
77,600	1,658	79,258	Mortgage loans	77,600	1,652	79,252
0	0	0	Local Authority	0	0	0
1,180	0	1,180	Other	1,181	0	1,181
<b>275,247</b>	<b>1,658</b>	<b>276,905</b>	<b>Long Term Loans</b>	<b>272,541</b>	<b>1,652</b>	<b>274,193</b>

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

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

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

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

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

	31-Mar-20			31-Mar-21		
	Financial Assets: Loans & receivables £000	Financial Liabilities: amortised cost £000	Total £000	Financial Assets: Loans & receivables £000	Financial Liabilities: amortised cost £000	Total £000
Interest (investment)	260	0	260	165	0	165
Interest payable and similar charges						
Interest/expense*	0	(19,372)	(19,372)	0	(19,180)	(19,180)
Loss on de-recognition	0	22	22	0	6	6
Net (Gain)/loss in year	0	(19,350)	(19,350)	0	(19,174)	(19,174)

\* 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 2020/21 these required the council to comply with the CIPFA Prudential Code, the CIPFA Treasury Management in the Public Services Code of Practice and the Local Government Investments (Scotland) Regulations 2010. Overall these procedures require the council to manage risk in the following ways:

- by formally adopting the requirements of the Code of Practice;
- by the adoption of a Treasury Policy Statement and treasury management clauses within its financial regulations/standing orders;
- 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.
- 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 2020/21 annual Treasury Management Strategy which incorporates the prudential indicators was approved by Council on 4 March 2020 and is available on the council website. The key issues within the strategy were:

- the authorised limit for 2020/21 was set by Council at that meeting at £831.501m and updated during the year to £777.505m. This is the maximum limit of external borrowing;
- the operational boundary was expected to be £753.043m when reported to Council at that meeting and updated during the year to £712.713m. This is the expected level of debt during the year;

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

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

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

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

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

#### Credit Risk

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

The council's maximum exposure to credit risk in relation to investments in banks and building societies of £17.475m 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 2021 that this was likely to happen.

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

Amount at 31.03.21	Historical experience of non-payment adjusted for market conditions at 31.03.21	Estimated maximum exposure to default and uncollectibility
£000	%	£000
50,741	3.79%	1,382

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 £16.814m is past its due date for payment. The past due amount can be analysed by age as follows:

	£000
Less than three months	4,520
Three to six months	690
Six months to one year	2,628
More than one year	8,976
	<u>16,814</u>

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

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

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

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

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

##### Liquidity risk

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

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

##### Refinancing and Maturity Risk

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

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

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

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

The maturity analysis of financial liabilities is as follows:

	<b>Creditors</b>	<b>PPP</b>	<b>Borrowing</b>	<b>Total</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
Less than one year	71,525	3,677	280,918	356,120
Between one and two years	0	3,372	11,091	14,463
Between two and five years	0	11,051	35,408	46,459
More than five years	0	78,192	227,738	305,930
	<b>71,525</b>	<b>96,292</b>	<b>555,155</b>	<b>722,972</b>

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

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

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

##### Market risk

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

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

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

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

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

	£000	%
Fixed Interest Debt	548,703	98.8%
Variable Interest Debt	6,452	1.2%
	<b>555,155</b>	

To illustrate the impact of changes in interest rates upon the council, the following table shows the financial effect if rates had been 1% higher at 31 March 2021, with all other variables held constant:

	£000
<b>Impact on tax payers and rent payers</b>	
Increase on interest payable on variable debt borrowings	1
Increase in interest receivable on variable rate investments	(111)
Increase in government grant receivable for 'loan charges'	(53)
Impact on Income and Expenditure Account	(163)
Share of overall impact due credited to the HRA	(64)
<b>Other accounting presentational changes</b>	
Decrease in fair value of fixed rate investments:	0
Decrease in fair value of fixed rate debt borrowings (disclosure confined to notes to the core financial statements)	(56,674)

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

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

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

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

##### Foreign Exchange Risk

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

### Note 26 – Creditors

2019/20	2020/21
£000	£000
7,326 Central government bodies	11,719
10,389 Other local authorities	11,701
975 NHS Bodies	920
0 Public Corporations and trading funds	0
23,477 Other Entities and individuals	47,185
<b>42,167</b>	<b>71,525</b>

### Note 27 – Provisions

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

	£000
<b>Opening Provision</b>	232
Contributions in year	0
Amounts utilised in year	(7)
Unutilised amounts reversed in year	0
<b>Closing Provision</b>	<b>225</b>

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

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

- (1) The General Fund balance stands at £14.803m on 31 March 2021, of which £11.466m is earmarked for ringfenced purposes, leaving an unearmarked balance of £3.337m (prudential target £3.000m).

The main earmarked income held for future specific purposes:

	£000
Covid related funding*	7,072
Change Fund	1,553
2021/22 budget commitment	1,012
2019/20 Budget growth items	370
Voluntary group commitments	264
Apprenticeship fund	252
Rapid Rehousing Transition Fund	245
ERO funding	125
Social Welfare Fund	106
Other Committed Spend (< £0.100m)	467
	<b>11,466</b>



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

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

\*the earmarked Covid-19 related funding is detailed below:

	<b>Total received £000</b>	<b>Total earmarked £000</b>
<u>General COVID-19 Funding</u>		
Unspent general COVID-19 funding	11,995	1,973
<u>Service Specific COVID Funding</u>		
Winter Support Fund - Homelessness Funding	156	156
Level 4 Welfare/Social Support	264	264
Addressing Financial Hardship - Financial Insecurity	481	174
Further Financial Insecurity Funding	481	481
Business Grants Discretionary Payments	1,020	1,020
Free School Meals - Easter 2021	120	120
Spring Hardship Payment	391	391
Additional Staff - 2021/22	493	493
Education Ring-fenced for further costs	1,146	655
Education Recovery 2021/22	897	897
Parental Employee Support Fund Boost	114	114
		<u>6,738</u>
<u>Other</u>		
Education Recovery 2020/21		334
		<u><b>7,072</b></u>

(2) The HRA balance is currently £7.364m as at 31 March 2021, of which £6.441m is earmarked for ring fenced purposes, leaving an unearmarked balance of £0.923m.

The earmarked balance held for future specific purposes is:-

	<b>£000</b>
Regeneration of the stock	4,559
Welfare Reform	500
Covid repairs backlog	100
Risk of non recovery of income due to covid-19	1,282
	<u><b>6,441</b></u>

### Note 29 – Other Reserves

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

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

#### Usable reserves

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

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

### Note 29 – Other Reserves (Cont'd)

31-Mar-20	31-Mar-21
£000	£000
9,395 General Services	14,803
3,924 Housing Revenue Account	7,364
0 Capital Receipts Reserve	0
132 Capital Grants and Receipts Unapplied	42
2,169 Capital Reserve	1,469
214 Other Reserves	308
<b>15,834 Total Usable Reserves</b>	<b>23,986</b>

#### General Fund Revenue Reserve

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

#### Housing Revenue Account Revenue Reserve

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

#### Capital Receipts Reserves

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

#### Capital Grant 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-20	31-Mar-21
£000	£000
267,117 Capital Adjustment Account	281,297
153,331 Revaluation Reserve	193,287
(134,077) Pension Reserve	(163,615)
(4,273) Employee Statutory Adjustment Account	(4,388)
(13,020) Financial Instruments Adjustment Account	(12,163)
<b>269,078 Total Unusable Reserves</b>	<b>294,418</b>

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

### Note 29 – Other Reserves (Cont'd)

#### Capital Adjustment Account

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

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

2019/2020 £000	2020/2021 £000
243,308 Opening Balance	267,117
(29,427) Depreciation	(31,146)
(10) Impairment	(7,974)
8,373 Increase in Depreciation Caused by Revaluation	9,012
899 Deficit/Surplus on Revaluations	0
(691) Assets That Should Have been Deleted	0
2,890 Write off Revaluation Reserve Balance re Disposals	426
(2,266) Disposal of Fixed Assets	(2,167)
28,021 Government Grants Applied	26,299
8,397 Capital Financed by Current Revenue	8,911
7,623 Long Term Debt Payment	10,819
0 Capital Receipts Applied	0
<b>267,117 Closing Balance</b>	<b>281,297</b>

#### Revaluation Reserve

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

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

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

2019/2020 £000	2020/2021 £000
153,968 Opening Balance	153,331
20,899 Unrealised Gains on Revaluation of Assets	63,012
(10,273) Impairments and Losses on Revaluation of Assets	(13,618)
(2,890) Write off Revaluation Reserve Balance re Disposals	(426)
(8,373) Depreciation due to Revaluation of Assets	(9,012)
<b>153,331 Closing Balance</b>	<b>193,287</b>

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

### Note 29 – Other Reserves (Cont'd)

#### Pension Reserve

The pension reserve absorbs the timing differences arising from the different arrangements for accounting for post employment benefits and for funding benefits in accordance with statutory provisions. The council accounts for post employment benefits in the comprehensive income and expenditure as the benefits are earned by employees accruing years of service, updating the liabilities recognised to reflect inflation, changing assumptions and investment returns on any resources set aside to meet the costs. However statutory arrangements requires benefits earned to be financed as the council makes employer's contributions to pension funds or eventually pays any pension for which it is directly responsible.

The debit balance on the pensions reserve therefore shows a substantial shortfall in the benefits earned by past and current employees and the resources the council has set aside to meet them. The statutory arrangements will ensure that funding will have been set aside by the time the benefits come to be paid.

<b>2019/2020</b>	<b>2020/2021</b>
<b>£000</b>	<b>£000</b>
(205,215) Opening Balance	(134,077)
91,163 Actuarial (Loss)/Gain	(12,934)
21,849 Employer Contributions	22,566
(41,874) Reversal of IAS19 Entries	(39,170)
<b><u>(134,077) Closing Balance</u></b>	<b><u>(163,615)</u></b>

#### Employee Statutory Adjustment Account

The Employee Statutory Adjustment Account absorbs the differences that would otherwise arise on the general fund balance from accruing for compensated absences earned but not taken in the year, e.g. annual leave entitlement carried forward at 31 March. Statutory arrangements require that the impact on the general fund balance is neutralised by transfers to or from this account.

<b>2019/2020</b>	<b>2020/2021</b>
<b>£000</b>	<b>£000</b>
(3,280) Opening Balance	(4,273)
(993) Staff Accrual Movement	(115)
<b><u>(4,273) Closing Balance</u></b>	<b><u>(4,388)</u></b>

#### Financial Instruments Adjustment Account

The financial instruments adjustment account absorbs the timing difference arising from the different arrangements for accounting for income and expenses relating to certain financial instruments and for bearing losses or benefiting from gains per statutory provisions. The council uses the account to manage premiums paid on the early redemption of loans. Premiums are debited to the comprehensive income and expenditure statement when they are incurred, but reversed out of the general fund balance to the account in the movement in reserves statement. Over time, the expense is posted back to the general fund balance in accordance with statutory arrangements for spreading the burden on council tax. In the council's case, this period is the unexpired term that was outstanding on the loans when they were redeemed. As a result, the balance on the account as at 31 March 2021 will be charged to the General Fund over the next thirty-eight years.

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

### Note 29 – Other Reserves (Cont'd)

#### Financial Instruments Adjustment Account (Cont'd)

2019/2020	2020/2021
£000	£000
(13,894) Opening Balance	(13,020)
852 Annual Write off of Premiums and Discounts	851
0 New Premiums and Discounts	0
22 Annual EIR Adjustment to Stepped Interest Instruments	6
<b><u>(13,020) Closing Balance</u></b>	<b><u>(12,163)</u></b>

### Note 30 – Contingent Assets and Contingent Liabilities

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

A contingent liability arises where an event has taken place that gives the council a possible obligation whose existence will only be confirmed by the occurrence or otherwise of uncertain future events, not wholly within the control of the council. Contingent liabilities also arise in circumstances where a provision would otherwise be made but either it is not probable that an outflow of resources will be required or the amount of the obligation cannot be measured reliably. Contingent liabilities are not recognised in the Balance Sheet but are disclosed as a note to the accounts, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

The council has a residual contingent liability relating to those workers who have yet to settle their pay protection claims.

The council has a potential contingent liability relating to paid holiday entitlement. 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 agreed on 22 March 2021 to provide 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.

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

### **Note 30 – Contingent Assets and Contingent Liabilities (Cont'd)**

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 rejection of a recent planning application in relation to Sheephill Quarry is likely to result in further action taken from the landowners and depending on the action taken and the outcome of that action, the Council may be liable for a compensation payment. At this stage the extent or likelihood of any potential liability is unknown.

The council is not aware of any other contingent assets or liabilities which may be outstanding.

### **Note 31 – Financial Guarantee**

In terms of West Dunbartonshire Leisure Trust's admission to the Strathclyde Pension Scheme, the council has guaranteed to accept liability for any unfunded pension costs should they cease to exist, withdraw from the Scheme or become unable to meet any unfunded liability. The Council has not quantified the possible liability.

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.

2019/20 £000	2020/21 £000	2020/21 £000
<b>(1,606) Balance on the Housing Revenue Account at the End of the Previous Year (1)</b>		<b>(3,924)</b>
<b>(18,188) Total Comprehensive Income and Expenditure (2)</b>		<b>(8,297)</b>
(868) Pension Scheme Adjustments	(637)	
10 Financial Instruments Adjustment	3	
(40) Holiday Pay Adjustment	3	
Reversal of entries included in the Surplus/Deficit on the Provision of Services in		
4,816 relation to capital expenditure	(8,521)	
<b>3,918 Adjustments to the revenue resource (3)</b>	<b>(9,152)</b>	
(1,262) Net gain or loss on sale of non-current assets	0	
4,463 Statutory Repayment of Debt (Loans Fund Advances)	5,019	
8,397 CFCR	8,637	
<b>11,598 Adjustments between Revenue and Capital Resources (4)</b>	<b>13,656</b>	
<b>15,516 Total Statutory Adjustments (5)=(3)+(4)</b>		<b>4,504</b>
354 Transfers (to)/from Other Statutory Reserves (6)		353
<b>(2,318) (Increase)/Decrease in Year (7)=(2)+(5)+(6)</b>		<b>(3,440)</b>
<b>Balance on the Housing Revenue Account at the end of the Current Year</b>		
<b>(3,924) (8)=(1)+(7)</b>		<b>(7,364)</b>

## Housing Revenue Account Income and Expenditure Statement

The HRA income and expenditure statement shows the economic cost in the year of providing housing services in accordance with generally accepted accounting practices rather than the amount to be funded from rents and government grants. The council charges rents to cover expenditure in accordance with regulations; this may be different from the accounting cost. The increase or decrease in the year, on the basis of which rents are raised, is shown in the Movement on the HRA Statement.

2019/20 £000		2020/21 £000	2020/21 £000
	<b>Income</b>		
(40,871)	Dwelling Rents (net of voids)	(41,544)	
(258)	Other Rents	(253)	
(1,511)	Other Income	(1,556)	
<b>(42,640)</b>			<b>(43,353)</b>
	<b>Expenditure</b>		
10,805	Repairs and Maintenance	8,860	
11,393	Supervision and Management	11,750	
10,478	Depreciation and Impairment	12,959	
38	Other Expenditure	433	
<b>32,714</b>			<b>34,002</b>
	<b>Net Cost of Service as Included in the Council Comprehensive Income and Expenditure Statement</b>		
<b>(9,926)</b>			<b>(9,351)</b>
	<b>HRA Share of the Operating Income and Expenditure Included in the Comprehensive Income and Expenditure Statement</b>		
(15,294)	Recognised Capital Income (Grants, Contributions and Donations)	(4,439)	
1,262	Gain or Loss on the Sale of HRA Non Current Assets	0	
4,914	Interest Payable and Similar Charges	4,953	
970	Impairment Loss - Debtors	611	
(114)	HRA Interest and Investment Income	(71)	
<b>(8,262)</b>			<b>1,054</b>
<b>(18,188)</b>	<b>(Surplus)/Deficit for the year on HRA Services</b>		<b>(8,297)</b>



## Notes to the Housing Revenue Account Income and Expenditure Statement

### Note 1 - The number and types of dwellings in the council's stock

The council was responsible for managing 10,153 dwellings during 2020/21 (10,042 in 2019/20). The following shows an analysis of these dwellings by type.

Number at 31.03.20	2019/20 Average weekly rent £	Type of Dwelling	Number at 31.03.21	2020/21 Average weekly rent £
2,625	76.56	Two-apartment	2,640	78.05
4,553	78.85	Three-apartment	4,585	80.39
2,553	83.77	Four-apartment	2,583	85.49
304	89.90	Five-apartment	330	92.53
2	92.33	Six-apartment	10	106.71
1	84.09	Seven-apartment	1	85.69
2	92.33	Eight-apartment	2	94.08
2	92.33	Nine-apartment	2	94.08
<b>10,042</b>		<b>Total</b>	<b>10,153</b>	

### Note 2 – Dwelling Rents

The £41.544m noted in the Income and Expenditure Statement is the total rental income less voids chargeable for the year of £0.895m (2019/20 £0.606m). It excludes irrecoverables and bad debts. Average rents were £81.50 per week in 2020/21 (£79.84 per week in 2019/20).

### 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 2020/21 were £0.068m (£0.063m in 2019/20).

### Note 4 - Rent arrears

As at 31 March 2021, total rent arrears amounted to £3.621m (2019/20 £3.922m as at 31 March 2020). This is 8.69% of the total value of rents due at 31 March 2021. It should be noted that the total arrears do not all relate to 2020/21 and the year on year movement in value of arrears is an increase of £0.301m.

### Note 5 - Provision for Bad Debts

In the financial year 2020/21, the rental bad debt provision has been decreased by £0.453m (£0.172m increase 2019/20). The provision to cover loss of rental income stands at £2.229m as at 31 March 2021 – equivalent of 61.55% (67.04% 2019/20) of the total value of rents due at that date.

## Council Tax Account

**Council Taxpayers: £36.765m (2019/20 £35.296m)**

The Council Tax Income Account (Scotland) shows the gross income raised from council taxes levied and deductions made under Statute. 2020/21 represents the eighth year of operation of the Council Tax Reduction Scheme in Scotland. The Council Tax Reduction Scheme represents a new discount introduced across Scotland following the abolition of Council Tax Benefits as part of the UK government's welfare reform programme. The resultant total net income within the Council Tax Account is transferred to the Comprehensive Income and Expenditure Statement.

2019/20		2020/21
£000		£000
51,119	Gross council tax	53,681
	Less:	
(8,418)	Council Tax Reduction Scheme Discount*	(8,884)
(6,348)	Other discounts and reductions	(6,528)
(665)	Provision for bad and doubtful debts	(718)
(392)	Adjustments for prior years	(786)
<b>35,296</b>	<b>Transfer to General Fund</b>	<b>36,765</b>

*The calculation of the council tax base*

Band	No of Dwellings	No of Exemptions	Disabled Relief	Discounts 25%	Discounts 50%	CTRS Discount	Total Dwellings	Ratio to Band D	Band D Equivalent
A(Disabled)	0	0	26	13	0	15	33	200/360	18
Band A	7,586	368	34	4,459	93	4,030	8,684	240/360	5,789
Band B	16,867	575	(10)	7,972	168	6,226	18,364	280/360	14,283
Band C	7,551	181	1	2,978	51	1,927	7,925	320/360	7,045
Band D	5,995	111	21	1,912	33	694	5,869	360/360	5,869
Band E	4,732	50	(49)	1,040	17	226	4,502	473/360	5,916
Band F	1,722	12	(14)	246	7	51	1,662	585/360	2,701
Band G	832	10	(8)	103	6	27	800	705/360	1,567
Band H	66	0	(1)	6	7	3	61	882/360	150
							<b>Total</b>		<b>43,338</b>
							<b>Provision for bad debt</b>		<b>(555)</b>
							<b>Council Tax Base</b>		<b>42,783</b>

*The nature and actual amount of each charge fixed*

Gross Charges	2019/20 £ per year	2020/21 £ 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 2020/21 was £1,293.55.		
	822.55	Band A 862.37
	959.65	Band B 1,006.09
	1,096.74	Band C 1,149.82
	1,233.83	Band D 1,293.55
	1,621.12	Band E 1,699.58
	2,004.97	Band F 2,102.02
	2,416.25	Band G 2,533.20
	3,022.88	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 £55.963m (2019/20 £84.847m)

The Non Domestic Rate Account (Scotland) is an agent's statement that reflects the statutory obligation for billing authorities to maintain a separate Non Domestic Rates account. The statement shows the gross income from the rates and deductions made under Statute. The net income is paid to the Scottish Government as a contribution to the national non-domestic rate pool.

Non-Domestic Rates are pooled for Scotland as a whole and redistributed to authorities on a basis which reflects population. West Dunbartonshire Council received £55.963m (2019/20 £84.847m) from the national pool. West Dunbartonshire Council's allocation from the pool now reflects the council's duty to collect Scottish Gas utilities on behalf of all Scottish councils and this equates to £56.515m in year (£56.554m 2019/20). 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 receive a further annual payment of £0.055m in 2020/21 for the increase identified in the 2017/18 NDR return.

The amount deemed to be collected locally was £72.684m (2019/20 £83.302m). 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 £73.524m (2019/20 £83.039m), made up as follows:

2019/20 £000		2020/21 £000
95,009	Gross rates levied	95,490
0	<u>Less:</u>	
(9,059)	Reliefs and other deductions	(20,223)
(950)	Provision for bad and doubtful debts	(955)
85,000	Net non-domestic rate income	74,312
(1,477)	Adjustments for prior years	(3,706)
(373)	Adjustments for prior years - bad debt	(96)
83,150	Total Non Domestic Rate Income (before retention)	70,510
(111)	Non Domestic Rate Income Retained by the Council (BRIS)	(55)
<b>83,039</b>	<b>Contribution to National Non Domestic Rate Pool</b>	<b>70,455</b>
84,847	Distribution from National Non Domestic Rate Pool	55,963
<b>(1,808)</b>	<b>Net contribution to/(from) National Non Domestic Rate Pool</b>	<b>14,492</b>
<b>84,847</b>	<b>Net Non Domestic Rate Income to Comprehensive Income &amp; Expenditure Statement</b>	<b>55,963</b>

The non-domestic rates pool operates on a cash accounting basis and as such the non-domestic rate income account within West Dunbartonshire Council is calculated on a similar basis.

Analysis of rateable Values:		£	An explanation of the nature and amount of each rate fixed
Rateable value at 1/4/20		185,241,117	The amount paid for non-domestic rates is determined by the rateable value placed on the property by the Assessor multiplied by the rate per £ announced each year by the government.
Running roll (full year RV)		(696,405)	
Rateable value at 31/3/21		184,544,712	The national non-domestic rate poundage set by the First Minister for Scotland for 2020/21 was:
Less: partially exempt		743,050	
Less: wholly exempt		1,401,925	Basic Property Rate for 20/21 - £0.498
<b>Net rateable value at 31/3/21</b>		<b>182,399,737</b>	Intermediate Property Rate - £0.511
			Higher Property Rate - £0.524

## **Group Accounts**

### **Introduction**

The Code of Practice on Local Council Accounting in the United Kingdom (the Code) requires local authorities to consider their interests in all types of entities. This includes other local authorities or similar bodies defined in section 106 of the Local Government (Scotland) Act 1973, including statutory bodies such as Valuation and Concessionary Travel Joint Boards. Authorities are required to prepare a full set of group accounts in addition to their own council's accounts where they have a material interest in such entities. West Dunbartonshire Council has accounted for its interests in each associate and joint venture using the equity method of accounting.

### **Combining Entities**

The Group Accounts consolidate the results of the council with six other entities:

- Dunbartonshire and Argyll & Bute Valuation Joint Board (VJB);
- West Dunbartonshire Health and Social Care Partnership (HSCP);
- Strathclyde Partnership for Transport (SPT);
- Strathclyde Concessionary Travel Joint Board (SCT);
- West Dunbartonshire Leisure Trust (WDLT); and
- Clydebank Property Company (CPC).

In addition to these entities, the Dumbarton Common Good and Sundry Trust Funds have also been consolidated.

The accounting period for all entities is 31 March 2021.

The council would class an entity as an associate if they have significant influence over the financial and operating policies of the entity. The council would class an entity as a subsidiary if they have control of the entity. The council would class an entity as a joint venture where it has contractually agreed to share control with another party, such as significant decisions require unanimous consent and the joint ventures have rights to the net assets of the arrangement.

Under accounting standards, this council includes the results of three of these organisations as 'associates' because it has a significant influence over their financial and operating policies (namely VJB, SPT and SCT). The council has no shares in, nor ownership of any of these organisations which are entirely independent of the council.

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

The WDLT, CPC and the Common Good and Trust Funds have been included as subsidiaries.

HSCP has been included as a joint venture.

### **Basis of Combination and Going Concern**

The combination has been accounted for on an acquisition basis using the equity method – that is, the council's share of the net assets and liabilities of each entity is incorporated and adjusted each year by the council's share of the entities' results (recognised in the Group Income and Expenditure Account), and its share of other gains and losses.

For four of the six entities, the council has a share in a net asset. The negative balances on the VJB and WDLT arise from the inclusion of liabilities related to defined benefit pension schemes as required by IAS19 for VJB and FRS102 for WDLT.

## **Group Accounts (Cont'd)**

### **Basis of Combination and Going Concern (Cont'd)**

The effects of inclusion of these entities and the Common Good and Trust Funds on the Group Balance Sheet is to increase reserves and Net Assets by £36.428m – representing the council's share of net assets in these entities.

The Code requires councils to prepare financial statements on a going concern basis. A transfer within public services does not negate the presumption that these bodies are still a going concern.

Thus all entities consider it appropriate that their Financial Statements should follow the 'going concern' basis of accounting. Statutory arrangements with the constituent local authorities for the deficit of the Valuation Joint Board means that the financial position of the Board is assured.

Whilst the Balance Sheet of some entities show negative total assets, this relates primarily to defined benefit scheme pension liabilities in these entities. The financial statements of all individual group entities have been prepared on a going concern basis and, as such, the group accounts have also been prepared on this basis.

## Group Accounts (Cont'd)

### Group Comprehensive Income and Expenditure Statement

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.

2019/20 Gross Expenditure £000	2019/20 Gross Income £000	2019/20 Net Expenditure £000		2020/21 Gross Expenditure £000	2020/21 Gross Income £000	2020/21 Net Expenditure £000
			<b>Service</b>			
75,340	(48,783)	26,557	Corporate Services	67,908	(42,014)	25,894
111,068	(13,244)	97,824	Educational Services	116,364	(17,278)	99,086
60,180	(20,351)	39,829	Infrastructure, Regeneration and Economic Development	65,289	(17,924)	47,365
10,570	(5,032)	5,538	Housing and Communities	13,448	(6,779)	6,669
32,714	(42,640)	(9,926)	Housing Revenue Account	34,003	(43,354)	(9,351)
76	(7,572)	(7,496)	Miscellaneous Services	8,874	(7,489)	1,385
170,354	(95,581)	74,773	Health and Social Care Partnership	175,922	(100,333)	75,589
2,336	0	2,336	Requisitions	2,339	0	2,339
8,180	(3,609)	4,571	Subsidiaries	4,281	(1,056)	3,225
<b>470,818</b>	<b>(236,812)</b>	<b>234,006</b>	<b>Net Cost of Service (1)</b>	<b>488,428</b>	<b>(236,227)</b>	<b>252,201</b>
			1,463 (Gain) / loss on Disposal of Fixed Assets			883
			<b>1,463 Other Operating Expenditure (2)</b>			<b>883</b>
			(35,296) Council Tax			(36,765)
			(84,847) Non-Domestic Rates			(55,963)
			(103,571) Revenue Support Grant			(153,086)
			(27,876) Recognised Capital Income (Grants, Contributions & Donations)			(26,210)
			<b>(251,590) Taxation and Non-specific Grant Income (3)</b>			<b>(272,024)</b>
			(210) Interest Eamed			(115)
			19,367 External Interest Payable / Similar Charges			19,175
			0 (Gain)/Loss early settlement of borrowing			0
			1,380 Impairment Loss - Debtors			1,382
			(2,401) Surplus on Trading Undertakings not included in net cost of services			(3,006)
			5,231 Pension Interest Cost/Expected Return on Pension Assets			3,393
			<b>23,367 Finance/Investment Income and Expenditure (4)</b>			<b>20,829</b>
			<b>7,246 (Surplus)/Deficit on Provision of Services</b>			<b>1,889</b>
			<b>(5) = (1)+(2)+(3)+(4)</b>			
			(2,566) Share of other Comprehensive Income and Expenditure of Associates and Joint Ventures			(7,208)
			(9,833) (Surplus)/Deficit arising from revaluation of property, plant and equipment			(49,793)
			(96) (Surplus)/Deficit on revaluation of available for sale assets			0
			(95,075) Actuarial (gains)/losses on pension fund assets and liabilities			15,217
			<b>(107,570) Other Comprehensive (Income) and Expenditure (6)</b>			<b>(41,784)</b>
			<b>(100,324) Total Comprehensive (Income) and Expenditure (5)+(6)</b>			<b>(39,895)</b>

## Group Accounts (Cont'd)

### Group Movement in Reserves Statement

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

	Usable Reserves			Unusable Reserves			
	WDC Usable Reserves £000	Group Usable Reserves £000	Total Usable Reserves £000	WDC Unusable Reserves £000	Group Unusable Reserves £000	Total Unusable Reserves £000	Total Reserves £000
<b>2020/21</b>							
Opening Balance at 1 April 2020	(15,834)	(13,986)	(29,820)	(269,078)	(16,039)	(285,117)	(314,937)
<b>Movement in reserve 2020/21</b>							
(Surplus) or deficit on provision of services	3,017	(1,128)	1,889	(36,459)	9,710	(26,749)	(24,860)
Other Comprehensive Expenditure and Income	(11,971)	(7,222)	(19,193)	11,971	(7,813)	4,158	(15,035)
<b>Net Increase/(Decrease) before Transfers to Other Statutory Reserves</b>	<b>(8,954)</b>	<b>(8,350)</b>	<b>(17,304)</b>	<b>(24,488)</b>	<b>1,897</b>	<b>(22,591)</b>	<b>(39,895)</b>
Transfers to/from other statutory reserves *	802	(22)	780	(852)	72	(780)	0
<b>Closing Balance at 31 March 2021</b>	<b>(23,986)</b>	<b>(22,358)</b>	<b>(46,344)</b>	<b>(294,418)</b>	<b>(14,070)</b>	<b>(308,488)</b>	<b>(354,832)</b>
<b>2019/20</b>							
Opening Balance at 1 April 2019	(16,091)	(11,778)	(27,869)	(174,887)	(13,010)	(187,897)	(215,766)
Restatement due to % share in 2019/20	0	397	397	0	756	756	1,153
<b>Restatement Opening Balance 1 April 2019</b>	<b>(16,091)</b>	<b>(11,381)</b>	<b>(27,472)</b>	<b>(174,887)</b>	<b>(12,254)</b>	<b>(187,141)</b>	<b>(214,613)</b>
<b>Movement in reserve 2019/20</b>							
(Surplus) or deficit on provision of services	7,213	33	7,246	(101,097)	968	(100,129)	(92,883)
Other Comprehensive Expenditure and Income	(7,757)	(2,625)	(10,382)	7,757	(4,816)	2,941	(7,441)
<b>Net Increase/(Decrease) before Transfers to Other Statutory Reserves</b>	<b>(544)</b>	<b>(2,592)</b>	<b>(3,136)</b>	<b>(93,340)</b>	<b>(3,848)</b>	<b>(97,188)</b>	<b>(100,324)</b>
Transfers to/from other statutory reserves *	801	(13)	788	(851)	63	(788)	0
<b>Closing Balance at 31 March 2020</b>	<b>(15,834)</b>	<b>(13,986)</b>	<b>(29,820)</b>	<b>(269,078)</b>	<b>(16,039)</b>	<b>(285,117)</b>	<b>(314,937)</b>

\*The transfer of statutory reserves is in relation to dividends paid to the council by Clydebank Property Company.

## Group Accounts (Cont'd)

### Group Balance Sheet

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).

2019/20 £000		2020/21 £000
1,015,779	Property, Plant and Equipment	1,115,834
191	Intangible Assets	282
21,270	Investment in associates	28,860
23	Long Term Debtors	22
3,982	Long term Investments	3,976
1,406	Heritage Assets	1,406
<b>1,042,651</b>	<b>Total Long Term Assets</b>	<b>1,150,380</b>
8,053	Asset Held for Sale	7,755
1,245	Inventories	1,303
42,768	Short Term Debtors	64,723
19,505	Cash and Cash Equivalents	15,485
<b>71,571</b>	<b>Current Assets</b>	<b>89,266</b>
(232)	Provisions	(225)
(3,605)	PPP & Finance Lease Liabilities	(3,677)
(42,632)	Short Term Creditors	(71,528)
(236,336)	Short Term Borrowing	(273,460)
<b>(282,805)</b>	<b>Current Liabilities</b>	<b>(348,890)</b>
<b>831,417</b>	<b>Total Assets less Current Liabilities</b>	<b>890,756</b>
(507)	Liabilities in Associates	(283)
(276,905)	Long Term Borrowing	(274,193)
(96,337)	PPP & Finance Lease Liabilities	(92,615)
(657)	Provision for liability	(728)
(134,402)	Net Pensions Liability	(166,842)
(7,672)	Capital Grants Receipts in Advance (conditions)	(1,263)
<b>(516,480)</b>	<b>Long Term Liabilities</b>	<b>(535,924)</b>
<b>314,937</b>	<b>Total Assets Less Liabilities</b>	<b>354,832</b>
	<b>Represented by:</b>	
29,820	Usable Reserves	46,344
285,117	Unusable Reserves	308,488
<b>314,937</b>	<b>Total Reserves</b>	<b>354,832</b>

The unaudited Financial Statements were authorised for issue on 23 June 2021.

Stephen West  
Chief Officer - Resources  
West Dunbartonshire Council  
23 June 2021



## **Group Accounts (Cont'd)**

### **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 (Cont'd)

### Notes to the Group Accounts

#### Note 1 - Details of combining entities

The notes required for the Financial Statements of West Dunbartonshire Council are disclosed separately in the preceding pages. For Strathclyde Partnership for Transport and Concessionary Travel Scheme, although the council holds less than 20% voting rights, it has a significant influence on the bodies. The organisations have voting allocations over 11 other local councils, with no one council holding majority shares, which ensures that all 12 councils can influence decisions. The following notes provide material additional amounts and details in relation to the other combining entities.

#### Associates and Joint Ventures

**Strathclyde Partnership for Transport** is the statutory body responsible for formulating the public transport policy on behalf of the 12 local authorities in the West of Scotland. In 2020/21, the council contributed £2.186m (2019/20 £2.133m restated) or 4.03% of the Board's estimated running costs and its share of the year end net asset of £17.817m (2019/20 £17.209m) 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 2020/21, the council contributed £0.162m (2019/20 £0.171m), 4.03% of the Board's estimated running costs and its share of the year end net asset of £0.139m (2019/20 £0.029m) 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 2020/21, the council contributed £0.714m (2019/20 £0.709m) or 25.92% of the Board's estimated running costs and its share of the year end net liability of £0.283m (2019/20 £0.507m) is included in the Group Balance Sheet. Copies of its accounts may be obtained from the Treasurer to the Valuation Joint Board, 16 Church Street, Dumbarton G82 1QL.

**The West Dunbartonshire Health & Social Care Partnership** - the Public Bodies (Joint Working) Act (Scotland) 2014 sets out the arrangements for the integration of health and social care across the country. The Scottish Government approved the Integration Scheme for West Dunbartonshire which details the 'body corporate' arrangement by which NHS Greater Glasgow & Clyde Health Board and West Dunbartonshire Council agreed to formally delegate health and social care services for adults and children (including criminal justice, social work services) to a third body, which is described in the Act as an Integration Joint Board. The Integration Joint Board for West Dunbartonshire is known as the West Dunbartonshire Health & Social Care Partnership Board (HSCP Board) and started operations on 1 July 2015. The Board's running costs are met by the two bodies mentioned above, with surpluses and deficits on the Boards operations also shared between them. In 2020/21, the council contributed £70.873m (2019/20 £67.584m) towards estimated running costs and its share of the year end net asset of £10.904m (2019/20 £4.032m) is included in the Group Balance Sheet. Copies of its accounts may be obtained from the Chief Financial Officer to the Integration Joint Board, 16 Church Street, Dumbarton G82 1QL.

## Group Accounts (Cont'd)

### Notes to the Group Accounts (Cont'd)

#### Note 1 - Details of combining entities (Cont'd)

The council's share of its associates and joint ventures are as follows:

	Strathclyde Partnership for Transport £000	Strathclyde Concessionary Travel Scheme Joint Board £000	Dunbartonshires and Argyll and Bute Valuation Joint Board £000	West Dunbartonshire Health & Social Care £000	Total £000
<b>2020/21</b>					
Surplus/ (Deficit) on					
Operating Activities	350	(110)	(55)	6,872	<b>7,057</b>
Non Current Assets	11,438	0	166	0	<b>11,604</b>
Current Assets	7,283	147	233	10,904	<b>18,567</b>
Non Current Liabilities	0	0	(629)	0	<b>(629)</b>
Current Liabilities	(904)	(8)	(53)	0	<b>(965)</b>
<b>2019/20</b>					
Surplus/ (Deficit) on					
Operating Activities	2,581	(22)	(76)	519	<b>3,002</b>
Non Current Assets	11,153	0	165	0	<b>11,318</b>
Current Assets	6,981	74	184	4,057	<b>11,296</b>
Non Current Liabilities	(132)	0	(827)	0	<b>(959)</b>
Current Liabilities	(793)	(45)	(29)	(25)	<b>(892)</b>

#### Subsidiaries

**West Dunbartonshire Leisure Trust** was formed in December 2011 and started trading on 5 April 2012. The Trust is a charitable company registered in Scotland and provides leisure facilities within the West Dunbartonshire area to the general public and operates sports centres, leisure centres, swimming pools, halls and community education centres owned by the council. The Trust is paid a management fee by the council for the provision of these services. The Trust's net liability at 31 March 2021 was £0.028m (2019/20 £1.833m net asset) and its surplus for the year was £1.040m (2019/20 £0.005m deficit). 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 2021 was £3.670m (2019/20 £3.408m) and its surplus for the year before payment of a dividend was £0.486m (2019/20 £0.061m surplus). The accounts of the Company are published separately and can be obtained from the Company's Headquarters, Titan Enterprise, 1 Aurora Avenue, Queen's Quay, Clydebank G81 1BF which is also the Company's principal place of business.

**Dumbarton Common Good** is held in Trust by West Dunbartonshire Council. Although the council does not contribute to this fund financially, it has been included within the council's Group through materiality by nature. Net usable income in 2020/21 was £0.083m (2019/20 £0.031m net usable spend).

## Group Accounts (Cont'd)

### Notes to the Group Accounts (Cont'd)

#### Note 1 - Details of combining entities (Cont'd)

**Trust Funds** are held in Trust by West Dunbartonshire Council. Although the council does not contribute to these funds financially, they have been included within the council's Group through materiality by nature. The net increase in funds of £0.002m (2019/20 £0.006m decrease) for the Trust Funds. For the purposes of the Group Accounts, two Trust Funds managed by the council (Dunbartonshire Educational Trust and McAulay Prize for Mathematics Trust) have been included pro rata to the council's share. Copies of the accounts may be obtained from West Dunbartonshire Council, 16 Church Street, Dumbarton G82 1QL.

The council's subsidiaries year end results are as follows:

	West Dunbartonshire Leisure Trust £000	Clydebank Property Company £000	Common Good £000	Trust Funds £000	Total £000
<b>2020/21</b>					
Surplus/ (Deficit) on Operating Activities	1,041	385	83	2	1,511
Non Current Assets	245	4,373	3,487	0	8,105
Current Assets	4,908	416	537	201	6,062
Non Current Liabilities	(3,227)	(728)	0	0	(3,955)
Current Liabilities	(1,954)	(391)	(16)	0	(2,361)
<b>2019/20</b>					
Surplus/ (Deficit) on Operating Activities	5	61	31	6	103
Non Current Assets	282	3,986	3,487	0	7,755
Current Assets	3,453	418	482	199	4,552
Non Current Liabilities	(325)	(657)	0	0	(982)
Current Liabilities	(1,577)	(442)	(44)	0	(2,063)

#### Note 2 – Non-Material Interest in Other Entities

The council has an interest in a number of other organisations. The council's share of their net assets or liabilities is not material to the fair understanding of the financial position and transactions of the council. Accordingly, the Group Accounts do not include these organisations. Under Accounting Regulations, the council is required to disclose the business nature of each organisation.

**Scotland Excel** is a joint committee established through Section 57 of the Local Government (Scotland) Act 1973. The main purpose of the committee includes co-ordination of collaborative buying initiatives, representation of interests in public sector contracts, and the development and operation of a centre of procurement expertise for Local Government in Scotland.

**Clydebank Municipal Bank** is a company limited by shares set up based upon the Companies Act 1908 and 1913. It acts as banker for a number of private individuals/organisations. The council provides services to the bank and funds any annual losses incurred. The bank's year end is 5 April. The principal business of the Municipal Bank is to accept deposits from private account holders and to invest funds with West Dunbartonshire Council. The chairman and directors of the bank are Elected Members of the Council. As per the bank's unaudited financial statements at 31 March 2021, 2,472 accounts were held with the bank (2019/20 2,482), with a total amount on deposit of £1.733m (2019/20 £1.540m restated), with £1.306m being invested with the council (2019/20 £1.306m). Interest paid by the council to the bank in the year was £0.034m (2019/20 £0.033m).

## Group Accounts (Cont'd)

### Notes to the Group Accounts (Cont'd)

#### Note 2 – Non-Material Interest in Other Entities (Cont'd)

**Hub West of Scotland** is a public private Joint Venture development organisation established in 2012. They work with the public sector partners to plan, design, build, and fund and maintain buildings in the most efficient and effective manner delivering better value for money and ultimately improving public services. Hub West of Scotland comprises: Hub West Territory Participants, Scottish Futures Trust and The Wellspring Partnership.

**Business Loans Scotland Ltd** was formed in March 2017 with 27 Scottish local authorities full members, including West Dunbartonshire Council, and the remaining 5 Scottish local authorities becoming associate members. In this respect, each member local council provides a level of loan finance for companies in their area under Phase 1, augmented in Phase 2 by Scottish Growth Scheme and European Regional Development Funding (ERDF).

#### Note 3 – Financial Impact of Consolidation

The effect of inclusion of the entities on the Group Balance Sheet is to increase reserves and net assets by £36.428m (2019/20 £30.025m 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 £354.832m (2019/20 £314.937m).

#### 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:

2019/20	2020/21
£000	£000
17,209 Partnership for Transport	17,817
29 Concessionary Travel Board	139
(507) Valuation Joint Board	(283)
4,032 West Dunbartonshire Health & Social Care	10,904
1,833 West Dunbartonshire Leisure Trust	(28)
3,305 Clydebank Property Company	3,670
3,925 Common Good	4,008
199 Trust Funds	201
<b>30,025 Total</b>	<b>36,428</b>

#### Note 5 – Major Sources of Estimation Uncertainty

**Covid -19** – similar to the uncertainty noted for the Council in Note 1, valuations of Non Current Assets are subject to material value uncertainty for other group entities. For avoidance of doubt, the inclusion of this declaration does not mean that the valuation cannot be relied upon, rather that it has been included to ensure transparency. Although this remains a generic uncertainty, it has been particularly highlighted for the Partnership for Transport.

## **General Accounting Policies and Information**

### **Note 32 - Accounting Policies**

#### **1. General Principles**

The Financial Statements summarises the council's transactions for the 2020/21 financial year and its position at the year end of 31 March 2021. 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 2020/21 ("the code") and the Service Reporting Code of Practice 2020/21, supported by International Financial Reporting Standards (IFRS).

The accounting convention adopted in the Financial Statements is principally historic cost, modified by the revaluation of certain categories of non-current assets and financial instruments. The convention also adopts the assumption that the council will continue as a going concern for the foreseeable future.

#### **2. Accruals of Income and Expenditure**

Activity is accounted for in the year that it takes place, not simply when payment is made or received. In particular:

- revenue from sale of goods is recognised when the council transfers the significant risks and rewards of ownership to the purchaser and when it is probable that the economic benefits associated with the transaction will flow to the council;
- revenue from the provision of services is recognised when the council can measure reliably the percentage of completion of the transaction and when it is probable that the economic benefits associated with the transaction will flow to the council;
- expenses in relation to services received are recorded as expenditure when the services are received, rather than when payment is made;
- supplies are recorded as expenditure when they are consumed. Where there is a gap between the date supplies are received and their consumption their value is carried as inventories on the Balance Sheet;
- interest payable on borrowings and receivable on investments is accounted for on the basis of the effective interest rate for the relevant financial instrument, rather than on cash flows fixed or determined by the contract;
- where income and expenditure have been recognised but cash has not been received or paid, a debtor or creditor for the relevant amount is recorded in the Balance Sheet. Where there is evidence that debts are unlikely to be settled, the balance of debtors is written down and charged to revenue for the income that might not be collected; and
- Revenue from contracts with service recipients, whether for services or the provision of goods, is recognised when (or as) the goods or services are transferred to the service recipient in accordance with the performance obligations in the contract.

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

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

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

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

## **General Accounting Policies and Information (Cont'd)**

### **Note 32 - Accounting Policies (Cont'd)**

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

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

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

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

#### **5. Intangible assets**

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

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

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

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

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

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

##### Recognition

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

## General Accounting Policies and Information (Cont'd)

### Note 32 - Accounting Policies (Cont'd)

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

##### Measurement

Initially measured at cost, comprising of:

- purchase price (the council has no de minimum 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:

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

##### Revaluation

Assets included in the Balance Sheet at fair value are re-valued regularly to ensure their carrying amount is not materially different from the fair value at the year end, as a minimum every 5 years. The programme of revaluation for 2020/21 and planned each of the following four years is as follows:



## General Accounting Policies and Information (Cont'd)

### Note 32 - Accounting Policies (Cont'd)

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

2020/21	Any properties not previously re-valued / general re-appraisal / HRA housing stock;
2021/22	Offices / depots/ cemeteries/ crematorium lodges;
2022/23	All council non-operational properties;
2023/24	Schools/school houses/ social work homes/adult training centres/ community education centres/early education centres; and
2024/25	Halls/ Public conveniences/ libraries/ outdoor centres/ golf course/ pavilions/ sports centres/ swimming pools/ travellers site/ car parks.

In addition to assets being revalued within the programme of revaluation assets will be revalued in any given year if any of following 3 criteria is met:

- When the historic cost of the building is less than £2m but the combined value of the building historic cost and any enhancement expenditure incurred since the last revaluation date exceeds £2m then the asset will be revalued and (if new valuations exceeds £2m) componentised if necessary;
- Where the historic cost of the building exceeds £2m (and is therefore already componentised) and where any enhancement expenditure incurred since the last revaluation date exceeds 25% of the historic cost of the building then the asset will be revalued; and
- Where the combined value of building historic cost and any enhancement expenditure incurred since the last revaluation date spend is less than £2m but the value of the enhancement expenditure exceeds 50% of building historic cost and in value is more than £0.500m then the asset will be revalued.

Valuations in 2020/21 have been carried out by an external valuer. Valuations of land and buildings are carried out in accordance with the methodologies and bases for estimation set out in the professional standards of the Royal Institution of Chartered Surveyors.

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

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

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

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

#### Impairment

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

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

## General Accounting Policies and Information (Cont'd)

### Note 32 - Accounting Policies (Cont'd)

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

##### Disposals

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

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

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

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

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

##### Depreciation

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

Council dwellings	10 to 80 years	straight line
Other buildings	15 to 80 years	straight line
Regeneration activity	10 to 120 years	straight line
Open spaces	10 to 120 years	straight line
Infrastructure	15 to 120 years	straight line
Vehicles, plant, equipment	5 to 20 years	straight line
Intangibles	5 to 10 years	straight line
Other	10 to 120 years	straight line

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

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

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

## General Accounting Policies and Information (Cont'd)

### Note 32 - Accounting Policies (Cont'd)

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

##### Tangible fixed assets and depreciation – Common Good Assets

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

#### 7. Assets Held for Sale

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

#### 8. Heritage assets

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

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

## **General Accounting Policies and Information (Cont'd)**

### **Note 32 - Accounting Policies (Cont'd)**

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

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

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

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

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

#### **10. Employee Benefits**

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

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

##### **Termination Benefits**

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

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

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

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

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

## **General Accounting Policies and Information (Cont'd)**

### **Note 32 - Accounting Policies (Cont'd)**

#### **10. Employee Benefits (cont'd)**

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

#### **Discretionary Benefits**

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

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

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

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

#### **12. Exceptional items**

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

#### **13. Financial liabilities**

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

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

## **General Accounting Policies and Information (Cont'd)**

### **Note 32 - Accounting Policies (Cont'd)**

#### **13. Financial liabilities (Cont'd)**

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

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

##### **Modified Loans**

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

##### **Unmodified Loans**

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

##### **Straight Repayment**

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

#### **14. Financial Assets**

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

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

##### **Amortised Cost**

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

##### **Fair Value Through Other Comprehensive Income**

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

##### **Fair Value Through Profit or Loss**

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

## **General Accounting Policies and Information (Cont'd)**

### **Note 32 - Accounting Policies (Cont'd)**

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

Financial assets are classified into two types:

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

#### **Loans and receivables**

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

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

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

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

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

#### **15. Fair Value Measurement**

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

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

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

## **General Accounting Policies and Information (Cont'd)**

### **Note 32 - Accounting Policies (Cont'd)**

#### **15. Fair Value Measurement (Cont'd)**

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

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

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

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

#### **16. Government grants and contributions**

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

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

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

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

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

#### **17. Inventories**

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

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



## **General Accounting Policies and Information (Cont'd)**

### **Note 32 - Accounting Policies (Cont'd)**

#### **18. Leases**

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

#### **Council as Lessee**

##### Finance Leases

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

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

Assets recognised under the finance lease are accounted for using the policies applied generally to council owned assets, subject to depreciation being charged over the lease term if this is shorter than the asset's estimated useful life.

##### Operating Leases

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

#### **Council as Lessor**

##### Finance Leases

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

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

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

## **General Accounting Policies and Information (Cont'd)**

### **Note 32 - Accounting Policies (Cont'd)**

#### **18. Leases (Cont'd)**

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

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

#### Operating Leases

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

#### **19. Overhead and support services**

The costs of overheads and support services are charged to non General Fund services that benefit from the supply in accordance with the costing principles of the CIPFA Service Reporting Code of Practice 2020/21. The total absorption costing principle is used – the full cost of overheads and support services are shared between those users in proportion to the benefits received. General Fund Services have not been charged for these support service costs, in line with the council's budgetary reporting structure.

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

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

#### **21. Provisions**

Provisions are made where an event has taken place that gives the council a legal obligation or constructive obligation that probably requires settlement by a transfer of economic benefits or service potential and a reliable estimate can be made of the amount of that obligation.

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

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

#### **22. Interest in Companies and Other Entities**

The council has material interests in companies and other entities that have the nature of associates/ subsidiaries and require it to prepare group accounts. In the council's own single entity accounts, the interests of two companies are recorded as an investment in the Balance Sheet, as the council has shares and full ownership of the Clydebank Property Company (purchased during 2014/15) and has an investment with Hub West Scotland (invested 2015/16). No other interests are recorded in the council's single entity accounts of any of other organisation.

## **General Accounting Policies and Information (Cont'd)**

### **Note 32 - Accounting Policies (Cont'd)**

#### **23. VAT**

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

#### **24. 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 33 – Accounting Standards that have been issued but have not yet been adopted**

For 2020/21, the Code requires the disclosure of information relating to the expected impact of an accounting change that will be required by a new standard that has been issued but not yet adopted. This applies to the adoption of the following new or amended standards:

- IFRS16 Leases will require local authorities that are lessees to recognise these leases on their Balance sheet as right-of-use assets along with the corresponding liabilities, except for low value and short term leases. As a result of COVID-19 response, CIPFA/LASACC have deferred implementation of this until 1 April 2022.

### **Note 34 – Critical Judgement in Applying Accounting Policies**

The preparation of the consolidated financial statements requires management to make judgements, estimates and assumptions that affect the application of policies set out in Note 32. Where a critical judgement has been made, this is referred to in the relevant note to the core financial statements; however a summary of those with the most significant effect are detailed below:

**Holiday Entitlement** - Unused holiday entitlement earned at 31 March each year, but not taken at that date, has been quantified on the basis of information from the Human Resources Information System. The calculation in respect of unused annual leave for term time employees is based upon entitlement earned at the year end and no estimation was required for these staff.

**Public Private Partnership (PPP)** - The council has entered into a PPP for the provision of educational buildings, their maintenance and related facilities. The council controls the services provided under the scheme and ownership of the schools will pass to the council at the end of the contract for no additional charge. The assets used to provide services at the schools are recognised on the council's Balance Sheet.

**Public Sector Funding** – There is a high degree of uncertainty about future levels of funding for local government. However, the council has determined that this uncertainty is not yet sufficient to provide an indication that the assets held might be impaired as a result of a need to close facilities and reduce levels of service provision.

## **General Accounting Policies and Information (Cont'd)**

### **Note 34 – Critical Judgement in Applying Accounting Policies (cont'd)**

**Covid-19** – Advice has been sought where considered appropriate and consideration has been given to valuation on pensions, asset valuations, accrual estimations and credit issues whilst preparing the draft Financial Statements.

### **Note 35 - Group Accounting Policies: Disclosure of differences with main Statement of Accounting Policies**

The financial statements in the Group Accounts are prepared in accordance with the accounting policies set out in Note 32 on pages 105 to 118 with additions and exceptions noted below:

#### **Group Income and Expenditure Account**

Proceeds from disposal of fixed assets – profits and losses from the disposal of fixed assets are credited or debited to the Group Income and Expenditure Account within the net cost of services. The proceeds are then appropriated out after net operating expenditure. For those proceeds associated with the disposal of the council's assets, appropriation is to the Group Reserves. For those proceeds associated with the disposal of associates' assets, appropriation is to the Group Income and Expenditure Reserve.

#### **Group Balance Sheet**

Inventories – valuation methods vary slightly across the Group. The council uses cost price basis. The difference in valuation methods does not have a material impact on the results of the group given the levels of stock held within the organisations; and

Pensions – West Dunbartonshire Leisure Trust complies with the Financial Reporting Standard FRS102 concerning the disclosure of information on pensions. There is no difference in the Profit and Loss Account by using this method in comparison with IAS19 (which is used by other group entities) therefore there is no impact on the results of the group.

## Glossary of Terms

While much of the terminology used in this report is self explanatory, the following additional definitions and interpretation of the terms used are provided for assistance. The Glossary of Terms does not comprise part of the audited financial statements.

1. **Employee benefit expenses**  
This includes salaries, wages, overtime, bonus, enhancements, pensions, employer's national insurance, travelling and subsistence expenses and other staff allowances.
2. **Other service expenses**  
This includes:
  - property costs (e.g. rent, rates, insurance, repairs and maintenance, upkeep of grounds, heating and lighting);
  - supplies and services (e.g food, materials, books, uniforms and protective clothing, purchase/ maintenance of equipment);
  - transport costs (e.g. fuel, repairs and maintenance, tyres, licences, insurance and procurement of transport for school children);
  - administration costs (e.g. printing and stationery, advertising, postages, telephone costs);
  - Payments to Other Bodies (e.g. grants and payments to individuals, organisations and agencies providing services complementing or supplementing the Council's work.
3. **Specific Government Grants**  
This includes grants received from Central Government in respect of a specific purpose or service, usually calculated as a predetermined percentage of the expenditure actually incurred e.g. National Priority Action Fund, Benefits Administration.
4. **General Income**  
This includes the charges to persons and bodies for the direct use of council services.
5. **Capital Expenditure**  
This is expenditure incurred in creating, acquiring or improving assets where the expenditure is normally financed by borrowing over a period of years, finance leases, or utilising the income from the sale of existing assets.
6. **Capital Financed from Current Revenue**  
This is expenditure incurred in creating, acquiring or improving assets where that expenditure is charged directly to the revenue account.
7. **Deferred Asset**  
The deferred asset represents the net value of the premium paid/discounts received by the Council on the early repayment of external long term loans.
8. **Useable Capital Receipts Reserve**  
The Useable Capital Receipts Reserve represents the capital receipts available to finance capital expenditure in future years, after setting aside the statutory amounts for the repayment of external loans.
9. **Pension Interest Cost**  
The expected increase during the period in the present value of the scheme liabilities because the benefits are one year closer to settlement
10. **Expected Return of Pension Assets**  
The average rate of return expected over the remaining life of the related obligation on the actual assets held.
11. **CIPFA**  
Chartered Institute of Public Finance and Accountancy
12. **LASAAC**  
Local Council (Scotland) Accounts Advisory Committee
13. **Budget**  
The original revenue budget as set by Members at an appropriate Council meeting.
14. **Intangible Assets**  
Expenditure on assets such as software licences that do not have physical substance but are identifiable and controlled by the Council.
15. **Revaluation Reserve**  
This fund is a store of gains on the revaluations of fixed assets. It is a reserve held for technical accounting purposes and is not available for distribution.

## Glossary of Terms (Cont'd)

- 16. Capital Adjustment Account (CAA)**  
This fund is a store of capital resources set aside to meet past expenditure. It is an account held for technical accounting purposes and is not available for distribution.
- 17. Financial Instrument Adjustment Account (FIAA)**  
This account is used to balance for differences in statutory requirements and proper accounting practices for borrowing and lending. It is an account held for technical accounting purposes and is not available for distribution.
- 18. Associate Body**  
An entity other than a subsidiary or a joint venture in which the council has an interest and over who's operating and financial policies the council is able to exercise significant influence.
- 19. Entity**  
A body that is delivering a service or carrying on a business. It should have a separate legal personality and is legally obliged to prepare its own financial statements.
- 20. Statutory Additions**  
Additional charges levied for late payment of council tax and non domestic rates.
- 21. Capital Items Replacement Fund**  
Reserve earmarked for specific purposes within Education
- 22. Available for Sale Reserve**  
Assets that have a quoted market price and/or do not have fixed or determinable payments.
- 23. Current Service Costs (Pension)**  
This relates to the real cost of benefit entitlement earned by employees.
- 24. Past Service Costs/Gains (Pension)**  
This relates to posts/gains from years prior to the current year and arise from decisions made in year. This relates to the capitalised cost of early retirements on efficiency grounds.
- 25. Curtailments (Pension)**  
Used to reduce the number of expected years of future service for employees. In 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 2020/21  
SUMMARY

APPENDIX 2

PERIOD END DATE 31 March 2021










Department Summary	Total Budget 2020/21	Actual Spend	Variance 2020/21	Annual RAG Status
	£000	£000	£000	%
Resources	5,831	5,812	(19)	0%
Regulatory and Regeneration	3,261	3,170	(91)	-3%
People & Technology	6,284	6,196	(88)	-1%
Citizens, Culture and Facilities	17,401	16,309	(1,092)	-6%
Education, Learning and Attainment	101,720	101,637	(83)	0%
Roads and Neighbourhood	13,599	13,618	19	0%
Housing and Employability	4,577	4,540	(37)	-1%
Supply, Distribution and Property	(3,087)	(2,341)	746	-24%
Miscellaneous Services	6,000	6,196	196	3%
Loan Charges	7,072	6,897	(175)	-2%
Requisition (VJB)	728	728	0	0%
Requisition (SPT)	1,592	1,592	0	0%
Requisition (CJP)	1,742	1,742	0	0%
Requisition (HSCP)	70,874	70,874	0	0%
Non GAE Allocation	(7,173)	(7,173)	0	0%
Contingency Fund	0	0	0	0%
Net Covid position	12,278	12,278	(0)	0%
<b>Total Expenditure</b>	<b>242,696</b>	<b>242,074</b>	<b>(623)</b>	<b>0%</b>
Council Tax/CT Replacement Scheme	(36,620)	(36,620)	0	0%
Revenue Support Grant/ NDR	(192,547)	(192,509)	38	0%
Covid Funding	(11,419)	(11,419)	0	0%
Use of Reserves	(2,110)	(2,110)	0	0%
<b>Total Resources</b>	<b>(242,696)</b>	<b>(242,658)</b>	<b>38</b>	<b>0%</b>
<b>Net Expenditure</b>	<b>0</b>	<b>(585)</b>	<b>(585)</b>	<b>-0.24%</b>

WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2020/21  
RESOURCES SUMMARY

APPENDIX 2

PERIOD END DATE

31 March 2021

Service / Subjective Summary	Total Budget 2020/21	Actual Spend	Variance 2020/21	Annual RAG Status
<b>Service Summary</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>%</b>
Audit	134	82	(52)	-39% 
Central Administration Support	2,416	2,288	(128)	-5% 
Finance	1,402	1,421	19	1% 
Rent Rebates & Allowances	(231)	(155)	76	-33% 
Revenues & Benefits	2,591	2,602	11	0% 
Finance Business Centre	287	293	6	2% 
Cost of Collection of Rates	20	27	7	35% 
Cost of Collection of Council Tax	(788)	(746)	42	-5% 
<b>Total Net Expenditure</b>	<b>5,831</b>	<b>5,812</b>	<b>(19)</b>	<b>0%</b> 



WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2020/21  
REGULATORY AND REGENERATION SUMMARY

APPENDIX 2

PERIOD END DATE

31 March 2021

Service / Subjective Summary	Total Budget 2020/21	Actual Spend	Variance 2020/21	Annual RAG Status
<b>Service Summary</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>%</b>
Democratic and Registration Service	815	804	(11)	(0) ↑
Environmental Health	692	665	(27)	(0) ↑
Licensing	(74)	(72)	2	(0) ↓
Legal Services	957	934	(23)	(0) ↑
Planning	634	604	(30)	(0) ↑
Economic Development	237	235	(2)	(0) ↑
<b>Total Net Expenditure</b>	<b>3,261</b>	<b>3,170</b>	<b>(91)</b>	<b>(0) ↑</b>

WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2020/21  
PEOPLE AND TECHNOLOGY

APPENDIX 2

PERIOD END DATE

31 March 2021

Service / Subjective Summary	Total Budget 2020/21	Actual Spend	Variance 2020/21	Annual RAG Status
<b>Service Summary</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>%</b>
Transactional Services	690	698	8	1% ↓
Human Resources (including risk)	1,225	1,241	16	1% ↓
Information Services	4,065	3,979	(86)	-2% ↑
Change Support	304	278	(26)	-9% ↑
<b>Total Net Expenditure</b>	<b>6,284</b>	<b>6,196</b>	<b>(88)</b>	<b>-1% ↑</b>

WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2020/21  
CITIZENS, CULTURE AND FACILITIES

APPENDIX 2

PERIOD END DATE

31 March 2021

Service / Subjective Summary	Total Budget 2020/21	Actual Spend	Variance 2020/21	Annual RAG Status
<b>Service Summary</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>%</b>
Communications & Marketing	313	309	(4)	-1% ↑
Citizen Services	1,350	1,313	(37)	-3% ↑
Performance & Strategy	342	309	(33)	-10% ↑
Libraries, Museums, Culture	1,591	1,550	(41)	-3% ↑
Arts and Heritage	369	343	(26)	-7% ↑
Office Accommodation	1,481	1,398	(83)	-6% ↑
Clydebank Town Hall	444	335	(109)	-25% ↑
Catering Services	4,385	3,753	(632)	-14% ↑
Building Cleaning	1,473	1,358	(115)	-8% ↑
Building Cleaning PPP	(292)	(308)	(16)	5% ↑
Facilities Assistants	1,916	1,877	(39)	-2% ↑
Facilities Management	334	304	(30)	-9% ↑
Leisure Management	3,696	3,769	73	2% ↓
Events	0	0	0	0% ↓
<b>Total Net Expenditure</b>	<b>17,401</b>	<b>16,309</b>	<b>(1,092)</b>	<b>-6% ↑</b>

WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2020/21  
EDUCATION, LEARNING AND ATTAINMENT

APPENDIX 2

PERIOD END DATE

31 March 2021












Service / Subjective Summary	Total Budget 2020/21	Actual Spend	Variance 2020/21	Annual RAG Status
<b>Service Summary</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>%</b>
Primary Schools	28,808	28,908	100	0%
Secondary Schools	28,918	28,888	(30)	0%
Specialist Educational Provision	16,508	16,710	202	1%
Psychological Services	484	480	(4)	-1%
Sport Development / Active Schools	590	590	0	0%
Early Education	8,203	7,975	(228)	-3%
PPP	14,470	14,425	(45)	0%
Creative Arts	594	564	(30)	-5%
Curriculum for Excellence	61	55	(6)	-10%
Central Admin	1,047	1,129	82	8%
Workforce CPD	309	268	(41)	-13%
Performance & Improvement	448	451	3	1%
Education Development	1,280	1,194	(86)	-7%
Raising Attainment - Primary	0	0	0	0%
Raising Attainment - Secondary	0	0	0	0%
Pupil Equity Fund (including LAC PEF)	0	0	0	0%
<b>Total Net Expenditure</b>	<b>101,720</b>	<b>101,637</b>	<b>(83)</b>	<b>0%</b>

WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2020/21  
ROADS AND NEIGHBOURHOOD

APPENDIX 2

PERIOD END DATE

31 March 2021

Service / Subjective Summary	Total Budget 2020/21	Actual Spend	Variance 2020/21	Annual RAG Status
<b>Service Summary</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>%</b>
Roads Operations	(1,145)	(1,155)	(10)	1% 
Roads Services	3,908	3,916	8	0% 
Transport, Fleet & Maintenance Services	(506)	(497)	8	-2% 
Grounds Maintenance & Street Cleaning Client	7,360	7,360	0	0% 
Outdoor Services	244	172	(72)	-29% 
Burial Grounds	(157)	(157)	0	0% 
Crematorium	(1,001)	(1,001)	1	0% 
Waste Services	7,542	7,561	19	0% 
Depots	0	0	0	0% 
Ground Maintenance & Street Cleaning Trading A/c	(2,646)	(2,581)	65	-2% 
<b>Total Net Expenditure</b>	<b>13,599</b>	<b>13,618</b>	<b>19</b>	<b>0%</b> 

WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2020/21  
HOUSING AND EMPLOYABILITY

APPENDIX 2

PERIOD END DATE

31 March 2021

Service / Subjective Summary	Total Budget 2020/21	Actual Spend	Variance 2020/21		Annual RAG Status
	£000	£000	£000	%	
Working 4 U	2,728	2,691	(37)	-1%	↑
Communities	876	876	0	0%	→
Homeless Persons	533	497	(36)	-7%	↑
Private Sector housing	42	41	0	0%	→
Anti Social Behaviour	398	434	36	9%	↓
<b>Total Net Expenditure</b>	<b>4,577</b>	<b>4,540</b>	<b>(37)</b>	<b>-1%</b>	<b>↑</b>

WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2020/21  
SUPPLY, DISTRIBUTION AND PROPERTY

APPENDIX 2

PERIOD END DATE

31 March 2021

Service / Subjective Summary	Total Budget 2020/21	Actual Spend	Variance 2020/21	Annual RAG Status
<b>Service Summary</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>%</b>
Housing Maintenance Trading A/c	(1,416)	(724)	692	-49%
Housing Asset and Investment	48	0	(48)	-100%
Corporate Assets and Capital Investment Programme	(2,927)	(2,721)	206	-7%
Procurement	550	460	(90)	-16%
Corporate Asset Maintenance	(12)	(12)	0	0%
Private Sector Housing Grants	11	0	(11)	-100%
Consultancy Services	659	656	(3)	0%
<b>Total Net Expenditure</b>	<b>(3,087)</b>	<b>(2,341)</b>	<b>746</b>	<b>-24%</b>

WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGETARY CONTROL 2020/21  
MISCELLANEOUS

APPENDIX 2

PERIOD END DATE

31 March 2021

Service / Subjective Summary	Total Budget 2020/21	Actual Spend	Variance 2020/21	Annual RAG Status
<b>Service Summary</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>%</b>
Sundry Services	3,595	3,787	192	5% ↓
Members Allowances, etc	599	593	(6)	-1% ↑
European Employability	510	510	0	0% →
Chief Executive, Directors and Strategic Leads	1,296	1,306	10	1% ↓
<b>Total Net Expenditure</b>	<b>6,000</b>	<b>6,196</b>	<b>196</b>	<b>3% ↓</b>



YEAR END DATE

31 March 2021

Budget Details	Variance Analysis			
	Total Budget	Projected Spend	Variance	RAG Status
	£000	£000	£000	%

#### Resources

Audit	134	82	(52)	-39%	↑
Service Description	Internal audit of council services.				
Main Issues / Reason for Variance	Due to vacant posts through the year.				

Central Administration Support	2,416	2,288	(128)	-5%	↑
Service Description	This services deals with administration functions within the Authority				
Main Issues / Reason for Variance	Due to vacant posts through the year.				

Rent Rebates & Allowances	(231)	(155)	76	-33%	↓
Service Description	This service administers Rent Rebates and other allowances.				
Main Issues / Reason for Variance	The Council's proportion of Housing Benefit pairs was more than anticipated				

#### People & Technology

Information Services	4,065	3,979	(86)	-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 were three variances within this budget. Employee costs were adverse due to a shortfall in achieving turnover which was more than offset by Supplies & Services was favourable due to software licences costs being lower than budgeted and Income being favourable as recharges to other services were higher than budgeted.				

#### Citizens, Culture and Facilities

Office Accommodation	1,481	1,398	(83)	-6%	→
Service Description	Provision of Shared Office Accommodation				
Main Issues / Reason for Variance	The favourable variance is due mainly to operating costs being lower than budgeted				

Clydebank Town Hall	444	335	(109)	-25%	↑
Service Description	The service provides civic accommodation and facilities within Clydebank				
Main Issues / Reason for Variance	Due to vacant posts throughout the year.				

Catering Services	4,385	3,753	(632)	-14%	↑
Service Description	Catering Services across WDC				
Main Issues / Reason for Variance	This favourable variance is mainly due to food purchases being lower than budgeted, due to the postponement of free school meals to allow for alignment to Scottish Government policies				

Building Cleaning	1,473	1,358	(115)	-8%	↑
Service Description	This service provides cleaning services across all council buildings				
Main Issues / Reason for Variance	Due to vacant posts throughout the year.				

YEAR END DATE

31 March 2021

Budget Details	Variance Analysis				RAG Status
	Total Budget	Projected Spend	Variance		
	£000	£000	£000	%	
Leisure Management	3,696	3,769	73	2%	↓
Service Description	Payment to West Dunbartonshire Leisure Trust for leisure services				
Main Issues / Reason for Variance	Lower levels of income than budgeted				

#### Education , Learning and Attainment

Primary Schools	28,808	28,908	100	0%	↓
Service Description	This service area includes all Primary Schools.				
Main Issues / Reason for Variance	The main variances arise due to an overspend in employee costs (£151k) mainly because savings from teacher turnover have not materialised and unbudgeted maternity pay, partially offset by income received for a secondment. The extension of free school meals in the primaries was postponed resulting a favourable variance against school meals income (£53k).				

Specialist Educational Provision	16,508	16,710	202	1%	↓
Service Description	This service area covers all ASN Services.				
Main Issues / Reason for Variance	Payments to Other Bodies overspent due to more children being placed within residential placements as a result of the more demanding nature of their educational requirements and staff turnover was not realised.				

Early Education	8,203	7,975	(228)	-3%	↑
Service Description	This services area includes all Early Years establishments within West Dunbartonshire.				
Main Issues / Reason for Variance	The favourable variance is attributable to delays in filling vacancies				

Central Admin	1,047	1,129	82	8%	↓
Service Description	This service area covers Education Directorate				
Main Issues / Reason for Variance	Music licence costs are greater than budgeted and SMS texting costs have been higher.				

Education Development	1,280	1,194	(86)	-7%	↑
Service Description	This service includes spend in areas such as technician service, language programmes and senior phase programme.				
Main Issues / Reason for Variance	This favourable variance is due mainly to transport costs being less than budgeted				

#### Roads and Neighbourhood

Outdoor Services	244	172	(72)	-30%	↑
Service Description	This service covers the outdoor sporting facilities provided by WDC and public conveniences				
Main Issues / Reason for Variance	This favourable variance is due mainly to staff vacancies and additional Golf course income.				

Ground Maintenance & Street Cleaning Trading A/c	(2,646)	(2,581)	65	-2%	↓
Service Description	Trading operation providing grounds maintenance and street cleaning services				
Main Issues / Reason for Variance	Superannuation costs have increased due to the number of employees enrolling in the scheme being higher than budgeted				

YEAR END DATE

31 March 2021

Budget Details	Variance Analysis				RAG Status
	Total Budget	Projected Spend	Variance		
	£000	£000	£000	%	
Supply, Distribution and Property					
Housing Maintenance Trading A/c	(1,416)	(724)	692	-49%	↓
Service Description	This service delivers maintenance and investment services to the council's housing stock.				
Main Issues / Reason for Variance	There was a higher than budgeted pension FRS17 charge that increased service cost and increased losses of £0.692m. This is offset fully within sundry services with a nil net effect on the overall General Services Budget				
Corporate Assets and Capital Investment Programme	(2,927)	(2,721)	206	-7%	↓
Service Description	This service provides asset and estate management				
Main Issues / Reason for Variance	There is an adverse variance within Non Domestic Rates in relation to vacant properties.				
Procurement	550	460	(90)	-16%	↑
Service Description	This service provides a purchasing & procurement service for the Council				
Main Issues / Reason for Variance	Favourable variance is due to vacancies not filled, this has been partially offset by a reduction in income.				
Miscellaneous					
Sundry Services	3,595	3,787	192	5%	↓
Service Description	This service area budgets for non departmental specific costs such as pensions costs, external grants and elderly welfare payments, external audit fees and insurance costs. The service heading also holds a number of general savings options which have still to be fully allocated.				
Main Issues / Reason for Variance	There are a number of variances within this service, the main ones being around the non-achievement of centrally held savings targets such as commercialisation; anticipated property costs of vacant buildings (HSCP properties and playdrome);and bad debt provision top-ups. These being partially offset by the favourable variance of £0.692m which offsets the FRS17 adverse variance reported on the Housing Maintenance Trading Account.				
Other					
Loan Charges	7,072	6,897	(175)	-2%	↑
Service Description	This budget covers the servicing of the Council's external borrowing requirements				
Main Issues / Reason for Variance	This variance is due to current interest rates for borrowing being lower than budgeted				

WEST DUNBARTONSHIRE COUNCIL  
HRA REVENUE BUDGETARY CONTROL 2020/2021

Appendix 4

PERIOD END DATE

31/03/21

Subjective Summary	Total Budget 2020/21 £000	Actual Spend 2020/21 £000	Actual Variance 2020/21 £000 %		Annual RAG Status	Net Variance attributable to covid £000	Underlying Variance excluding Covid £000
Employee Costs	5,559	5,830	271	5%	↓	52	219
Property Costs	1,837	1,742	(95)	-5%	↑	0	(95)
Transport Costs	80	82	2	0%	↓	0	2
Supplies, Services And Admin	316	384	68	22%	↓	8	60
Support Services	2,661	2,547	(114)	-4%	↑	0	(114)
Other Expenditure	464	531	67	14%	↓	67	0
Repairs & Maintenance	12,516	8,689	(3,827)	-31%	↑	(3,620)	(207)
Bad Debt Provision	1,060	887	(173)	-16%	↑	0	(173)
Void Loss (Council Tax/Lost Rents)	740	1,120	380	51%	↓	380	0
Loan Charges	18,919	18,919	0	0%	→	0	0
<b>There are two reasons for this adverse</b>	<b>44,152</b>	<b>40,731</b>	<b>(3,421)</b>	<b>-8%</b>	<b>↑</b>	<b>(3,113)</b>	<b>(308)</b>
House Rents	42,432	42,439	(7)	0%	↑	0	(7)
Lockup Rents	209	208	1	0%	↓	0	1
Factoring/Insurance Charges	1,202	1,212	(10)	-1%	↑	0	(10)
Other rents	115	114	1	1%	↓	0	1
Interest on Revenue Balance	93	25	68	73%	↓	0	68
Miscellaneous income	101	172	(71)	-70%	↑	0	(71)
<b>Total Income</b>	<b>44,152</b>	<b>44,170</b>	<b>(18)</b>	<b>0%</b>	<b>↑</b>	<b>0</b>	<b>(18)</b>
<b>Net Expenditure</b>	<b>0</b>	<b>(3,439)</b>	<b>(3,439)</b>			<b>(3,113)</b>	<b>(326)</b>

MONTH END DATE 31/03/21

PERIOD 12

Budget Details	Variance Analysis			
Subjective Analysis	Budget	Actual Spend	Actual Variance	RAG Status
	£000	£000	£000	%

<b>EMPLOYEE COSTS</b>	5,559	5,830	271	5%	↓
<b>Subjective Description</b>					
This budget covers all employees charged directly to the HRA including caretakers.					
<b>Variance Narrative</b>					
<b>Main Issues</b>	There are two main reasons for this adverse variance. The first reason relates to a reduction in the recharge of salaries to HRA Capital due to changes in the workload as a result of the Covid-19 working restrictions (£0.052m). The other main reason relates to the proportion of staff being recharged to other services being less than budgeted (£0.281m). However, this is partly offset by a reduction in recharges from other services (£0.062m).				

Budget Details		Variance Analysis			
Subjective Analysis	Budget	Forecast Spend	forecast Variance	RAG Status	
	£000	£000	£000	%	
PROPERTY COSTS	1,837	1,742	(95)	-5%	↑
Service Description					
This budget covers electricity, gas, rates, rents, cleaning and insurance costs.					
Variance Narrative					
Main Issues	There are two main reasons for this favourable variance. Firstly, the cost of property insurance was less than budgeted, specifically in relation to the charge for imprest/excesses. The other reason is a reduction in the office accommodation charge which was also less than budgeted due to the reduced operating costs of offices.				

Budget Details				Variance Analysis			
Subjective Analysis				Budget	Forecast Spend	forecast Variance	RAG Status
		£000		£000	£000	%	
SUPPLIES, SERVICES AND ADMIN				316	384	68	22%
Service Description							
This budget covers computer supplies & equipment, telephones, printing, postages and tenant participation costs.							
Variance Narrative							
Main Issues		The main reason for this adverse variance relates to the unanticipated support costs for computer software for our previous housing system prior to QL. This overspend also includes £0.008m worth of covid related spend in relation to decontamination costs, however, this is offset by additional funding included with miscellaneous income.					

Budget Details		Variance Analysis			
Subjective Analysis	Budget	Forecast Spend	forecast Variance	RAG Status	
	£000	£000	£000	%	
SUPPORT SERVICES	2,661	2,547	(114)	-4%	↑
Service 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.			

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PERIOD 12

Budget Details		Variance Analysis			
Subjective Analysis	Budget	Forecast Spend	forecast Variance	RAG Status	
	£000	£000	£000	%	
<b>OTHER EXPENDITURE</b>					
	464	531	67	14%	↓
<b>Service Description</b>					
This budget covers strategy expenditure as well as legal fees, bank charges and rent abatements					
<b>Variance Narrative</b>					
<b>Main Issues</b>	The main reason for this overspend is due to an increase in rent abatements (£0.133m). This was partially offset due to a reduction in legal expenses (£0.060m) in relation to summons costs and monthly court fees.				

Budget Details		Variance Analysis			
Subjective Analysis	Budget	Actual Spend	Actual Variance	RAG Status	
	£000	£000	£000	%	
<b>REPAIRS &amp; MAINTENANCE</b>					
	12,516	8,689	(3,827)	-31%	↑
<b>Service Description</b>					
This budget covers all repair and maintenance expenditure to houses and lockups					
<b>Variance Narrative</b>					
<b>Main Issues</b>	The projected underspend is attributable to 2 main factors, namely a saving (£0.207m) on the gas maintenance contract, as a result of a procurement exercise and a backlog in jobbing repairs as a result of covid.				

Budget Details		Variance Analysis			
Subjective Analysis	Budget	Actual Spend	Actual Variance	RAG Status	
	£000	£000	£000	%	
<b>BAD DEBT PROVISION</b>					
	1,060	887	(173)	-16%	↑
<b>Service Description</b>					
This budget allows for the provision for bad and doubtful debts to be maintained at an appropriate level					
<b>Variance Narrative</b>					
<b>Main Issues</b>	A number of initiatives around debt resolution during the year has resulted in a reduced provision required for bad debts, this included additional funding from Scottish Government Covid financial support for DHPs, etc				

Budget Details		Variance Analysis			
Subjective Analysis	Budget	Actual Spend	Actual Variance	RAG Status	
	£000	£000	£000	%	
<b>VOID LOSS</b>					
	740	1,120	380	51%	↓
<b>Service Description</b>					
This budget covers the rents lost on void houses and lockups and the cost of council tax on void properties.					
<b>Variance Narrative</b>					
<b>Main Issues</b>	The main reason for this adverse variance relates to the void rent loss. House moves were not permitted between April and June, therefore it was not possible to relet available properties during this time. Despite restrictions being lifted and best efforts to relet properties, the recovery to normal numbers was not possible.				

MONTH END DATE 31/03/21

PERIOD 12

Budget Details		Variance Analysis				
Subjective Analysis		Budget	Actual Income	Actual Variance	RAG Status	
		£000	£000	%		
INTEREST ON REVENUE BALANCES						
		93	25	68	73%	↓
Service Description						
Interest received based upon the balances contained within the revenue account.						
Variance Narrative						
Main Issues	Budget set too high based upon prior year actuals. Balances vary year on year, thus making it more difficult to accurately budget.					
Budget Details		Variance Analysis				
Subjective Analysis		Budget	Actual Income	Actual Variance	RAG Status	
		£000	£000	£000	%	
MISCELLANEOUS INCOME						
		101	172	(71)	-70%	↑
Service Description						
Any other non rental income received						
Variance Narrative						
Main Issues	This favourable variance relates to unbudgeted additional income received as follows: contribution towards the cost of apprentices (£0.034m), funding for decontamination costs as a result of the pandemic (£0.008m) and a contribution towards a shared post from Renfrewshire Council (£0.023m).					

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OVERALL PROGRAMME SUMMARY

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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	82	73.9%	103,362	43.5%	82	73.9%	26,521	62.2%
Amber								
Projects are either at risk of being overspent and/or delay in completion (although this is unquantifiable at present) or the project has any issues that require to be reported at this time	13	11.7%	83,280	35.1%	13	11.7%	10,901	25.6%
Green								
Projects are on target both in relation to overall budget and the forecast stages in the project life cycle and no issues are anticipated at this time	16	14.4%	50,721	21.4%	16	14.4%	5,192	12.2%
TOTAL EXPENDITURE	111	100%	237,363	100%	111	100%	42,613	100%

Project Status Analysis	Project Life Financials				Current Year Financials					
	Budget	Spend to Date	Forecast Spend	Forecast Variance	Budget	Spend to Date	Actual Spend	Actual Variance	Slippage	Over/ (Under)
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Red										
Projects are forecast to be overspent and/or significant delay to completion	209,160	103,362	210,216	1,056	58,492	26,521	26,521	(31,971)	(32,529)	558
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	83,568	83,280	84,309	741	10,708	10,901	10,901	193	(538)	731
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	83,109	50,721	83,114	5	3,191	5,192	5,192	2,000	1,996	4
TOTAL EXPENDITURE	375,837	237,363	377,639	1,802	72,391	42,613	42,613	(29,778)	(31,071)	1,293
TOTAL RESOURCES	(375,837)	(237,363)	(377,639)	(1,802)	(72,391)	(42,613)	(42,613)	29,778		
NET EXPENDITURE	0	0	0	0	0	0	0			



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Budget Details	Project Life Financials					
	Budget	Spend to Date	Forecast/ Actual Spend	Variance		
	£000	£000	%	£000	£000	%

1

Electronic Insurance System - claim/incident management system

Project Life Financials	50	43	86%	50	0	0%
Current Year Financials	7	0	0%	0	(7)	-100%
Project Description	Acquisition of a claims/incident management system supported by an electronic document management system.					
Project Manager	Karen Shannon					
Lead Officer	Stephen West					
Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance						
The various claim forms and departmental reports have now been converted to online achieve forms team and are in the process of being tested. Once this is complete the supplier will take matters forward with their design team. Work will not be fully complete until the new financial year, therefore budget is required to be rephased to 2021/22.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Upgraded Electronic Insurance System delivered on budget.						

2

Making Tax Digital

Project Life Financials	40	0	0%	40	0	0%
Current Year Financials	40	0	0%	0	(40)	-100%
Project Description	Making Tax Digital.					
Project Manager	Karen Shannon					
Lead Officer	Stephen West					
Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Oct-21		
Main Issues / Reason for Variance						
Making Tax Digital deliverables/ guidance has changed since this capital bid was submitted. Officers need to reassess WDC plans for Making Tax Digital to ensure that the Council remain compliant. Due to COVID- 19 HMRC have delayed the next stage of MTD until October 2021. Progress has been made on the digital linking of data on our excel spreadsheets in preparation of the next phase launch. Budget is therefore required to be rephased to 2021/22.						
Mitigating Action						
None required.						
Anticipated Outcome						
Making Tax Digital.						

3

Agresso development

Project Life Financials	30	0	1%	30	0	0%
Current Year Financials	30	0	1%	0	(30)	-99%
Project Description	2020/21 bid is to carry out an upgrade of Agresso which was last upgraded in 2015. Requirement					
Project Manager	Adrian Gray					
Lead Officer	Stephen West					
Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance						
Officers were unable to progress phase 1 due to delays in establishment of new legal entity until 2021/22. Decision was taken to delay new company being established until 21-22 Financial Year at Project Board. As a result the budget is required to be rephased to 2021/22.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Development of Agresso system later than anticipated but within original budget.						

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000	%

4	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 re ICT Equipment.					
	Project Manager	Gillian McNeilly/ David Thomson					
	Lead Officer	Stephen West					
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance							
The purchase of laptops and PCs were delayed due to issues with the approved supplier, however project has been delayed further due to resources being directed to more prioritised work. Budget required to be rephased to 2021/22.							
Mitigating Action							
None available at this time.							
Anticipated Outcome							
Requisition re ICT Equipment.							

5 Trading Standards Scam Prevention						
Project Life Financials	10	8	81%	10	0	0%
Current Year Financials	2	0	15%	0	(2)	-85%
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					
Lead Officer	Peter Hissett					
Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance						
The completion of this project has not progressed as expected in 2020/21 as it has been to unsafe for installation in elderly householders' homes during the pandemic, therefore the remaining budget is required to be rephased to 2021/22.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
To protect WDC's most vulnerable residents from phone calls from which they may fall victim of hard selling techniques, scams and other frauds.						

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APPENDIX 6

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000	%

6	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					
	Lead Officer	Peter Hessett					
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance							
The project is expected to resume following COVID-19 restrictions and Officers are able to access the hardware the system will run on. Tenders received have been held so Officers expect project can be completed within budget, when project is able to resume, therefore budget is required to be rephased to 2021/22.							
Mitigating Action							
None available at this time.							
Anticipated Outcome							
New legal case management system.							

7	ICT Modernisation - New Project 2020/21						
	Project Life Financials	900	29	3%	900	0	0%
	Current Year Financials	100	29	29%	29	(71)	-71%
	Project Description	Annual replacement of end user devices such as end of life (EOL) mobile phones.					
	Project Manager	James Gallacher/ Patricia Kerr					
	Lead Officer	Victoria Rogers					
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	30-Jun-22		
Main Issues / Reason for Variance							
Orders for chromebooks delayed due to the model changing. This will allow the latest model to be secured and extend overall usage in years to come. The supplier has not been able to source the latest model so WDC were unable to raise the purchase order on this framework and this accounts. £0.071m required to be rephased to 2021/22.							
Mitigating Action							
Monitor delivery and invoicing closely.							
Anticipated Outcome							
Spend committed on time (subject to model details being made available by supplier) and on budget but some delays with delivery of goods.							

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000	%

8	ICT Security & DR							
	Project Life Financials		404	220	54%	404	0	0%
	Current Year Financials		404	220	54%	220	(184)	-46%
	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					
	Lead Officer		Victoria Rogers					
	Project Lifecycle		Planned End Date		31-Mar-21	Forecast End Date		30-Jun-21
Main Issues / Reason for Variance								
Partial delivery of network switches meant many of the goods could not be installed during 2020/21. Delivery took place in March but configuration and installations are scheduled for school break in April and May therefore the associated resourcing recharge accounts for the variation on forecast spend. Reprofiling of this budget was approved by ICT Steering Board in November 2020 subject to Council approval in March 2021. £0.184m required to be rephased to 2021/22.								
Mitigating Action								
None available at this time.								
Anticipated Outcome								
Underspend during 2020/21 with remaining budget carried to 2021/22.								

9

Internet of Things Asset Tracking - new project 2020/21						
Project Life Financials	240	7	3%	60	(180)	-75%
Current Year Financials	240	7	3%	7	(233)	-97%
Project Description	Asset Tracking.					
Project Manager	Patricia Kerr					
Lead Officer	Victoria Rogers					
Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance						
Supplier payments from £0.060m Scottish Exec match funding relating to Civtech Asset Tracking project as co sponsor with Civtech have started. Project timescales are not controlled by WDC. The project is continuing with no additional financial contribution from WDC but we continue to assist with product input, testing and signoff and administering the Scottish Gov funding. WDC budget contribution no longer required as business case did not demonstrate a benefit to justify additional spend.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Underspend on overall project and WDC contribution returned to capital plan.						

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000	%

10	Civic Heart Works - Refurbishment of Clydebank Town Hall						
	Project Life Financials	3,341	3,331	100%	3,341	0	0%
	Current Year Financials	24	15	61%	15	(10)	-39%
	Project Description	Refurbishment of Clydebank Town Hall.					
	Project Manager	Michelle Lynn/Amanda Graham					
	Lead Officer	Angela Wilson					
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-22		
	Main Issues / Reason for Variance						
	Final minor expenditure to be incurred in new financial year. £0.010m is therefore required to be rephased to 2021/22.						
	Mitigating Action						
None required at this time.							
Anticipated Outcome							
Project to be delivered on budget.							

11

Heritage Capital Fund						
Project Life Financials	4,000	312	8%	4,000	0	0%
Current Year Financials	940	206	22%	206	(734)	-78%
Project Description	Heritage Capital Fund.					
Project Manager	Sarah Christie/ Michelle Lynn					
Lead Officer	Malcolm Bennie					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
<p>Council approved a £4m investment in Cultural assets in March 2018. In February 2019 the Cultural Committee approved a £0.330m investment in Alexandria Library, a £0.015m investment in consultancy work to scope out a museum at Clydebank Library, and in April 2019 approved £0.252m to upgrade Clydebank Town Hall roof and stonework and £0.060m for the Town Hall investment programme. For future years, in November 2019 Committee approved £1.408m investment at Clydebank Town Hall, £0.575m investment in a new museum in the basement of Clydebank Library, and £0.015m in consultancy work to scope out improvements at the Back Door Gallery. With regards to works relating to the Museum Space at Clydebank Library, phase 1 of the project is complete and phase 2 preparatory work has now commenced and works are ongoing. With regards to the Town Hall element, consultancy on spatial redesign of gallery spaces has now completed and next steps are being considered. With regards to Dalmuir Gallery Improvement works, consultancy on spatial redesign of the gallery space within Dalmuir Library has also now completed and next steps are being considered. Works to Alexandria Library have commenced but whilst order for lift element was issued in November 2020 COVID-19 restrictions has impacted on the manufacture of same and delivery date is unknown and therefore spend cannot be confirmed at this time. In relation to works at the Town Hall, roofing works are complete together with associated internal works but relay due to appointment of contractor for the stone work and access visits due to COVID-19 restrictions has prevented commencement of full works and only emergency works completed by end prior to 31st March. In summary this capital project has been heavily impacted by COVID-19 and as a result £0.734m is required to be rephased to 2021/22.</p>						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Project to be delivered on budget and within revised timescale.						

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000	%

12 Transformation of Infrastructure Libraries and Museums

Project Life Financials	421	143	34%	421	0	0%
Current Year Financials	322	44	14%	44	(278)	-86%

Project Description To improve performance and efficiency of Council's Libraries and Cultural Services.

Project Manager David Main

Lead Officer Malcolm Bennie

Project Lifecycle Planned End Date 31-Mar-21 Forecast End Date 30-Sep-21

**Main Issues / Reason for Variance**

COVID-19 brought unexpected challenges and delays to this project. The tender specification is now due to be published early in the financial year 2021/22 with contract award taking place shortly after. Work will then commence to progress final installation and achieve project completion within the first 6 months of 2021/22. Remaining budget of £0.278m is therefore required to be rephased to 2021/22.

**Mitigating Action**

None available at this time.

**Anticipated Outcome**

Project will be delivered within budget.

13 Telephone System Upgrade

Project Life Financials	15	0	0%	15	0	0%
Current Year Financials	15	0	0%	0	(15)	-100%

Project Description To improve Housing Repairs telephone platform for incoming calls, providing improved Management Information.

Project Manager Stephen Daly

Lead Officer Malcolm Bennie

Project Lifecycle Planned End Date 31-Mar-21 End Date 31-Mar-22

**Main Issues / Reason for Variance**

Works scoped with ICT but delayed due to COVID-19 lockdown and prioritising of support for critical services by both ICT and Citizen Services. Work undertaken to take this forward with ICT in 2020/21. With ongoing changes in demand and priorities as well as the need for professional external support it is anticipated this work will continue into 2021/22.

**Mitigating Action**

None required at this time.

**Anticipated Outcome**

To upgrade telephone system.

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000	%

14

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					
Lead Officer	Stephen West					
Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance						
Supplier meeting to take place to agree project plan for the system upgrade, following on from this the module will be planned for implementation during 2021/22. Budget therefore required to be rephased to the new financial year.						
Mitigating Action						
None at this time.						
Anticipated Outcome						
Upgraded version with PCI compliant telephone payment system.						

15

<b>Glencairn House</b>						
Project Life Financials	5,050	0	0%	5,050	0	0%
Current Year Financials	300	0	0%	0	(300)	-100%
Project Description	Re-development of Glencairn House in Dumbarton High St to a purpose built library and museum.					
Project Manager	Sarah Christie/ Michelle Lynn					
Lead Officer	Malcolm Bennie					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-24		
<b>Main Issues / Reason for Variance</b>						
Due to the impact of the COVID-19 pandemic, this project has been disrupted, however a Project Board has been established. Scope for appointment of an external architect received limited response and a more targeted approach is now being made to a number of firms. Due to the non essential nature of this work, sites visits have been unable to take place in the level 4+ restrictions and therefore appointment has been delayed and resulted in no spend this financial year. The full budget will be required to be rephased to 2021/22.						
<b>Mitigating Action</b>						
None available at this time.						
<b>Anticipated Outcome</b>						
Re-development of Glen cairn House in Dumbarton High St to a purpose built library and museum, within budget albeit later than originally anticipated.						

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000	%

16

<b>365 Implementation</b>						
Project Life Financials	200	31	15%	200	0	0%
Current Year Financials	100	31	31%	31	(69)	-69%
Project Description	Project services to delivery Microsoft 365 Implementation including 3rd party supplier, training,					
Project Manager	Dorota Piotrowicz/ Patricia Kerr					
Lead Officer	Victoria Rogers					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-22		
<b>Main Issues / Reason for Variance</b>						
The aspiration is to deliver mailbox migration from April 2021 with users addressing storage and data tidy actions early in 2021 and supplier engagement procurement steps did not progress as planned. Scoping and procurement stages required more discussions with supplier that anticipated. No project tasks were able to be progresses in March as hoped resulting in reduced spend from forecast. Project is delayed overall however aspects (MS Teams deployment) has made progress ahead of plan due to COVID-19. £0.069m required to be rephased to 2021/22.						
<b>Mitigating Action</b>						
There may need to be flexibility across the year end in terms of what services can be delivered by the supplier before 31 March and this will be clarified when roll out plan is agreed.						
<b>Anticipated Outcome</b>						
Project was always anticipated to be a phased implementation and therefore delivery on time and on budget over the 2 years remains the expected outcome.						

17	Choices Programme - to assist young people who require additional support						
	Project Life Financials	750	637	85%	750	0	0%
	Current Year Financials	147	34	23%	34	(113)	-77%
	Project Description	Bringing together Central Support Services which will include relocation of Choices Programme.					
	Project Manager	Michelle Lynn/ Craig Jardine					
	Lead Officer	Laura Mason					
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-22		
	Main Issues / Reason for Variance						
	Main project complete however, remaining balance to be rephased to 2021/22 where final spend will be incurred.						
	Mitigating Action						
None required at this time.							
Anticipated Outcome							
Project delivered on time and on budget.							



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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000	%

18	Free School Meals						
	Project Life Financials	199	99	50%	199	0	0%
	Current Year Financials	102	2	2%	2	(100)	-98%
	Project Description	Provision of Capital Funding from Scottish Government to implement free school meal initiative.					
	Project Manager	Michelle Lynn					
	Lead Officer	Laura Mason					
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Jul-21		
Main Issues / Reason for Variance							
Due to the restrictions imposed by COVID-19 and the reprioritisation of tasks there will a delay in the completion of the project. Facilities Management Officers have reviewed scope of projects which requires to change due to the change in service delivery across education projects. Due to the nature of the works they cannot be carried out until summer recess. As a result £0.100m is required to be rephased to 2021/22.							
Mitigating Action							
Opportunities to mitigate are limited due to need for work to be carried out around school holidays and building services resources therefore engagement with subcontractor has now taken place to minimise further delay.							
Anticipated Outcome							
Project completed within budget albeit later than anticipated.							

19	AV Equipment - Education						
	Project Life Financials	1,110	127	11%	1,110	0	0%
	Current Year Financials	445	122	27%	122	(323)	-73%
	Project Description	Purchase of AV Equipment for Education.					
	Project Manager	David Jones/ Julie McGrogan					
	Lead Officer	Laura Mason					
	Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-22		
	Main Issues / Reason for Variance						
	Project was delayed due to COVID-19 restrictions, however now progressing with phase one of the revised plan which involves replacement of boards with emergency replacement for broken boards, with Officers calling off from the AV Scotland Excel Framework. Remaining budget of £0.323m is required to be rephased to 2021/22 for project progression.						
	Mitigating Action						
None available.							
Anticipated Outcome							
Purchase of AV Equipment for Education.							

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	Budget	Spend to Date		Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000	%

20	<b>Kilpatrick School - New Build</b>						
	Project Life Financials	10,841	10,950	101%	10,950	109	1%
	Current Year Financials	154	263	171%	263	109	71%
	Project Description	Design and build of construction of Additional Support Needs School.					
	Project Manager	Lesley Woolfries/ Craig Jardine					
	Lead Officer	Laura Mason					
	Project Lifecycle	Planned End Date	31-Mar-21	Actual End Date	09-Aug-17		
	<b>Main Issues / Reason for Variance</b>						
	The Final Account has yet to be agreed and will require to be negotiated as the contractor is claiming additional monies beyond the contract sum and available budget, which generates a financial risk that Officers are seeking to mitigate where possible. At present, the project life forecast outturn is anticipating an increased overspend beyond the previously reported £0.387m which will also extend the project finance life into financial year 2021/22. Officers continue to work to fully agree the final account and determine the full extent of overspend. Project was physically complete August 2017 with retentions now fully paid, Making Good Defects Certificate issued and a number of authority work variations signed and interim certificate payments processed.						
	<b>Mitigating Action</b>						
	Opportunities to mitigate are limited at this time. The Council is obligated to make substantiated payment, however officers are meeting with Hubwest on a weekly basis with a view to agreeing the final account and resolving the financial position.						
	<b>Anticipated Outcome</b>						
	Project complete albeit over budget.						

21	New Balloch Campus						
	Project Life Financials	16,701	16,710	100%	16,710	9	0%
	Current Year Financials	10	19	196%	19	9	96%
	Project Description	Construction of new primary school in Balloch to incorporate St Kessog's PS, Haldane PS and Jamestown PS and EE&CC.					
	Project Manager	Lesley Woolfries/ Craig Jardine					
	Lead Officer	Laura Mason					
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	09-Feb-18		
	Main Issues / Reason for Variance						
	The main construction project reached the end of the defect rectification period on 9 February 2019. Final retention payment of £0.016m has been paid and the Making Good Defects certificate issued. The overall project is reporting an overspend of £0.247m against the original budget (prior to additional budget being allocated). The project is now physically and financially complete. The 2020/21 overspend has resulted from exceeding available budget with contractually obliged payments to release final retentions.						
	Mitigating Action						
	None available.						
	Anticipated Outcome						
	Delivery of project on programme, however overspend in the region of £0.247m.						

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000	%

22	Education Software Licensing Refresh - new project 2020/21						
	Project Life Financials	270	2	1%	270	0	0%
	Current Year Financials	30	2	5%	2	(28)	-95%
	Project Description	End of Life Software Upgrades for Education					
	Project Manager	James Gallacher/ Patricia Kerr					
	Lead Officer	Victoria Rogers					
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance							
Initial stage of the annual Public Services Network (PSN) did not highlight any at risk applications that would fall under this budget profile so no additional spend incurred. Additional applications that may be identified during the next stage of the delayed PEN test will fall under 2021/22 spend plans. To date two education end of life (EOL) applications were upgraded. £0.028m required to be rephased to 2021/22.							
Mitigating Action							
None available.							
Anticipated Outcome							
Refresh of Education Software Licences.							

23

Schools Estate Improvement Plan						
Project Life Financials	20,000	10,637	53%	20,000	0	0%
Current Year Financials	10,635	6,996	66%	6,996	(3,639)	-34%
Project Description	Improvement of Schools Estate.					
Project Manager	Lesley Woolfries/ Michelle Lynn/ Craig Jardine					
Lead Officer	Laura Mason					
Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
Main Issues / Reason for Variance						
<p>With regards to the new Renton Campus, actual spend is higher than the budget for 2020/21 with accelerated spend from 2021/22. The actual spend in 2020/21 is lower than the Period 11 forecast outturn due to the payments to the Principal Contractor in February and March lower than anticipated in the cash flow forecast coupled with an earlier than forecast spend adjustment accounting for the Renton ELCC contribution to the ELCC elements of the build project. The construction is split into 3 phases with Phase 1 which includes the new building due to complete on 4 October 2021. The overall construction is programmed to complete by 25 July 2022. (Previously April 2022 but re-programmed due to 13 week COVID-19 site closure). With regards to the Additional ASN Provision - Secondary Phase and Skills School - Senior Phase, projects have been impacted by COVID 19. Scoping exercise completed and awaiting confirmation from BAM PPP to ascertain the financial viability of project at BAM schools. No programme of works scheduled as yet. With regards to works at St Mary's Alexandria, the tender for the MUGA was approved at January tendering committee and works commencing July/August 2021. Dining and kitchen extension will not be able to commence until these works are complete. Finally with regards to works at Balloch Campus work to lay the artificial grass within the Lomond Base external play area to complete early in the new financial year. As a result of the above noted, £3.639m is required to be rephased to 2021/22 for project progression.</p>						
Mitigating Action						
<p>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 &amp; final phase 3 due to complete in July 2022.</p>						
Anticipated Outcome						
<p>Project delivered within budget and to the revised programme, following COVID-19.</p>						

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000	%

24

Schools Estate Improvement Plan - Phase 2 - Next Phase 2020/21						
Project Life Financials	25,800	42	0%	25,800	0	0%
Current Year Financials	1,000	42	4%	42	(958)	-96%
Project Description	Improvement of Schools Estate.					
Project Manager	Sharon Jump/ Craig Jardine					
Lead Officer	Laura Mason					
Project Lifecycle	Planned End Date	31-Mar-25	Forecast End Date	31-Mar-25		
Main Issues / Reason for Variance						
<p>The next phase of the Schools Estate Improvement Plan involves the development of the next phase of the plan in the Fairley area. The Capital Investment Team has been tasked with providing a funding submission to the Scottish Government Learning Estate Improvement Programme to support the delivery of key priority areas set out within the new West Dunbartonshire Learning Estate Strategy 2020-2030. The bid submission was made in October 2020 and WDC have been successful in securing funding, the level and detail of which is still to be confirmed - this should be known early 2021/22. A site analysis feasibility study has been drafted for existing locations and being reviewed by Officers at this time. £0.958m is required to be rephased to 2021/22 for project progression. Since the 31 March 2021 SFT confirmed the indicative funding allocation for this project at £18.416m on the 4 May, 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). Options Appraisal to identify the most suitable site for the Project has been completed and presented at PMRG &amp; Learning Estate Board on the 27 April. A recommendation was made to the Education Committee on 9 June which approved the recommended site.</p>						
Mitigating Action						
None required at this time						
Anticipated Outcome						
Phase 2 funding bid submitted and awaiting confirmation of funding figure.						

25

Early Years Early Learning and Childcare Funding						
Project Life Financials	8,717	6,781	78%	8,717	0	0%
Current Year Financials	2,620	2,083	80%	2,083	(536)	-20%
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					
Lead Officer	Laura Mason					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance						
Due to the restrictions implemented for COVID-19 the project was delayed as works could not be carried out within the timescales originally planned. Good progress was however made to make up the 5 month period lost. Works within a building operating COVID-19 restriction has presented challenges which has come with increased costs. Rephasing of £0.536m to 2021/22 relates to works which could not be carried out while the building is open and under COVID-19 restrictions.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
The project will be completed to deliver the requirements of the Early Years expansion plans.						

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Budget Details	Project Life Financials				
	Budget	Spend to Date	Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000 %

26	<b>Digital Inclusion</b>						
	Project Life Financials	376	45	12%	376	0	0%
	Current Year Financials	376	45	12%	45	(331)	-88%
	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					
	Lead Officer	Laura Mason					
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-22		
	<b>Main Issues / Reason for Variance</b>						
	New Scottish Government funding to support the most disadvantage children in West Dunbartonshire by increasing the chromebook to pupil ratio. Project progressing with £0.331m required to be rephased to 2021/22.						
	<b>Mitigating Action</b>						
	None required at this time.						
	<b>Anticipated Outcome</b>						
	Increase the chromebook ratio for most disadvantaged children.						

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000	%

27	Vehicle Replacement						
	Project Life Financials	5,968	4,236	71%	5,968	0	0%
	Current Year Financials	5,110	3,378	66%	3,378	(1,732)	-34%
	Project Description	Replacement of vehicles which have reached end of programmed lifespan (7 year heavy vehicles, 10 year light vehicles).					
	Project Manager	Kenny Lang					
	Lead Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-22		
	Main Issues / Reason for Variance						
	Vehicle manufacturers, parts and transport have been affected by COVID-19. The full budget (minus £0.250m) has been allocated and orders placed. £3.378m of budget spend incurred in 2020/21 with £1.732m required to be rephased to 2021/22.						
	Mitigating Action						
	None available at this time.						
	Anticipated Outcome						
	Replacement of fleet later than anticipated.						

28	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					
	Lead Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-21	Actual End Date	31-Oct-21		
Main Issues / Reason for Variance							
Previous procurement route unsuccessful, causing delay to project. Scheduled for tender committee early 2021/22 with receipt of vehicles due autumn 2021, therefore full budget required to be rephased to 2021/22.							
Mitigating Action							
None available at this time.							
Anticipated Outcome							
Receipt of gritters later than anticipated, may be an increase in cost.							

29	COVID-19 School Transport Retrofit Fund							
	Project Life Financials		18	0	0%	0	(18)	-100%
	Current Year Financials		18	0	0%	0	(18)	-100%
	Project Description		The purpose of this one-off capital funding is to provide additional funds to enable the fitting of mitigation measures to limit the transmission of COVID-19 on school transport vehicles.					
	Project Manager		Kenny Lang					
	Lead Officer		Gail MacFarlane					
	Project Lifecycle		Planned End Date		31-Mar-21	Actual End Date		31-Mar-22
	Main Issues / Reason for Variance							
	Budget spend not incurred in 2020/21 and conditions of the grant do not allow carry forward to 2021/22.							
	Mitigating Action							
None available at this time.								
Anticipated Outcome								
To help reduce the risk of transmission of COVID-19 on school buses.								

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000	%

30	Allotment Development						
	Project Life Financials	400	31	8%	400	0	0%
	Current Year Financials	400	30	8%	30	(369)	-92%
	Project Description	To develop an allotment site.					
	Project Manager	Ian Bain					
	Lead Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance							
The redesign of the project as a result of the report of contamination has taken longer than anticipated. This work is ongoing and it is anticipated that this will be finalised by 31st May 2021. Other sites identified as potential food growing areas in the recently adopted Food Growing strategy are being assessed by the contaminated land officer. Remaining budget required to be carried forward to 2021/22.							
Mitigating Action							
None available at this time.							
Anticipated Outcome							
Development of allotments to take pressure off current 10 year waiting list.							

31

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					
Lead Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance						
2017/18 was the final year of a project to fund external/community sports groups which is now closed to new applications. Officers have evaluated submissions received within the final round of applications. Full spend has been committed, however the timing of spend is dependent on external groups proceeding with projects as planned, with no spend incurred in 2020/21. Budget is therefore required to be rephased to 2021/22.						
Mitigating Action						
Officers will continue to liaise with community groups to ensure progress is made with projects.						
Anticipated Outcome						
Improve sport facilities to a wide range of organisations WDC.						

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000	%

32	Holm Park & Yoker Athletic FC						
	Project Life Financials	750	664	88%	750	0	0%
	Current Year Financials	92	6	6%	6	(86)	-94%
	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					
	Lead Officer	Angela Wilson					
	Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Aug-21		
Main Issues / Reason for Variance							
Planning was granted December 2020 and contractors started onsite start of January 2021, however due COVID-19 level 4+ restrictions contractors were unable to be onsite and full spend was not be possible. It is now anticipated that the project will be complete end of August 2021, £0.086m is therefore required to be rephased to 2021/22 for project completion.							
Mitigating Action							
None required at this time.							
Anticipated Outcome							
Project delivered on budget.							

33	Environmental Improvement Fund						
	Project Life Financials	1,726	1,704	99%	1,726	0	0%
	Current Year Financials	42	19	46%	19	(22)	-54%
	Project Description	This fund has been created to deliver environmental improvement projects for communities					
	Project Manager	Ian Bain					
	Lead Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-22		
	Main Issues / Reason for Variance						
	Retentions of Mountblow 3G pitch paid in 2020/21. Remaining budget of £0.022m to be rephased to 2021/22 to progress with tree planting in line with the Councils Climate Change and Biodiversity action plans.						
	Mitigating Action						
None available at this time.							
Anticipated Outcome							
Project delivered on budget.							

34	Dalmonach CE Centre						
	Project Life Financials	1,150	1,101	96%	1,150	0	0%
	Current Year Financials	69	20	29%	20	(49)	-71%
	Project Description	To create new community facilities with additional space for early years provisions.					
	Project Manager	Michelle Lynn/ Craig Jardine					
	Lead Officer	Angela Wilson					
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	16-Apr-21		
Main Issues / Reason for Variance							
Project was delayed in 2020/21 due to initial contractor going into liquidation and then COVID-19 restrictions. £0.049m therefore required to be rephased to 2021/22 for project completion.							
Mitigating Action							
None required at this time.							
Anticipated Outcome							
To create new community facilities with additional space for early years provisions.							



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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000	%

35	Kilmaronock Cemetery Extension						
	Project Life Financials	217	0	0%	217	0	0%
	Current Year Financials	217	0	0%	0	(217)	-100%
	Project Description	Extension of existing cemetery at Kilmaronock.					
	Project Manager	Ian Bain					
	Lead Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance							
The original planned project to extend the current cemetery is no longer viable due to soil depth and land being unsuitable. Another field adjacent to the church has been identified as potentially being suitable, however this land is currently owned by Church of Scotland. Estates have now made final contact with Church of Scotland requesting permission to carry out site investigation works however they are not responding so it seems unlikely that this plan will progress. Other options are now being explored, but this budget will be required to be rephased to 2021/22.							
Mitigating Action							
Other options to be explored.							
Anticipated Outcome							
To provide further burial space in West Dunbartonshire.							

36	Levensgrove Park - Restoration & Regeneration						
	Project Life Financials	3,843	4,046	105%	4,148	305	8%
	Current Year Financials	20	325	1601%	325	305	1501%
	Project Description	Restoration and Regeneration of Levensgrove Park.					
	Project Manager	Ian Bain					
	Lead Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-22		
	Main Issues / Reason for Variance						
	All physical capital works are now complete. Project has incurred a project life overspend due to various unforeseen additional costs.						
	Mitigating Action						
None required.							
Anticipated Outcome							
Project delivered later than originally anticipated.							

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000	%

37	Posties Park Sports Hub - New sports hub to include Gym & running track						
	Project Life Financials	1,802	400	22%	2,300	498	28%
	Current Year Financials	1,723	322	19%	322	(1,402)	-81%
	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 and anticipated match funding from Sports Scotland.					
	Project Manager	Ian Bain					
	Lead Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	28-Feb-22		
Main Issues / Reason for Variance							
Work started on site January 2021 with a planned completion date of February 2022. Forecast project overspend of £0.498m is primarily due to the change in design requested by planning and the delay since the original contract award. Rephasing of £1.4m of the current year budget to 2021/22 is due to late start as a result of planning issues.							
Mitigating Action							
None required at this time.							
Anticipated Outcome							
Creation of sports hub.							

38	Public non-adopted paths and roads						
	Project Life Financials	1,068	1,028	96%	1,068	0	0%
	Current Year Financials	288	249	86%	249	(39)	-14%
	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					
	Lead Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance							
Delay in planned works commencing as a result of COVID-19 restrictions. Remainder of budget required to be carried forward to 2021/22.							
Mitigating Action							
Works to be complete as soon as possible.							
Anticipated Outcome							
Upgraded footpaths.							

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	Budget	Spend to Date		Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000	%

39

Vale of Leven Cemetery Extension

Project Life Financials	650	165	25%	650	0	0%
Current Year Financials	485	0	0%	0	(485)	-100%
Project Description	Extension of existing cemetery in Vale of Leven.					
Project Manager	Ian Bain					
Lead Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance						
Legal issues now resolved and land purchase finalised in new financial year. Consultant now appointed to design project and develop tender documentation. Remainder of budget required to be carried forward to 2021/22.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
To deliver project albeit later than first anticipated.						

40

New Play & Recreation at Radnor Park, including MUGA

Project Life Financials	322	329	102%	329	8	2%
Current Year Financials	0	8	0%	8	8	0%
Project Description	New Play & Recreation at Radnor Park, including MUGA.					
Project Manager	Ian Bain					
Lead Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-20	Actual End Date	31-Dec-19		
Main Issues / Reason for Variance						
Project complete, retentions paid in 2020/21.						
Mitigating Action						
None required.						
Anticipated Outcome						
Provision of new Play & Recreation at Radnor Park, including MUGA.						

41

New Westbridgend Community Centre

Project Life Financials	675	65	10%	675	0	0%
Current Year Financials	630	20	3%	20	(610)	-97%
Project Description	New Westbridgend Community Centre					
Project Manager	Michelle Lynn/ Craig Jardine					
Lead Officer	Angela Wilson					
Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance						
Project progression has been delayed in 2020/21 due to COVID-19 restrictions. Planning submitted December 2020, and permission yet to be granted. £0.610m is therefore required to be rephased to 2021/22 for project completion.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Project to be delivered on budget.						

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	Budget	Spend to Date		Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000	%

42

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					
Lead Officer	John Anderson					
Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance						
The Alexandria Community Centre Sports Hall is being utilised as COVID-19 vaccine centre so works have been rephased to 2021/22.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
New floor fitted in Alexandria Community Sports Hall.						

43

New Sports Changing Facility Dumbarton West (Old OLSP site)

Project Life Financials	350	9	2%	350	0	0%
Current Year Financials	341	0	0%	0	(341)	-100%
Project Description	New Sports Changing Facility Dumbarton West (Old OLSP site)					
Project Manager	Michelle Lynn/ Craig Jardine					
Lead Officer	Angela Wilson					
Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance						
Demolition and site investigation works are complete on larger site, however further project progression has been delayed in 2020/21 due to COVID-19 restrictions. Planning permission has been submitted and further discussions with Roads and parking have been resolved, however no budget was possible in 2021/22 with budget required to be rephased to the new financial year.						
Mitigating Action						
Continue to liaise with Planning to take the project forward and prevent further delay.						
Anticipated Outcome						
To deliver new sports changing facility.						

44

New Sports Changing Facility at Duntocher

Project Life Financials	300	344	115%	344	44	15%
Current Year Financials	281	332	118%	332	51	18%
Project Description	New Sports Changing Facility at Duntocher.					
Project Manager	Michelle Lynn/ Craig Jardine					
Lead Officer	Angela Wilson					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	12-May-21		
Main Issues / Reason for Variance						
Works were progressing on site at 31 March, however the project is now reporting an unexpected current year overspend of £0.051m due to ground conditions on site. Works anticipated to be complete early 2021/22, with final overspend unknown at this stage.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
To deliver new sports changing facility.						

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000	%

45	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					
	Lead Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	30-Jun-21		
Main Issues / Reason for Variance							
As COVID-19 restrictions continue, Officers are unable to program these works. Budget therefore required to be rephased to 2021/22.							
Mitigating Action							
None available due to Government guidance intention is to re-programme works and re-allocate resource with a view to completion next financial year.							
Anticipated Outcome							
Intention is to complete works for this budget by June 2021.							

46	Cycling, Walking and Safer Streets						
	Project Life Financials	474	170	36%	474	0	0%
	Current Year Financials	474	170	36%	170	(303)	-64%
	Project Description	Introduction of enhanced walking routes and traffic calming schemes to introduce safer streets					
	Project Manager	Derek Barr					
	Lead Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	30-Jun-21		
Main Issues / Reason for Variance							
Works packages have been issued for works at Bridge St & Bank St Alexandria, NCN7 improvement works, 2 x pedestrian crossings Crosslet Road and Faifley Rd, India St Alexandria upgrade TC connectivity and several pedestrian dropped kerbs to improve crossing points for wheelchair users, prams. These noted works expected to be complete by end of June 2021 to utilise the rephased budget of £0.304m							
Mitigating Action							
None available at this time.							
Anticipated Outcome							
Intention is to complete works for this budget by June 2021.							

47	Flood Risk Management						
	Project Life Financials	1,016	53	5%	1,016	0	0%
	Current Year Financials	1,016	53	5%	53	(963)	-95%
	Project Description	Enhancement of drainage infrastructure to ensure compliance with Flood Risk Management Act					
	Project Manager	Raymond Walsh/ Derek Barr					
	Lead Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance							
Consideration of modelling is ongoing to facilitate the appointment of a Contractor. £0.963m required to be rephased to 2021/22 for project progression.							
Mitigating Action							
None available at this time.							
Anticipated Outcome							
Projects should be completed within budget albeit later than anticipated.							

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	Budget	Spend to Date		Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000	%

48	River Leven Flood Prevention Scheme							
	Project Life Financials		800	157	20%	800	0	0%
	Current Year Financials		96	33	35%	33	(63)	-65%
	Project Description		River Leven Flood Prevention Scheme.					
	Project Manager		Raymond Walsh					
	Lead Officer		Gail MacFarlane					
	Project Lifecycle		Planned End Date		31-Mar-23	Forecast End Date		31-Mar-23
Main Issues / Reason for Variance								
Proposals being considered by Scottish Government to determine potential projects and funding for delivery. £0.063m therefore required to be rephased to 2021/22 for project progression.								
Mitigating Action								
None available at this time.								
Anticipated Outcome								
Project should be complete within budget albeit later than anticipated as COVID-19 restrictions allow.								

49	Gruggies Burn Flood Prevention						
	Project Life Financials	15,000	373	2%	15,000	0	0%
	Current Year Financials	4,135	178	4%	178	(3,957)	-96%
	Project Description	Commission of Gruggies Flood Prevention Scheme.					
	Project Manager	Sharron Worthington					
	Lead Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance							
Options Appraisals now completed for the potential options and site investigation completed. Options and recommendations to be presented to members for consideration in summer 2021 in advance of the approval and planning permissions. Remaining budget of £3.957m required to be rephased to 2021/22 for project progression.							
Mitigating Action							
Planning permission will be sought and then works will be procured as soon as chosen option is selected.							
Anticipated Outcome							
Project should be complete within timescale should COVID-19 restrictions allow.							

50	Infrastructure - Roads						
	Project Life Financials	3,881	3,162	0%	3,881	0	0%
	Current Year Financials	3,881	3,162	81%	3,162	(719)	-19%
	Project Description	Infrastructure - Roads.					
	Project Manager	Hugh Campbell					
	Lead Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance							
Remaining budget of £0.719m required to be rephased to 2021/22 for works will be carried out on the A814 Old Kilpatrick (which has been postponed due to Network Rail work), also additional phases on the A82 from Kilbowie roundabout to the boundary to be completed early 2021/22, along with structural patching and footway works which are required to undertaken.							
Mitigating Action							
None available at this time.							
Anticipated Outcome							
Intention is to complete works for this budget in 2021/22							

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	Budget	Spend to Date		Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000	%

51	A813 Road Improvement Phase 1						
	Project Life Financials	2,325	992	43%	2,325	0	0%
	Current Year Financials	790	82	10%	82	(708)	-90%
	Project Description	A813 Road Improvement Phase 1.					
	Project Manager	Sharron Worthington					
	Lead Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-26	Forecast End Date	31-Mar-26		
Main Issues / Reason for Variance							
The A813 was being used as a diversion route while the work were ongoing at Lomond Bridge. Lomond Bridge reopening early 2021/22 so works on A813 will be programmed thereafter. Remaining budget of £0.708m therefore required to be rephased to 2021/22.							
Mitigating Action							
None available at this time.							
Anticipated Outcome							
To provide an improved A813.							

52	Protective overcoating to 4 over bridges River Leven							
	Project Life Financials		1,030	48	0%	1,030	0	0%
	Current Year Financials		464	22	5%	22	(442)	-95%
	Project Description		To overcoat 4 bridges over River Leven.					
	Project Manager		Cameron Muir					
	Lead Officer		Gail MacFarlane					
	Project Lifecycle		Planned End Date		31-Mar-25	Forecast End Date		31-Mar-25
	Main Issues / Reason for Variance							
	COVID-19 Government guidance has prevented commencement on these works, and therefore the spend in 2020/21 was less than anticipated. Works are now ongoing and first phase will be complete in early 2021/22.							
	Mitigating Action							
None required at this time.								
Anticipated Outcome								
Upgrade of Lomond Bridge.								

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	Budget	Spend to Date		Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000	%

53

Strathclyde Partnership for Transport - Bus, cycling and walking infrastructure improvements & Park and Rides

Project Life Financials	755	136	18%	136	(619)	-82%
Current Year Financials	755	136	18%	136	(619)	-82%
Project Description	Strathclyde Partnership for Transport - Bus, cycling and walking infrastructure improvements.					
Project Manager	Raymond Walsh					
Lead Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-21	Actual End Date	31-Mar-21		
Main Issues / Reason for Variance						
COVID-19 Government guidance delayed commencement on these works in 2020/21. Works on A814 congestion measures were less than anticipated right hand turn lane was completed March 2021. Bus infrastructure budget works planned were completed this is a recurring grant and works will continue into 2021/22. Balloch Station Park & Ride was completed and grant fully utilised. A8014 Kilbowie Road could not be progressed due to works on Connecting Clydebank again funding has been re-awarded in 2021/22.						
Mitigating Action						
None available due to Government guidance intention is to re-programme works and re-allocate resource with a view to completion next financial year.						
Anticipated Outcome						
Intention is to complete £0.136m of works for this budget in 2020/21 and then the balance in 2021/22.						

54

Turnberry Homes - traffic calming/ management at Turnberry housing development off Castle Road

Project Life Financials	60	53	88%	60	0	0%
Current Year Financials	7	0	0%	0	(7)	-100%
Project Description	Turnberry Homes - traffic calming/ management at Turnberry housing development off Castle					
Project Manager	Derek Barr					
Lead Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance						
COVID-19 Government guidance has prevented commencement of these works as planned, budget therefore now required to be rephased to 2021/22.						
Mitigating Action						
None available due to Government guidance intention is to re-programme works and re-allocate resource with a view to completion next financial year.						
Anticipated Outcome						
Intention is to complete works for this budget in 2021/22.						

55

Spaces for People

Project Life Financials	740	92	12%	740	0	0%
Current Year Financials	740	92	12%	92	(648)	-88%
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					
Lead Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Jul-21	Forecast End Date	31-Jul-21		
Main Issues / Reason for Variance						
Rephasing of £0.648m to 2021/22 required for works are ongoing as Smollet Fountain in Vale of Leven, Dumbarton Central Station and St Patrick PS area. The Dumbarton area will utilise the remainder of this funding in 2021/22.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
To provide people of West Dunbartonshire additional space to help adhere to social distancing guidelines.						



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	Budget	Spend to Date		Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000	%

56 **Bus Rapid Deployment Fund**

Project Life Financials	217	3	1%	217	0	0%
Current Year Financials	217	3	1%	3	(214)	-99%

Project Description New funding to improve journey times and the reliability of bus services to benefit those using public transport during the COVID-19 pandemic.

Project Manager Raymond Walsh

Lead Officer Gail MacFarlane

Project Lifecycle Planned End Date 31-Mar-21 Actual End Date 31-Mar-22

**Main Issues / Reason for Variance**

Funding has been extended into 2021/22 to reflect the easing of restrictions and potential return to workplaces in late June/July. Designs are complete and implementation to be programmed. Budget therefore required to be rephased to 2021/22.

**Mitigating Action**

None required at this time.

**Anticipated Outcome**

To improve journey times and reliability of bus services.

57 **New Sports Changing Facility at Lusset Glen in Old Kilpatrick**

Project Life Financials	150	16	10%	150	0	0%
Current Year Financials	142	7	5%	7	(134)	-95%

Project Description New Sports Changing Facility at Lusset Glen in Old Kilpatrick.

Project Manager Michelle Lynn

Lead Officer Angela Wilson

Project Lifecycle Planned End Date 31-Mar-21 Forecast End Date 31-Mar-22

**Main Issues / Reason for Variance**

Demolition of existing structure was expected January however as disconnection of services is non essential, Scottish Power have not been able to attend to carry this out to allow the demolition to proceed, therefore at 31 March 2021 the demolition remains outstanding. The new facility is being built offsite and date to be put in place remains unknown until demolition is complete. Remaining budget of £0.134m is required to be rephased to 2021/22.

**Mitigating Action**

None required at this time.

**Anticipated Outcome**

To deliver new sports changing facility.

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Budget Details	Project Life Financials					
	Budget	Spend to Date	Forecast/ Actual Spend	Variance		
	£000	£000	%	£000	£000	%

58	Mandatory 20mph Residential communities						
	Project Life Financials	500	11	2%	500	0	0%
	Current Year Financials	489	0	0%	0	(489)	-100%
	Project Description	Mandatory 20mph Residential communities.					
	Project Manager	Raymond Walsh					
	Lead Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance							
The Scottish Government are currently reviewing 20mph legislation and officers are currently awaiting clarity from them before works can resume. This review is taking longer than anticipated, with still no formal outcome from Scottish Government on how to proceed however working group established to develop priority list for 20MPH zones. Budget therefore required to be rephased to 2021/22 for project progression.							
Mitigating Action							
None available at this time as timing of review is out with Council control.							
Anticipated Outcome							
Project to be delivered within budget albeit later than first anticipated.							

59

Depot Rationalisation						
Project Life Financials	8,535	119	1%	8,535	0	0%
Current Year Financials	163	0	0%	0	(162)	-100%
Project Description	Depot Rationalisation.					
Project Manager	Sharon Jump/ Craig Jardine					
Lead Officer	Angela Wilson					
Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
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 DRP Business Case at this point. Requirements were to be re-visited in March 2020, however as a result of COVID-19 and other pressing priorities this has been delayed. £0.162m is required to be rephased to 2021/22.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Project business case will be brought back to project board and Council						

60	Oil to Gas Conversion							
	Project Life Financials		187	115	62%	187	0	0%
	Current Year Financials		163	91	56%	91	(72)	-44%
	Project Description		Oil to Gas Conversion in council buildings.					
	Project Manager		Steven Milne/ John McKenna					
	Lead Officer		Angela Wilson					
	Project Lifecycle		Planned End Date		31-Mar-21	Forecast End Date		31-Mar-22
	Main Issues / Reason for Variance							
	Braehead boiler replacement works suspended to summer recess 2021/22 due to COVID-19 restrictions. £0.072m therefore required to be rephased to the new financial year.							
	Mitigating Action							
	None required.							
	Anticipated Outcome							
Project complete within budget and revised timescale.								

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	Budget	Spend to Date		Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000	%

61

**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	218	1	1%	1	(217)	-99%

Project Description Measures to be installed at both Meadow Centre & Vale of Leven Swimming Pool; new pool hall Air Handling Units, upgrade lighting, circulating pumps Vale of Leven Swimming Pool, internal and external lighting and draught proofing.

Project Manager Steven Milne/ John McKenna

Lead Officer Angela Wilson

Project Lifecycle Planned End Date 31-Mar-22 Forecast End Date 31-Mar-22

**Main Issues / Reason for Variance**

Works for the new air handling unit (AHU) at the Meadow Centre were delayed in 2020/21 due to COVID-19 restrictions. Phase 1 works (for external plinth works and fencing):- Tender was accepted at end of 2020/21 but awaiting building warrant to proceed. therefore no works were able to progress prior to 31 March. Following phase 1, phase 2 of the works involves allowing AHU ducts to enter building. AHU building services works can only proceed on completion of Phase 1 & 2. Mechanical services design specification is complete but cannot tender until program of works are produced for Phase 1 & 2. The remaining budget of £0.217m is therefore required to be rephased to 2021/22.

**Mitigating Action**

Continue to liaise with internal colleagues and Leisure Trust.

**Anticipated Outcome**

Project expected to deliver within budget albeit later than anticipated.

62

**Solar Panel Installation**

Project Life Financials	135	16	12%	135	0	0%
Current Year Financials	135	16	12%	16	(119)	-88%

Project Description Installation of Solar Panels on Council buildings.

Project Manager Steven Milne/ John McKenna

Lead Officer Angela Wilson

Project Lifecycle Planned End Date 31-Mar-21 Forecast End Date 31-Aug-21

**Main Issues / Reason for Variance**

WDC Insurers have now given approval and planning permission granted for installation of solar panels at St.Peter the Apostle High School. Works to be complete before school returns after summer recess. Remaining budget of £0.119m therefore required to be rephased to 2021/22.

**Mitigating Action**

None required at this time.

**Anticipated Outcome**

Project will be delivered later than anticipated.

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000	%

63	Water Meter Downsize						
	Project Life Financials	16	6	39%	16	0	0%
	Current Year Financials	10	0	0%	0	(10)	-100%
	Project Description	Water Meter Downsize.					
	Project Manager	Steven Milne/ John McKenna					
	Lead Officer	Angela Wilson					
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-22		
	Main Issues / Reason for Variance						
As at 31 March, all new works were suspended by supplier due to COVID-19 restrictions. Officers to liaise with supplier and evaluate new revised program of works for 2021/22, with budget required to be rephased to the new financial year.							
Mitigating Action							
None available at this time.							
Anticipated Outcome							
Delivery of project within budget.							

64	Urinal Controls						
	Project Life Financials	45	27	59%	45	0	0%
	Current Year Financials	19	0	2%	0	(18)	-98%
	Project Description	Urinal Controls.					
	Project Manager	Steven Milne/ John McKenna					
	Lead Officer	Angela Wilson					
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance							
As at 31 March, all new works were suspended by supplier due to COVID-19 restrictions. Officers to liaise with supplier and evaluate new revised program of works for 2021/22, with budget required to be rephased to the new financial year.							
Mitigating Action							
None available at this time.							
Anticipated Outcome							
Delivery of project within budget.							

65	Electricity Automatic Meters						
	Project Life Financials	28	21	74%	28	0	0%
	Current Year Financials	10	3	27%	3	(7)	-73%
	Project Description	Electricity Automatic Meters					
	Project Manager	Steven Milne/ John McKenna					
	Lead Officer	Angela Wilson					
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance							
As at 31 March, all new works were suspended by supplier due to COVID-19 restrictions. Officers to liaise with supplier and evaluate new revised program of works for 2021/22, after which works will have to be scheduled appropriately as approx. 1 hour of shut down of site will be required. Budget is therefore required to be rephased to the new financial year.							
Mitigating Action							
Liaising with all parties in preparation to allow works to commence.							
Anticipated Outcome							
Delivery of project within budget, albeit later than originally planned.							

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	£000	£000	%	£000	£000	%

66	Energy Projects quick wins						
	Project Life Financials	60	3	5%	60	0	0%
	Current Year Financials	27	0	0%	0	(27)	-100%
	Project Description	Energy Projects quick wins.					
	Project Manager	Steven Milne/ John McKenna					
	Lead Officer	Angela Wilson					
	Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-22		
	Main Issues / Reason for Variance						
	Works delayed due to COVID-19 restrictions and will resume in new financial year as restriction ease. Budget therefore required to be rephased to 2021/22.						
	Mitigating Action						
None required at this time.							
Anticipated Outcome							
Delivery of project on budget.							

67	Automatic Meter Readers						
	Project Life Financials	48	22	47%	48	0	0%
	Current Year Financials	28	3	10%	3	(26)	-90%
	Project Description	Automatic Meter Readers.					
	Project Manager	Steven Milne/ John McKenna					
	Lead Officer	Angela Wilson					
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-22		
	Main Issues / Reason for Variance						
	As at 31 March, all new works were suspended by supplier due to COVID-19 restrictions. Officers to liaise with supplier and evaluate new revised program of works for 2021/22, with budget required to be rephased to the new financial year.						
	Mitigating Action						
None available at this time.							
Anticipated Outcome							
Delivery of project within budget, albeit later than originally planned.							

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	Budget	Spend to Date	Forecast/ Actual Spend	Variance		
	£000	£000	%	£000	£000	%

68	Upgrade obsolete heating controls (BEMS) across Council estate						
	Project Life Financials	160	0	0%	160	0	0%
	Current Year Financials	160	0	0%	0	(160)	-100%
	Project Description	Upgrade obsolete heating controls (BEMS) across Council estate.					
	Project Manager	Steven Milne/ John McKenna					
	Lead Officer	Angela Wilson					
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance							
This project is to upgrade obsolete heating control management systems across the Council's Estate. It is necessary for this work to be carried out during the non-heating season or when buildings are unoccupied. Initial site surveys are complete and tender now required. Works anticipated to be complete in 2021/22 therefore budget required to be rephased to 2021/22.							
Mitigating Action							
None available at this time.							
Anticipated Outcome							
Delivery of project within budget.							

69	Replace failed heating controls/valves & recommission						
	Project Life Financials	20	1	3%	20	0	0%
	Current Year Financials	20	1	3%	1	(19)	-97%
	Project Description	Replace failed heating controls/valves & recommission.					
	Project Manager	Steven Milne/ John McKenna					
	Lead Officer	Angela Wilson					
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	30-Jun-21		
Main Issues / Reason for Variance							
At Linnvale Primary, Gartocharn Primary, Gavinburn Primary and Knoxland Primary the 3 port heating valves have failed resulting no control of heating with excessive space temperatures. By replacing the valves and recommissioning the heating controls at a cost of £0.020m, revenue savings of £0.005m per year is anticipated. Works near completion at 31 March with final works and payment early in 2021/22. Budget therefore required to be rephased to 2021/22.							
Mitigating Action							
None required at this time.							
Anticipated Outcome							
Delivery of project within budget and on time.							

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000	%

70	Replace obsolete boilers (plant greater than 30 years old)						
	Project Life Financials	235	2	1%	235	0	0%
	Current Year Financials	235	2	1%	2	(233)	-99%
	Project Description	Replace obsolete boilers (plant greater than 30 years old).					
	Project Manager	Steven Milne/ John McKenna					
	Lead Officer	Angela Wilson					
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance							
Works planned for St. Marys Alexandria are planned for summer recess. The Hub works proposed later in 2021/22 depending on site access. Municipal buildings boiler replacement planned this summer with works to completed before heating season. Budget therefore required to be rephased to 2021/22 for works at 3 mentioned sites.							
Mitigating Action							
None available at this time.							
Anticipated Outcome							
Delivery of project within budget albeit later than first anticipated.							

71	Replace existing main hall Air Handling unit at Clydebank Town Hall						
	Project Life Financials	85	0	0%	85	0	0%
	Current Year Financials	85	0	0%	0	(85)	-100%
	Project Description	Replace existing main hall Air Handling unit at Clydebank Town Hall.					
	Project Manager	Steven Milne/ John McKenna					
	Lead Officer	Angela Wilson					
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-22		
	Main Issues / Reason for Variance						
	Works require to be completed during the non-heating season and were delayed due to COVID-19 restrictions in 2020/21. Budget is therefore required to be rephased to 2021/22 for progression in 2021/22.						
	Mitigating Action						
None available at this time.							
Anticipated Outcome							
Delivery on budget but delayed timescales.							

72	Energy efficiency Quick win projects with payback of less than 4 years - new project 2020/21						
	Project Life Financials	20	0	0%	20	0	0%
	Current Year Financials	20	0	0%	0	(20)	-100%
	Project Description	Energy efficiency Quick win projects with payback of less than 4 years - new project 2020/21.					
	Project Manager	Steven Milne/ John McKenna					
	Lead Officer	Angela Wilson					
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance							
Draft proofing doors and windows, restricting control of radiator controls and thermostats etc. Although officers have identified a number of potential projects, the COVID-19 situation has not allowed Officers to progress as expected and the budget will require to be rephased into 2021/22.							
Mitigating Action							
None available at this time.							
Anticipated Outcome							
Delivery on budget albeit later than anticipated.							

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000	%

73	Installation of Solar PV at Clydebank Leisure Centre						
	Project Life Financials	61	2	3%	61	0	0%
	Current Year Financials	61	2	3%	2	(59)	-97%
	Project Description	Installation of Solar PV at Clydebank Leisure Centre.					
	Project Manager	Steven Milne/ John McKenna					
	Lead Officer	Angela Wilson					
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance							
Design surveys now complete, however structural assessment is required before tender. Works proposed to be carried out during 2021/22, budget therefore required to be rephased to the new financial year.							
Mitigating Action							
None available at this time.							
Anticipated Outcome							
Delivery of project within budget.							

74	Regeneration/Local Economic Development						
Project Life Financials		4,342	3,437	79%	4,342	0	0%
Current Year Financials		1,911	1,707	89%	1,707	(205)	-11%
Project Description		Budget to facilitate the delivery of Regeneration throughout West Dunbartonshire.					
Project Manager		Gillian McNamara/ Michael McGuinness					
Lead Officer		Peter Hessett					
Project Lifecycle		Planned End Date		31-Mar-21	Forecast End Date		31-Mar-22
Main Issues / Reason for Variance							
COVID-19 mitigation measures have resulted in increased costs for former St Eunan's Primary project (Melfort Park), although some of these costs are being disputed. The Park has been completed and is now open. LED has contributed to town centre projects at Sylvania Way Clydebank, Dumbarton Path Gateway, and Smollett Fountain design costs at Alexandria. There will be slippage again for the budget associated with public realm and infrastructure diversion at Mitchell Way due to delayed developer timescales. Design processes have been slower this year due to COVID-19, and this has affected pipeline projects including Alexandria Masterplan, and Dumbarton Connectivity projects, and this is reflected in the budget to be carried forward. The LED contribution towards Clydebank Can on the Canal will slip into next financial year as the development of the project as been affected by delays in the input of our community partner. Some additional spend is forecast on the further developments in Bowling and will be carried forward to 2021/22. As a result of the above noted, £0.205m is required to be rephased to 2021/22.							
Mitigating Action							
None available at this time.							
Anticipated Outcome							
Improved town centres and strategic sites across West Dunbartonshire.							



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	Budget	Spend to Date		Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000	%

75	Queens Quay District Heating Network						
	Project Life Financials	20,558	21,458	100%	21,458	900	100%
	Current Year Financials	1,530	2,430	159%	2,430	900	59%
	Project Description	Queens Quay District Heating Network.					
	Project Manager	Robin Abram/ Craig Jardine					
	Lead Officer	Peter Hissett					
	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. Negotiation to connect to external customers is underway and this is an ongoing process with future agreements likely in the forthcoming years. Service connections for water, gas, telecoms and electricity to the Energy Centre have been made. The £6m LCITP grant funding has been fully spent. Income is due from Energetics in the form of a rebate for the electrical connection. Internal cost transfer from the Capital Account to the ESCo loan account of £0.746m has taken place. The costs are associated with extensions to the scope of the project.							
Mitigating Action							
None required							
Anticipated Outcome							
Project will be delivered over original budget.							

76	District Heating Network Expansion - new project 2020/21							
	Project Life Financials		11,000	0	100%	11,000	0	100%
	Current Year Financials		5,500	0	0%	0	(5,500)	-100%
	Project Description		District Heating Network Expansion.					
	Project Lifecycle		Planned End Date		31-Mar-22	Forecast End Date		31-Mar-22
	Lead Officer		Peter Hissett					
	Project Lifecycle		Planned End Date					
	Main Issues / Reason for Variance							
	Network expansion to GJNH (Golden Jubilee National Hospital) will commence pending positive commercial discussions with GJNH. £5.5m required to be rephased to 2021/22 for project progression.							
Mitigating Action								
None available at this time.								
Anticipated Outcome								
Project will be delivered on budget.								

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	£000	£000	%	£000	£000	%

<b>77</b>	<b>Regeneration Fund</b>						
	Project Life Financials	9,782	4,552	100%	9,782	0	100%
	Current Year Financials	1,181	273	23%	273	(908)	-77%
	Project Description	Funding to implement major regeneration projects linked to community charrettes.					
	Project Manager	Gillian McNamara/ Michael McGuinness					
	Lead Officer	Peter Hessett					
	Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		
	<b>Main Issues / Reason for Variance</b>						
	Bowling Harbour development is on hold pending outcome of North Clyde Riverbank masterplan. Although foreshore clearance work has now been completed at Dumbarton Waterfront accounting for spend on this budget, the overall Waterfront Pathway project is longer-term than first anticipated due to delays by the landowners, therefore spend in 2020/21 has been less than anticipated with the project progressing in 2021/22. Balloch Village Square project was completed, and the remainder of the Balloch Charrette budget was earmarked to fund the Station Square project however this is under review. A special Council on 29 October 2019 sought and secured approval of an additional £2.609m for District Heating Network commercial costs from the existing Regeneration budget, accelerating budget from future years. This increase brings the District Heating budget from Regeneration Fund to £3.509m (£0.9m previously approved). An amount of £0.475m was approved at June 2019 Council to contribute towards commercial units below social housing at the Wheatley development at Queens Quay and £0.302m of this is required to be rephased into 2021/22. In summary, as a result of the works required to be rephased, £0.273m of budget spend was incurred in 2020/21, with £0.908m required to be rephased to 2021/22.						
	<b>Mitigating Action</b>						
	Project complexity and the need to programme some works to avoid busy tourism periods and reliance on third parties means that mitigation is challenging.						
	<b>Anticipated Outcome</b>						
	Progress towards delivery of planned projects from Economic Development Strategy and Charrette Action Plans albeit later than originally anticipated.						

<b>78</b>	<b>Clydebank Charrette, A814</b>						
	Project Life Financials	4,300	2,014	100%	4,300	0	100%
	Current Year Financials	3,233	2,007	62%	2,007	(1,227)	-38%
	Project Description	Clydebank Charrette, A814					
	Project Manager	Sharron Worthington					
	Lead Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-22		
	<b>Main Issues / Reason for Variance</b>						
	COVID-19 restrictions delayed progress of this project in early 2020/21. The project is now ongoing and slippage of £1.227m is required to be carried forward to 2021/22 for further project progression.						
	<b>Mitigating Action</b>						
	None available at this time.						
	<b>Anticipated Outcome</b>						
	Completion spring 2022.						

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	Budget	Spend to Date		Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000	%

<b>79</b>	<b>Town Centre Fund</b>						
	Project Life Financials	1,166	573	100%	1,166	0	100%
	Current Year Financials	1,145	552	48%	552	(593)	-52%
	Project Description	Scottish Government funding to help improve local town centres.					
	Project Manager	Gillian McNamara/ Michael McGuinness					
	Lead Officer	Peter Hissett					
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-22		
	<b>Main Issues / Reason for Variance</b>						
	Two projects completed ie Dumbarton Gateway and Sylvania Way. It has not been possible to progress the Asset Management-led refurbishment and redevelopment of Main St properties due to the backlog of work related to COVID-19, therefore the £0.280m for this will be carried forward to next financial year. Also carried forward will be the £0.070m costs towards the delivery of Smollett Fountain restoration and public realm improvements for which the Town Centre Fund-funded design is almost complete. In summary £0.593m will be required to be rephased to 2021/22 for project completion.						
	<b>Mitigating Action</b>						
	None required.						
	<b>Anticipated Outcome</b>						
	To provide improved town centres in West Dunbartonshire.						

<b>80</b>	<b>Elevated Platforms (Building Services)</b>						
	Project Life Financials	45	0	100%	45	0	100%
	Current Year Financials	45	0	0%	0	(45)	-100%
	Project Description	Elevated Platforms (Building Services).					
	Project Manager	Martin Feeney					
	Lead Officer	Angela Wilson					
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-22		
	<b>Main Issues / Reason for Variance</b>						
	Service is scoping requirements based on changing working practice and work type. Expect full spend to be achieved in 2021/22 financial year, therefore £0.045m is required to be rephased to 2021/22.						
	<b>Mitigating Action</b>						
	Teams will review requirements and arrange for purchase of equipment by end of March 2022.						
	<b>Anticipated Outcome</b>						
	Project will be delivered later than first anticipated but within original budget.						

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	Budget	Spend to Date		Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000	%

81	Purchase of 3 Welfare Units					
	Project Life Financials	78	0	100%	78	0 100%
	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-save proposal.				
	Project Manager	Martin Feeney				
	Lead Officer	Angela Wilson				
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-22	
Main Issues / Reason for Variance						
Service is still scoping options to accommodate possible changes in service and project delivery and requirements for appropriate welfare facilities. This coupled with remaining period in 2020/2021 would not provide sufficient time to procure units or vehicles, therefore budget is required to be rephased to 2021/22.						
Mitigating Action						
Building Services is currently reviewing requirement due to further changes in service delivery but it is anticipated full budget expenditure will be achieved by end of March 2022.						
Anticipated Outcome						
Project will be delivered later than anticipated.						

82	Special Needs - Aids & Adaptations for HSCP clients						
	Project Life Financials	936	625	100%	936	0	100%
	Current Year Financials	936	625	67%	625	(311)	-33%
	Project Description	Reactive budget to provide adaptations and equipment for HSCP clients.					
	Project Manager	Julie Slavin					
	Lead Officer	Beth Culshaw					
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance							
This budget is for reallocation of expenditure currently coded through HSCP Revenue Aids & Adaptations budget. Rephasing of £0.310m to 2021/22 is due to COVID-19 restrictions on entering households to assess and carry out adaptations. This has led to a backlog of assessments which will require to be accelerated to support the HSCP's strategic priority to support people to remain at home for as long as possible. Therefore £0.310m is required to be carried forward into 2021/22 to support this.							
Mitigating Action							
None available at this time.							
Anticipated Outcome							
Provision of adaptations and equipment to HSCP clients as anticipated.							

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	Budget	Spend to Date		Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000	%

1	ICT Modernisation						
	Project Life Financials	504	524	104%	504	0	0%
	Current Year Financials	504	524	104%	524	20	4%
	Project Description	This budget is to facilitate ICT infrastructure and modernise working practices.					
	Project Manager	Patricia Kerr					
	Lead Officer	Victoria Rogers					
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-21		
Main Issues / Reason for Variance							
The main difference since period 11 BCR was the purchase of laptops for HSCP. Many were COVID purchases initially but an additional batch of devices were needed to delivery HSCP service transformation initiatives. Payment of additional ICT Mod project retention has been the main spend from this budget and this was accommodated through under utilised HSCP IT budget of £0.257m. This will be made available to HSCP in 2021/22 from the recurring existing ICT Modernisation 2021/22 capital budget.							
Mitigating Action							
Prioritisation of projects will continue to be reviewed.							
Anticipated Outcome							
Delay to some of the projects and associated spend. Also supplier delivery delays being experienced.							

2

IoT Employee Resilience Support - new project 2020/21						
Project Life Financials	200	50	25%	100	(100)	-50%
Current Year Financials	200	50	25%	50	(150)	-75%
Project Description	Employee Resilience Online Support Tool.					
Project Manager	Alison McBride					
Lead Officer	Victoria Rogers					
Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	28-Feb-22		
Main Issues / Reason for Variance						
Project underway and progressing well. Budget allocation for this project is more than required with £0.050m required in 2020/21 and £0.050m required in 2021/22. £0.100m reported as underspend in the current financial year with £0.050m required to be rephased to 2021/22 for project completion.						
Mitigating Action						
To finalise the budget allocation for this project.						
Anticipated Outcome						
Project delayed marginally. Budget requirement is £0.050m p.a. for two years. The additional £0.100m is not required and reported as underspend.						

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	Budget	Spend to Date	Forecast/ Actual Spend	Variance		
	£000	£000	%	£000	£000	%

3	Upgrade of Clydebank Library						
	Project Life Financials	500	500	100%	500	0	0%
	Current Year Financials	1	2	128%	2	0	28%
	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					
	Lead Officer	Malcolm Bennie					
	Project Lifecycle	Planned End Date	31-Mar-21	End Date	30-Nov-20		
	Main Issues / Reason for Variance						
	Project Complete.						
	Mitigating Action						
None required at this time.							
Anticipated Outcome							
Full refurbishment of library delivered within amended timescales.							

4	Schools Estate Refurbishment Plan						
	Project Life Financials	5,508	5,503	100%	5,508	0	0%
	Current Year Financials	16	12	73%	12	(4)	-27%
	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					
	Lead Officer	Laura Mason					
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance							
Final minor expenditure to be incurred in 2021/22, therefore remaining £0.004m to be rephased to 2021/22.							
Mitigating Action							
None available							
Anticipated Outcome							
To improve the condition of schools within budget albeit later than first anticipated.							

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	Budget	Spend to Date		Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000	%

5

Clydebank Community Sports Hub						
Project Life Financials	3,865	3,857	100%	3,865	0	0%
Current Year Financials	67	59	88%	59	(8)	-12%
Project Description	Creation of a community and sport hub.					
Project Manager	Lesley Woolfries/ Craig Jardine					
Lead Officer	Angela Wilson					
Project Lifecycle	Planned End Date	31-Mar-21	Actual End Date	26-Oct-18		
Main Issues / Reason for Variance						
<p>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 bund 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. Officers continue to liaise with the Insolvency Practitioner to conclude the statement of a final account and address their claim for the final retention release. Officers received correspondence from the Insolvency Practitioner cost consultant requesting payment of the withheld retention money, which is disputed by Officers. The remaining £0.008m is required to be carried forward to financial year 2021/22 will be reviewed as part of the final stages to agreed final account.</p>						
Mitigating Action						
<p>Statement of Final Account shall be agreed to bring project expenditure to a conclusion.</p>						
Anticipated Outcome						
<p>New facility has been operational since October 2018. Project reporting a forecasted overspend.</p>						

6	A811 Lomond Bridge						
	Project Life Financials	3,900	3,429	88%	3,900	0	0%
	Current Year Financials	3,342	2,871	86%	2,871	(471)	-14%
	Project Description	Upgrade of Lomond Bridge.					
	Project Manager	Cameron Muir					
	Lead Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-May-21		
	Main Issues / Reason for Variance						
	COVID-19 Government guidance delayed commencement on these works, however works did resume in June 2020 and progressed well through the remainder of 2020/21 with completion in early 2021/22. £0.471m required to be rephased to 2021/22 for project completion.						
	Mitigating Action						
Contractor has resumed works on site mid-June.							
Anticipated Outcome							
Upgrade of Lomond Bridge.							

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	Budget	Spend to Date	Forecast/ Actual Spend	Variance		
	£000	£000	%	£000	£000	%

7

Electrical Charging Points - Rapid Charge

Project Life Financials	220	170	77%	220	(0)	0%
Current Year Financials	220	170	77%	170	(50)	-23%
Project Description	Electrical Charging Points - Rapid Charge.					
Project Manager	Derek Barr					
Lead Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	30-Jun-21		
Main Issues / Reason for Variance						
£0.170m worth of works were completed by March 2021 and works ongoing to utilise the £0.050m that Transport Scotland have granted permission that WDC carry this forward to 2021/22 for project completion.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Intention is to complete works for this budget by June 2021.						

8

Integrated Housing Management System - new project 2020/21

Project Life Financials	20	7	37%	20	0	0%
Current Year Financials	10	7	75%	7	(3)	-25%
Project Description	Development of IHMS system.					
Project Manager	Graham Watters					
Lead Officer	Peter Barry					
Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	21-Mar-22		
Main Issues / Reason for Variance						
Development of system progressing, remaining budget required to be rephased to 2021/22.						
Mitigating Action						
None required.						
Anticipated Outcome						
Development of IHMS system.						

9

Office Rationalisation

Project Life Financials	22,051	22,051	100%	22,061	10	0%
Current Year Financials	9	9	101%	9	0	1%
Project Description	Delivery of office rationalisation programme.					
Project Manager	Sharon Jump/ Craig Jardine					
Lead Officer	Angela Wilson					
Project Lifecycle	Planned End Date	31-Mar-20	Actual End Date	31-Mar-20		
Main Issues / Reason for Variance						
The current overall project overspend is due to additional costs associated with the clearance of Garshake, unforeseen internal recharges, variations to project delivery, and asbestos removal. New Dumbarton Office has been opened to staff from 21 May 2018. Final HES Grant of £0.050m was received within financial year 2020/21. Retention for demolition of Garshake works will now will be paid in 2021/22, resulting in a forecasted overspend of £0.010m on the project life budget.						
Mitigating Action						
None available.						
Anticipated Outcome						
Project delivered at a higher cost than budgeted.						



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	Budget	Spend to Date		Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000	%

10	Lighting upgrades to LED in schools and Corporate buildings							
	Project Life Financials		182	190	104%	190	8	4%
	Current Year Financials		182	190	104%	190	8	4%
	Project Description		Lighting upgrades to LED in schools and Corporate buildings.					
	Project Manager		Steven Milne/ John McKenna					
	Lead Officer		Angela Wilson					
	Project Lifecycle		Planned End Date		31-Mar-21	Forecast End Date		31-Mar-22
	Main Issues / Reason for Variance							
	Budget utilised in 2020/21.							
	Mitigating Action							
Liaising with Building Services and RPOs for permission to proceed.								
Anticipated Outcome								
Delivery of project within budget.								

11

Queens Quay - Regeneration						
Project Life Financials	15,620	15,745	101%	15,745	125	1%
Current Year Financials	249	373	150%	373	125	50%
Project Description	Queens Quay regeneration.					
Project Manager	Gillian McNamara/ Michael McGuinness					
Lead Officer	Peter Hissett					
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.						
Mitigating Action						
A number of mitigating actions are being monitored through the risk register by the Management Group. Fortnightly meetings with the development partner have been taking place during 2020/21 to progress the project and make every attempt to reduce delays and slippage. Monitoring income to landowner CRL and Council approx. 50% share will be essential.						
Anticipated Outcome						
Regeneration works of Clydebank Waterfront at Queens Quay completed with requirement to access income generated for certain elements of works. All necessary budget costs will be covered.						

PERIOD END DATE

31 March 2021

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date	Forecast/ Actual Spend	Variance		
	£000	£000	%	£000	£000	%

12	Replace Elderly Care Homes and Day Care Centres						
	Project Life Financials	27,496	27,053	100%	27,496	0	100%
	Current Year Financials	2,404	2,433	101%	2,433	28	1%
	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					
	Lead Officer	Beth Culshaw					
	Project Lifecycle	Planned End Date	24-Apr-20	Actual End Date	09-Nov-20		
Main Issues / Reason for Variance							
Dumbarton Care Home achieved practical completion on 28 April 2017. The final retention sum of £0.005m has been paid for Dumbarton Care Home bringing the project to financial completion. With regards to Clydebank Care Home, 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 2 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. Clydebank Care Home is due to be financially complete by the end of financial year 2021/22.							
Mitigating Action							
Officers are maintaining regular communications with the District Heating Team in the post construction phase. 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.							

13	Direct Project Support						
	Project Life Financials	3,502	4,200	100%	4,200	698	100%
	Current Year Financials	3,502	4,200	120%	4,200	698	20%
	Project Description	Business support cost such as reallocation of architects and project support at year end.					
	Project Manager	N/A					
	Lead Officer	N/A					
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-21		
	Main Issues / Reason for Variance						
	Salary Capitalisation in 2020/21.						
	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 6

PERIOD END DATE

31 March 2021

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000	%
<b>Replacement GIS system and upgrade to eDevelopment Planning system.</b>						
Project Life Financials	51	51	99%	51	(0)	-1%
Current Year Financials	26	25	99%	25	(0)	-1%
Project Description	Replacement GIS system and upgrade to eDevelopment Planning system.					
Project Manager	Irene McKechnie/ Pamela Clifford					
Lead Officer	Peter Hissett					
Project Lifecycle	Planned End Date	31-Mar-21	Actual End Date	30-Apr-20		
<b>Main Issues / Reason for Variance</b>						
Project complete.						
<b>Mitigating Action</b>						
None Required.						
<b>Anticipated Outcome</b>						
GP/GIS in Planning.						
<b>Online Payment System for Education Establishments</b>						
Project Life Financials	52	50	96%	50	(2)	-4%
Current Year Financials	2	0	0%	0	(2)	-100%
Project Description	Cashless Catering within Primary Schools.					
Project Manager	Andrew Brown/ Lynda Dinnie					
Lead Officer	Laura Mason					
Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-21		
<b>Main Issues / Reason for Variance</b>						
Project complete.						
<b>Mitigating Action</b>						
None currently required.						
<b>Anticipated Outcome</b>						
Project was delivered on time and on budget.						
<b>OLSP - New Build</b>						
Project Life Financials	4,092	4,093	100%	4,093	1	0%
Current Year Financials	0	1	0%	1	1	0%
Project Description	Design and construction of new Secondary School in Bellsmyre, Dumbarton.					
Project Manager	Lesley Woolfries/ Craig Jardine					
Lead Officer	Laura Mason					
Project Lifecycle	Planned End Date	31-Mar-20	Actual End Date	25-Oct-17		
<b>Main Issues / Reason for Variance</b>						
Final invoice for Principal Designers fee paid in 2020/21, therefore project now physically and financially complete.						
<b>Mitigating Action</b>						
None Required						
<b>Anticipated Outcome</b>						
New Build opened to pupils on 25 October 2017 in line with the programme. Project reporting an overspend.						

WEST DUNBARTONSHIRE COUNCIL  
GENERAL SERVICES CAPITAL PROGRAMME  
ANALYSIS OF PROJECTS AT GREEN ALERT STATUS

APPENDIX 6

PERIOD END DATE

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PERIOD

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000	%

4

Aitkenbar PS, St Peters PS, Andrew Cameron EE&CC

Project Life Financials	10,384	10,385	100%	10,386	2	0%
Current Year Financials	66	67	101%	67	1	1%
Project Description	Design and construction of new co-located school to replace 3 separate establishments.					
Project Manager	Lesley Woolfries/ Craig Jardine					
Lead Officer	Laura Mason					
Project Lifecycle	Planned End Date	31-Mar-21	Actual End Date	23-Aug-16		
Main Issues / Reason for Variance						
Officers attended a final inspection on 30 September 2020 where it was agreed to close the remaining 2 defects. As such, the Making Good Defects certificate and final payment certificate have now be released. This concludes the final anticipated expenditure and as such the project is physically and financially complete. Some additional minor expenditure incurred due to additional out of hours costs and commissioning a Green Travel Plan for BREEAM.						
Mitigating Action						
None required.						
Anticipated Outcome						
Delivery of project on programme and under budget.						

5

Community Capital Fund

Project Life Financials	3,851	3,855	100%	3,855	3	0%
Current Year Financials	213	217	102%	217	3	2%
Project Description	Upgrade and improve recreational facilities throughout West Dunbartonshire.					
Project Manager	Ian Bain					
Lead Officer	Gail MacFarlane					
Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-21		
Main Issues / Reason for Variance						
All projects now complete.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Improved recreational facilities throughout WDC.						

6

New Clydebank Leisure Centre

Project Life Financials	23,758	23,757	100%	23,757	(0)	0%
Current Year Financials	2	2	84%	2	(0)	-16%
Project Description	Provision of new leisure centre.					
Project Manager	Lesley Woolfries/ Craig Jardine					
Lead Officer	Angela Wilson					
Project Lifecycle	Planned End Date	31-Mar-21	Actual End Date	03-Mar-17		
Main Issues / Reason for Variance						
Final minor expenditure complete. No further planned expenditure.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Project delivered on time and under budget. Underspend removed from budget in 2018/19.						

WEST DUNBARTONSHIRE COUNCIL  
GENERAL SERVICES CAPITAL PROGRAMME  
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APPENDIX 6

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PERIOD

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000	%

7	Sports Facilities Upgrades						
	Project Life Financials	220	200	91%	220	0	0%
	Current Year Financials	194	174	90%	174	(20)	-10%
	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					
	Lead Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	30-Apr-21		
Main Issues / Reason for Variance							
Physical works now completed. Remainder of budget required to pay retentions in 2021/22.							
Mitigating Action							
None available at this time.							
Anticipated Outcome							
To deliver project albeit later than first anticipated.							

8	Footways/Cycle Path Upgrades						
	Project Life Financials	119	116	97%	119	0	0%
	Current Year Financials	119	116	97%	116	(3)	-3%
	Project Description	Renewal and/or enhancement of failed footpaths/cycle paths through West Dunbartonshire.					
	Project Manager	Derek Barr					
	Lead Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-21		
	Main Issues / Reason for Variance						
	Works to footpaths in Pappert and Braehead are complete. Remaining £0.003m required to be rephased to 2021/22 for retention payment.						
	Mitigating Action						
None required at this time but if necessary a review of delivery method will be undertaken.							
Anticipated Outcome							
Project should be complete within timescale if COVID-19 restrictions allow.							

9	Infrastructure - Flooding						
	Project Life Financials	144	151	105%	144	0	0%
	Current Year Financials	144	151	105%	151	7	5%
	Project Description	Essential renewal of failed drainage assets to minimise flood risk within West Dunbartonshire.					
	Project Manager	Raymond Walsh					
	Lead Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-21	Actual End Date	31-Mar-21		
Main Issues / Reason for Variance							
Works planned for 2020/21 were completed successfully, with minor acceleration from £0.007m from 2021/22 required.							
Mitigating Action							
None required							
Anticipated Outcome							
Intention is to complete works for this budget in 2020/21.							

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APPENDIX 6

PERIOD END DATE

31 March 2021

PERIOD

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000	%

10	<b>A813 Road Improvement Phase 2</b>						
	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					
	Lead Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-26	Forecast End Date		31-Mar-26	
	<b>Main Issues / Reason for Variance</b>						
	No issues to report.						
	<b>Mitigating Action</b>						
	None required at this time.						
	<b>Anticipated Outcome</b>						
	To provide an improved A813.						
11	<b>A811 Infrastructure Works</b>						
	Project Life Financials	1,509	1,511	100%	1,511	2	0%
	Current Year Financials	0	2	#DIV/0!	2	2	#DIV/0!
	Project Description	A811 Infrastructure Works.					
	Project Manager	Raymond Walsh					
	Lead Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-20	Forecast End Date		31-Mar-20	
	<b>Main Issues / Reason for Variance</b>						
	All works complete with retention payment made in 2020/21.						
	<b>Mitigating Action</b>						
	None required at this time.						
	<b>Anticipated Outcome</b>						
	An improved A811 delivered.						
12	<b>Street lighting and associated electrical infrastructure</b>						
	Project Life Financials	84	98	116%	84	0	0%
	Current Year Financials	84	98	116%	98	14	16%
	Project Description	Street lighting and associated electrical infrastructure.					
	Project Manager	Hugh Campbell					
	Lead Officer	Gail MacFarlane					
	Project Lifecycle	Planned End Date	31-Mar-21	Actual End Date		31-Mar-21	
	<b>Main Issues / Reason for Variance</b>						
	Planned works were completed in 2020/21, with minor budget acceleration from 2021/22 required.						
	<b>Mitigating Action</b>						
	None required.						
	<b>Anticipated Outcome</b>						
	Intention is to complete works for this budget in 2020/21.						

PERIOD END DATE

31 March 2021

PERIOD

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000	%

13

Invest in "Your Community Initiative"						
Project Life Financials	911	781	86%	911	0	0%
Current Year Financials	129	179	139%	179	50	39%
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					
Lead Officer	Peter Barry					
Project Lifecycle	Planned End Date	31-Mar-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
Since the re-phasing of the Improvement Fund (IF) the demand for it has gradually increased. This demand has also seen a shift towards larger community generated projects. Many of these projects secure additional external funding which ensures greater investment in the local area. Due to the increase in demand and the roll out of phase 5 of community budgeting, the fund has over committed in 2020/21 and also had a contribution towards capital elements of the community budgeting from revenue and acceleration of 2021/22 capital budget.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Full budget spend anticipated albeit later than originally planned.						

14

Building Upgrades and H&S - lifecycle & reactive building upgrades						
Project Life Financials	1,558	3,437	221%	1,558	0	0%
Current Year Financials	1,558	3,437	221%	3,437	1,879	121%
Project Description	Lifecycle and reactive building upgrades.					
Project Manager	Michelle Lynn/ Craig Jardine					
Lead Officer	Angela Wilson					
Project Lifecycle	Planned End Date	31-Mar-21	Actual End Date	31-Mar-21		
Main Issues / Reason for Variance						
Full budget spend has occurred in 2020/21, with acceleration of £1.879m required from 2021/22 budget allocation.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Full budget spend anticipated.						

PERIOD END DATE

31 March 2021

PERIOD

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast/ Actual Spend	Variance	
	£000	£000	%	£000	£000	%

15	<b>Exxon City Deal</b>						
	Project Life Financials	34,050	2,236	100%	34,050	0	100%
	Current Year Financials	654	723	111%	723	69	11%
	Project Description	As part of the City Deal project the WDC Exxon site at Bowling regeneration with alternative A82 route included.					
	Project Manager	Robin Abram/ Craig Jardine					
	Lead Officer	Peter Hesselst					
	Project Lifecycle	Planned End Date	31-Mar-26	Forecast End Date	31-Mar-26		
	<b>Main Issues / Reason for Variance</b>						
	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 had been approved by WDC on the 24th June 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. 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 expected to start Q1 2021. Further to the agreement of missives with Exxon, Officers have instructed the GRIP 4 design work agreed with Network Rail for the Western underpass which has resulted in an increased 2020/21 spend projection, accelerating budget of £0.069m from 2021/22.						
	<b>Mitigating Action</b>						
	Contained within Risk register monitored by Exxon Management Board. Technical reviews are being carried between WDC consultant Stantec and Exxon consultants WSP to assess the ongoing remediation strategy and site activity. WDC Officers are engaged with EXXON representatives in order to assess any programme implications. Exxon will continue discussions with the planning department and SEPA as we progress towards starting on site.						
	<b>Anticipated Outcome</b>						
	Delivery of the project on time and within the increased budget.						

16	Capital Contingency Fund						
	Project Life Financials	0	0	100%	0	0	100%
	Current Year Financials	0	0	0%	0	0	0%
	Project Description	Contingency budget created from underspends and/or anticipated project savings identified from TCR's.					
	Project Manager	N/A					
	Lead Officer	N/A					
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-21		
	Main Issues / Reason for Variance						
	N/A						
	Mitigating Action						
	N/A						
	Anticipated Outcome						
	N/A						



PERIOD END DATE

31 March 2021

PERIOD

12

Budget Details	Project Life Financials				
	Budget	Spend to Date	Forecast/ Actual Spend	Forecast Variance	
	£000	£000	%	£000	£000 %

1

Resources Carried Forward

Project Life Financials	(7,044)	(226)	3%	(7,043)	1	0%
Current Year Financials	(187)	(137)	73%	(137)	50	-27%

Project Description

These are resources that have been received in previous years relating to Turnberry Homes, Posties Park Sports Hub, Auld Street Bond, Gruggies Burn and Early Years Funding

Project Lifecycle

Planned End Date

31-Mar-21

Forecast End Date

31-Mar-21

Main Issues / Reason for Variance

Not all resources were required in 2020/21. Those that are required to be carried forward are Turnberry Homes (£0.007m) and Auld Street Bond (£0.043m) with the reasons for the under application of resources as detailed in the appropriate status updates.

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	(120,120)	(43,997)	37%	(129,882)	(9,762)	8%
Current Year Financials	(6,622)	(16,384)	247%	(16,384)	(9,762)	147%

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 applied to capital spend in 2020/21 greater than forecast as allocation for Gruggies not ring-fenced and Gruggies hasn't progressed as expected, therefore grant awarded allocated to wider general capital projects.

Mitigating Action

None required at this time

Anticipated Outcome

General services capital grant applied to capital spend more than forecast.

3

Ring Fenced Government Grant Funding

Project Life Financials	(47,364)	(4,920)	10%	(40,529)	6,835	-14%
Current Year Financials	(13,068)	(3,479)	27%	(3,479)	9,590	-73%

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, 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 has been dependent on capital projects progressing in year as planned. Carry forward to 2021/22 includes grants for Cycling, Walking, Safer Streets, Early Years Funding, Digital Inclusion, and Town Centre Fund with the reasons for the under application of resources as detailed in the appropriate status updates.

Mitigating Action

Mitigating actions are detailed within the appropriate status updates.

Anticipated Outcome

Specific grants applied in 2020/21 as appropriate

PERIOD END DATE

31 March 2021

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast/ Actual Spend	Forecast Variance	
	£000	£000	%	£000	£000	%

4

Match Funding / Other Grants and Contributions

Project Life Financials	(19,004)	(10,723)	56%	(17,146)	1,857	-10%
Current Year Financials	(4,840)	(1,860)	38%	(1,860)	2,979	-62%
Project Description	This is match funding from various bodies with the main funding being anticipated for Levensgrove Park, Posties Park and Clydebank Community Sports Hub					
Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-22		
Main Issues / Reason for Variance						
Main variance relates to an underachievement of income in 2020/21 include Connecting Clydebank (A814 Clydebank Charrette), Sustrans Spaces for People, Bus Rapid Deployment Fund, with reasons for with the reasons for the under application of resources as detailed in the appropriate status updates.						
Mitigating Action						
None required.						
Anticipated Outcome						
Match funding received.						

5

Capital Receipts

Project Life Financials	(41,448)	454	-1%	(39,657)	1,790	-4%
Current Year Financials	(15,838)	0	0%	0	15,838	-100%
Project Description	These are capital receipts that are anticipated from sales of land and buildings both as part of the normal disposal programme and also as part of the business case investment in office rationalisation, new school building and new care home development					
Project Lifecycle	Planned End Date	31-Mar-26	Forecast End Date	31-Mar-26		
Main Issues / Reason for Variance						
Although capital receipts of £1.284m were received in 2020/21 these receipts have not been available to fund capital expenditure impacting on the level of prudential borrowing required in year. This strategy is consistent with that outlined in the March 2019 budget report.						
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	(140,437)	(177,020)	126%	(142,453)	(2,016)	1%
Current Year Financials	(31,550)	(20,478)	65%	(20,478)	11,072	-35%
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 in 2020/21 less than budgeted due to level of rephasing of capital projects to 2021/22.						
Mitigating Action						
Prudential borrowing is impacted by programme delivery therefore mitigating action is detailed in the red and amber analysis.						
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.						

PERIOD END DATE

31 March 2021

PERIOD

12

Budget Details	Project Life Financials				
	Budget	Spend to Date	Forecast/ Actual Spend	Forecast Variance	
	£000	£000	%	£000	£000

7	CFCR						
	Project Life Financials	(421)	(930)	221%	(930)	(509)	121%
	Current Year Financials	(285)	(274)	96%	(274)	11	-4%
	Project Description	This is capital spend which is funded by revenue budgets					
	Project Lifecycle	Planned End Date		31-Mar-21	Forecast End Date		31-Mar-21
	Main Issues / Reason for Variance						
	CFCR applied as appropriate.						
Mitigating Action							
None required.							
Anticipated Outcome							
CFCR applied to relevant capital projects.							

WEST DUNBARTONSHIRE COUNCIL  
HRA CAPITAL PROGRAMME  
OVERALL PROGRAMME SUMMARY

MONTH END DATE 31 March 2021

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	12	44.4%	105,422	83.8%	12	44.4%	43,095	86.9%		
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	12	44.4%	13,616	10.8%	12	44.4%	4,231	8.5%		
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	3	11.1%	6,710	5.3%	3	11.1%	2,245	4.5%		
The in-year adverse variance reflects the 20/21 Scottish Government	27	100%	125,748	100%	27	100%	49,571	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	202,466	105,422	207,241	4,775	51,943	43,095	43,095	(8,848)	(11,760)	2,912
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	27,476	13,616	27,477	0	6,191	4,231	4,231	(1,960)	(1,960)	0
Green										
Projects are on target both in relation to overall budget and the forecast stages in the project life cycle and no issues are anticipated at this time	15,994	6,710	15,994	0	2,344	2,245	2,245	(99)	(17)	(82)
The in-year adverse variance reflects the 20/21 Scottish Government	245,936	125,748	250,712	4,775	60,478	49,571	49,571	(10,907)	(13,737)	2,830
TOTAL RESOURCES	245,936	125,748	250,712	(4,775)	60,478	49,571	49,571	10,907		
NET EXPENDITURE	0	0	0	0	0	0	0	0		

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PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

1

Affordable Housing Supply Programme						
Project Life Financials	105,918	61,049	58%	112,007	6,089	6%
Current Year Financials	33,815	29,944	89%	29,944	(3,871)	-11%
Project Description	Affordable Housing Supply Programme					
Project Lifecycle	Planned End Date	31-Mar-25	Forecast End Date	31-Mar-25		
Main Issues / Reason for Variance						
<p>The current year position shows a favourable variance of £3.871m. This is made up of £5.021m of slippage resulting from the additional increased complexities associated with the pandemic. This is offset by an in year overspend of £0.980m as a result of the liquidation of one of the original contractors at Dumbarton Harbour and a small overspend of £0.003m relating to the residual costs of previous demolitions. Furthermore, £0.098m is attributable to unbudgeted costs at the Queens Quay, Pappert and Lilac Avenue sites and £0.068m in the acquisitions of the sites at Willox Park, Bank Street and Mount Pleasant. The overall project life budgets have been reviewed and revised and it is anticipated that there will be an overall project overspend of £6.089m. The details of this is provided within appendix 8. Officers have been successful in negotiating £1.521m of additional Scottish Grant Income which partially offsets the overall project life position.</p>						
Mitigating Action						
<p>The temporary halt of work and delays due to Covid-19, meant that slippage was unavoidable within the current financial year.</p>						
Anticipated Outcome						
<p>An overall project life overspend is anticipated.</p>						

2

Targeted EESSH compliance works						
Project Life Financials	30,579	13,044	43%	29,547	(1,032)	-3%
Current Year Financials	5,228	3,776	72%	3,776	(1,452)	-28%
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-25	Forecast End Date	31-Mar-25		
Main Issues / Reason for Variance						
Works, having previously been paused due to COVID, are now back underway and progressing well. Additional sub-contractor support for delivery has been arranged and is underway. Although recent progress overall has been good, Tier 4+ restrictions had an adverse impact on progress to year end.						
Mitigating Action						
Officers will continue to work with contractor to maximise output and spend.						
Anticipated Outcome						
Slippage is required to be carried forward into 21/22. Project to completed under project life budget due to underspend achieved last year.						

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12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

3	Building external component renewals, roofs/chimneys/flashings/fascias/gutters/svp						
	Project Life Financials	21,503	8,273	38%	21,503	0	0%
	Current Year Financials	3,726	2,790	75%	2,790	(936)	-25%
	Project Description	Building external component renewals					
	Project Lifecycle	Planned End Date	31-Mar-25	Forecast End Date	31-Mar-25		
	Main Issues / Reason for Variance						
	Works, having previously been paused due to COVID, are now back underway and progressing well. Additional sub-contractor support for delivery has been arranged and is underway. Although recent progress overall has been good, Tier 4+ restrictions had an adverse impact on progress to year end.						
Mitigating Action							
Building Services will work to manage resources and restart to maximise output and spend.							
Anticipated Outcome							
Slippage is required to be carried forward into 21/22.							

4

Doors/window component renewals						
Project Life Financials	11,082	2,282	21%	11,082	0	0%
Current Year Financials	2,475	220	9%	220	(2,255)	-91%
Project Description	Doors/Windows Component Renewals					
Project Lifecycle	Planned End Date	31-Mar-25	Forecast End Date	31-Mar-25		
Main Issues / Reason for Variance						
Performance and supply from the delivery contractor had improved due to the Building Services Manager and Programme manager, supported by the Procurement team working to resolve this with the supplier. However the earlier poor supply performance has adversely affected the outturn position. Work was completed to procure a shelf ready alternative install and supply contractor from existing frameworks to bolster this programme and to help maximise delivery, installs and spend on this programme. This additional support will not commence as anticipated due to extended lockdown restrictions and Outturn has been reduced to reflect the position.						
Mitigating Action						
Building Services will continue work to manage resources and delivery to maximise output and spend.						
Anticipated Outcome						
Slippage is required to be carried forward into 21/22.						

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

5	Void house strategy programme						
	Project Life Financials	13,594	12,361	91%	13,594	0	0%
	Current Year Financials	2,050	3,448	168%	3,448	1,398	68%
	Project Description	Spend on Void Properties to bring them up to letting standard					
	Project Lifecycle	Planned End Date	31-Mar-25	Forecast End Date	31-Mar-25		
Main Issues / Reason for Variance							
The revised working restrictions imposed by the pandemic has allowed this workstream to continue throughout the lockdown periods and therefore demand has been greater than originally budgeted, resulting in an overspend within the current year. However, the spend this year is still significantly less than last year and it is anticipated that this pattern will continue into future years, with a reduction in spend.							
Mitigating Action							
Officers will continue to manage this programme.							
Anticipated Outcome							
Project to complete on budget as planned.							

6	Asbestos management works						
	Project Life Financials	1,478	932	63%	1,478	0	0%
	Current Year Financials	205	382	186%	382	177	86%
	Project Description	This budget is to fund work associated with the management of current asbestos legislation and the Council's asbestos policy within housing stock.					
	Project Lifecycle	Planned End Date	31-Mar-25	Forecast End Date	31-Mar-25		
	Main Issues / Reason for Variance						
	Project to complete over budget due to increased demand, however, there will be no overspend on the project life budget.						
Mitigating Action							
Overall, it is anticipated that the project will complete on budget by the end of the project life.							
Anticipated Outcome							
Project to complete as planned.							

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12

7

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%
Heating improvement works:						
Project Life Financials	6,049	2,723	45%	6,049	0	0%
Current Year Financials	923	1,078	117%	1,078	155	17%
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-25	Forecast End Date	31-Mar-25		
Main Issues / Reason for Variance						
Project to complete over budget due to increased demand and accelerated spend ahead of the originally planned phasing for 20/21, however, there will be no overspend on the project life budget.						
Mitigating Action						
Overall, it is anticipated that the project will complete on budget by the end of the project life.						
Anticipated Outcome						
Project to complete as planned.						

8

Contingencies						
Project Life Financials	700	336	48%	700	0	0%
Current Year Financials	100	130	130%	130	30	30%
Project Description	This is a contingent budget for unforeseen matters which may arise during the year.					
Project Lifecycle	Planned End Date		31-Mar-25	Forecast End Date		31-Mar-25
Main Issues / Reason for Variance						
Project to complete over budget , however, there will be no overspend on the project life budget.						
Mitigating Action						
Overall, it is anticipated that the project will complete on budget by the end of the project life.						
Anticipated Outcome						
Project to complete as planned.						

9

Targeted SHQS compliance works						
Project Life Financials	400	17	4%	117	(283)	-71%
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-21	Forecast End Date		31-Mar-22
Main Issues / Reason for Variance						
This budget is to address work required for those properties in SHQS abeyance. Covid working restrictions, owner refusals and tenant response/accessibility have implications on the ability to spend within this budget. The current restrictions and pressure on existing resources due to the pandemic, meant that full spend was not possible.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Slippage is required to be carried forward into 21/22. Project to completed under project life budget due to underspends achieved in previous financial years.						



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12

Budget Details		Project Life Financials					
		Budget	Spend to Date		Forecast Spend	Variance	
		£000	£000	%	£000	£000	%
10	<b>Modern facilities and services</b>						
	Project Life Financials	4,795	1,739	36%	4,795	0	0%
	Current Year Financials	707	18	3%	18	(689)	-97%
	Project Description	New Kitchens, Bathrooms and Showers					
	Project Lifecycle	Planned End Date		31-Mar-25	Forecast End Date		31-Mar-25
<b>Main Issues / Reason for Variance</b>							
This workstream is still in a gradual return to normal activity. Progress has been impacted by COVID, where some tenants are reticent to permit operative and works access to their homes. Resources from this area of work were also diverted to assist in clearing the backlog of reactive repairs from lockdown. Work has been undertaken to procuring additional back-up external contractor to increase installs and programme spend on kitchens and bathrooms. This was planned to commence in January, however progress has been adversely impacted due to extended lockdown restrictions in quarter 4.							
<b>Mitigating Action</b>							
Building Services will work to manage resources and restart to maximise output and spend.							
<b>Anticipated Outcome</b>							
Slippage is required to be carried forward into 21/22.							

11	<b>MSF Fire Risk Assessment Works</b>						
	Project Life Financials	500	0	0%	500	0	0%
	Current Year Financials	500	0	0%	0	(500)	-100%
	Project Description	High Rise Fire Safety Measures					
	Project Lifecycle	Planned End Date		31-Mar-21	Forecast End Date		31-Mar-22
<b>Main Issues / Reason for Variance</b>							
Slippage has occurred within the action plan. An update and progress on the project was provided at the Committee meeting held on 4 November 2020.							
<b>Mitigating Action</b>							
None required at this time.							
<b>Anticipated Outcome</b>							
Slippage is required to be carried forward into 21/22.							

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12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

12

Buy Backs						
Project Life Financials	5,870	2,664	45%	5,870	0	0%
Current Year Financials	2,114	1,309	62%	1,309	(805)	-38%
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-25	Forecast End Date	31-Mar-25		
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 does mean that there is potential for slippage. Whilst, house sales are still permitted within the current covid restrictions, the restrictions are slowing the process down somewhat and has additional implications on the level of slippage.						
Mitigating Action						
The policy has recently been refreshed and expanded to help achieve the key strategic aim. Officers will increase efforts to maximise buy-backs, in an effort to increase delivery of the scheme and positively impact and minimise slippage.						
Anticipated Outcome						
Slippage is required to be carried forward into 21/22.						

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

- Special needs adaptations**  

Project Life Financials	3,229	1,149	36%	3,229	0	0%
Current Year Financials	462	349	76%	349	(113)	-24%

Project Description Adaptations to Housing for Special Needs

Project Lifecycle Planned End Date 45,747.00 Forecast End Date 31-Mar-25

**Main Issues / Reason for Variance**  
This workstream has been impacted by a number of COVID lockdowns, however, work deemed to be of essential need was able to be completed whilst following COVID Health and Safety management procedures. Full budget was unable to be spent due to COVID disruptions, remaining balance to be carried forward into 21/22.

**Mitigating Action**  
Essential work completed as necessary whilst managing Covid Health and Safety.

**Anticipated Outcome**  
Slippage is required to be carried forward into 21/22.
- Capitalised minor works**  

Project Life Financials	3,560	1,563	44%	3,560	0	0%
Current Year Financials	615	344	56%	344	(271)	-44%

Project Description This is a budget to undertake specific minor ad hoc capital projects that arise on demand throughout the financial year.

Project Lifecycle Planned End Date 31-Mar-25 Forecast End Date 31-Mar-25

**Main Issues / Reason for Variance**  
The current restrictions and pressure on existing resources due to the pandemic has meant that there has been limited spend within this budget.

**Mitigating Action**  
None available at this time.

**Anticipated Outcome**  
Slippage is required to be carried forward into 21/22.
- Better Homes Priority Budget**  

Project Life Financials	1,144	103	9%	1,144	0	0%
Current Year Financials	245	4	2%	4	(241)	-98%

Project Description Priority projects as prioritised by the Better Homes Group

Project Lifecycle Planned End Date 31-Mar-25 Forecast End Date 31-Mar-25

**Main Issues / Reason for Variance**  
Works, having previously been paused due to COVID, are now being planned/progressed, subject to risk assessments and COVID management processes to ensure operative and tenant safety.

**Mitigating Action**  
None available at this time.

**Anticipated Outcome**  
Slippage is required to be carried forward into 21/22.

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Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

- 4 **External stores/garages/bin stores/drainage component renewals**
- |                         |     |     |     |     |      |      |
|-------------------------|-----|-----|-----|-----|------|------|
| Project Life Financials | 430 | 173 | 40% | 430 | 0    | 0%   |
| Current Year Financials | 131 | 48  | 37% | 48  | (83) | -63% |
- 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-25 Forecast End Date 31-Mar-25
- Main Issues / Reason for Variance**  
This programme of works, having previously been paused due to COVID, has restarted in conjunction with the environmental programme.
- Mitigating Action**  
Building Services will work to manage resources and restart to maximise output and spend.
- Anticipated Outcome**  
Slippage is required to be carried forward into 21/22.
- 5 **Secure entry component renewals**
- |                         |     |     |     |     |       |      |
|-------------------------|-----|-----|-----|-----|-------|------|
| Project Life Financials | 446 | 113 | 25% | 446 | 0     | 0%   |
| Current Year Financials | 181 | 23  | 13% | 23  | (158) | -87% |
- 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-25 Forecast End Date 31-Mar-25
- Main Issues / Reason for Variance**  
Works continue to be delayed due to the impacts and restrictions of COVID and the prioritising of resources on other work areas.
- Mitigating Action**  
None available at this time.
- Anticipated Outcome**  
Slippage is required to be carried forward into 21/22.

MONTH END DATE

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PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

6	Defective structures/component renewals						
	Project Life Financials	4,295	1,701	40%	4,295	0	0%
	Current Year Financials	615	499	81%	499	(116)	-19%
	Project Description	Defective structures					
	Project Lifecycle	Planned End Date	31-Mar-25	Forecast End Date	31-Mar-25		
	Main Issues / Reason for Variance						
	Work has now resumed on two blocks, albeit with reduced working numbers to meet COVID management procedures.						
Mitigating Action							
Building Services will work to manage resources and restart to maximise output and spend.							
Anticipated Outcome							
Slippage is required to be carried forward into 21/22.							

7	Environmental renewal works, paths/fences/walls/parking area's						
	Project Life Financials	7,634	3,369	44%	7,634	0	0%
	Current Year Financials	1,004	665	66%	665	(339)	-34%
	Project Description	Environmental renewal works, paths/fences/walls/parking areas					
	Project Lifecycle	Planned End Date	31-Mar-25	Forecast End Date	31-Mar-25		
Main Issues / Reason for Variance							
Work has now resumed on this programme whilst maintaining COVID management procedures.							
Mitigating Action							
Building Services will work to manage resources and restart to maximise output and spend.							
Anticipated Outcome							
Slippage is required to be carried forward into 21/22.							

8	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-21	Forecast End Date	TBC		
	Main Issues / Reason for Variance						
	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. The current situation with Covid-19, means that this project has now been postponed.						
Mitigating Action							
None required at this time.							
Anticipated Outcome							
Slippage is required to be carried forward into 21/22.							

MONTH END DATE

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PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

9

Gypsy Travellers Site

Project Life Financials	91	0	0%	91	0	0%
Current Year Financials	91	0	0%	0	(91)	-100%
Project Description	Gypsy/ Traveller Site improvements					
Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-21		
Main Issues / Reason for Variance						
The current restrictions and pressure on existing resources due to the pandemic, meant that this project was delayed.						
Mitigating Action						
None available at this time.						
Anticipated Outcome						
Slippage is required to be carried forward into 21/22.						

10

Energy improvements/energy efficiency works

Project Life Financials	399	125	31%	399	0	0%
Current Year Financials	55	(1)	-2%	(1)	(56)	-102%
Project Description	Energy improvements/ efficiency works (e.g. loft insulation, pipe/tank insulation, draught exclusion)					
Project Lifecycle	Planned End Date	31-Mar-25	Forecast End Date	31-Mar-25		
Main Issues / Reason for Variance						
This was to be incorporated into energy improvement works under the HEEPS programme. Progress was adversely affected by Tier 4+ restrictions.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Slippage is required to be carried forward into 21/22.						

11

Improvement works (Risk St)

Project Life Financials	2,452	2,282	93%	2,452	0	0%
Current Year Financials	197	28	14%	28	(169)	-86%
Project Description	Risk Street Over clad					
Project Lifecycle	Planned End Date	31-Mar-25	Forecast End Date	31-Mar-25		
Main Issues / Reason for Variance						
COVID this year has impacted upon full contract financial completion.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Project to complete as planned and meet spend targets.						

12

Statutory/regulatory compliance works (lifts/electrical/legionella/fire etc)

Project Life Financials	3,605	3,038	84%	3,605	0	0%
Current Year Financials	2,403	2,272	95%	2,272	(131)	-5%
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-25	Forecast End Date	31-Mar-25		
Main Issues / Reason for Variance						
Work contributing to this programme has been continuing in connection with gas heating annual servicing and continues to gather pace.						
Mitigating Action						
Building Services will work with support contractor to maximise output and spend.						
Anticipated Outcome						
Slippage is required to be carried forward into 21/22.						

MONTH END DATE

31 March 2021

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

1

QL Development

Project Life Financials	75	25	33%	75	0	0%
Current Year Financials	25	25	100%	25	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-23	Forecast End Date	31-Mar-23		
Main Issues / Reason for Variance						
No Issues.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Project to complete as planned and meet spend targets.						

2

Community safety projects

Project Life Financials	98	81	83%	98	0	0%
Current Year Financials	17	0	0%	0	(17)	-100%
Project Description	Community Safety Projects					
Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-21		
Main Issues / Reason for Variance						
Works, having previously been paused due to COVID, are now being progressed and planned for, in conjunction with the environmental programme.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Slippage is required to be carried forward into 21/22.						

3

Salaries/central support/offices

Project Life Financials	15,822	6,604	42%	15,822	0	0%
Current Year Financials	2,302	2,220	96%	2,220	(82)	-4%
Project Description	Allocation of costs from other WDC services who support the HRA capital programme					
Project Lifecycle	Planned End Date	31-Mar-25	Forecast End Date	31-Mar-25		
Main Issues / Reason for Variance						
No Issues.						
Mitigating Action						
None required at this time.						
Anticipated Outcome						
Project to complete as planned and meet spend targets.						

WEST DUNBARTONSHIRE COUNCIL  
HRA CAPITAL PROGRAMME  
ANALYSIS OF RESOURCES

APPENDIX 7

MONTH END DATE

31 March 2021

PERIOD

12

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

1

NEW BUILD GRANT						
Project Life Financials	(38,942)	(23,814)	61%	(40,463)	(1,521)	4%
Current Year Financials	(4,565)	(4,411)	97%	(4,411)	154	-3%
Project Description	Grant to facilitate the building of new build housing					
Project Lifecycle	Planned End Date		Forecast End Date			
Main Issues / Reason for Variance						
<p>The in-year adverse variance reflects the 20/21 Scottish Government grant in relation to future developments which cannot be drawdown prior to spend (£0.850m). For a similar reason, this also includes £0.500m of grant income for Clydebank East. However, this is offset by £0.511m additional Scottish Government Grant income which is generated off of the Buy Back Scheme and can be used to support the Affordable Housing Supply Programme, £0.410m additional grant for Dumbarton Harbour and a final drawdown of grant for Queens Quay ahead of schedule. Overall, there is a favourable project life variance of £1.521m 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 within the current year and previous financial years.</p>						
Mitigating Action						
None required						
Anticipated Outcome						
<p>The project life overall variance will be favourable by £1.521m due to additional Scottish Government Grant Income.</p>						

<b>TOTAL RESOURCES</b>						
	Project Life Financials	245,936	125,748	51%	250,712	(4,776) -2%
	Current Year Financials	60,478	49,571	82%	49,571	10,907 18%



WEST DUNBARTONSHIRE COUNCIL  
HRA CAPITAL PROGRAMME  
ANALYSIS OF AFFORDABLE HOUSING SUPPLY PROGRAMME

APPENDIX 7

MONTH END DATE

31 March 2021

PERIOD

12

Site	Project Life Financials					
	Budget	Spend to Date	Forecast Spend	Variance		RAG Status
	£000	£000	£000	£000	%	
St Andrews	20,705	20,520	22,647	1,942	9%	↓
Haldane PS	10,740	10,052	11,573	833	8%	↓
Aitkenbar PS	10,140	9,054	10,669	529	5%	↓
Clydebank East	12,640	3,451	12,789	149	1%	↓
Creveul Court	3,825	3,747	3,811	14	0%	↓
Dumbarton Harbour	6,235	7,510	8,264	2,029	33%	↓
Queens Quay (site B)	5,984	4,768	6,437	453	8%	↓
Demolition Costs (previous sites)	-	3	3	3	-	↓
Pappert	-	35	35	35	-	↓
Mount Pleasant	200	203	203	3	-	↓
Willox Park	220	223	223	3	-	↓
Bank Street	150	213	213	63	-	↓
Lilac Ave	-	39	39	39	-	↓
Future Developments	31,566	-	31,588	22	0%	↑
Fees and Staffing Costs	3,513	1,231	3,513	-	0%	→
Total Expenditure	105,918	61,049	112,007	6,089		→

# DR A K GLEN & WEST DUNBARTONSHIRE TRUST FUNDS

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DRAFT ANNUAL REPORT AND FINANCIAL  
STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

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**Dr A K Glen and West Dunbartonshire Trust Funds**  
**Draft Financial Statements for the year ended 31 March 2021**

**Trustees' Annual Report**

**Introduction**

The Trustees present the annual report together with the Financial Statements for the year ended 31 March 2021.

**Administration Information**

West Dunbartonshire Council is sole Trustee for all Trust Funds with the exception of Dunbartonshire Educational Trust Scheme 1962 and McAuley Prize for Mathematics. The table below identifies the Trustees for 2020/21.

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	West Dunbartonshire Council	
		Bailie Denis Agnew	West Dunbartonshire Council	
		Councillor Graham Archibald Hardie	Argyll & Bute Council	
		Councillor John Jamieson	East Dunbartonshire Council	
		Councillor Gillian Fannan	North Lanarkshire Council	
		Councillor Thomas Johnston	North Lanarkshire Council	

## **Trustees' Annual Report (continued)**

### **Objectives and in-year activity**

The objectives and activities of each of the Trusts are detailed below:

#### **SC018701 – Dr A K Glen**

- This fund is for the benefit of the people of Dumbarton, to assist and relieve those in need by reason of age.

#### **SC025070 – West Dunbartonshire Trusts**

- Alexander Cameron Bequest - for the benefit of the people of Clydebank to assist those in need by reason of age, ill health, disability, financial hardship or other disadvantage;
- UIE Award - for students studying apprenticeships or training in industry;
- Dunbartonshire Educational Trust Scheme 1962- awards educational prizes and bursaries; and
- McAuley Prize for Mathematics - provides prizes for those studying maths and computing.

### **Trusts with no in-year activity**

Due to the COVID-19 pandemic, a number of voluntary groups who would normally consider applications for grant were not active, resulting in only one application being received in year. The application was for the Alexander Cross Cameron Fund, which, following consideration of the grant application concluded that the application did not meet the objectives of the Fund, which resulted in a nil award.

No other Trust met during 2020/21.

Specifically regarding the UIE Award Trust, work continues to progress to review and modernise the Trust's governance arrangements to encourage funding applications in the future.

Specific to the Trustees for the Dunbartonshire Educational Trust Scheme 1962 and the McAuley Prize for Mathematics, the Trustees continue to seek clarification as to amendments to the governance arrangements. As these Trusts are governed by statute, discussions are ongoing between the Council (as Administrator) and Scottish Ministers and Office of the Scottish Charity Regulator (OSCR) regarding these arrangements.

### **Structure and Governance**

Dr A K Glen and West Dunbartonshire Trust Funds are registered with the OSCR. The governance arrangements are under the control of West Dunbartonshire Council (the Council), which appoints trustees as required. Currently, trustees are elected members of West Dunbartonshire Council with the exception of the Dunbartonshire Education Trust Scheme 1962 and McAuley Prize for Mathematics. The trustees of both the Dunbartonshire Educational Trust and the McAuley Prize for Mathematics are elected members from West Dunbartonshire Council, Argyll & Bute Council, East Dunbartonshire Council and North Lanarkshire Council.

Following a review of the governance documents, it was agreed at Council on 31 August 2016 that the remaining Trust Funds would be delegated to sub-committees as follows:

**Trustees' Annual Report (continued)**

**Structure and Governance (continued)**

<b>Trust</b>	<b>Delegation</b>
Alexander Cameron Bequest	Alexander Cameron Committee
Dr A K Glen Fund	Dumbarton Trust Sub-Committee

The trustees have overall responsibility for ensuring that there are appropriate systems of control, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Trusts and enable them to ensure that the Financial Statements comply with Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence responsible for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurances that:

- The trusts are operating efficiently and effectively;
- Assets are safeguarded against unauthorised use and disposition;
- Proper records are maintained and financial information used by the charities is reliable; and
- The trusts comply with relevant laws and regulations.

The systems of internal controls are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. The systems of internal control follow those of the West Dunbartonshire Council itself and, as such, much of this is delegated to the Council's 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 Finance Service within West Dunbartonshire Council.

The appointed external auditors are Audit Scotland. The Council has agreed to meet the cost of this audit and not pass this on to the trusts. This is to provide additional financial support to the trusts, ensuring that core funds are not eroded, and objectives can continue to be achieved.

The Trustees only meet as and when required during the year and will ensure that the required accounting arrangements are adhered to.

**Management of Funds and Investment Policy**

Decisions regarding the management of the trusts are made by the Trustees. Trustees rely on the expertise of Council staff to manage the investments to ensure the maximum return at the least risk to the Trusts. In this way, the income stream for the future benefit of the Trusts is protected.

Funds available are invested each year with interest earned. Investments are made both internally and externally, with the majority invested in the Council's Loans Fund and externally managed by West Dunbartonshire Council.

***Dr A K Glen and West Dunbartonshire Trust Funds***  
***Draft Financial Statements for the year ended 31 March 2021***

**Trustees' Annual Report (continued)**

**Performance**

Income for Dr A K Glen & West Dunbartonshire Trusts comes from investment returns. The average interest rate for any internal investments with the Council's loans fund was 0.25%.

Following a Trustee decision in 2019/20, Alexander Cross Cameron has an element of their funds in a fixed interest agreement (2.52%) which resulted in an additional £1,694 in interest gained during 2020/21/

Dunbartonshire Educational Trust Scheme 1962 continues to receive income from external investments i.e. 3% Clydeport and 4% Clydeport Consolidated Stock. These investments are managed by West Dunbartonshire Council and achieved investment income of £5 in 2020/21 (£10 in 2019/20).

**Financial Review**

The total balance on the Trusts as at 31 March 2021 (including stocks) is £279,783.

On 8<sup>th</sup> July 2016 Clydeport Operations Ltd delisted 3% and 4% stocks from the London Stock Exchange. These are stocks held by Dumbarton Educational Trust. Until further information is available it has been assumed that the balance of this stock has remained the same as the previous year (£218).

The trusts held cash and bank balances at 31 March 2021 of £279,565. Reserves are held by the Council on behalf of the trusts and revenue income, generated from investment interest that has not been disbursed at 31 March every year, is invested in line with the investment policy outlined above.

**Declaration**

This report was signed on behalf of the Trustees on **n xx June** 2021 by:

Councillor Jonathan McColl  
West Dunbartonshire Council  
**Xx June** 2021

**Dr A K Glen and West Dunbartonshire Trust Funds**  
**Draft Financial Statements for the year ended 31 March 2021**

**Statement of Receipts and Payments Account**

Receipts 2019/20 £	Payments (Surplus) /Deficit 2019/20 £	2019/20 £	Receipts 2020/21 £	Payments (Surplus) /Deficit 2020/21 £	2020/21 £
(675)	0	(675) Dunbartonshire Educational Trust Scheme 1962	(231)	0	(231)
(161)	0	(161) McAuley Prize for Mathematics	(55)	0	(55)
(875)	5,337	4,462 Alexander Cameron Bequest	(2,137)	0	(2,137)
(182)	0	(182) Dr AK Glen	(61)	0	(61)
(182)	0	(182) UIE Award	(62)	0	(62)
<b>(2,075)</b>	<b>5,337</b>	<b>3,262 Total</b>	<b>(2,546)</b>	<b>0</b>	<b>(2,546)</b>



**Dr A K Glen and West Dunbartonshire Trust Funds**  
**Draft Financial Statements for the year ended 31 March 2021**

**Statement of Balances as at 31 March 2021**

Opening Balance 2019/20 £	(Surplus) /Deficit 2019/20 £	Closing Balance 2019/20 £	Note		Opening Balance 2020/21 £	(Surplus) /Deficit 2020/21 £	Closing Balance 2020/21 £
(89,527)	(675)	(90,202)		<b>Cash and Bank</b>	(90,202)	(231)	(90,433)
(21,668)	(161)	(21,829)		Dunbartonshire Educational Trust Scheme 1962	(21,829)	(55)	(21,884)
(120,101)	4,462	(115,639)		McAuley Prize for Mathematics	(115,639)	(2,137)	(117,776)
(24,488)	(182)	(24,670)		Alexander Cameron Bequest	(24,670)	(61)	(24,731)
(24,497)	(182)	(24,679)		Dr AK Glen	(24,679)	(62)	(24,741)
				UIE Award			
<b>(280,281)</b>	<b>3,262</b>	<b>(277,019)</b>		<b>Total Cash and Bank</b>	<b>(277,019)</b>	<b>(2,546)</b>	<b>(279,565)</b>
				<b>Investment</b>			
(218)	0	(218)	5	Dunbartonshire Educational Trust Scheme 1962	(218)	0	(218)
<b>(218)</b>	<b>0</b>	<b>(218)</b>		<b>Total Investment</b>	<b>(218)</b>	<b>0</b>	<b>(218)</b>
<b>(280,499)</b>	<b>3,262</b>	<b>(277,237)</b>		<b>Overall Total</b>	<b>(277,237)</b>	<b>(2,546)</b>	<b>(279,783)</b>

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 **xx June** 2021.

Signed on behalf of the Trustees by:-

Councillor Jonathan McColl  
West Dunbartonshire Council  
**Xx June** 2021

## **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 2020/21;
- The Trusts received interest of £2,541 from the Council at 31 March 2021, and all transactions incoming and outgoing are made via the Council's bank accounts; and
- The Council has not charged the charity any fees for legal, financial or administrative services provided during the year.

### **Note 3 – Grants**

Due to the COVID-19 pandemic, in 2020/21 no grants were awarded.

### **Note 4 – Cash and Bank Balances**

During the year the trusts balances were held by the Council, which manages the administration of the funds on behalf of the Trustees. No costs were incurred by the trusts for this administration. The Council also acts as the banker for the trusts and, as detailed above, all transactions incoming and outgoing are made via the Council's accounts. The balances are repayable on demand. Interest is paid on balances.

### **Note 5 – Investment**

Dunbartonshire Educational Trust - The investment valuation of £218 (shown in the table below) is the market value as at 31 March 2016, as valued by West Dunbartonshire Council. Notification was received that the stocks were delisted in July 2016. There has been no further update on this and therefore the assumption is that the market price remains the same.

<b>Purchase Price as at 31 March 2019 £</b>	<b>Market Price as at 31 March 2019 Investment £</b>		<b>Purchase Price as at 31 March 2020 £</b>	<b>Market Price as at 31 March 2020 £</b>
(289)	(199)	4% Clydeport authority	(289)	(199)
(35)	(19)	3% Clydeport Authority	(35)	(19)
<b>(324)</b>	<b>(218)</b>	<b>Total</b>	<b>(324)</b>	<b>(218)</b>

**Notes to the Financial Statements (continued)**

**Note 5 – Investment (continued)**

Alexander Cross Cameron – Following the decision on 19 February, £40,000 was invested on a short term variable interest rate basis, with the remainder invested on a fixed term basis with West Dunbartonshire Council for two years at 2.52%.

**Note 6 – Audit Fee**

The audit fee for the year of £2,100 (£2,100 2019/20) was absorbed by West Dunbartonshire Council.

**GENERAL SERVICES BUDGET TIMETABLE 2022/23****APPENDIX 9**

<b>Due Date</b>	<b>Actions</b>	<b>Who is involved</b>
01/07/2021	Budget guidance issued	Chief Officer - Resources
31/08/2021	Chief Officers to submit 2021/22 probable and 2022/23 to 2024/25 estimates	Chief Officers / Financial Business Partners / Finance Manager
30/09/2021	Chief Officers to supply to review and update options for potential routes for cost reduction	Chief Officers / Financial Business Partners / Finance Manager
18/11/2021	Long Term Finance Strategy review and Budget Update report, including proposed methodologies for closing the budget gap to November 2021 Council	Chief Officer – Resources / Finance Manager
14/12/2021	Settlement announced and worked through budget.	Chief Officer– Resources / Finance Manager
22/12/2021	Budget update presented to Council reflecting settlement	Chief Officer – Resources / Finance Manager
09/03/2022	Set budget for 2022/23	Council

**Report by Chief Executive****Council Meeting: 23 June 2021**

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**Subject: COVID-19 Update****1. Purpose**

- 1.1** To provide Members with an update in relation to COVID-19 in West Dunbartonshire since the previous update report to Council in May 2021.
- 1.2** To provide Members with up-to-date information on the additional support and advice that the council is providing to communities and businesses across West Dunbartonshire to help alleviate the impact of COVID-19.

**2. Recommendations**

- 2.1** Members are asked to:
  - (a) Note the information provided on COVID-19 in West Dunbartonshire since the update provided to the May 2021 Council; and
  - (b) Note the information provided in relation to the additional support and advice that the council is providing to communities and businesses across West Dunbartonshire to help alleviate the impact of COVID-19.

**3. Background**

- 3.1** The COVID-19 pandemic and the impact of the lockdown of society and services has provided an unprecedented challenge for delivery of council services. Services have continued to run as far as is appropriate or allowed, often in different or reduced ways as the impact of COVID-19 continues to be managed in line with current Scottish Government (SG) restrictions and guidance. It is evident that there will be material financial implications for the council though this is anticipated to be funded from additional Scottish Government funds.
- 3.2** The SG is in the process of implementing a gradual easing of lockdown restrictions as infection rates have reduced significantly since the February 2021 though in recent weeks infection rates have increased, though rates of hospital admissions and deaths appears to not be increasing. Elected Members will continue to be

updated on any potential change from the planned approach by the SG with WDC currently being at Level 1.

## **4. Main Issues**

### **4.1 COVID-19 Protection Levels**

Since the last report to Council infection rates have increased across Scotland and within West Dunbartonshire. The SG has updated its timetable for easing restrictions. The First Minister confirmed that from 17 May 2021 all mainland council areas with the exception of Glasgow and Moray will move from level 3 to level 2, which will allow people to visit other households indoors. Most islands will move to level one. Since the last report an increase in infections has been identified, suggested to be linked to the “Delta” variant which has delayed the full planned easing to Level 1 for all Councils, e.g. Glasgow, whilst West Dunbartonshire is at Level 1. The SG continue to advise that people should continue to work from home where possible.

The Strategic Resilience Group (SRG) and the Operational Resilience Group (ORG) continue to meet to discuss the challenges and issues the Tier changes present to our Council and its service delivery. Elected members will continue to be updated through the reports to Council, monthly Elected Member briefing notes and more frequently where required.

### **4.2 Key Current Live Issues**

#### **4.2.1 Finance and Resourcing**

The restrictions imposed on businesses, including the Council, by the SG arising from the pandemic has resulted in a significant operational and financial impact. The absolute financial impact is not currently clear in totality as recovery processes and approaches develop and how the planned easing of restrictions versus the reality of infection rates, hospitalisations, etc. will actually affect Council services and finances is not clear as yet. This report provides an update on financial implications since the May 2021 report.

#### **4.2.2 Regulatory and Regeneration**

##### **Environmental Health**

The team continues to lead on COVID-19 cluster investigations in community settings and support Test and Protect. It provides a Public Health COVID-19 case assessment for the Education Service and a daily response to Public Health notifications of cases associated with community, including business settings. Businesses associated with Covid cases are receiving additional support with visits from Environmental Health. A Public Health Compliance Officer is now in post for

the duration of 2021/22 to assist with COVID regulation in business and community settings.

Current provision for COVID-19 testing includes:

- Two Symptomatic Community Local Testing Sites: Napier Hall, Old Kilpatrick and Risk Street, Dumbarton with a third site being scoped for introduction in Clydebank; and
- Two Asymptomatic Testing Sites: Leven valley, Dumbarton and Clydebank East Community Centre, Clydebank.

As restrictions have eased in the change from Level 2 to Level 1 in West Dunbartonshire, Environmental Health Officers along with Licensing and Trading Standards have carried out a series of visits to ensure that owners and operators are aware of the legislation/ guidance and are operating in a safe manner.

### **Business Support**

The Business Support team has continued to administer and pay business support grants. Since the Pandemic restrictions, the service has distributed over £30m of grant funding to our local business community. As at the date of writing, the most recent statistics for COVID business support schemes are as follows:

- The Strategic Framework Business Fund opened on Friday 13 November 2020 to provide financial support to businesses directly affected by the COVID-19 restrictions and regulations during the lockdown period. This fund closed for applications on Monday 22 March 2021. 626 applications were approved with financial support totalling £5,108,175. In addition to this, the team have also provided retail, hospitality and leisure top-up grants to 457 eligible premises, which totals £3,214,000 and supported 541 eligible businesses with transition/re-start grants which total £4,834,000;
- Financial support has also been provided to Travel Agents, Brewers and Indoor Football Centre premises through the Contingency Fund Plus Grant which totals £120,000. Exclusive Use Venues, large self-catering premises and small accommodation providers paying Council Tax have also been provided with grant support which totals £58,000;
- The Taxi Driver & Private Hire fund went live on Thursday 21 January 2021 and closed on Thursday 25 March 2021. The Business Support team worked in partnership with Licensing to check the eligibility of applicants. This fund has provided 351 taxi drivers with financial support which totalled £526,500; and

- The Discretionary Business Fund provided grant support to local businesses that were experiencing immediate financial challenges as a result of the COVID-19 restrictions and regulations that had not been able to access the Strategic Framework Business Fund. Prior to the fund closing on 30 April 2021, the fund assisted 444 individuals/businesses with financial support which totalled £1,457,000. These figures includes an additional top-up grant of £1,500 which was provided to eligible approved taxi drivers in addition to the financial support already provided through the Taxi Driver & Private Hire Fund.

A new Taxi and Private Hire Vehicle Driver and Operator Support Fund scheme has been announced and is to be delivered by Local Authorities on behalf of the Scottish Government. The business support team will work in partnership with the Licensing team to check eligibility and administer the grant payments. This new scheme involves 2 elements:

- An additional payment of £1,500 to those taxi drivers who were previously awarded through the previous Taxi & Private Hire Driver Support Fund.
- A Taxi Operator Fund with 4 tiers of one-off grants per vehicle :
  - Operators with 1 vehicle - £1,000;
  - Operators with 2 to 9 vehicles - £3,000;
  - Operators with 10 - 49 vehicles - £7,000; and
  - Operators with 50 or more vehicles - £15,000.

### **Registrars Service**

Registrars continue to provide the death registration remotely and during the period Monday 17 May 2021 to Friday 4 June 2021 inclusive, there were no COVID-19 related deaths registered in West Dunbartonshire.

## **4.2.3 Education**

### **Senior Phase**

Work has continued across our secondary schools to support young people in the Senior Phase who are being assessed this year under a Revised Alternative Certification Model (ACM). We are now in phase 3 of the model, whereby staff are completing assessments and validating provisional results. One of our additional in-service days has taken place, with the second due to take place on the 11th of June. Guidance has been received from SQA on the fourth phase of the ACM covering the process for any appeals to be made. Professional dialogue with central officers and school senior leadership teams are scheduled for the final week of term, ahead of the deadline for submission of provisional results to SQA by Friday, 25 June 2021.



### **West Dunbartonshire Summer Extravaganza**

To support recovery from lockdown, West Dunbartonshire Council is providing a programme of free summer events for children and families. This builds on the provision of free holiday programmes funded by West Dunbartonshire since 2016. This year West Dunbartonshire will provide a 'Summer Extravaganza' offering almost 9,000 free places to over 220 events across 23 local venues. In addition to this, in May Scottish Government announced, funding for Local Authorities to provide a 'summer play' programme for those most disadvantaged during lockdown. The allocation to the Council for summer 2021 is £0.276m. This funding will enable a number of targeted bespoke programmes of delivery reflecting the aims of 'summer play'.

Our Named Person Service will operate over the summer holiday period to ensure the wellbeing and safety of our most vulnerable children and young people. This will enable us to continue with effective multi-agency planning and responses to issues which arise. Liaison with HSCP partners will ensure targeted support is in place to meet the needs of families who need it most.

All families who are eligible for Free School Meals will have funding to cover this paid directly into their bank accounts for the duration of the summer holiday period. In addition, each of our Summer Extravaganza activities has opportunities to access free lunch or snacks.

### **WDC ECO City Project**

This session a Virtual Transition Project for Primary 7 children has been produced and shared on Campus@WDC. The project called [WDC Eco City 2021](#) provides a series of 6 lessons produced for Primary 7 children focussing on the themes of sustainability, bio diversity, climate change, carbon footprint and air pollution. The lessons provide opportunity for children to build on their existing knowledge and to share their learning virtually with other Primary 7 children within West Dunbartonshire.

### **Summer Term Showcase**

A schools summer event programme is planned for June 2021. Schools will be invited to join in a 'Picnic in the Playground' and a 'WDC Flashmob' produced by our Dance Development Officer. Schools are also invited to participate in a poster competition to promote their events with the 3 top prize winners selected for a 'Pop Up' concert in their school playgrounds performed by the West Dunbartonshire Instrumental Music Service. A live stream of the concerts will allow all schools to watch one of the live performances. A support pack of activities and materials are shared on Campus@WDC

### **Early Learning and Childcare**

The regulatory Care Inspectorate body has conducted nine Covid inspections via phone call and two onsite inspections to scrutinise how well our services are

protecting our children. The outcome from all inspections was very positive. The Early Years team have provided weekly virtual learning sessions for ELC leaders which focussed on recovery, quality of ELC and inspection readiness, outdoor learning, Realising the Ambition and Transition. Support visits have also continued at our Early Learning and Childcare Centres.

All children 0-5 years will be provided with a Fun Bag for days out during the summer. The Fun Bags will have items, which a family would buy for a day out such as books, water bottle, bat and ball, spade and pail. This summer we will also support families to take advantage of the West Dunbartonshire Summer Extravaganza, which is a programme of free summer events for children and families. Funding will be provided for children attending ELC during the summer to have a fun day out with their families. The fun days out will be at zero cost covering food and transport costs for all families. A fund to apply for the cost of a family day out is also being set up for our most vulnerable families.

#### **4.2.4 Building Services**

As members are aware, Building Services has continued to undertake emergency and essential repairs throughout the Covid-19 pandemic, as well void housing and homeless repairs and gas servicing - all within appropriate government restrictions. After the first lockdown, all external capital and revenue funded repairs resumed.

There were times, in line with government restrictions when normal repairs service was provided, however since November 2020, the service could only respond to emergency and internal essential housing repairs. Despite this, during 2020/21 we carried out 22,521 reactive repairs (compared with 30,661 in 2019/20) and 5,592 emergency repairs (compared to 5,151 in 2019/20). These repairs statistics exclude cyclical, planned, void and homeless property repairs, gas servicing and repairs to the Council corporate buildings and educational establishments.

Previous reports confirmed that from 26 April, Building Services were permitted to resume full service provision – including undertaking internal reactive housing repairs. The up to date position as of 8 June, confirms we have 4,755 live reactive repairs, with 3,410 of these reported prior to 26 April 2021 (now classed as “outstanding repairs”). During the period 26 April – 8 June, 2,899 reactive repairs have been completed, of which, 633 were “outstanding repairs” reported prior to 26 April.

Progress on the outstanding repairs is being hindered for a number of reasons. These include the loss of approximately 30 agency craft workers during 2020/21, and a number of permanent craft workers. The surge in construction across Scotland since lockdown restrictions eased has made it difficult to recruit craft workers. In addition, Building Services is currently experiencing

high levels of absence which is having an adverse impact on delivery. There are also UK wide shortages and pinch points emerging in material supplies. Building Services and procurement is taking all possible steps to mitigate the impact on services.

A further challenge is that urgent reactive repairs reported on or after 26 April will take precedence on those “outstanding” repairs which are reactive and non-urgent. This prioritisation will inevitably lead to frustration amongst tenants but Building Services must undertake a considered triage arrangement

A number of key commitments with regard to outstanding non-urgent routine repairs have been made moving forward:

- to complete outstanding this task within 6 months, i.e. by 31 October;
- to complete these repairs in chronological order i.e. oldest first where this meets tenant's requirements;
- to create dedicated teams to focus solely on the outstanding repairs;
- to reallocate team members from other work streams to tackle repairs wherever possible;
- to keep tenants informed on progress through appropriate forums including Housing News, social media, and text messaging;
- to utilise targeted overtime if that meets tenant availability; and
- to utilise agency workers and contracted sub-contractors where possible should the current difficulties in filling vacant posts continue.

#### **4.2.5 Health and Social Care Partnership**

##### **Care Homes**

All care homes in West Dunbartonshire remain free from COVID-19 and are open to admissions with no restrictions in place. The last recorded outbreak of Covid 19 within a care home concluded on 2 February 2021. The current situation is favourable with the exception of a very small number of sporadic cases amongst staff members which are being managed with mass testing. NHSGGC Public Health Department reports that increased rates in community transmission do not seem to be showing a secondary effect within care homes currently. In line with the easing of Covid restrictions to level 1, care homes are implementing Scottish Government ‘Open with Care’ guidance to support meaningful contact for residents. This now includes extending opportunities for care home residents to leave the care home for personal and social outings while ensuring measures are in place to support safe visits.

##### **COVID Vaccination in Care Homes**

Covid vaccination in care homes is complete for both staff and residents. Care pathways are in place to ensure access to vaccination for new staff and residents where required.

### **PPE**

There continues to be a plentiful supply of PPE and supply chains remain robust. The memorandum of understanding to extend the service level agreement with HSCP PPE hubs is currently being drafted by Scottish Government. Amendments will include more stringent eligibility criteria with associated clinical criteria and assurance that where possible providers are accessing business as usual routes and have business continuity plans in place.

### **Testing**

Lateral flow testing (LTF) is a fast and simple way to test people who do not have symptoms of COVID-19, but who may still be spreading the virus. Around 1 in 3 people with COVID-19 do not have symptoms, so a test that rapidly detects these otherwise hidden cases is a very useful additional tool for tackling the virus. Testing plays an important role in early identification of asymptomatic positive cases of Covid 19 and is therefore strongly encouraged for all staff groups within the HSCP, however this cannot be mandated. Staff are also encouraged to record their test results (both positive and negative) on the national portal. Limitations in current data collection capabilities mean that accurate data on the percentage of staff undertaking and recording LFT cannot currently be accurately portrayed at HSCP level. Public Health Scotland are exploring options to strengthen reporting in this respect.

Current Covid related symptomatic testing provision in WDC includes -

- Two Symptomatic Community Local Testing Sites (LTS): (Napier Hall, Old Kilpatrick and Risk Street, Dumbarton); and
- Two Asymptomatic Testing Sites (ATS) established: (Leven Valley, Dumbarton and Clydebank East Community Centre, Clydebank)
- Discussion is underway regarding a third symptomatic testing site for Clydebank this has yet to be confirmed
- There are currently no mobile testing units in the WDC area

### **Children & Families and Justice Services**

The recent move to Level 1 for West Dunbartonshire has enabled services to scale up more direct work with children, families and adults.

The multi-agency risk assessment conference (MARAC) process was implemented in West Dunbartonshire in April 2020 and has raised the profile of women and children at high risk of harm. This has been particularly important, given the

increased concerns about risk to women during the recent periods of lockdown. Although the increasing number of referrals to the MARAC process continues to increase, this also indicates that this cross-sectoral approach to assessing and managing risk is having a positive impact. A steering group has been established and Terms of Reference are being developed.

#### **4.2.6 People & Technology**

##### **Vaccination Support**

The service continues to support the 3 vaccination centres which are running well with a capable and responsive management structure. The frequency and notice of change in vaccination clinics is still a challenge but is well managed. The recent drop in sessions were an excellent example of this. Despite the challenges posed by a reduced numbers of vaccinators, the team managed this proficiently by providing excellent service, supported the need of the individual patients and facilitating queue management and expectations.

To date, there have been 3 intakes under the Kick Start programme with over 60 employees recruited to support these centres. As the centres are not presently running at full capacity, this has presented opportunities to develop placements for these young people in other service areas, which has been a welcome addition to their employability programme. We will continue to work with services to maximise these opportunities.

##### **Impact on Employees**

As at 9 June 2021, there were 26 employees absent/isolating as a result of COVID-19. Occupational Health referral numbers for counselling remain high from frontline services and our Occupational Health provider has confirmed that the level of demand currently being experienced is in line with other local authorities. There is no indication that the level of demand is likely to fall in the short term. The programme of wellbeing supports continues to be offered and promoted to all employees; this includes support on a 1-1 basis and more general supports in the form of webinars, Wellbeing Round ups and signposting to external resources. Additionally a one page support guide was developed with a view to being promoted through our local Trade Union branches. Feedback on the use and success of this has been sought.

##### **£500 “Thank you payments” to Employees**

The SG £500 “thank you payment” administration is now complete for the initial claim. Extensive communications have been issued to eligible employees in accordance with the criteria set by SG and payments have been processed in May pay runs (and in equal instalments thereafter for those who opted to receive the payment over 3 months).

There were a number of nominees for whom a determination could not be made and communications have been issued to these employees directing them to the SG decision review and complaints processes. To date, we are aware of four successful and one unsuccessful decision review. As a result of these decisions, further clarification has been sought from SG to assess the best approach for similar, potentially eligible groups.

Further claims will be submitted to the SG circa July 2021 that will take account of eligible leavers, casual workers, other employees nominated by their Chief Officer and successful outcomes to decision reviews undertaken by the Scottish Government.

Our trade union colleagues have been fully informed of the progress, eligible roles and support for members in the complaints process.

### **Workstyle Review and Support for New Ways of Working**

The workstyles exercise concluded week ending 11<sup>th</sup> June with Chief Officers asked to review their respective returns. Work has commenced to assess the impact of the new workstyles on both desk allocations and locations for teams within buildings, as the reopening of workspace begins. The return to office space will be staged to allow employees' behaviour and impacts of the changed workstyles to be understood. This staged return will be accompanied by communications around appropriate use of office space and protocols to support the move towards this hybrid way of working. Scottish Government guidance is awaited on social distancing for office space and the current guidance remains that homeworking should continue where possible. For employees whose workstyles have changed, variations to contracts will be issued by the end of July.

During the summer recess and main leave period, ICT will support the Estates and HR teams to design and configure the required office accommodation for a phased return.

### **Cyber Security and ICT Technical Support**

ICT are working with the remote access software manufacturer and 3rd party provider in order to analyse and ultimately to provide resolutions to some of the remote access issues WDC users have been experiencing. This is particularly prevalent during periods of high usage and aims to secure a more permanent design solution.

ICT continue to investigate and implement security functionality from existing tools as well as research new technologies to continue to enhance WDC's security posture.

#### **4.2.7 Housing and Employability**

All services are operating as effectively as possible, primarily based on remote working arrangements, with limited essential client services being delivered in the community under reviewed safe processes. This includes letting of vacant houses and support to homeless and vulnerable households. Preparations are in place for measured return to office type arrangements.

With communities considered key partners to the success of the recovery phase, the Communities Team continue to support groups and communities across the authority to re-start their meetings and activities. This includes the work of the Community Alliance who are essential in ensuring the community voice is heard.

Homelessness levels in West Dunbartonshire have continued to stabilise and the levels of homelessness in the last quarter of 2020/21 were almost identical to the previous year, although there has been increase in homeless households with children, young people and households experiencing domestic abuse over this period. There are also higher levels of households in temporary accommodation which has been a consistent impact as a result of the pandemic, which stood at 298 at the end of May. We are actively working with these households providing high levels of support focused on securing long term housing solutions so that every household has safe and secure temporary accommodation.

Our new build programme has been progressing well under Covid-19 compliant working practices. Over the course of the pandemic we have delivered 134 new homes, including the completion of the Creveul Court development in Alexandria. We have reviewed our working practices and have enabled a smoother moving in process with the provision of carpets, window coverings and white goods to allow new tenants to move into their new homes in a safe and practical manner. The More Homes Team Delivery Team have also provided a wide range of practical assistance to ensure all new tenants maximise the enjoyment of their new homes.

Our Housing Officers have continued to provide assistance to tenants struggling with food and utilities, in addition to prioritising allocations for homeless households and those with medical needs and are gradually increasing the range of duties being undertaken. Estate Caretakers and the Neighbourhood Team have continued to ensure cleanliness and fire safety is maintained within our high-density housing. Our Anti-Social Behaviour team has dealt with an increased volume of cases owing to the greater proportion of time tenants and residents have been at home and the service hours have been expanded in advance of a resumption of community deployment.

With evictions having been suspended in most circumstances since the pandemic struck, the Council will review individual cases with exceptionally high balance which may otherwise have resulted in court action with the aim of finding sustainable solutions wherever possible, however giving due consideration to escalation where the tenant fails to engage or does not take reasonable steps to maintain payments. Legal action and eviction will always be a last resort and Housing and Corporate Debt teams will always seek to offer assistance to households struggling to afford rental payments in the first instance. Any action will take cognisance of guidance and regulations which may change in the weeks ahead.

Demand for the Crisis Support team has reduced however the service remains available to anyone in need of support. This includes the delivery of practical support from the Volunteer Management Team.

The Housing & Employability service also supported households with the administration of a range of Scottish Government funding streams, for example 811 households receiving direct assistance towards their rent payments. The team also administered the Scottish Government's Winter Hardship payments, providing 513 families with a grant.

## **5. Financial and Procurement Implications**

### **Financial Implications**

- 5.1** The lockdown has had, and continues to have, implications in terms of service delivery and in relation to the Council's agreed budget for 2020/21 and into 2021/22 as a result of additional spend requirements and lost income, offset by some cost savings due to services reducing/stopping. The SG has provided additional funding to support Councils. Total net cost implications of COVID-19 on the General Fund in 2020/21 will be finalised as the financial year-end processes are completed and reported to Council in the report accompanying the draft annual accounts for 2020/21.
- 5.2** For 2021/22 the position will not be clear for some time as the Council moves through the phases of easing of lockdown that are currently planned. An exercise will be carried out to start to estimate any financial impact of COVID-19 in 2021/22 and the outcome and ongoing consideration will be reported to future Council meetings. Budgetary Control reports to Council and Committees will provide up-to-date financial projections of the Council's financial performance, including the net projected impact of COVID-19.
- 5.3** The Appendix to this report summarises the funding the Council has been notified of a total of £31.947m in revenue funding from the SG for 2020/21 and £8.706m for 2021/22. Based on current infection rates and plans to ease lockdown restrictions it



is not likely that further funding will be announced during 2021/22 (clearly this is dependent on the future of COVID-19 and any future impacts and restrictions).

Of this funding in 2020/21 a total of £11.519m was distributed via the WDCHSCP. The majority of the SG funding is provided for specific purposes, with £10.526m general funding for 2020/21 and £4.639m for 2021/22. In addition £0.701m of SG funding to support capital spend has been allocated in 2020/21, all for specific purposes.

- 5.4** As reported to the May Council some funding streams had not yet been allocated by SG at that point and two remained unallocated at this time, as follows:

**Revenue Grants:**

<b>Funding</b>	<b>Scotland</b>	<b>WDC</b>
Mental Health Recovery & Renewal Fund in 2021/22 (not clear whether via Councils or NHS)	£120.000m	TBC
Self Isolation Support Grant administration costs 2020/22	£0.823m	TBC

There has been no additional funding announced relating to COVID-19 support from the SG since the May 2021 report.

**5.5** Procurement Implications

There are no direct procurement implications arising from this report, however we continue to remain vigilant to any potential future supply chain issues which may develop due to changes in COVID restrictions / council levels.

**6. Risk Analysis**

- 6.1** In accordance with the Council's Risk Management Framework, a Strategic Risk has been developed in response to the COVID-19 pandemic. This, along with the organisation-wide, operational risks sitting beneath, will be reported in the bi-annual risk updates to Corporate Services and Audit Committees.
- 6.2** The most significant risk relates to the financial impact of COVID-19 on the Council and the potential shortfall in funding support from the SG. This risk has been significantly mitigated as COSLA has continued to engage with the SG to evidencing the financial impacts on Councils and the need for further financial support or financial flexibilities. This has resulted in significant financial support being provided for 2020/21 and 2021/22 which it is expected will be sufficient to cover the identified costs of COVID-19 to the Council.

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

7.1 No equalities impact assessment was required in relation to this report.

## **8. Consultation**

8.1 Discussions on the issues herein have been had with the Trades Unions on an ongoing and regular basis and a copy of this report provided in advance of the publication.

## **9. Strategic Assessment**

9.1 All actions and plans around COVID-19 have been done in order to continue to achieve the Council's strategic objectives.

9.2 Sound financial control and good governance remains a key approach in minimising the risk to the Council and the ongoing capacity of the Council to continue to deliver its strategic objectives in the longer term.

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

**Date: 17 June 2021**

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**Appendix:** SG Funding provided to WDC in relation to COVID-19

**Background Papers:**

1. Member Briefings and FAQs on COVID-19 issues;
2. Budget Report – Council, 4 March 2020;
3. Minute of Council meeting – 4 March 2020;
4. COVID-19 Update Report – Council 24 June 2020;
5. COVID-19 Update Report – Council 26 August 2020;
6. COVID-19 Update Report – Council 30 September 2020;
7. COVID-19 Update Report – Council 25 November 2020;
8. COVID-19 Update Report – Council 16 December 2020;
9. COVID-19 Update Report – Council 7 January 2021;
10. COVID-19 Update Report – Council 24 February 2021;
- and
11. COVID-19 Update Report – Council 26 May 2021.

**Wards Affected:** All

**APPENDIX**

<b>Local Government COVID-19 funding to date</b>	<b>Scotland £m</b>	<b>WDC £m 2020/21</b>	<b>WDC £m 2021/22</b>
<b>REVENUE</b>			
<b>Funding directly to support Local Government (un-ringfenced)</b>	<b>£1,000.000</b>	<b>£10.339</b>	<b>£4.488</b>
Hardship Fund LAs	£50.000	£0.880	
UK Consequentials relating to Local Government	£155.000	£2.728	
Further UK Consequentials for Local Government	£49.000	£0.862	
Loss of Income scheme	£90.000	£0.795	
Loss of Income Scheme - phase 2	£110.000	£0.968	
General Administration funding - Business Grants	£5.000	£0.143	
General Administration funding - Business Grants	£7.000		
Non-recurring Covid-19 funding for 2020/21	£275.000	£3.963	
Non-recurring Covid-19 funding for 2021/22	£259.000		£4.488

<b>Funding to support individuals/families/communities</b>	<b>£313.534</b>	<b>£5.224</b>	<b>£2.115</b>
Food Fund (April) - Schools	£15.000	£0.382	
Food Fund (April) - Community Support	£15.000	£0.302	
Scottish Welfare Fund	£22.000	£0.532	
Winter Welfare Fund - £100 Funding	£12.470	£0.350	
Winter Welfare Fund - Admin for £100 Funding	£0.400	£0.011	
Winter Welfare Fund - Homelessness Funding	£5.000	£0.156	
Winter Welfare Fund - Level 4 Welfare/Social Support	£15.000	£0.264	
Level 4 Welfare/Social Support extension	£15.000	£0.264	
Addressing Financial Hardship	£20.000	£0.481	
Addressing Financial Hardship extension	£20.000	£0.481	
Spring Hardship Payment - £100 payments	£17.200	£0.402	
Additional £5 million to deliver Discretionary Housing Payments (DHPs)	£5.000	£0.125	
Additional £3 million to deliver Discretionary Housing Payments (DHPs)	£3.000	£0.042	
Free School Meals and Community Food (June)	£27.600	£0.632	
Free School Meals for Oct, Christmas and February holidays	£6.950	£0.186	
Free School Meals for period to 29 January 2021	£7.058	£0.198	
Free School Meals for period to 26 February 2021	£5.841	£0.164	
Free School meals to 1 April 2021	£4.711	£0.132	
Free School Meals for Easter 2021	£4.290	£0.120	
Family Pandemic Payments, incl. Admin	£23.860		£0.554
Low Income Pandemic Payments, incl. Admin	£68.154		£1.561

<b>Funding for Education Recovery</b>	<b>£340.107</b>	<b>£4.270</b>	<b>£1.916</b>
Early Years - Childcare providers Transitional Support	£10.716	£0.144	
Early Years - Childcare providers Transitional Support - admin	£0.161	£0.004	
Early Years - Childcare providers Temporary Restrictions Fund	£3.735	£0.048	
Early Years - Childcare providers Temporary Restrictions Fund - admin	£0.075	£0.002	
Additional Teaching and Support Staff	£50.000	£0.661	£0.331

**APPENDIX 2**

<b>Local Government COVID-19 funding to date</b>	<b>Scotland £m</b>	<b>WDC £m 2020/21</b>	<b>WDC £m 2021/22</b>
Additional Teachers (2 <sup>nd</sup> tranche)	£30.000	£0.397	£0.198
Additional Staff	£25.000	£0.493	
Digital Inclusion - Revenue	£3.600	£0.072	
Education Recovery - Upfront funding	£20.000	£0.326	
Education Recovery - Ring-fenced for further costs	£30.000	£0.491	
Education Recovery	£45.000	£0.897	
Early Years - Childcare providers Temporary Restrictions Fund - Round 2	£3.699	£0.038	
Early Years - Childcare providers Temporary Restrictions Fund Round 2- admin fee	£0.074	£0.002	
Early Years - Childcare providers Temporary Restrictions Fund - Round 3	£2.988	£0.039	
Early Years - Childcare providers Temporary Restrictions Fund Round 3 - admin fee	£0.059	£0.002	
Education Recovery - Ring-fenced for further costs - additional	£40.000	£0.655	
Support needs of children and young people for 2021/22	£60.000		£1.111
Summer Activities for Children and Young people	£15.000		£0.276

<b><u>Test and Protect Funding/Public Health/Supporting People</u></b>	<b>£10.274</b>	<b>£0.156</b>	<b>£0.046</b>
Additional Funding for Death Registration Service	£0.600	£0.010	
Test and Protect Funding (Support for people)	£0.519		
Test and Protect Funding (Support for people) – to 11 <sup>th</sup> Jan 2021	£0.079	£0.012	
Test & Protect - Outbound calling – to cover up to 11 <sup>th</sup> Jan 2021	£2.275	£0.046	
Test & Protect - Outbound calling – to cover up to 31 Mar 2021	£1.995	£0.040	
Test & Protect - Outbound calling – to cover up to 30 June 2021	£2.275		£0.046
Admin for £500 self-isolation grants	£0.906	£0.024	
Self-Isolation Support Grant - Additional Administration - 2020/21	£0.802	£0.024	
Self-Isolation Support Grant - Additional Administration - 2021/22	£0.823		TBC

<b><u>Council Tax Reduction/Social Security</u></b>	<b>£25.000</b>	<b>£0.270</b>	<b>£0.000</b>
Council Tax Reduction	£25.000	£0.270	

<b><u>Health &amp; Social Care funding and passed to LG for Local Mobilisation Plans:</u></b>	<b>£532.540</b>	<b>£11.519</b>	<b>£0.000</b>
First tranche	£50.000	£0.898	
Second tranche	£33.000	£1.749	
Third tranche	£67.000	£1.063	
WWF - Supporting services for vulnerable children and young people	£22.000	£0.594	
Young Person's Guarantee	£30.000	£0.675	

## APPENDIX 2

Local Government COVID-19 funding to date	Scotland £m	WDC £m 2020/21	WDC £m 2021/22
Winter Plan Funding for Social Work Pressures	£0.640	£0.020	
Winter Planning Adult Social Care	£72.000	£1.520	
Fifth Tranche	£81.900	£1.570	

**APPENDIX 2**

<b>Local Government COVID-19 funding to date</b>	<b>Scotland £m</b>	<b>WDC £m 2020/21</b>	<b>WDC £m 2021/22</b>
Balance of Winter Preparedness Fund	£40.000	£1.000	
Ongoing COVID Pressures - some of this may be used for health delegated services	£100.000	£1.800	
Community Living Change Fund - to 2024	£20.000	£0.357	
Community Justice – funding for COVID CPO backlog	£1.000	£0.040	
Mental Health and emotional wellbeing services for children/young people - impacted by covid-19	£15.000	£0.233	
<b>Other</b>	<b>£11.400</b>	<b>£0.169</b>	<b>£0.141</b>
Environmental Health Officers (20/21 and 21/22)	£2.900	£0.019	£0.027
Partnership Action for Continuous Employment (PACE)	£3.500	£0.087	
Parental Employee Support Fund Boost	£5.000	£0.063	£0.114
<b>TOTAL REVENUE FUNDING</b>	<b>£2,232.855</b>	<b>£31.947</b>	<b>£8.706</b>
<b>CAPITAL</b>			
<b>Funding for Economic Recovery</b>	<b>£62.900</b>	<b>£0.701</b>	<b>£0.701</b>
Regeneration Capital Grant Fund additional funding	£12.000		
Digital Inclusion (Education)	£21.400	£0.376	£0.376
School Transport	£1.500	£0.018	£0.018
Town Centres Capital Fund	£18.000	£0.307	£0.307
Bus Priority Rapid Development Fund	£10.000		
<b>TOTAL CAPITAL FUNDING</b>	<b>£62.900</b>	<b>£0.701</b>	<b>£0.701</b>

Aberdeen	£144,000.00	£432,000.00
Aberdeen	£197,500.00	£592,500.00
Angus	£81,500.00	£244,500.00
Argyll & B	£61,250.00	£183,750.00
Clackman	£34,750.00	£104,250.00
Dumfries	£108,250.00	£324,750.00
Dundee C	£111,250.00	£333,750.00
East Ayrsh	£83,000.00	£249,000.00
East Dunb	£67,000.00	£201,000.00
East Lothi	£73,500.00	£220,500.00
East Renfr	£65,250.00	£195,750.00
Edinburgh	£335,750.00	£1,007,250.00
Eilean Siar	£22,250.00	£66,750.00
Falkirk	£104,750.00	£314,250.00
Fife	£261,750.00	£785,250.00
Glasgow C	£434,250.00	£1,302,750.00
Highland	£178,000.00	£534,000.00
Inverclyde	£50,500.00	£151,500.00
Midlothian	£62,000.00	£186,000.00
Moray	£68,750.00	£206,250.00
North Ayr	£92,500.00	£277,500.00
North Lan	£234,500.00	£703,500.00
Orkney Is	£17,500.00	£52,500.00
Perth & K	£103,500.00	£310,500.00
Renfrews	£113,500.00	£340,500.00
Scottish B	£82,250.00	£246,750.00
Shetland	£20,750.00	£62,250.00
South Ayr	£70,750.00	£212,250.00
South Lan	£210,250.00	£630,750.00
Stirling	£73,250.00	£219,750.00
West Dun	£58,250.00	£174,750.00
West Loth	£127,750.00	£383,250.00
	£3,750,000.00	£11,250,000.00



**WEST DUNBARTONSHIRE COUNCIL****Report by the Chief Education Officer****Council Meeting: 23 June 2021**

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**Subject: Leamy Foundation****1. Purpose**

- 1.1** The purpose of this report is to detail the work that Leamy Foundation performs and how that work is funded.

**2. Recommendations**

- 2.1** It is recommended that the Members note:

- a) the work that Leamy Foundation performs;
- b) the funding previously made to the Leamy Foundation through a variety of funding streams over the last four financial years;
- c) that Council officers will engage with the Leamy Foundation to identify approaches to working together on shared goals; and
- d) that a report will be brought back to a future Council to detail the approaches to working together on shared goals although, these would all be subject to overcoming the significant challenges in terms of Procurement Law.

**3. Background**

- 3.1** The Leamy Foundation is a local charity based in Alexandria. The Leamy Foundation aspires to create positive, confident and connected communities promoting active community food growing and developing natural heritage outdoor learning resources.

- 3.2** At the meeting on 26 May 2021 Council agreed the following motion:

“Council agrees in principle to accept the Leamy Foundation, a registered charity, No SC045684, as a "Strategic Partner" subject to successful negotiations between the relevant Council officers, the Leamy trustees, plus final approval by WDC. The Leamy Foundation currently works in partnership with WDC Greenspace on various projects and with Education on the "Learn & Grow" project across our Schools and Nurseries. Council agrees discussions between both parties should start as soon as practicable.

A report will be brought to June Council with details of the work that Leamy does with the Council, how that work is funded, and what benefits our schools and our citizens could gain from forming a strategic partnership with the Leamy Foundation.”

#### 4. Main Issues

4.1 The Leamy Foundation currently engages with a number of Council Services and are active in a number of programmes being delivered in West Dunbartonshire including:

- The ‘Learn and Grow’ project which aims to provide an active community food growing and outdoor learning resource in every education establishment in West Dunbartonshire;
- Learn and Grow Microgreen pilot projects;
- Developing outdoor spaces within schools and early learning childcare centres (ELCC);
- Maintaining current learn and grow spaces in 25 ELCCs / schools;
- Providing learn and grow training for participating family members and volunteers;
- Providing learn and grow lesson plans;
- Providing out of hours learning projects for children and families;
- Developing ELCC outdoor environments; and
- Developing a Neighbourhood Action Plan for Alexandria

4.2 The table below identifies expenditure with Leamy from April 2017 to March 2021, with a total spend of £194,000:

Service Area	2017/18	2018/19	2019/20	2020/21	TOTAL
<b>Capital</b>	<b>£0</b>	<b>£61,311</b>	<b>£3,595</b>	<b>£9,730</b>	<b>£74,636</b>
Environmental Improvement Fund	£0	£61,311	£1,595	£0	£62,906
Allotment Development	£0	£0	£0	£9,730	£9,730
Invest In Your Community Initiative	£0	£0	£2,000	£0	£2,000
<b>Revenue – Education</b>	<b>£0</b>	<b>£27,033</b>	<b>£32,986</b>	<b>£42,160</b>	<b>£102,179</b>
Pupil Equity Fund	£0	£1,875	£1,590	£0	£3,465
Scottish Attainment Challenge	£0	£24,958	£0	£0	£24,958
Opportunities For All	£0	£0	£20,000	£20,000	£40,000
Holiday Hunger	£0	£0	£8,174	£3,336	£11,510
Early Years	£0	£200	£0	£18,824	£19,024
Primaries/ASN	£0	£0	£3,222	£0	£3,222
<b>Revenue - Other Services</b>	<b>£10,000</b>	<b>£2,758</b>	<b>£4,546</b>	<b>£0</b>	<b>£17,304</b>
Libraries	£0	£2,758	£3,353	£0	£6,111
Working 4 U Jobs Growth	£10,000	£0	£0	£0	£10,000
HRA Repairs	£0	£0	£1,193	£0	£1,193
<b>Total – All</b>	<b>£10,000</b>	<b>£91,102</b>	<b>£41,127</b>	<b>£51,890</b>	<b>£194,119</b>

- 4.3** In considering the possible impact of the Leamy Foundation being declared a Strategic Partner, it is important to realise that Strategic Partner classification has no significant status – it simply indicates a body with which the Council may have significant shared aims and objectives. Importantly it neither guarantees funding nor preferential treatment.
- 4.4** The Leamy Foundation has recently submitted a request for additional funding tied to the delivery of a number of programmes. The total package amounts to in excess of £300,000 of works and services and as such presents a significant procurement challenge for the Council were it to simply award such funding for the delivery of these programmes. The award of contracts from £50,000 is regulated in Scotland and the award of services from £189,330 is subject to the full World Trade Organisation regime (equivalent to the former EU Procurement Directives) which has strict controls around such direct awards. Accordingly any funding of the Leamy Foundation request to deliver these services may represent a significant legal challenge.
- 4.5** In addition to the possible challenge noted above the financial proposal from the Leamy Foundation is at a level that is significantly higher than current budgets. Whilst such challenges may not be able to be overcome to deliver the programme in the manner the Leamy Foundation anticipates, officers will negotiate with the Leamy Foundation with a view to bringing a report to a future Council, which will seek to maximise the benefits of partnership working with the Leamy Foundation. In the meantime existing Education programmes should continue in line with their anticipated timescales. The current planned programmes in Education run until July 2021 with Summer Extravaganza activity finishing in August 2021.

## **5. People Implications**

- 5.1** There are people implications currently of 8 hours per month aligning to existing remits from Greenspace and Educational Services officers participating in project development, sourcing 'green' spaces and development of learning resources.

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

- 6.1** Council funding to the Leamy Foundation from 2017/18 to 2020/21 is shown in the table at 4.2. In terms of current budgets, the Education Services budget has budgeted revenue expenditure with the Leamy Foundation in 2021/22 and plans to spend £20,000. A handful of schools have indicated that they are in preliminary discussions with the Leamy Foundation to engage with them as part of their 2021/22 PEF plan. Although potential costs are not yet available this is unlikely in aggregate to be more than a few thousand pounds.
- 6.2** As stated above, the proposal from the Leamy Foundation which seeks significant Council funding each year is currently not budgeted.

- 6.3** The Council and the Leamy Foundation working together on shared goals would all be subject to overcoming the significant challenges in terms of Procurement Law.

## **7. Risk Analysis**

- 7.1** While the Council will work with the Leamy Foundation to arrive at a model which meets both parties' wishes, there are significant procurement challenges which may not be able to be met.
- 7.2** Any award of contract / appointments to the Leamy Foundation without properly addressing such procurement issues could leave the Council and the Leamy Foundation exposed to significant losses and the reduction of the contracts.
- 7.3** Without the benefit of the usual financial and organisational checks which would be carried out under a regulated procurement exercise, there is a danger to the delivery of programmes. It is therefore intended that as part of the process in preparing the future report to Council, the financial stability of the Leamy Foundation is a consideration.
- 7.4** The Leamy Foundation has no known links to Serious and Organised Crime which would have significant political and reputational ramifications for the Council.

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

- 8.1** No equalities impact assessment was required in relation to this report. Equalities Impact will be considered in the future report to Council.

## **9. Environmental Sustainability**

- 9.1** This report is relevant to the Council's Climate Change Strategy by addressing an approach which is anticipated to promote the following aims:
- 'Learning for Sustainability' food growing resources / activities in schools / ELCC and local communities;
  - Community volunteers, family, and pupil leaders; and
  - Reducing the Net Zero Carbon impact via use of locally grown food, reducing food waste.

## **10. Consultation**

- 10.1** All Chief Officers, Legal Services and the Corporate Procurement Unit have been consulted on the contents of this report.

## **11. Strategic Assessment**

- 11.1** This report aligns with the strategic priorities of the Council for 2017 – 2022.

**Laura Mason**  
**Chief Education Officer**  
**16 June 2021**

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<b>Person to Contact:</b>	Laura Mason, Chief Education Officer <a href="mailto:Laura.mason@west-dunbarton.gov.uk">Laura.mason@west-dunbarton.gov.uk</a>
<b>Appendix:</b>	None
<b>Background Papers:</b>	Minutes from the meeting of West Dunbartonshire Council, 26 May 2021
<b>Wards Affected:</b>	All Wards



**WEST DUNBARTONSHIRE COUNCIL**

**Report by Chief Officer – Citizen, Culture and Facilities**

**Council: 23 June 2021**

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**Subject: Delivery of services during the public health emergency**

**1. Purpose**

- 1.1** The purpose of this report is to bring key information before Council following the motion approved at Council in May 2021 on the organisation's performance during the Covid-19 pandemic.

**2. Recommendations**

- 2.1** It is recommended that Council notes the content of the report.

**3. Background**

- 3.1** At the May 2021 full Council meeting Elected Members approved the following Motion:

**MOTION - COUNCIL SERVICES – COUNCILLOR DAVID MCBRIDE**

This Council acknowledges the challenges faced by all our staff in delivering effective services to residents during the public health emergency.

A concern highlighted by residents has been the difficulty in contacting the council, this has included the phones going unanswered; and for those who do get through they can find themselves being passed from pillar to post with no resolution.

In addition, tenants who have submitted enquires via email, have also highlighted that they have been unlikely to receive a response from council staff.

There are issues of concern around claims that Occupational Therapy assessments now have waiting lists over a year long. This service is vital to vulnerable adults who have suffered health issues such as a stroke which has impacted on their mobility and independence. Without an OT assessment, they are unable to receive the aids and adaptation needed to allow them to live comfortably at home.

Another concern raised by residents are the delays for those who are awaiting notification about council housing or a move to another tenancy. It appears that these families have been significantly impacted during COVID. An example of this is that tenants are experiencing stress and anxiety as they have often all been stuck at home during the pandemic in housing which is overcrowded and have nowhere else to go to causing a detrimental effect on their mental health.

This council is also concerned about the backlog in housing repairs. In particular tenants want to know how long it will take to clear the existing emergency repairs; they also want a timeline of when outstanding routine repairs that are already in the system will be completed; and finally, they want to know when the council will open up to taking on new repairs which they have been unable to report over the last year.

Given the above concerns, this Council calls for a full report to be presented to the June Council meeting for consideration by elected members.

- 3.2** In May 2021 each Service Committee of the Council heard from Chief Officers on levels of performance in 2020/21 during the Covid-19 pandemic. Elected Members also noted the Chief Officer Delivery Plans that outlined activity that would be taken forward in 2021/22.

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

- 4.1** The concerns raised in the motion will be addressed in sections below, followed by reference to wider responses by the Council during this period.

##### Contacting the Council via Contact Centre, Website and Social Media

- 4.2** In advance of the national lockdown in March 2020 proactive steps were taken to ensure the Council's Contact Centre team of 14 employees had received the necessary IT and equipment to work remotely. This foresight enabled the team to offer a continuous delivery of service immediately after the lockdown was announced and throughout the Covid-19 pandemic. This was not the case across Scotland with some Councils offering an emergency-only service in the first few months. Working largely from their homes, the team undertook all their normal duties as well as received training to rapidly take on additional workload such as responding to the National Assistance Helpline, providing access to Self-Isolation Support Grants, and generally supporting the most vulnerable in our community.
- 4.3** Operating a Contact Centre from home environment during a pandemic creates unavoidable challenges for employees such as isolation, intermittent loss of network access, new workstyles, barriers to knowledge transfer within the team, as well as Covid-19 related absences. In addition the role of a Contact Centre operative is reasonably specialised, requiring extensive knowledge of a number of Council ICT systems, as well as various service areas (for example, Waste, Housing, and Council Tax). These factors made it difficult to train up additional employees to be redeployed into this in-demand area, so staffing levels were largely maintained at pre-pandemic levels. Despite this the existing employees delivered a key and valued service to West Dunbartonshire's citizens.
- 4.4** Across 2021/22 the Council's Contact Centre answered an average of 78% of all calls received. This is lower than normal performance which sits above 90%, and reflects the challenges highlighted at 4.3. It also takes account of the surge in calls experienced during July to November 2020 after Council Tax reminders were issued and residents sought to defer or alter payments. And finally it recognises that during the pandemic calls from residents have typically been more complex or less easily resolved and that



has meant the call durations have increased. The net effect of these factors was that fewer calls could be answered per day by the team and so residents were either required to wait longer to be answered than normal, or choose to end their call and try at a different time.

- 4.5** The total number of calls to the Contact Centre general enquiries number team in 2020/21 was 47,566. Across the year, the average queue was 3 minutes 35 seconds. Further detail on the Contact Centre performance is included in Appendix 1.
- 4.6** Elected Members will be familiar with the Council's resident satisfaction survey. This involves an independent firm calling 100 different residents from West Dunbartonshire every month (1200 per year) to test how content they are with Council services. This survey illustrated that resident satisfaction with the Contact Centre increased in 2020/21 to 86% compared with 84% in 2019/20.
- 4.7** Another important measurement of satisfaction is the number of complaints received. During 2020/21 12 complaints were received in relation to general answering of phones. This compared to six complaints in 2019/20. While this was an increase of six complaints over the year this was not deemed by CCF management to indicate any evidence of a service issue within the Contact Centre.
- 4.8** Citizen Services is committed to continuous improvement, and also recognises that resident expectations are increasing as Scotland moves out of lockdown. Moving forward the management team is working to re-establish Contact Centre performance levels back to those achieved pre-Covid-19. This project will involve working with a range of Council services which the Contact Centre acts as the frontline support for. Activity will focus on ensuring the adapted work processes put in place by service areas to cope with Covid-19 disruption are reviewed to further support residents. In addition, as the pandemic recedes the return to more normal working arrangements for Council services will also lead to improvements.
- 4.9** The Citizen, Culture and Facilities (CCF) Delivery Plan for 2021/22 presented at Corporate Services Committee in May 2021 also referenced a number of improvements and commitments in relation to the Contact Centre environment. These included reviewing the telephony system upgrade in December 2019 and exploring further improvements alongside our ICT colleagues such as call recording and call wait time announcements. The team will also explore the transfer of the Emergency Out of Hours telephone numbers to this new technology. In the Quality Standards section CCF retained the target to answer 90% of all telephone calls to the Contact Centre within 2 minutes. Elected Members will be updated on the progress of these actions at Corporate Services Committee in November 2021 when the six-monthly performance information is shared.
- 4.10** Citizen Services also operates the Housing Repairs Contact Centre. This faced the same challenges as the Council Contact Centre listed at 4.3 but once again was able to maintain services throughout the year. In total 33,518 calls were made to the Housing Repairs Contact Centre, of which 80% were answered. The average queue time was 5 minutes and 20

seconds. In recent months, as Building Services re-open for non-emergency repairs, call volumes have increased by 23% per month compared to the 2020/21 average, and this is leading to longer waiting times. This is the result of the backlog of non-emergency repairs from the Covid-19 lockdown that need to be added to the system and completed by Building Services. Once this surge in demand is resolved the Housing Contact Centre performance should improve once again.

- 4.11** Citizen Services also operates the Council's website and this platform helped residents undertake a record number of online transactions in 2020/21 compared to previous years, as follows:

<b>Year</b>	<b>Online Transactions</b>	<b>Per month</b>
2018/19	35,251	2,938
2019/20	41,929	3,494
2020/21	43,032	3,586

The Council also saw the number of residents who are registered to use its online myaccount services rise to 23,363. This gives them access to a host of services such as reporting missed bin collections, reporting road issues, and amending Council Tax direct debit payments.

- 4.12** The monthly satisfaction survey asks residents how content they are with the Council website. During 2020/21 this measure dropped by 3% but still retains a very high level of satisfaction at 87%.
- 4.13** Social Media is also a key vehicle for the Council to engage with its residents. During 2020/2021 our audience increased by 3,000 individuals across our platforms. In total the team issued 1,400 posts on Facebook and Twitter during this time, and these led to 1,648,603 engagements on Facebook. More than 52,000 comments were received via Facebook from citizens. In total 16,000 queries from citizens were responded to over social media.
- 4.14** The monthly satisfaction survey asks residents how content they are with how the Council communicates with them. In 2020/21 satisfaction on this measure increased from 63% to 75% based on responses.

#### Tenant Emails

- 4.15** Housing Operations and Tenancy Management was maintained as an essential service throughout Covid-19 restrictions. Inevitably, some core functions were delivered or prioritised differently and some service elements suspended, such as routine estate management visits.
- 4.16** During the periods of lockdown, the housing service made thousands of additional outbound calls focused on tenant welfare and assisted hundreds of tenants with gas, electricity and essential food expenses.
- 4.17** A number of employee issues have arisen in the course of the period since last March which have, in addition to high volumes of correspondence, resulted in unavoidable delays in responding to some phone calls or email.

An example of the challenge for our employees was trying to respond to calls at home while looking after children, or struggling with limited connectivity. We acknowledge the frustration this may have caused tenants and we are sorry for this. While complaints in this area rose from 16 in 2019/20 to 32 in 2020/21 this is seen as a performance dip caused uniquely by the pandemic, and not a reflection on the performance of the service overall.

- 4.18** Housing has also initiated a review of how the service handles communication with tenants to ensure arrangements remain suitable for more flexible working practices in future.
- 4.19** Another area where tenants may be emailing the Council is the housing repairs service. These are progressed by the Council's Central Administration Service (CAS). Management in this area has confirmed that they typically receive around 1,000 emails per month and commit to responding within 10 working days. The mailbox has been consistently managed throughout 2020/21 and has never experienced any backlogs or issues with delayed responses. There has been no breach of the 10 day turnaround during this period, and in early June 2021 the team were achieving a 'same day' completion rate on email handling.

#### Occupational Therapy

- 4.20** During the COVID-19 pandemic the Community Older Peoples Team (COPT) and Adult Care Team (ACT) continued to deal with urgent/critical referrals in line with government guidance. Lower priority referrals were placed on already existing waiting lists.
- 4.21** Use of Attend Anywhere and other digital platforms were developed and used by both teams, however due to the nature of the work undertaken by the specialist professionals within the teams, some face to face assessment is always required.
- 4.22** Staff shielding, sick leave, maternity leave and vacancies have further compounded waiting list length of wait during this period.
- 4.23** Initial referrals into COPT and ACT decreased at the outbreak of the pandemic however these have started to rise and are now back in line with 2019 referral levels. It has been noted that those being referred to the various specialist professionals within the teams have become physically deconditioned during periods of lockdown and are generally presenting with higher levels of complex needs.
- 4.24** Due to this deconditioning, individuals are requiring higher levels of support and/or intervention and as a result, rehabilitation programmes are taking longer to complete due to the complex nature of individuals.
- 4.25** The COPT and the ACT work with individuals to maintain their independence, enabling them to remain at home or in a homely setting for as long as possible. The teams work with individuals to reduce further deterioration and aim to prevent admission to hospital.
- 4.26** All referrals received for Occupational Therapy intervention are screened by

one of the qualified Occupational Therapists Mon-Fri through the Duty processes.

- 4.27** A triage system is in operation. For each referral received, information available on systems i.e. Carefirst and clinical portal is reviewed. Contact is also made with services involved, such as the referrer, client and carer and a decision is made regarding priority of referral.
- 4.28** Individuals experiencing difficulties with essential transfers i.e. bed, toilet and chair or where moving and handling concerns have been identified are prioritised and a duty visit carried out to provide essential equipment/information and advice.
- 4.29** All individuals referred into the service are advised of the outcome of the triage process. If placed on the waiting list they are provided with a letter from the service advising of this and providing service contact details. They are asked to make further contact with the service if their condition changes prior to being allocated a worker to carry out a full assessment.
- 4.30** During lockdown all individuals on the Occupational Therapy and Occupational Therapy Assistant waiting lists were contacted by phone twice, by a qualified Occupational Therapist, to review their difficulties and establish if their priority had changed. Where an individual's priority had changed, they were allocated to a worker who undertook an essential visit to ensure correct therapeutic intervention/provision of equipment as appropriate.
- 4.31** The table below illustrates current waiting times for Occupational Therapy, and Occupational Therapy Assistant, in both the Adult Care Team and the Older People's Team.

**Occupational Therapy Waiting Lists as at 7<sup>th</sup> June 2021**

<b>Number of Weeks on Waiting List</b>	<b>ACT OT</b>	<b>ACT OTA</b>	<b>COPT OT</b>	<b>COPT OTA</b>	<b>Total</b>
0-4	6	20	19	50	95
4-8	1	22	11	52	86
8-12	5	19	10	22	56
12-16	5	12	14	26	57
16-20	2	18	4	19	43
20-24		4		5	9
24-28		11			11
28-32		14			14
32-36		16			16
36-40		2			2
<b>Total</b>	<b>19</b>	<b>138</b>	<b>58</b>	<b>174</b>	<b>389</b>

**Key**

ACT – Adult Care Team

COPT – Community Older People's Team

OT – Occupational Therapist

OTA – Occupational Therapy Assistant

- 4.32** As is illustrated by the table, around 75% of people are waiting 16 weeks or less for their assessment. Higher numbers of people are awaiting assessment by an Occupational Therapy Assistant. Occupational Therapy Assistants generally work with clients whose needs are less complex or significant.
- 4.33** In addition, it is recognised that the process and time scales for implementation of special needs adaptations needs to improve and that work is ongoing to review, consider actions and monitor performance.
- 4.34** As updated at previous Council meeting, OT services are delegated to the Integration Joint Board, so no recommendation has been brought to Council for this meeting. The HSCP is keen to make a significant improvement on these waiting times, and a proposal to fund additional staff, including Occupational Therapists and Occupational Therapy Assistants has been drawn up and will be considered by the HSCP Board at its June 2021 meeting.
- 4.35** The potential of allocation of funds from the reserves provides the opportunity to have a positive impact on the residents of West Dunbartonshire and the waiting lists. It would address issues earlier before they reach crisis ensuring that individuals get the right service at the right time.

#### Delays to tenancy moves

- 4.36** Due to Scottish Government rules, property moves were considerably restricted due to Scottish Government guidance in the immediate aftermath of the first lockdown, with limited essential exceptions. Accordingly only 43 properties were let in the first quarter of 2020/21, down over 75% on typical activity levels.
- 4.37** Service recovery was focussed on addressing the backlog of vacant properties in line with restrictions easing in the second quarter and this progress was maintained for the remainder of the reporting year, with processes in place to maintain allocations as an essential function, particularly for homeless households. This led to a total of 702 allocations for the year 20/21, down from 779 the previous year (9.9% reduction).
- 4.38** The availability of properties however was constricted by fewer households moving under the circumstances, with only 677 tenancies terminated, compared with 906 the previous year (25.3 % reduction).
- 4.39** In addition to fewer lets being available overall, the proportion available to the general waiting list or Council tenants seeking to transfer was further reduced owing to an increase in homelessness during the initial stages of the pandemic, with 63% of available properties being prioritised to alleviate homelessness in line with Scottish Government guidance.
- 4.40** The service continues to focus on returning the number of void properties and the time taken to let properties to those levels achieved pre-Covid-19..

## Housing Repair Backlog

- 4.41** Building Services has continued to undertake emergency and essential repairs throughout the Covid-19 pandemic, as well as void housing, homeless repairs, and gas servicing - all within appropriate government restrictions. After the first lockdown, all external capital and revenue funded repairs resumed.
- 4.42** There were times, in line with government restrictions when a normal repairs service was provided, however since November 2020, the service could only respond to emergency and internal essential housing repairs. Despite this, during 2020/21 we carried out 22,521 reactive repairs (compared with 30,661 in 2019/20) and 5,592 emergency repairs (compared to 5,151 in 2019/20).\* \* *figures exclude cyclical, planned, void and homeless property repairs, gas servicing and repairs to the Council corporate buildings and educational establishments.*
- 4.43** Continuing to operate the Council's maintenance and repairs services and the capital improvement programme, has been challenging in the pandemic with management and support teams required to work from home.
- 4.44** From 26 April, Building Services were permitted to resume full service provision – including undertaking internal reactive housing repairs. The up to date position as of 8 June, confirms we have 4,755 live reactive repairs, with 3,410 of these reported prior to 26 April 2021(now classed as “outstanding repairs”). During the period 26 April – 8 June, a total of 2,899 reactive repairs have been completed, of which, 633 were “outstanding repairs” reported prior to 26 April.
- 4.45** Progress on the outstanding repairs is being hindered for a number of reasons. These include the loss of a number of craft workers during 2020/21 as alternative opportunities beyond the Council have emerged. The surge in construction across Scotland since lockdown restrictions eased has made it difficult to recruit new craft workers. In addition Building Services is currently experiencing high levels of absence which is having an adverse impact on delivery. There are also UK wide shortages and pinch points emerging in material supplies. Building Services and procurement are taking all possible steps to mitigate the impact on services.
- 4.46** A further challenge is that urgent reactive repairs reported on or after 26 April will take precedence over those “outstanding” repairs which are reactive and non-urgent. This prioritisation will inevitably lead to frustration amongst tenants but Building Services must undertake a considered triage arrangement
- 4.47** Elected Members may be aware that a review of Building Services was undertaken in 2018/19 with a plan developed to support significant and continuous improvement. Systems, processes, roles and responsibilities, management capacity and workforce culture are key factors impacting on increased productivity and efficiency. Much of this work was impacted by the Covid-19 pandemic but significant focus is being applied on this action plan as Building Services resumes normal work.

- 4.48** A number of key commitments with regard to outstanding non-urgent routine repairs have been agreed by management moving forward:
- A commitment to complete outstanding repairs within 6 months, i.e. by 31 October
  - A commitment to complete these repairs in chronological order i.e. oldest first provided this meets tenant's requirements and availability
  - A commitment to create dedicated teams to focus solely on the outstanding repairs
  - A commitment to reallocate team members from other work streams to tackle repairs wherever possible
  - A commitment to keep tenants informed on progress through appropriate forums including Housing News, social media, and text messaging
  - The potential to utilise targeted overtime if that meets tenant availability
  - The recruitment of agency workers and sub contractors where possible
- 4.49** Complaints linked to Housing Repairs fell by 27% during 2020/21. While this is a positive short-term trend it requires further monitoring before any significant conclusion can be drawn. It also needs to be put in context as there was also a 21% reduction in emergency and non-emergency repairs carried out during the year due to the Covid-19 restrictions.

#### Wider Council

- 4.50** When considering Council performance during the public health emergency it is important to review the unprecedented impact that Covid-19 had on the organisation. This began with the closure of most offices, and the requirement for employees to work from home wherever possible. For many employees – frontline and office based - this was challenging due to employees having caring responsibilities for children or elderly and ill relatives. There were also many employees – 233 at the high point – who were shielding from Covid and so were unable to perform any frontline duties. Many teams working from home needed to do so using new processes that often could not match the speed of those used in the office in pre-Covid times, or which could not offer residents the same level of support that they would normally receive. Employees also experienced different levels of performance from their home broadband and this impacted on their ability to deliver as normal. For example the performance of some broadband providers was much poorer than others, while some employees also struggled with system speed because there were multiple users in their household all placing heavy demands on their broadband. Those employees working on the frontline needed to do so using new safety protocols that again slowed down the usual pace of service delivery.
- 4.51** At the same time as these challenges were being faced, the Council also had to take on new responsibilities in a number of areas such as supporting more than 2,000 households that were shielding across West Dunbartonshire; providing financial grants to residents and businesses struggling with the impact of Covid; delivering Covid testing for large staff groups, and the procurement and distribution of significant levels of PPE; the provision of Childcare Hubs and the delivery of online teaching and

teaching resources; the distribution of free school meal vouchers; and the operation of vaccination centres across the local authority. These additional tasks were often undertaken using the existing employee resources, and at the same time as maintaining many normal Council services.

- 4.52** Despite this situation the Council responded strongly. A major factor in this was the significant investment in Virtual Desktop Infrastructure (VDI) that had been undertaken in recent years to facilitate flexible working and accessing Council systems and data from anywhere – including from home. This resulted in delivery of a system which supports Use Your Own Device (UYoD) technologies and remote access. At the outset of the Covid-19 pandemic WDC was able to quickly scale up our remote access solution and by 31 March 2020 West Dunbartonshire Council had more than 1,300 devices connecting remotely. The ability to rapidly scale up our remote access users and offer a UYoD capability resulted in WDC being able to offer remote working to our employees quickly and without having to deploy desktop devices to employees homes. The volume of remote connections continued to grow and ultimately reached more than 2,300 devices connecting. In addition WDC had over 6,000 Chromebooks available for pupils and teachers.
- 4.53** This quick and sustained response led to positive feedback from residents being recorded by the Telephone Satisfaction Survey. Amongst the 1,200 residents contacted satisfaction with the Council overall rose to 89% from 87%. Satisfaction with the way West Dunbartonshire runs things rose to 84% in 2020/21 compared to 74% in 2019/20. In terms of value for money for services delivered this also rose from 65% to 71%. Those residents who agreed they would speak highly of the Council rose from 54% in 2019/20 to 71% in 2020/21. Complaints also fell 8% with 738 being received across 2020/21 compared to 805 in 2019/20.
- 4.54** The Council's response during the pandemic was also reviewed at the Audit Committee meeting on 16 June 2021. This followed a sub-group, made up of Members of the Audit Committee, meeting to consider a number of questions posed by Audit Scotland in their recent guidance called "*Audit Scotland COVID-19 Guide for Audit and Risk Committees*". Supported by the Audit Shared Service Manager, the sub-group noted that West Dunbartonshire Council was well placed to address the key issues identified in the Audit Scotland Guidance. In total 29 questions were posed such as '*How have IT services performed during the pandemic*' and '*What barriers, if any, have affected your organisation's ability to continue to provide services for individuals and communities during the pandemic?*'. The Council was judged by the cross-party group to have achieved the maximum rating possible for 28 of the questions, with the remaining one given a green lower risk rating. The conclusion reached by the sub-group was: "*It is clear that the issues raised by Audit Scotland are being actively and directly addressed by the Strategic Leadership Team in partnership with elected members. This is evident from the various reports which have been submitted to elected members since March 2020.*"

## **5. People Implications**

- 5.1** While there are no direct people implications linked to this report, it is



important to acknowledge the demands the Covid-19 pandemic has had upon Council employees. The changed-ways of working and general disruption to home and work life has led to higher levels of stress being experienced by the Council workforce than was the case in pre-pandemic times. The Council has responded proactively with a range of supportive measures in order to assist employees during this challenging period. It is important to acknowledge the efforts of our valued employees at this time – and previous notes of thanks from Elected Members and senior Council officers in relation to this have been welcomed and appreciated.

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

**6.1** There are no financial or procurement implications linked with this report.

## **7. Risk Analysis**

**7.1** This report is for noting and does not propose a change to any existing service or policy so there is no requirement for a risk analysis.

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

**8.1** This report is for noting and does not propose a change to any existing service or policy so there is no requirement for an Equality Impact Assessment screening.

## **9. Consultation**

**9.1** This report has been consulted on with all Chief Officers as well as Finance, Procurement, Legal, Strategic HR, Building Services, HSCP and Citizens Services.

## **10. Strategic Assessment**

**10.1** This report supports the following Council strategic priorities:

- Open, accountable & accessible local government
- Efficient and effective frontline services that improve the everyday lives of residents

Malcolm Bennie  
Chief Officer for Citizen, Culture and Facilities  
West Dunbartonshire Council  
Date: 16 June 2021

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<b>Appendices:</b>	Contact Centre performance during 2020/21
<b>Background Reports</b>	None
<b>Wards Affected:</b>	All

# APPENDIX 1 – CONTACT CENTRE PERFORMANCE 2021–22

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