

# Supplementary Agenda



## West Dunbartonshire Council

**Date:** Wednesday, 9 March 2022

---

**Time:** 10:00

---

**Format:** Hybrid Meeting

---

**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

I refer to the agenda for the above meeting that was issued on 24 February and now enclose copies of Items 5, 7 and 9, which were not available for issue at that time.

Yours faithfully

**JOYCE WHITE**

Chief Executive

**5 GENERAL SERVICES BUDGET SETTING 2022/23 AND 2023/24 - 2024/25 BUDGET ESTIMATES 23 - 64**

7 CAPITAL STRATEGY 2022/23 to 2030/31 65 - 99

<b>9</b>	<b>CHARGING POLICY FOR NON-RESIDENTIAL CARE SERVICES 2022/23</b>	<b>101 - 160</b>
----------	--	------------------

Distribution:-

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: 4 March 2022

**WEST DUNBARTONSHIRE COUNCIL****Report by Chief Officer - Resources****Council: 9 March 2022**

---

**Subject: General Services Budget Setting 2022/23 and 2023/24 –  
2024/25 Budget Estimates****1. PURPOSE**

- 1.1 This report summarises the key issues relating to the revenue budget estimates and setting of council tax for 2022/23. It also provides budget estimates for 2023/24 to 2024/25; within the report the mid-range estimates are noted, with the best case and worse case estimates summarised at paragraph 4.14.1.
- 1.2 To provide Members with an update in relation to the capital budget.
- 1.3 To seek Members approval to set the General Services revenue and capital budgets for 2022/23 through approval of options to close the 2022/23 budget gap.

**2. RECOMMENDATIONS**

- 2.1 Members are asked to:
  - a) Note the updated position regarding projections for the revenue budget in 2021/22 as identified at paragraph 4.1.1.
  - b) Note the projected reserves position of the Council as identified at 4.1.2.
  - c) Note the projected outturn position for capital for 2021/22 as detailed in Appendix 3 including information in relation to the re-profiling of a number of projects and resources into future years.
  - d) Consider whether the current 50/50 split of residential care costs between the Health and Social Care Partnership and the Council is still reasonable as detailed in paragraph 4.10.6.
  - e) Consider whether the Children and Families element of the HSCP requisition to the HSCP should be reduced as detailed in paragraph 4.10.7.
  - f) Approve the application of £0.700m of available capital receipts to fund transformational spend in financial years 2022/23, and a reprofiling of the £0.526m of capital receipts originally approved by

Council on 22 March 2021 across the three transformational projects as detailed in paragraph 4.12.3 and Appendix 1.

- g) Approve the options to be used to set the General Services revenue budget for 2022/23 and assist with future projected budget gaps.
- h) Approve the proposed updated capital plan from 2022/23 as detailed in Appendix 4 including the recommendation at paragraph 4.16.18 in relation to the West Bridgend Community Centre.
- i) Approve the 2022/23 West Dunbartonshire Leisure Trust management fee of £4,161,077 (paragraph 4.17.1).
- j) Approve the growth bids as identified at paragraph 4.18.

### **3. BACKGROUND**

- 3.1 The Local Government Finance Circular 9/2021, published on 20 December 2021, detailed the provisional total revenue and capital funding allocations for 2022/23. The Scottish Budget announcement was followed by the Budget Bill Stage 1 debate in Parliament which took place on 27 January 2022 and resulted in further additional one off funding of £120m being allocated to Local Authorities. Our share of this funding is £2.186m, a small £0.026m increase on the estimated £2.160m allocation reported to Council on 9 February 2022. This increase is due to the £120 million being distributed on the basis of total Grant Aided Expenditure (GAE), Special Islands Needs Allowance (SINA), Former Ring-Fenced Grants, and Redeterminations which is in line with the revised distribution methodology, as agreed as part of the 2021 Settlement and Distribution Group work plan. This replaces the former general distribution being based on GAE plus SINA.
- 3.2 A report to Council on 9 February 2022, taking account of the provisional general revenue grant and the additional £120m of funding, reported an estimated 2022/23 budget gap of £5.509m and provided a range of options for Member consideration to close that gap. These were a mixture of one off and recurring options. This position has been updated to reflect changes since 9 February. The revised position is set out in the remainder of this report.

### **4. MAIN ISSUES**

#### **4.1 Budgetary Control Projection for 2021/22 and Review of Reserves**

- 4.1.1 As at period 10 officers are projecting a year-end adverse position of £3.117m. Of this it is estimated that the projected impact of COVID was £3.174m which will be fully funded by Scottish Government COVID funds carried forward from 2020/21. This leaves an underlying favourable variance of £0.057m. For the purposes of this budget-setting report this is assumed to be the year-end position however it should be noted this

position is subject to change by the year end.

- 4.1.2 Based on the updated 2022/23 draft budget (reflecting this report) the Prudential Reserve level has been calculated as £3.123m. Projected levels of reserves held by the end of 2021/22 are set out in Exhibit 1.

*Exhibit 1 – Summary of Projected Unearmarked Reserves*

	£,000	£,000
Unearmarked reserves as at 31/03/21		3,337
<b>Changes</b>		
Budgetary Control Projection 2021/22	57	
<b>Projected Unearmarked reserves as at 31/03/22</b>		<b>3,394</b>
Prudential Target for 2022/23		<b>3,123</b>
<b>Projected Free Unearmarked Reserves</b>		<b>271</b>

## 4.2 Scottish Government Settlement to Councils 2022/23

- 4.2.1 A single year Scottish Budget was announced by the Cabinet Secretary for Finance and the Economy on 9 December 2021.
- 4.2.2 The Local Government Finance Circular 9/2021, published on 20 December 2021, provides detail of the provisional total revenue and capital funding allocations for 2022/23. The provisional total funding allocations form the basis for the annual consultation between the Scottish Government and COSLA ahead of the Local Government Finance (Scotland) Order 2022 scheduled to be presented to the Scottish Parliament in early March 2022.
- 4.2.3 The Circular outlines that the Scottish Government will work in partnership with local government to implement the budget and the joint priorities in return for the full funding package worth £12.5 billion which includes:
- £174.5m for continued deliver of the real Living Wage within Health and Social Care.
  - £15m for uprating of free personal and nursing care payments.
  - £20.4m for implementation of the Carers Act.
  - Additional investment of £124m to provide care at home.
  - £20m to support Interim Care.
  - An additional £200m to support investment in health and social care.
  - £145m for additional teachers and support staff
  - Maintained funding for 100 day commitments including the removal of curriculum and music tuition charges and expanded School Clothing Grant.
  - An additional £64m revenue that was not identified on the face of the budget as well as the £30m of capital funding already identified to facilitate the expansion of free school meals.
- 4.2.4 The Scottish Budget announcement was followed by the Budget Bill Stage 1 debate in Parliament which took place on 27 January 2022 and resulted

in further additional one-off funding of £120m being allocated to Local Authorities who may allocate the funding as they see fit.

#### 4.2.5 2022/23 Scottish Government Funding for West Dunbartonshire Council

4.2.6 Officers have analysed the Scottish Government settlement to confirm the Council's total revenue budget including areas of funding for passporting to the HSCP and additional funding for specific areas of expenditure within Education. This is summarised in Exhibit 2.

*Exhibit 2 – Summary of 2022/23 Funding*

	£,000
General Recurring Funding	192,718
General One Off Funding (Para 3.1)	2,186
Funding to Passport to HSCP	8,875
Funding for Specific Education Purposes	4,101
<b>Final 2022/23 Budget</b>	<b>207,880</b>

#### 4.3 Future Years Scottish Government Funding

4.3.1 In terms of my assumptions on future year Scottish Government funding I have considered the UK Spending Review published in October 2021. The Scottish Parliament Information Centre (SPICE) analysis of the UK Budget highlighted that the total (unadjusted) Scottish block grant will increase from £36.7 billion (excluding COVID funding) in 2021/22 to £41.8 billion by 2024/25. This is a 2.4% real terms increase over the period of the Spending Review however, as illustrated in Exhibit 3, this increase is front loaded, with a 7.7% real terms increase in 2022/23 followed by small percentage real term reductions in the following two years.

*Exhibit 3: Scotland Block Grant from Treasury 2021-2025*

Year	Cash Terms		Real Terms	
	£billion	% change	£billion	% change
2021/22	36.7		36.7	
2022/23	40.6	10.6	39.5	7.7
2023/24	41.2	1.5	39.3	-0.7
2024/25	41.8	1.5	39.1	-0.4

4.3.2 Whilst Exhibit 3 highlights a 10.6% cash increase in 2022/23 compared to 2021/22, the Council's general revenue grant in 2022/23 was virtually flat cash. As a flat cash allocation has occurred in the year where the Scotland Block Grant has increased significantly, and future year cash increases are far lower it is almost certain there will be reductions to Local Government funding in future years. There was an assumption built into the Council's Long Term Financial Strategy reported to Council in October 2021 of a

0.25% reduction (best case) and 1.5% reduction (worst case) with a mid-range of a 0.5% reduction. I now consider this to be optimistic and I have adjusted that assumption to be a reduction of:

- 0.5% in the best case scenario
- 1.0% in the mid-range scenario
- 1.5% in the worst case.

This assumption will be kept under review and there should be greater clarity over future funding levels as a result of the Resource Spending Review which expected in May 2022.

#### 4.4 Council Tax

- 4.4.1 The estimated council tax income (including an assumed 3% future year Council Tax increase and growths in the Council Tax base) over the next three years is noted in Exhibit 4.

*Exhibit 4: Estimated Council Tax Income 2022/23-2024/25*

	<b>2022/23 £000</b>	<b>Mid-Range 2023/24 £000</b>	<b>Mid-Range 2024/25 £000</b>
<b>Total Council Tax Income</b>	38,126	39,449	40,803

#### 4.5 Total Funding

- 4.5.1 Exhibit 5 summarises the total estimated funding over the next three years within the mid-range scenario.

*Exhibit 5: Estimated funding 2022/23-2024/25*

	<b>Draft 2022/23 £000</b>	<b>Mid-Range 2023/24 £000</b>	<b>Mid-Range 2024/25 £000</b>
General Funding	192,718	190,791	188,883
One Off 2022/23 Funding	2,186	0	0
Funding to Passport to HSCP	8,875	8,539	8,539
Funding for Specific Education Purposes	4,101	4,101	4,101
Council Tax income	38,126	39,449	40,803
<b>Total Funding</b>	<b>246,006</b>	<b>242,879</b>	<b>242,326</b>

#### 4.6 Base Budget

- 4.6.1 The base budget for 2022/23 is the revised net 2021/22 revenue budget (£238.932m) adjusted to remove £6.460m of specific 2021/22 COVID expenditure. This gives a base budget of £232.472m.
- 4.6.2 The changes to the base budget are noted in the following paragraphs.

- 4.6.3 Although the majority of the funding from the Scottish Government is not ring fenced, there are individual elements of money that are provided as part of the settlement with the expectation that they are used to deliver the service/policy intended. The base budget needs to be adjusted to reflect the additional costs for delivering on these funding commitments and the budget increase is limited to the funding. These new commitments, or changes to previous commitments are set out in Exhibit 6.

*Exhibit 6: Funding Commitments*

	<b>Draft 2022/23 £000</b>	<b>Mid-Range 2023/24 £000</b>	<b>Mid-Range 2024/25 £000</b>
<b>HSCP</b>			
Winter Planning Care	2,086	2,086	2,086
Living Wage	2,074	2,074	2,074
Carer's Act	351	351	351
Free Personal and Nursing Care	146	146	146
Interim Care Funding (non-recurring)	336	0	0
Mental Health Recovery and Renewal	57	57	57
Implementation of National Trauma Training Programme	50	50	50
Scottish Disability Assistance	61	61	61
Support pay and sustainability of social care services	3,346	3,346	3,346
Additional Funding to Assist Social Care Sector	368	368	368
<b>EDUCATION</b>			
Curriculum Charges	36	36	36
Instrumental Music Tuition	30	30	30
Clothing Grants	234	234	234
Additional Teachers 2021/22	1,154	1,154	1,154
Additional Teachers 2022/23	1,477	1,477	1,477
Free School Meals	684	684	684
Free School Meals Holiday Payments	486	486	486
<b>Total Increases</b>	<b>12,976</b>	<b>12,640</b>	<b>12,640</b>

- 4.6.4 Other adjustments to the base are:
- Remove £0.104m of revenue funding provided to the Independent Resource Centre (IRC) who have announced they are closing on 31 March 2022.
  - Add £0.030m of one off consultancy costs in 2022/23 as per Council decision on 9 February 2022 to progress a Water Safety Policy.
  - Annual £0.300m target to deliver procurement savings 2022/23 target already built into the base).
  - Annual £0.300m to deliver recurring variance savings (2022/23



target already built into the base).

- Service efficiencies totalling £0.247m in 2022/23 rising to £0.357m in future years.
- Adjust for £0.500m one off saving in 2021/22 to use capital receipts to fund transformation.
- Adjustment for recharged income of circa £0.387m per year.
- Adjust for prior year savings which have a further impact in 2022/23.
- Adjust for the impact of previous Cultural Committee decisions relating to the use of Clydebanks Town Hall.
- Adjust for £0.074m one off transfer to change fund agreed in 2021/22.
- Adjust for £0.200m property saving in 2021/22 for sharing Aurora House with NHS.
- Adjust for 2022/23 being the final year of the 'Ending Loneliness' grant fund.

4.6.5 The revised base budget is shown in Exhibit 7.

*Exhibit 7: Revised Base Budget*

	<b>Draft 2022/23 £000</b>	<b>Mid-Range 2023/24 £000</b>	<b>Mid-Range 2024/25 £000</b>
Base Budget	232,472	232,472	232,472
Funding Commitments	12,976	12,640	12,640
IRC Funding	(104)	(104)	(104)
Water Safety Policy	30	0	0
Service efficiencies	(247)	(357)	(357)
Annual procurement savings target	0	(300)	(600)
Annual recurring savings target	0	(300)	(600)
Adjust for one off use of capital receipts in 2021/22	500	500	500
Recharged income	(387)	(763)	(1,129)
Profiling prior year savings	(155)	(202)	(202)
Clydebanks Town Hall	106	29	29
Change Fund	(74)	(74)	(74)
Aurora Shared Premise	(200)	(200)	(200)
Ending Loneliness	0	(10)	(10)
<b>Revised Base Budget</b>	<b>244,917</b>	<b>243,331</b>	<b>242,365</b>

## 4.7 Employee Costs

4.7.1 In terms of the level of employee budgets for 2022/23, the expectation would be that the budget would reflect the 2021/22 budget plus any increase due to pay awards, incremental progression, changes to the employee base and a built in assumption of 4% savings being generated through turnover.

- 4.7.2 The 2022/23 pay award has not been agreed yet and therefore an estimate of 2% has been built into the budget. This is consistent with the assumption in the Council's Long Term Financial Strategy. In terms of assumptions for future years I have assumed there will be pay awards within a range of 1.5% (best case), 2.0% (mid-range) and 2.5% (worst case). As the pay award is not yet agreed there is a risk that it will differ from this estimate which may create a revenue cost pressure during 2022/23.
- 4.7.3 In 2022/23 there is an increase to the employer National Insurance Contributions imposed by the UK Government which creates a recurring cost pressure of £0.959m.
- 4.7.4 Exhibit 8 summarises the estimated changes to the employee budgets over the next three years for Council services. This includes an assumption that savings will be generated through turnover – this is set at 4% of employee costs for the majority of service areas but at a lower percentage for specific areas where it is recognised it is harder to achieve a 4% target.

*Exhibit 8: Estimated Employee Costs 2022/23-2024/25*

	<b>Draft 2022/23 £000</b>	<b>Mid-Range 2023/24 £000</b>	<b>Mid-Range 2024/25 £000</b>
Change to employee base	189	222	137
Pay award	3,341	6,559	9,457
Increments	706	1,427	2,492
National Insurance Increase (not funded)	959	966	985
Turnover Saving Assumption	(2,615)	(2,671)	(2,715)
<b>Total Employee Increases</b>	<b>2,580</b>	<b>6,503</b>	<b>10,356</b>

#### 4.8 Non-Pay Inflation

- 4.8.1 Inflation has been included in the 2022/23 budget estimates and in future year estimates where it is considered necessary to ensure budgets are adjusted to reflect expected increases in costs. Also built in as a 4% increase in Council fees and charges as assumed in the Council's Long Term Financial Strategy.
- 4.8.2 The overall additional budget requirement for non-pay inflation estimated over the next three years is summarised in Exhibit 9.

*Exhibit 9: Non Pay Inflation - 2022/23-2024/25*

	<b>Draft 2022/23 £000</b>	<b>Mid-Range 2023/24 £000</b>	<b>Mid-Range 2024/25 £000</b>
Electricity	315	367	435
Gas	421	483	685

Street Lighting Electricity	50	107	168
Non-Domestic Rates	78	101	123
ICT	165	195	227
Landfill Tax	118	130	130
ASN Support – Residential Care	137	274	411
Audit Fee	7	12	17
PPI Unitary Payment	495	634	811
Sales and Fees Income (4% Increase)	(304)	(620)	(948)
West Dunbartonshire Leisure Trust Mgt Fee	163	363	563
<b>Total</b>	<b>1,645</b>	<b>2,046</b>	<b>2,622</b>

4.8.3 In terms of future years inflation, the same level of non-pay inflation has been built into the best case and mid-range scenarios with an additional £0.500m general inflation built into the worst case scenario.

#### 4.9 Cost Burdens

4.9.1 Services operate on the basis of having to contain any cost burdens within current resources wherever possible however it is not always possible to absorb these burdens within current budgets and it is therefore necessary to ensure budgets are adjusted where necessary. The estimated burdens for Council services are noted in Exhibit 10. An allowance for unidentified burdens has been included from 2023/24 onwards at £1.0m per annum within the mid-range scenario, £0.750m in the best case and £1.5m in the worst case.

*Exhibit 10: Burdens - 2022/23-2024/25*

	<b>Draft 2022/23 £000</b>	<b>Mid-Range 2023/24 £000</b>	<b>Mid-Range 2024/25 £000</b>
SEEMIS Membership Fees	3	4	6
Municipal Bank Costs	43	43	43
2022/23 Election	150	0	0
2022/23 Community Council Elections	45	0	0
Increases in Insurance Costs	150	150	150
Set aside provision for potential historic abuse cases	150	300	300
Apprenticeship Levy	11	22	33
Increase in Pension costs	70	70	70
Shared Service Income Reduction	32	32	32
Increase in loan charges	475	1,532	1,431

costs due to interest rate increases			
Potential increase in waste costs due to current provider losing a tribunal relating to an underpayment of landfill tax. Provider is currently appealing the decision.	500	1,000	1,000
General provision in future years	0	1,000	2,000
<b>Totals</b>	<b>1,629</b>	<b>4,153</b>	<b>5,065</b>

- 4.9.2 In addition to the cost burdens in exhibit 10 there are some specific cost burdens in 2022/23 which are a direct consequence of COVID. These were detailed in the Budget Update report taken to Council on 9 February 2022 and summarised in Exhibit 11. Note that the impact of the increase in NI contributions (as detailed in section 4.7 'Employee Costs' of this report) is also considered to be a COVID consequence in 2022/23. It has not been included in this table to as to avoid double counting it.

*Exhibit 11: Specific COVID Cost Burdens - 2022/23-2024/25*

	<b>Draft 2022/23 £000</b>	<b>Mid-Range 2023/24 £000</b>	<b>Mid-Range 2024/25 £000</b>
Taxi costs for Education service	247	0	0
Vehicles	77	0	0
Additional Support Needs – Residential and Day Care	552	552	552
Reduction in Waste Income	102	51	0
Cleaning	40	30	20
<b>Totals</b>	<b>1,018</b>	<b>633</b>	<b>572</b>

#### 4.10 West Dunbartonshire Health and Social Care Partnership (HSCP)

- 4.10.1 The Council agreed an allocation to the HSCP of £72.428m for 2021/22 at its meeting on 22 March 2021. The most recent report on the 2022/23 budget to the HSCP Board on 21 February 2022 identified a budget gap of £0.416m for social care after applying £0.344m of reserves. This includes an assumption that the Council's allocation to the HSCP will be on the basis of 'flat cash' plus the appropriate share of the Health & Social Care funding commitments detailed in Local Government Finance Circular 9/2021 plus a further £22m of funding announced by the Scottish Government to assist efforts in the adult social care sector (in particular £4.8m for Care Home and Care at Home Oversight Funding and £17.2m for additional workforce capacity within Adult Social Work). These funding

commitments are detailed in Exhibit 6 at paragraph 4.6.3.

- 4.10.2 In terms of the level of future years funding to the HSCP this is subject to the level of Scottish Government funding made available and the Council's overall financial position in future years. The working assumption is that an allocation on the basis of 'flat cash' plus the appropriate share of the Health & Social Care funding commitments will continue in future years.
- 4.10.3 Exhibit 12 sets out the payment to the HSCP over the next three years based on the assumptions noted above.

*Exhibit 12: HSCP Payment - 2022/23-2024/25*

	<b>Draft 2022/23 £000</b>	<b>Mid-Range 2023/24 £000</b>	<b>Mid-Range 2024/25 £000</b>
2021/22 Baseline	72,428	72,428	72,428
2022/23 Funding Commitments	8,875	8,539	8,539
<b>Payment to HSCP</b>	<b>81,303</b>	<b>80,967</b>	<b>80,967</b>

- 4.10.4 The payment to the HSCP has already been built into the base budget.
- 4.10.5 The delegated net budget to the HSCP includes income levied from both residential and non-residential charging for social care services. The responsibility for raising charges lies with the relevant service area and the collection of debt is governed by the Council's Corporate Debt Policy. If a service user, or their carer, has difficulty in making payment, then advice will be offered by the HSCP and the Corporate Debt Team to make reasonable adjustments to support repayment. However, there are occasions when debts are not fully repaid and may be written-off in line with the policy. To date the Council has absorbed all bad debt related to social care charges as the vast proportion of the debt pre-dates the establishment of the HSCP Board in July 2015. However, during 2021/22 it has been identified that debt to the value of £80,719 relates to charges levied after July 2015 and as such will be offset against HSCP income. Going forward the HSCP Board will be asked to agree the creation of a bad debt provision to align against any future bad debt. The value of this provision will be set out in the HSCP's 2021/22 draft unaudited annual accounts.
- 4.10.6 The costs for residential care for children under 16 (or those in full time education beyond that age) are currently shared on a 50/50 basis between the Council and the HSCP. This is because the overall care package has an elements of both education and residential costs. The majority of residential care invoices from external care providers do not identify the split of costs between the educational and the residential elements which was what resulted in the arbitrary 50/50 split agreed by officers a number of years ago. The 2022/23 Educational budget for this service is £3.225m. A benchmarking exercise was recently undertaken to assess how a number of other Scottish councils split the children's residential service fund.

Responses received have identified a variety of local agreements ranging from a similar 50/50 split to other councils who have a 80% HSCP/ 20% Council split with others in-between. The general rationale within Councils who allocate more than 50% to the HSCP is that it better reflects the cost of service delivery. There is an option to amend the current division of the costs. Based on the 2022/23 estimates a change to a 60/40 split, for example, would reallocate £0.645m of revenue costs to the HSCP.

- 4.10.7 As per paragraph 4.10.2 the working assumption is that the allocation to the HSCP is on the basis of 'flat cash' plus the appropriate share of the Health & Social Care funding commitments. However a letter from the Cabinet Secretary for Finance to the COSLA Leader (copied to all Council Leaders) on 9 December 2021 advises that '*The funding allocated to Integration Authorities should be additional and not substitutional to each Council's 2021/22 recurring budgets for adult social care services that are delegated.*' There therefore is flexibility for the Council to adjust the HSCP allocation by amending the Children & Families element. The HSCP's 2021/22 expenditure is split broadly as:

- Adult Social Work - £52.0m
- Children & Families - £20.2m
- Other - £2.9m

Each 1% reduction on the Children & Families element would reduce the overall allocation by £0.202m

#### 4.11 Budget Gap Prior to Measures to Balance Budget

- 4.11.1 The estimated budget gap prior to factoring in any potential options towards balancing the budget is summarised in Exhibit 13.

*Exhibit 13: Estimated Budget Gap Prior to Measures to Balance Budget*

Para		Draft 2022/23 £000	Mid- Range 2023/24 £000	Mid- Range 2024/25 £000
4.6.5	Revised Base Budget	244,917	243,331	242,365
4.7.4	Employee Cost Changes	2,580	6,503	10,356
4.8.2	Non-Pay Inflation	1,645	2,046	2,622
4.9.1	Burdens	1,629	4,153	5,065
4.9.2	COVID Burdens	1,018	633	572
	<b>Total Expenditure</b>	<b>251,789</b>	<b>256,666</b>	<b>260,980</b>
4.5.1	Total Funding	(246,006)	(242,879)	(242,326)
	<b>Budget (Surplus) / Gap Cumulative</b>	<b>5,783</b>	<b>13,787</b>	<b>18,654</b>

- 4.12.2 Exhibit 13 shows a 2022/23 budget gap prior to measures to balance the budget of £5.783m. This is an increase of £0.273m on the £5.509m gap reported to Council on 9 February 2022. The reasons for this movement

are summarised below.

	£,000
2022/23 Estimated Budget Gap (February 2022)	5,509
Remove IRC Funding	(104)
Add costs for Water Safety Policy Consultants	30
Increase estimates for future gas costs	140
Increase in loan charge cost due to interest rate increase	234
Adjust for revised share of £120m one off funding	(26)
<b>Revised Estimated 2022/23 Budget Gap</b>	<b>5,783</b>

#### 4.12 Measures to Balance the Budget for Council Approval

4.12.1 There are a range of options to assist Members to balance the 2022/23 budget. These options are set out in the following paragraphs and can be categorised as either:

- Application of COVID Funding
- Application of Financial Flexibilities
- Setting of Council Tax
- Saving Options
- Use of Reserves
- Setting of Fees and Charges

4.12.2 **Application of COVID Funding** - Officers have completed a review to identify costs within the 2022/23 revenue budget estimates which are directly attributable to COVID. These estimates are subject to change prior to the end of the 2021/22 year and, further during 2022/23 as the impact of COVID changes over time. However current estimates have confirmed that £1.977m of 2022/23 costs can be attributed to COVID. This can be funded from the £3.007m of general COVID funding that it is projected will be carried forward into 2022/23. The £1.977m is summarised in Exhibit 14.

*Exhibit 14: Proposed use of COVID Funding in 2022/23*

Cost	Justification for Using COVID Funds	£000
2022/23 Impact of NI Uplift	<p>When announcing the 1.25% uplift the UK Government stated in the policy objective that <i>it would be irresponsible to meet the increase in spending on Health and Social Care through higher borrowing, particularly in the context of record borrowing and debt to fund the economic response to COVID.</i></p> <p>Therefore it is deemed a reasonable assumption that the 2022/23 uplift is attributable to COVID. However it should be</p>	959

	noted that the uplift will become a permanent levy beyond 2022/23 so use of any carried forward COVID funding may not be appropriate in future years.	
Taxi costs for Education service	COVID is continuing to create a pressure on taxi costs due to additional taxi hire being required due to social distancing and increased cost of taxi hire due to a reduction in availability of taxis. It has been assumed these burdens will continue into 2022/23.	247
Vehicles	Additional vehicle hire continues to be required due to social distancing. It has been assumed these burdens will continue into 2022/23.	77
Additional Support Needs	During COVID the cost of delivering education to children requiring specialist support has increased. It has been assumed this burden will continue into 2022/23.	552
Reduction in Waste Income	Due to a number of businesses and premises closing throughout COVID, commercial waste income has reduced. It will take time for the service to build income back up to pre-COVID levels.	102
Cleaning	Additional 2022/23 building cleaning costs as a consequence of COVID	40
<b>Total</b>		<b>1,977</b>

4.12.3 **Application of Financial Flexibilities** - The Scottish Government has agreed to extend the flexibility to allow capital receipts to fund transformational projects in 2022/23 (pending confirmation from the UK Government). Officers have reviewed the 2022/23 revenue estimates to identify revenue expenditure that can be appropriately classified as targeted at delivering transformation. This has identified £0.700m which can be funded through capital receipts in 2022/23. It is anticipated this would be achievable based upon the estimated capital receipts due in 2022/23, taking account of other commitments (i.e. loan charge payments) which have been set against these receipts. For further details refer to Appendix 1. Appendix 1 also updates Council on the estimated spend against the £526,444 which was approved by Council in March 2021. It shows that the full £526,444 is projected to be spent however the allocation of it across the three projects is different from that approved by Council on 23 March 2021. Council, is asked to approve the re-allocation of the



2021/22 expenditure and the new 2022/23 expenditure.

- 4.12.4 **Setting of Council Tax** - As per the Council's Long Term Financial Strategy there is an assumption of an approval of a 3% increase in Council tax in 2022/23 and a 3% increase in Council Tax in the best case, mid-range and worst case scenarios in the years beyond 2022/23. There is scope however for Council to agree a Council Tax increase at a different level. Each 1% increase in Council Tax would generate approximately £0.370m in income.
- 4.12.5 **Saving Options** - Officers have also identified a range of saving options for member consideration. These were reported to Council on 9 February 2022. The majority of the options can be taken or rejected in isolation of other options however there are a small number which are 'either/or' options which means there is a higher or lower value associated with them. The total value of the 'higher value' options is a recurring saving of £3.113m in 2022/23 rising to £4.395m in future years. These options are set out in Appendix 2.
- 4.12.6 **Use of Reserves** - The Council has a number of reserves and it is possible for Council to use these funds where no committed spend has been set. Exhibit 15 sets out that as much as £1.034m of reserves could be released to help balance the 2022/23 budget. It should be noted this option is one-off in nature and once these reserves are exhausted they would not be available for the purpose for which they were originally set aside.

*Exhibit 15: Potential Use of Reserves in 2022/23*

Reserve	Consideration	£000
IRC Reserve	The Council created a provision to sustain IRC services in the medium term whilst they sought solutions to longer term funding. The IRC has taken a decision to close meaning the remaining balance on this reserve can be released.	63
Shared Services	This was established as a £240k reserve in 2019/20. Only £14,000 has been used since then.	226
Resources – Spend to Save	There has been no spend against this reserve since it was established in 2019/20.	150
Brexit	Residual balance in the reserve. It isn't anticipated it will be required.	41
Food Share	This was a contingency balance which was to be kept in place until September 2022 however if Food Share was to require it in	49

	2022/23 this could be made available from general COVID Funds.	
Community Empowerment Steering Group	Residual balance. 2022/23 anticipated spend on this area can be contained within existing budget.	30
Unearmarked Balance in the Change Fund	Funds which have not been earmarked for any specific purpose. Use of them would mean there are no remaining monies in the change fund for any new initiatives.	138
Free Reserves over and above Prudential Target	This is the amount that Council free reserves would exceed the prudential target if the 2022/23 position is a break even.	214
Projected outturn	Current projected favourable 2021/22 revenue outturn as at Period 10 is £0.057m. This increases by the agreed HSCP Bad Debt Reimbursement (Ref Para 4.10.7) of £0.81m and reduced by £0.015m due to the 9 February 2022 Council decision to fund graffiti removal. This leaves an estimated favourable outturn of £0.123m at the year end.	123
<b>Total</b>		<b>1,034</b>

- 4.12.7 **Setting of Fees and Charges** - The Long Term Financial Strategy currently assumes an increase in fees and charges of 4%. As at January 2022 the Retail Price Index is 7.8% and the Consumer Price Index is 5.5% which would indicate there is an option to increase fees and charges by a higher percentage. Each 1% increase in the Council's fees and charges would generate approximately £0.075m in income.

#### 4.13 Budget Gap After Measures to Balance Budget

- 4.13.1 The budget gap after applying all the measures to balance the budget is summarised in Exhibit 16.

*Exhibit 16: Budget Gap After Measures to Balance Budget*

Para		Draft 2022/23 £000	Mid- Range 2023/24 £000	Mid- Range 2024/25 £000
4.11.1	Estimated Budget	5,783	13,787	18,654

	Gap/(Surplus) Prior to Measures to Balance Budget			
4.12.2	Application of COVID Funding	(1,977)	(0)	(0)
4.12.3	Application of Financial Flexibilities	(700)	(0)	(0)
4.12.5	Saving Options	(3,113)	(4,395)	(4,395)
4.12.6	Use of Earmarked Reserves	(1,034)	(0)	(0)
4.12.7	Additional 1% Increase in Fees & Charges	(75)	(75)	(75)
	<b>Budget Gap / (Surplus) Cumulative</b>	<b>(1,116)</b>	<b>9,317</b>	<b>14,184</b>

- 4.13.2 Exhibit 16 demonstrates that if Members agreed to all the proposals already noted within this report there will be a balanced 2022/23 budget with a surplus of £1.116m. Whilst there are a number of savings options built into these figures that could be reversed, accepting them now will assist with the continued challenging position in future years, especially as a number of the saving options are one-off in nature and, therefore, only delay the need to identify longer term recurring savings. This is illustrated by the projected budget gaps in 2023/24 and 2024/25 in Exhibit 17.

#### 4.14 Balancing Future Years Budget

- 4.14.1 The estimated cumulative budget (surplus) / gap in the period 2023/24 to 2024/25, assuming all 2022/23 saving options are approved, across each scenario is summarised in Exhibit 17.

*Exhibit 17: Future Year Estimated Budget Gaps*

<b>Budget Gap</b>	<b>2023/24 £000</b>	<b>2024/25 £000</b>
Best Case	7,268	10,083
Mid-Range	9,317	14,184
Worst Case	12,116	19,785

#### 4.15 Summary of Available COVID Funds

- 4.15.1 Throughout 2021/22 officers have monitored the financial impact of COVID on the Council's revenue position and reported on this through the usual budget control reports taken to Committees and full Council. As per paragraph 4.12.2 officers have also identified an estimated £1.977m of 2022/23 costs which can be attributed to COVID.

- 4.15.2 Exhibit 18 summarises the estimated general COVID funds which will still be available in 2022/23. Note that these figures are subject to change as the estimated 2021/22 COVID spend is based on the position as at period 10.

*Exhibit 18: Summary of Available General COVID Funds*

	<b>£,000</b>	<b>£,000</b>
2020/21 COVID Funding Carried Forward	1,973	
2021/22 COVID Funding	4,488	
<b>Total Available COVID Funding in 2021/22</b>		<b>6,461</b>
2021/22 COVID Spend To Date	(280)	
2021/22 Estimated Additional COVID Spend (as at P10)	(3,174)	
<b>Total Estimated COVID Funding to Carry Forward into 2022/23</b>		<b>3,007</b>
Committed 2022/23 COVID Expenditure	(81)	
Estimated 2022/23 COVID Expenditure	(1,977)	
<b>Estimated Available COVID Funding at 31/03/23</b>		<b>949</b>

- 4.15.3 In February 2022 the Scottish Government announced an £80m Local Authority COVID Economic Recovery (LACER) Fund. Distribution of the fund is still to be confirmed but it is estimated the Council's share will be £1.458m. The fund is to be provided via General Revenue Grant and Scottish Government expectations are that it will be fully utilised during 2022/23. The Scottish Government has proposed the following principles of spend to guide how the fund should be used by local authorities – the expenditure must meet one or more of the following:
- Interventions that support local economic recovery and contribute to businesses being able to move from surviving the period of trading restrictions towards recovery, growth, adaptation and building resilience.
  - Projects that can rebuild consumer confidence and stimulate demand and economic activity in their specific contexts.
  - To support the low-income households that are disproportionately impacted by the pandemic and the current cost of living crisis, to become more economically active.

This funding has not been included in the general COVID funding table in Exhibit 19 as the proposed principles means it is not considered to be general COVID funding with no restrictions on use.

#### 4.16 Capital Plan Update

- 4.16.1 An update of the Council's 10 year capital plan was approved by Council on 22 March 2021. Officers have reviewed the plan to update it recognising progress made on projects, any project re-phasing and anticipated funding.
- 4.16.2 The updated Capital Plan has some changes to projects from the previous plan, the main ones being in relation to determining more accurate phasings for significant projects such as, Gruggies Burn, depot rationalisation, district heating network expansion and regeneration fund. Appendix 3 summarises the rephasings to reflect the in-year variances.
- 4.16.3 In addition 20 new projects, with a total project life cost of £5.649m are proposed for inclusion in the plan from 2022/23. The result of this update is shown as Appendix 4 (spend) and Appendix 5 (resources) to this report. The loan charges linked to the capital plan reflect the values within the draft budget book and the effect of new projects are shown below in paragraph 4.16.9. Appendix 6 provides information linking the capital plan to the Council's Asset Management Plans.

#### West Bridgend Community Centre

- 4.16.4 One existing capital project where there has been a material change in the projected life costs is the one to build a new West Bridgend Community Centre. On 22 February 2017 Council agreed to fund the demolition of West Bridgend Community Centre with a view that a Community Asset Transfer Application with a detailed business plan would be submitted by a community group for future use. The capital budget allocation at that time was £0.675m.
- 4.16.5 On 4 February 2018 an application was submitted by West Bridgend Community Hall Development Association, including a detailed business case, to sustain a suitable new build community facility to be built on the site of the former West Bridgend Community Centre. The old centre was demolished in 2018 and the 16 May 2019 Infrastructure, Regeneration and Economic Development Committee approved a report proposing a detailed design phase for a new community hall on the same site be progressed. The report confirmed the project could be delivered within the £0.675m budget.
- 4.16.6 Between 2019 and 2020 progress was made including the appointment of architects, engagement with the community group, and the creation of initial designs. Over this period it became apparent that the original capital budget of £0.675m was insufficient as it did not provide for a range of activities that would be required to construct a site of this nature. A value engineering exercise was carried out in early 2020 which sought to minimise the additional costs to deliver the proposed design. Post the completion of this exercise it is still estimated that total capital funding of £2.3m is required to complete this project, a £1.7m increase on the original budget. This is included in the revised capital plan at Appendix 4 with the capital expenditure profiled in 2022/23 and 2023/24. The Community

Group have tried to seek additional funding streams but, to date, have been unsuccessful.

4.16.7 Taking into account all of the above, the options for the Council are summarised as follows:

- Option 1 – Approve additional £1.7m capital expenditure phased over 2022/23 and 2023/24 (as per draft capital programme in appendix 4) and assist the Community Group to again try to secure additional funding.
- Option 2 – Retain the current budget of £0.675m and assist the Community Group to again try to secure additional funding.
- Option 3 - Review the business case with the Community Group and, in turn, review the design to deliver community asset transfer at reduced cost more in line with current budget provision.
- Option 4 – Fund the additional capital requirement from the existing reoccurring Building Upgrades budget. This will impact on future projects in the current programme such as pavilions, community centre condition survey works which will require to be re-phased into future years.

4.16.8 In considering the options listed above, and acknowledging that this project has already been approved by Elected Members, it is recommended that Option 1 is approved meaning the project continues, with Council approval to allocate additional funding over the two year period 2022/23-2023/24 and further work is undertaken in conjunction with the group to source grant funding in 2022/23 to assist with minimising additional costs to the Council.

4.16.9 Included in Appendix 4, are 20 new projects identified during the budget preparation process which have been agreed by the Senior Leadership Team to be recommended for approval by Council, as summarised in Exhibit 19. If approved these projects will generate a charge to the revenue budget of £0.344m in 2023/24 which will increase in future years based on the profile of the capital spend. This revenue impact is a combination of £0.290m of loan charges to reflect the revenue impact of borrowing plus additional net annual running costs/savings of £0.054m generated by the capital project. Note that these costs are not included in the estimated 2023/24 revenue budget gaps reported at paragraph 4.14.1 as these projects are still subject to approval.

*Exhibit 19: Recommended New Capital Projects for Council Approval*

		<b>Capital Costs (£,000)</b>		<b>2023/24 Revenue Costs (£,000)</b>	
<b>Ref</b>	<b>Project Name</b>	<b>2022/23 (£,000)</b>	<b>Project Life (£,000)</b>	<b>Loan Charges</b>	<b>Other Revenue Impact</b>
1	Agresso Upgrade	0	30	0	0

2	IFRS 16 Database	5	5	1	16
3	Re-imagine Antonine Wall	10	30	1	0
4	Community Alarm Upgrade	154	924	19	81
5	Replacement of CareFirst	280	1,400	35	0
6	Electric Vehicle Charging Points	50	50	6	0
7	Roads Plant	40	80	5	(20)
8	Footway Resurfacing (RAMP)	350	350	20	0
9	East End Park Resurfacing	30	200	2	0
10	Cemetery Extension, North Dalnotter	0	250	0	0
11	Balloch Mountain Bike Track	10	210	1	0
12	Play Area Upgrade Programme	100	500	8	0
13	Water Safety	30	30	7	0
14	Traffic Signal Upgrades	300	300	38	0
15	Vehicle Replacement Strategy	1,000	1,000	125	0
16	Lighting upgrades to LED in schools and Corporate buildings	50	50	6	(7)
17	Water Automatic Meter Readers	20	20	3	(5)
18	Replace Obsolete oil fired Boiler at HUB CEC.	110	110	8	(8)
19	Electricity Automatic Meter Readers	10	10	1	(3)

20	Changing Places Toilet Provision	100	100	6	0
	<b>Totals</b>	<b>2,649</b>	<b>5,649</b>	<b>290</b>	<b>54</b>

4.16.10 As a result of the above the capital funding requirement has been adjusted for re-phasing and the anticipated approval of the new bids in Exhibit 19. This will be reflected in the Council's Treasury Management Strategy which will be presented to full Council on 23 March 2022.

4.16.11 In terms of affordability of the proposed plan it is the view of the Council's Senior Management Team that the plan is affordable, though clearly it will have revenue implications for future years, these will require to be planned for in the normal manner through long term financial strategies and budget planning processes. It is intended to undertake a full review of the Council's capital planning process, capital reporting and the ten year capital plan in 2022/23.

#### 4.17 West Dunbartonshire Leisure Trust Management Fee

4.17.1 At the 23 February 2022, Corporate Services Committee a report was approved in relation to the West Dunbartonshire Leisure Trust (WDLT) 2022/23 Business Plan. The plan was approved with a budget gap of £0.742m with the WDLT planning on a one-off use of reserves to bridge that gap on the basis that it expects their financial position to improve over 2022/23. The Corporate Services Committee agreed that the draft WDLT management fee of £4,161,077 set out in the report should be included in this Council report to ensure it is considered as part of the 2022/23 revenue budget setting process. It is recommended that Council approve that management fee which has been calculated as set out in Exhibit 20.

##### *Exhibit 20: WDLT Draft 2022/23 Management Fee*

	£
2021/22 WDLT Management Fee (Base)	4,140,311
Employee Cost Uplift	125,567
Utilities Uplift	66,689
Increased Fee for additional services linked to the transfer of Dalmonach Community Centre	28,510
One off WDLT Saving	(200,000)
<b>Draft 2022/23 Management Fee</b>	<b>4,161,077</b>

#### 4.18 Growth Bids

4.18.1 In addition to the revenue figures detailed above there are three growth bids which have been submitted by services for member consideration when considering the 2022/23 revenue budget. If approved these would have a recurring revenue impact as summarised in Exhibit 21 which would increase the budget gap needing to be bridged.

##### *Exhibit 21: 2022/23 Growth Bids*



<b>Service</b>	<b>Description</b>	<b>Recurring Annual Cost (£,000)</b>
Democratic and Registration Services	Additional part time grade 6 officer to help with additional resource requirement for hybrid meetings, audio-casting and additional Council and working groups. There would be scope to use COVID Funds for this in 2022/23.	30
Environmental Health	Additional resource to help the Council meet the expanded Food Law intervention requirements brought about by the introduction of the 'Interventions Food Law Code of Practice (Scotland) 2019.' Request is for two additional grade 8 officers.	101
Modern Apprentices	Funding to extend Modern Apprenticeship Scheme beyond current funding agreement. Proposal is to extend for four years at £250,000 per annum.	250
	<b>Total</b>	<b>381</b>

## **5. PEOPLE IMPLICATIONS**

- 5.1 The potential staffing implications are shown within the savings options appended to this report and will be subject to consultation processes where appropriate and managed in accordance with the Council's Switch Policy (Organisational Change).

## **6. FINANCIAL AND PROCUREMENT IMPLICATIONS**

- 6.1 The Financial implications arising from the budget process are detailed in the report and appendices. There are no direct procurement implications arising from this report.

## **7. RISK ANALYSIS**

- 7.1 Some of the capital plan projects have an assumption of match-funding and grant funding from SG and other agencies. There is a risk that some or all of these are not received. The business cases for these projects will require to be updated as funding becomes clearer and Members may

require to consider the financial affordability of continuing with the projects.

- 7.2 COVID continues to present risks to how the Council and its community operate in 2022/23 and beyond. In relation to the financial impact of COVID the assumption is that estimated costs in 2022/23 will be covered by the carried forward general COVID funds of £3.007m.

## **8. EQUALITIES IMPACT ASSESSMENT (EIA)**

- 8.1 All individual savings options have been screened and where relevant, impact assessed.

## **9. CONSULTATION**

- 9.1 The views of all Chief Officers have been requested on this report and feedback incorporated herein. Discussions on the issues herein have been had with the Trades Unions and a copy of the saving options was provided in advance of their publication as part of the Council budget update paper taken to Council on 9 February 2022.

## **10. STRATEGIC ASSESSMENT**

- 10.1 Proper budgetary control and sound financial practice are cornerstones of good governance and support Council and officers to pursue the 5 strategic priorities of the Council's Strategic Plan.
- 10.2 The General Services revenue budget contributes to all categories by providing funding in specific areas to help the Council achieve and develop these priorities.

**Laurence Slavin**  
**Chief Officer - Resources**  
**Date: 9 March 2022**

**Person to Contact:** Laurence Slavin, Chief Officer - Resources, Church Street Offices, Dumbarton

E-mail: [laurence.slavin@west-dunbarton.gov.uk](mailto:laurence.slavin@west-dunbarton.gov.uk)

## **Appendices**

Appendix 1 – Transformational projects to be funded/part funded through capital receipts in 2022/23

Appendix 2 – Saving Options

Appendix 3 – Capital Plan – 2021/22 – Forecast Outturn

Appendix 4 – Capital Plan – 2022/23 – Proposed Spend

Appendix 5 – Capital Plan – 2022/23 – Proposed Resources

Appendix 6 – Capital Plan – 2022/23 – Links to Asset Management Plans

## **Background Papers**

Long Term Finance Strategy Report – 27 October 2021

Elected Members' Bulletin - 22 December 2021

Budget Update Report to Council - 9 February 2022

## WEST DUNBARTONSHIRE COUNCIL

## TRANSFORMATIONAL PROJECTS TO BE FUNDED/ PART FUNDED FROM CAPITAL RECEIPTS - 2021/22 AND 2022/23

Name and detail of project	Details of expected costs	2021/22		2022/23	Details of expected savings	Value of expected savings
		Estimated cost to implement in 2021/22 in 2021/22 budget	TOTAL projected cost in 2021/22 as at p10 BCR	TOTAL Estimated cost to implement in 2022/23		
		£	£	£		
<b>Digital Transformation within the Council</b> - implementation of the Council's Digital Strategy to maximise the potential of digital technologies to improve outcomes and services for all our citizens and employees, whilst seeking to reduce our costs. The end benefits expected include: Digital by default approach for all council services; Alignment of Council services with leading mobile technologies and the benefit therein giving due consideration to end users; Maximise digital transactions via self-service and reduced need for Face-to-Face and Phone interventions where possible; Digital services designed with end users in mind through regular engagements during design and delivery phases; Improved ICT foundations to inform Investment Programmes;	Costs for the project include staffing costs for a team of four digital transformation officers, some external payments for training of various staff throughout the council and allocation of service staffing directly involved in the digital transformation of the Council.	199,444	259,357	348,135	The project is an enabler for continued identification of efficiencies through a number of strands, including Lean Six Sigma (LSS) projects. With the embedding of the LSS within the organisation and a number of employee LSS champions, further projects continue to be identified and progressed, which will identify further savings. Examples of such projects which have been completed to date include: review of invoice processing; review of file sharing between the some Council teams and external parties; review of start up grant claim processes; review of ICT delivery model in educational establishments; review of Senior Phase Partnership Provider Course Selection (Schools). Other strands being taken forward as part of the overall digitalisation project include: Zoom Council/ Committee meetings; Digital Skills training for staff; MS teams and M365; automation.	The project commenced during 2019/20 and is ongoing in 2022/23 to review and implement change to service provision and further progress the Fit for Future approach to significant service reviews aimed at implementing change in processes and procedures with the aim of maximising the digital approach to information gathering and processing. Savings targets are not set, but as Fit for Future reviews are finalised efficiencies will be identified and contribute to future cost reductions within the Council. The fact that the project is an enabler indirect savings require to be identified, as well as those savings which are directly attributable to each sub-project. Efficiencies generated will be reported at future financial year-end and through budgetary control reporting
<b>Further strands of Digital Transformation</b> (i.e. automation within the Council)	Costs for the project include staffing costs for the automation projects and some external payments for IT and software.	100,000	197,088	274,417	The project is an enabler for continued identification of efficiencies through automating a range of existing processes. A first phase is currently underway and a pipeline of future processes has been developed and will also link with the outcomes from the Fit for Future reviews.	The list of projects commenced during 2020/21, continued into 2021/22 and are further progressing in 2022/23. As the projects are at an early stage, the saving targets for the overall spend haven't yet been fully explored and identified, but will develop as each project strand develops. The fact that the project is an enabler, indirect savings will be achieved, as well as those savings which are directly attributable to each sub-project. The savings will be reported as part of the year end process and future budgetary control reporting.
<b>Restructures within the Council</b> - to allow services to complete restructures (excluding teachers and front line service staff) with a view to reducing costs without reducing services to the public.	Costs include voluntary early retirements/ voluntary redundancies. It is noted that discretionary costs for early retirement added years cannot be funded by capital receipts and are excluded. Although these costs are one off, there are continuous costs for different restructures.	227,000	70,000	78,000	Future ongoing staffing savings following removal of non teaching posts within the organisation. The restructures are within various services and annual savings are assumed within the 2021/22 and 2022/23 budgets onwards.	Ongoing savings annually through reduced staffing will be identified through staffing restructures and reported at the year end. Those staff identified for voluntary early retirement and voluntary redundancies will be through Cost Benefit Analysis
<b>Total to be set against capital receipts in 2021/22 and 2022/23</b>		<b>526,444</b>	<b>526,445</b>	<b>700,552</b>		

## Appendix 2

	Option	About the service	Savings 22/23	Savings 23/24	FTE Staffing Effect	What this will mean:	Lead Officer	Lower Value Option	Higher Value Option
1	Reduce funding	The Council currently hosts two Christmas light switch-on events in Alexandria and Dumbarton.	£7,860	£7,860	0.00	The Council would still provide Christmas light displays in both towns, but switch-on events would cease.	A. Graham	£7,860	
2	Reduce funding	The Council currently holds two fireworks events in Clydebank and Dumbarton.	£11,500	£0	0.00	This option would replace the existing two Fireworks events with one single display which would alternate location between Clydebank and Dumbarton annually.	A. Graham	£11,500	
3	Reduce funding (Alternative to Options 1 and 2)	The Council currently holds two Christmas light switch-on events, two firework displays and a Pro-am golf competition as well as hosting the Pipe Band Championships and Loch Lomond Highland Games.	£36,000	£36,000	0.00	This option would see the Council continue to run the Scottish Pipe Band Championships and support the Loch Lomond Highland Games given the significant economic benefit generated for the local area from both events. All other events would cease and opportunities would be explored for local communities/businesses to run the fireworks displays and light switch on events.	A. Graham		£36,000
4	Sharing services	Currently, West Dunbartonshire Council shares a number of senior roles with neighbouring authorities.	£28,000	£28,000	1.00	Following a successful six month trial, Council agreed in August to move the management of community planning services in West Dunbartonshire under Argyll and Bute Council and a saving can now be offered as a result.	A. Graham		
5	Reduce school crossing patrollers	The Council currently provides patrol staff at all crossing points within designated school routes. There is no statutory requirement to provide this service.	£45,000	£45,000	2.60	This proposal would bring the service in-line with current national guidance by withdrawing patrols from locations where there are controlled pedestrian crossings in place. Best practice guidance states that school crossing patrollers should not be deployed at junctions where pedestrian crossings already exist because this duplication can be confusing for motorists. The Council has experienced difficulties recruiting for school crossing vacancies and the saving would be achieved through not filling vacant posts. We would continue to work with pupils and parents to promote road safety.	G. MacFarlane	£45,000	
6	Remove school crossing patrols (Alternative to Option 5)	The Council currently provides patrol staff at all crossing points within designated school routes. There is no statutory requirement to provide this service.	£190,000	£190,000	9.43	West Dunbartonshire Council has provided crossing patrollers, though there is no statutory obligation to do so. There has been an increase in controlled pedestrian crossings in the area, and this proposal would remove provision of crossing patrollers achieving a saving of £190,000.	G. MacFarlane		£190,000
7	Rationalise service provision	Currently the Council operates three full-size bowling greens across two sites in Clydebank	£20,000	£20,000	1.00	The Council has seen a steady decline in membership numbers and use of its bowling green facilities over the past 10 years. Under this proposal, the single bowling green at Goldenhill would close and merge with Whitecrook Bowling Club which has two greens. A proposal to turn Goldenhill into a food growing site will be taken forward.	G. MacFarlane	£20,000	
8	Cease service provision (Alternative to Option 7)	Currently the Council operates three full-size bowling greens across two sites in Clydebank	£40,000	£40,000	1.50	As an alternative to Option 6, under this proposal, both Goldenhill and Whitecrook Bowling Clubs would close.	G. MacFarlane		£40,000

9	Reduce service provision	The Council operates two civic amenity sites at Dalmoak, Renton, and Ferry Road, Old Kilpatrick which are operational seven days a week for 11 hours each day during the summer season (April to September) and for nine hours each day during the winter season (October to March).	£23,000	£46,000	0.00	Civic amenity sites throughout West Dunbartonshire are currently open to the public seven days every week. Under this option, residents would be able to access the sites six days per week.	G. MacFarlane	£23,000	
10	Reduce service provision	The Council operates two civic amenity sites at Dalmoak, Renton, and Ferry Road, Old Kilpatrick which are operational seven days a week for 11 hours each day during the summer season (April to September) and for nine hours each day during the winter season (October to March).	£78,000	£78,000	2.00	Sites would continue to be available seven days with year round opening times amended to 10am, giving residents 7 hours of access each day.	G. MacFarlane	£78,000	
11	Reduce service provision (Alternative to Options 9 and 10)	The Council operates two civic amenity sites at Dalmoak, Renton, and Ferry Road, Old Kilpatrick which are operational seven days a week for 11 hours each day during the summer season (April to September) and for nine hours each day during the winter season (October to March).	£113,000	£113,000	2.00	Civic amenity sites throughout West Dunbartonshire are currently open to the public seven days every week. Under this option, residents would be able to access the sites six days per week, with opening times amended to 10am.	G. MacFarlane		£113,000
12	Reduce service provision	The Council currently offers a two-weekly bin collection service to residents.	£300,000	£500,000	3.00	Under this proposal, the service would move to a three-weekly cycle for collections. This is an approach already successfully undertaken by a number of other Scottish councils to increase recycling rates. This option is being considered as part of the Council's wider Waste Strategy.	G. MacFarlane		
13	Increase charges	The Council currently provides free garden maintenance to residents over the age of 65 or those under 65 if they are registered as disabled.	£80,000	£80,000	0.00	Under this proposal, all residents would pay the same fee for the service, which is currently £70 per year. This includes two hedge cuts and seven grass cuts throughout the year.	G. MacFarlane	£80,000	
14	Cease service provision (Alternative to Option 13)	The Care of Garden programme provides residents with two hedge cuts and seven grass cuts for the cost of £70 per year.	£429,000	£429,000	16.00	There is no statutory obligation to offer this service to residents and under this option, provision of this service would cease.	G. MacFarlane		£429,000
15	Introduce parking enforcement	In West Dunbartonshire, on-street parking enforcement is carried out by Police Scotland, who is the sole enforcement authority. The Council owns 30 off-street car parks throughout the area, all of which are currently free to use.	£100,000	£325,000	0.00	Under this option, parking enforcement would be decriminalised and the Council would apply to Transport Scotland for the right to enforce its own parking policies using parking attendants. Good parking management encourages turnover in on-street spaces and car parks and improves access to town centre amenities and businesses. Car parks are currently free to use with no enforced time restrictions. This option would align with the introduction of pavement parking enforcement which is being introduced in Autumn 2022 and is the responsibility of local authorities to enforce.	G. MacFarlane		

16	Reduce service provision	The Council currently operates 8 public toilet facilities including automated cubicles.	£30,000	£50,000	0.00	Following a review of these facilities, this option proposes reducing the number of public toilets by two. Toilets with adequate alternative facilities nearby would be selected to minimise impact. This would achieve a saving of £50,000.	G. MacFarlane		
17	Reduce service provision	In addition to the general street cleaning provision, the Council currently operates a daily street sweeping service in town centres throughout West Dunbartonshire.	£50,000	£50,000	2.00	This option would see a 10% reduction in the service, with sweeping being undertaken every second day. This provision fulfils the Council's statutory obligations.	G. MacFarlane	£50,000	
18		The street cleaning service is responsible for keeping roads clean and litter-free within the requirements of the Environmental Protection Act. The service also extends to public spaces such as parks, play areas, and beaches. This includes emptying litter bins, and routine and ad hoc sweeping. This service currently operates on a fortnightly basis.	£100,000	£100,000	4.00	Under this option, the service would move to monthly with a continued focus on high-use pedestrian areas. Residents would continue to be encouraged to Do the Right Thing and dispose of their litter in bins, with additional bins installed at key locations throughout the authority to minimise littering.	G. MacFarlane		£100,000
19	Reduce service provision	In addition to the street cleaning services outlined, the Council currently provides a litter collection and dog fouling removal service seven days per week.	£140,000	£140,000	6.00	This option would see the service operate Monday to Friday, with the spend on weekend working would be reduced. The Do the Right Thing campaign activity with the public will continue in order to change behaviours and reduce littering.	G. MacFarlane		
20	Remove service provision	The Council currently provides festive lighting in a number of communities across the area over the festive period.	£10,000	£10,000	0.00	Under this option, the Council would encourage and support local business and community organisations to establish fundraising for self-managed festive lighting displays for their area.	G. MacFarlane		
21	Reduce service provision	Currently ground maintenance including grass cutting in open spaces in undertaken on a three-weekly basis.	£182,000	£700,000	16.00	Under this proposal, ground maintenance will be reviewed to identify duplication and ensure the service is working efficiently. The number of biodiversity areas would be increased, helping the Council to reduce its carbon footprint as well as encourage a more diverse range of birds and insects. Grass cutting would be undertaken every four weeks in open spaces.	G. MacFarlane		
22	Increase charges	The Council currently charges £23.42 for a special waste uplift, which includes up to 10 items including bulky items.	£67,000	£67,000	0.00	This option would see charges for special uplifts increased to £35 from 1 April 2022, which is reflective of fees charged by other Councils. Householders will still be able to dispose of any bulky household waste free of charge by taking the item to the Council's household waste recycling centres.	G. MacFarlane		
23	Increase charges	Currently the Council provides commercial waste uplift at charities and places of worship free of charge.	£25,000	£25,000	0.00	Under this proposal, the current offer would be amended and the organisations would instead be eligible for a 50% discount on commercial waste uplifts	G. MacFarlane		
24	Increase charges	The Council currently uplifts food waste and garden waste together from resident's brown bin.	£127,000	£127,000	0.00	Under this proposal, residents would be provided with an additional bin for disposing of food waste and a small fee would be introduced for the collection of garden waste. This has been introduced successfully in a number of neighbouring local authorities	G. MacFarlane		

25	Increase charges	Currently, all new build developments are provided with recycling containers for each home free of charge.	£10,000	£10,000	0.00	Under this proposal, developers would pay a fee of £25 per recycling bin.	G. MacFarlane		
26	Rationalise service provision	Currently the Council runs from two depots, at Elm Road, Dumbarton and Richmond Street, Clydebank.	£70,000	TBC	3.00	Under this option, the Council will review depot provision with a view to rationalising and upgrading on a phased basis. The review will also look at whether there is duplication in order to optimise work processes and efficiency.	G. MacFarlane		
27	Increase charges	The Council operates 25 public Electric Vehicle Chargers across West Dunbartonshire. Currently the Council absorbs the cost of public usage.	£5,000	£12,000	0.00	Under this proposal, drivers would pay for electricity used. This is in line with the approach in a number of other local authorities. National guidance also states that costs should be passed to users to ensure fairness, and support funding of additional charge point rollout.	G. MacFarlane		
28	Pavement Parking Enforcement	Currently Police Scotland undertake all parking enforcement in West Dunbartonshire.	£15,000	£50,000	0.00	In 2022 new legislation around pavement parking is being introduced. Police Scotland will not enforce these regulations and local authorities will take responsibility for ensuring regulations are adhered to, including leading on parking enforcement.	G. MacFarlane		
29	Reduce teacher costs	Currently, schools in West Dunbartonshire receive additional funding to ensure staff numbers reflect the need for those in promoted posts to take time outside the classroom for leadership and management duties.	£100,000	£100,000	2.00	Under this option, core teaching staff required to deliver the curriculum would be maintained. Funding for additional staff would be reduced on a phased basis.	L. Mason		
30	Reduce school budgets	Each school in West Dunbartonshire receives an annual budget which they use to pay for services, supplies, resources and ancillary items.	£100,000	£100,000	0.00	Under this option, the area's 40 schools would continue to utilise about £900,000, with work continuing with head teachers to ensure their priorities are met.	L. Mason	£100,000	
31	Reduce schools budgets (Alternative to Option 30)	Each school in West Dunbartonshire receives an annual budget which they use to pay for services, supplies, resources and ancillary items.	£200,000	£200,000	0.00	Under this option, the area's 40 schools would continue to utilise about £800,000, with work continuing with head teachers to ensure their priorities are met.	L. Mason		£200,000
32	Reduce school budgets	Currently in West Dunbartonshire, £200,000 funding is allocated to activities and events which enhance and develop the curriculum.	£100,000	£100,000	0.00	Under this option, a budget of £100,000 would be maintained for curriculum development. An event showcasing pupil achievements would be held every two years instead of annually.	L. Mason		
33	Reduce service provision	Currently the Council provides free mainstream school transport to primary pupils who live more than one mile from school and secondary pupils who live more than two miles from school.	£30,000	£300,000	0.00	This option would see the school transport criteria amended to statutory level, bringing it into line with almost every other Scottish Council. Free mainstream school transport would be provided to primary pupils who live more than two miles from school and secondary pupils who live more than three miles from school, with remaining pupils encouraged to walk or cycle to school in line with the drive to improve health and wellbeing in the area.	L. Mason		

34	Reduce staffing costs	The Council currently provides an outreach support programme for vulnerable children and their families	£18,100	£18,100	0.50	Under this option, individual support to vulnerable families would be provided through work of Early Learning and Childcare Centres. Our outreach service will continue to support families at risk through parenting programmes, and by providing vital information regarding benefits; linking with health and social work when necessary.	L. Mason		
35	Reduce staffing costs	Learning Assistants are available to provide support to all Early Learning Centres in West Dunbartonshire.	£22,900	£22,900	0.78	Under this proposal, children at ELCCs will continue to be supported by a learning assistant. Learning assistants will continue to be allocated equitably across all of our 29 settings.	L. Mason		
36	Reduce Council Tax discounts	A Council Tax discount of up to 50% is currently available to all owners of second homes in the area.	£52,000	£52,000	0.00	Under this option, the reduction in Council Tax offered to second home owners in West Dunbartonshire would be withdrawn saving £52,000 per annum.	L. Slavin		
37	Reduce discretionary rates relief	All Councils can offer rates relief to charities with premises in their area, and can claim up to 75% of the cost back from the Scottish Government. At present the Council provides 25% discretionary rates relief for all charities operating premises in the area.	£0	£9,650	0.00	Under this proposal, the Council would no longer offer rates relief to national charities operating premises in the area saving the Council £9,650. This would allow the Council to focus resources in support of local charities. Council needs to provide 12 months notice to discontinue discretionary relief to allow rate payers to make provision for it. Therefore saving will not take effect until 2023/24.	L. Slavin		
38	Reduce discretionary rates relief	All Councils can offer rates relief to charities with premises in their area, and can claim up to 75% of the cost back from the Scottish Government. At present the Council provides 20% discretionary rates relief for all charities operating premises in the area.	£0	£7,900	0.00	This option would apply to local and/or national charities who occupy shops as opposed to an office unit. Council needs to provide 12 months notice to discontinue discretionary relief to allow rate payers to make provision for it. Therefore saving will not take effect until 2023/24.	L. Slavin		
39	Reduce discretionary rates relief (Alternative to Options 37 and 38)	All Councils can offer rates relief to charities with premises in their area, and can claim up to 75% of the cost back from the Scottish Government. At present the Council provides 20% discretionary rates relief for all charities operating premises in the area.	£0	£47,000	0.00	This option would withdraw discretionary rates relief provided to all local and national charities which have premises in the Council area with the exception of West Dunbartonshire Leisure Trust, saving the Council £47,000. Council needs to provide 12 months notice to discontinue discretionary relief to allow rate payers to make provision for it. Therefore saving will not take effect until 2023/24.	L. Slavin		
40	Reduce grants	Currently, the Council offers an annual Elderly Welfare Grant which all residents aged 66 and over can apply for.	£110,000	£110,000	0.00	Under this proposal, residents would still have access to a range of financial supports locally and nationally. Due to the significant resource challenges this payment presents, this grant would be removed at a saving of £110,000.	L. Slavin		



41	Dumbarton Common Good	The Council charges a management fee of £25k per annum to the Dumbarton Common Good for services provide by Council officers for administration and estates department services.	£10,000	£10,000	0.00	Under this proposal the fee to the Dumbarton Common Good would increase by £10,000 per annum. This would be the first material increase to the management fee since 2006 despite increasing staff costs and inflation.	L. Slavin		
42	Clydebank Property Company	The Council charges an administration fee of £35k per annum to the Clydebank Property Company for services provide by Council officers for administration services.	£25,000	£25,000	0.00	Under this proposal the administration fee to the Clydebank Property Company would increase by £25,000 per annum. This would be the first material increase to the management fee since 2006 despite increasing staff costs and inflation.	L. Slavin		
43	Reduce funding	The Community Budgeting scheme seeks to empower local communities to make lasting improvements in their area and to support the development of individual and collective resilience. Currently £60,000 of revenue funding is available which community groups and projects can apply for.	£6,000	£6,000	0.00	Under this proposal, a fund of £54,000 would be maintained to support community groups and projects in the next phase of community budgeting.	P. Barry		
44	Reduce service provision	The Council has supported 316 young people between the ages of 17 and 24 with free driving lessons through our Support to Drive scheme, which launched in 2014.	£48,000	£48,000	0.00	The Council's Working4U service provides a range of assistance to residents of all ages to support them into employment. Under this proposal, the provision of the driving scheme would end, however, residents would continue to access support and practical help through the Working4U service and Job Centre Plus.	P. Barry		
45	Reduce funding	Currently the Council provides £1.063m funding to a range of partners and bodies providing services in West Dunbartonshire.	£336,136	£336,136	0.00	Like all Councils, West Dunbartonshire is facing financial challenges and historically partner organisations have been protected from the savings Council services have faced. Under this proposal, the Council would continue to fund strategic partners and other bodies however would apply a saving of 31.63% to the monies provided to reflect the current financial position.	P. Barry and L.Slavin		
46	Reduce grants	The Council distributed local grants totalling £110,000 to businesses in 2021/22. This included start up and growth funding. (excludes SG COVID grants)	£10,000	£10,000	0.00	Under this proposal, annual grant funding of £100,000 would be maintained to support local businesses and start ups and assist business growth in the area.	P. Hessett		
47	Reduce service provision	Currently the council operates two registration offices, one based within the Clydebank Town Centre Office and one based within Dumbarton's Municipal Buildings.	£27,786	£28,341	1.00	The Clydebank registration office has been closed due to Covid-19 since March 2020. During this time, residents have been using the Registration Office in Dumbarton and this arrangement has been operating successfully. Under this option, the Clydebank Registration Office would close permanently.	P. Hessett		
			£3,528,282	£4,809,887	73.81			£415,360	£1,108,000

**Total Taking Higher Value Options**      **£3,112,922**      **£4,394,527**  
**Total Taking Lower Value Options**      **£2,420,282**      **£3,701,887**

	Budget 2021/22	Forecast 2021/22	Rephasing 2021/22	(Over) / Under Spend
	£000	£000	£000	£000
<b>Capital Financing</b>				
Resources Carried Forward - non cash	1,215	1,173	42	0
General Services Capital Grant	843	843	0	0
Ring Fenced Government Grant Funding	6,382	5,505	877	0
Match-funding/other grants & contributions	6,413	3,234	3,178	0
Anticipated Capital Receipts	4,119	10	4,109	0
Prudential Borrowing	37,249	28,217	9,032	0
CFCR	0	63	(63)	0
<b>TOTAL</b>	<b>56,221</b>	<b>39,046</b>	<b>17,175</b>	<b>0</b>
<b>Expenditure</b>				
<b>REGULATORY and REGENERATION</b>				
Regeneration/Local Economic Development	1,188	837	351	0
Legal Case Management System	33	33	0	0
Trading Standards Scam Prevention	2	2	0	0
Solicitor Project	20	20	0	0
Antonine Wall Heritage Lottery Fund	10	10	0	0
Energy Projects quick wins	77	30	47	0
Solar Panel Installation	119	114	5	0
Installation of Solar PV at Clydebanks Leisure Centre	59	1	58	0
Replace existing main hall Air Handling unit at Clydebanks Town Hall	83	5	78	0
Replace obsolete boilers (plant greater than 30 years old)	227	214	13	0
Replace failed heating controls/valves & recommission	19	20	(1)	0
Urinal Controls	18	9	9	0
Upgrade obsolete heating controls (BEMS) across Council estate	80	1	79	0
Leisure Energy projects - air handling units, upgrade lighting, circulating pumps, and draught proofing	207	0	207	0
Water Meter Downsize	10	5	0	5
Automatic Meter Readers	33	34	(1)	0
Oil to Gas Conversion	72	72	0	0
Zero Carbon	344	0	344	0
Regeneration Fund	1,299	624	675	0
Town Centre Fund	593	390	203	0
Placed Based Investment	780	139	641	0
Viresco	750	0	750	0
Clydebanks Can on the Canal	747	0	747	0
District Heating Network Expansion	3,600	0	3,600	0
Queens Quay District Heating Network	0	115	0	(115)
Fund Blended Meetings	12	12	0	0
Exxon City Deal	611	611	0	0
Level Up Funding	1,896	1,867	29	0
<b>CCCCF</b>			0	0
Civic Heart Works - Refurbishment of Clydebanks Town Hall	9	9	0	0
Transformation of Infrastructure Libraries and Museums	278	78	200	0
Heritage Capital Fund	2,537	867	1,670	0
Telephone System Upgrade	15	15	0	0
Stathleven Place	110	165	(55)	0
Alexandria Community Centre Sports Hall re-flooring	40	0	40	0
<b>SUPPLY and DISTRIBUTION</b>			0	0
Building Upgrades and H&S - lifecycle & reactive building upgrades	1,338	1,338	0	0
Office Rationalisation	0	18	0	(18)
Depot Rationalisation	160	15	145	0
Clydebanks Community Sports Hub	8	8	0	0
New Sports Changing Facility Dumbarton West (Old OLSP site)	341	1	340	0
Purchase of 3 Welfare Units	78	0	0	78
New Sports Changing Facility at Duntocher	0	38	(38)	0
New Sports Changing Facility at Lusset Glen in Old Kilpatrick	134	0	134	0
Holm Park & Yoker Athletic FC	86	86	0	0
New Westbriggend Community Centre	610	25	585	0
<b>HOUSING &amp; EMPLOYABILITY</b>			0	0
Invest in "Your Community Initiative"	41	41	0	0
Integrated Housing Management System	23	23	0	0
Dennystoun Forge Site Improvements	25	25	0	0
<b>RESOURCES</b>			0	0
Valuation Joint Board - Requisition of ICT Equipment	3	0	3	0
Making Tax Digital	40	0	0	40
Payment Card Industry Data Security Standard (PCIDSS)	30	0	30	0
Agresso development	30	30	0	0
Cash Receipting system enhancements	40	2	38	0

	Budget 2021/22	Forecast 2021/22	Rephasing 2021/22	(Over) / Under Spend
	£000	£000	£000	£000
Electronic Insurance System - claim/incident management system	7	8	(1)	0
<b>ENVIRONMENT &amp; NEIGHBOURHOOD</b>				
Infrastructure - Flooding	93	93	0	0
Infrastructure - Roads	3,899	3,899	0	0
Vehicle Replacement	3,042	2,170	872	0
Flood Risk Management	963	963	0	0
Cycling, Walking and Safer Streets	692	692	0	0
Footways/Cycle Path Upgrades	103	103	0	0
Street lighting and associated electrical infrastructure	86	106	0	(20)
Public non-adopted paths and roads	489	489	0	0
Allotment Development	370	100	270	0
Community Sports Fund	66	66	0	0
Environmental Improvement Fund	23	23	0	0
Kilmaronock Cemetery Extension	50	50	0	0
Levensgrove Park - Restoration & Regeneration	102	110	0	(8)
Posties Park Sports Hub - New sports hub to include Gym & running track	1,401	2,245	0	(844)
Sports Facilities Upgrades	20	20	0	0
Vale of Leven Cemetery Extension	652	352	300	0
Playparks	81	81	0	0
Knowes Nature reserve	102	102	0	0
Additional Pavement Requirements	200	200	0	0
MUGA Radnor Park and Inler Park	0	40	0	(40)
SpACES for People	648	320	328	0
Auld Street Clydebank - Bond	42	0	42	0
A813 Road Improvement Phase 1	708	708	0	0
A813 Road Improvement Phase 2	0	0	0	0
Clydebank Charrette, A814	2,285	2,135	150	0
A811 Lomond Bridge	723	500	223	0
Elevated Platforms (Building Services)	45	0	45	0
Protective overcoating to 4 over bridges River Leven	442	482	0	(40)
Strathclyde Partnership for Transport - Bus, cycling and walking infrastructure improvements & Park and Rides	880	880	0	0
Purchase of gritters	400	150	250	0
Turnberry Homes - traffic calming/ management at Turnberry housing development off Castle Road	7	7	0	0
Electrical Charging Points - Rapid Charge	95	95	1	0
Mandatory 20mph Residential communities	120	50	70	0
River Leven Flood Prevention Scheme	343	343	0	0
Gruggies Burn Flood Prevention	572	250	322	0
Bus rapid development fund	214	214	0	0
Waste Transfer Station	60	60	0	0
Replacement of compactors at Dalmoak civic amenity site	80	80	0	0
Depot Improvement Works	90	21	69	0
<b>EDUCATION</b>				
AV Equipment - Education	443	126	317	0
Digital Inclusion	331	331	0	0
Schools Estate Improvement Plan - next Phase Fairley	318	53	265	0
Schools Estate Improvement Plan	6,200	4,112	2,088	0
Free School Meals	100	2	98	0
Choices Programme - to assist young people who require additional support	113	113	0	0
Schools Estate Refurbishment Plan	4	4	0	0
Early Years Early Learning and Childcare Funding	1,936	1,967	0	(31)
Dalmonach CE Centre	49	49	0	0
CO2 in Schools	117	117	0	0
<b>HSCP</b>				
Special Needs - Aids & Adaptations for HSCP clients	1,113	884	229	0
Replace Elderly Care Homes and Day Care Centres	477	200	277	0
Criminal Justice Adaptations	63	0	63	0
<b>PEOPLE AND TECHNOLOGY</b>				
ICT Modernisation	903	550	353	0
ICT Security & DR	1,120	700	420	0
Internet of Things Asset Tracking	53	53	0	0
IoT Employee Resilience Support	50	50	0	0
365 Implementation	169	169	0	0
Education Software Licensing Refresh	58	0	58	0
Development of Workforce Management System	42	42	0	0
			0	0
Direct Project Support	3,502	3,369	0	133

Total Capital Spend	56,221	39,046	18,035	(860)
---------------------	--------	--------	--------	-------

		Prior year spend	Updated Budget 2021/22	Forecast Outturn 2021/22	Budget 2022/23	Budget 2023/24	Budget 2024/25	Budget 2025/26	Budget 2026/27	Budget 2027/28	Budget 2028/29	Budget 2029/30	Budget 2030/31	Budget 2021/22 to 2030/31
		£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
<b>RECURRING</b>														
Special Needs - Aids & Adaptations for HSCP clients	Beth Culshaw		1,113	884	1,053	850	875	902	902	902	902	902	902	9,074
Building Upgrades and H&S - lifecycle & reactive building upgrades	Angela Wilson		1,338	1,338	2,963	3,090	3,090	3,090	3,090	3,090	3,090	3,090	3,090	29,021
ICT Modernisation	Victoria Rogers		903	550	1,278	1,147	859	1,041	863	865	865	865	865	9,198
ICT Security & DR	Victoria Rogers		1,120	700	963	810	560	880	430	430	430	430	430	6,063
Infrastructure - Flooding	Gail McFarlane		93	93	100	100	100	100	100	100	100	100	100	993
Infrastructure - Roads	Gail McFarlane		3,899	3,899	3,180	3,160	3,180	3,180	3,180	3,180	3,180	3,180	3,180	32,499
Vehicle Replacement	Gail McFarlane		3,042	2,170	2,089	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	14,659
Flood Risk Management	Gail McFarlane		963	963	350	350	350	350	0	0	0	0	0	2,363
Cycling, Walking and Safer Streets	Gail McFarlane		692	692	117	0	0	0	0	0	0	0	0	809
Footways/Cycle Path Upgrades	Gail McFarlane		103	103	100	100	100	100	100	100	100	100	100	1,003
Street lighting and associated electrical infrastructure	Gail McFarlane		86	106	80	100	100	100	100	100	100	100	100	986
Public non-adopted paths and roads	Gail McFarlane		489	489	450	450	450	450	450	450	450	450	450	4,539
Regeneration/Local Economic Development	Peter Hissett		1,188	837	1,351	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	10,188
Direct Project Support	Laurence Slavin		3,502	3,369	3,502	1,586	1,586	1,586	1,586	1,586	1,586	1,586	1,586	19,559
<b>RESOURCES</b>														
Valuation Joint Board - Requisition of ICT Equipment	David Thomson	0	3	0	3	2	4	0	0	0	0	0	0	9
Making Tax Digital	Laurence Slavin	0	40	0	0	0	0	0	0	0	0	0	0	0
Payment Card Industry Data Security Standard (PCIDSS)	Laurence Slavin	0	30	0	30	0	0	0	0	0	0	0	0	30
Aggresso development	Laurence Slavin	0	30	30	0	0	0	0	0	0	0	0	0	30
Cash Receipting system enhancements	Laurence Slavin	0	40	2	38	0	0	0	0	0	0	0	0	40
Electronic Insurance System - claim/incident management system	Laurence Slavin	43	7	8	0	0	0	0	0	0	0	0	0	51
<b>REGULATORY and REGENERATION</b>														
Legal Case Management System	Peter Hissett	0	33	33	0	0	0	0	0	0	0	0	0	33
Trading Standards Scam Prevention	Peter Hissett	8	2	2	0	0	0	0	0	0	0	0	0	10
Solicitor Project	Peter Hissett		20	20	26	7	0	0	0	0	0	0	0	53
Antonine Wall Heritage Lottery Fund	Peter Hissett	0	10	10	0	0	0	0	0	0	0	0	0	10
Energy Projects quick wins	Peter Hissett	3	77	30	47	0	0	0	0	0	0	0	0	80
Solar Panel Installation	Peter Hissett	16	119	114	5	0	0	0	0	0	0	0	0	135
Installation of Solar PV at Clydebank Leisure Centre	Peter Hissett	2	59	1	55	3	0	0	0	0	0	0	0	61
Replace existing main hall Air Handling unit at Clydebank Town Hall	Peter Hissett	0	83	5	74	4	0	0	0	0	0	0	0	83
Replace obsolete boilers (plant greater than 30 years old)	Peter Hissett	2	227	214	17	0	0	0	0	0	0	0	0	233
Replace failed heating controls/valves & recommission	Peter Hissett	1	19	20	0	0	0	0	0	0	0	0	0	21
Urinal Controls	Peter Hissett	27	18	9	0	0	0	0	0	0	0	0	0	36
Upgrade obsolete heating controls (BEMS) across Council estate	Peter Hissett	0	80	1	151	8	0	0	0	0	0	0	0	160
Leisure Energy projects - air handling units, upgrade lighting, circulating pumps, and draught proofing	Peter Hissett	63	207	0	216	11	0	0	0	0	0	0	0	290
Lighting upgrades to LED in schools and Corporate buildings	Peter Hissett	0	0	0	0	0	0	0	0	0	0	0	0	0
Water Meter Downsize	Peter Hissett	6	10	5	5	0	0	0	0	0	0	0	0	16
Automatic Meter Readers	Peter Hissett	22	33	34	0	0	0	0	0	0	0	0	0	56
Oil to Gas Conversion	Peter Hissett	115	72	72	0	0	0	0	0	0	0	0	0	187
Zero Carbon	Peter Hissett	0	344	0	344	0	0	0	0	0	0	0	0	344
Regeneration Fund	Peter Hissett	4,552	1,299	624	1,931	1,675	1,000	0	0	0	0	0	0	9,782
Town Centre Fund	Peter Hissett	573	593	390	203	0	0	0	0	0	0	0	0	1,166
Place Based Investment	Peter Hissett	0	780	139	641	0	0	0	0	0	0	0	0	780
Viresco Studio and Arts Centre	Peter Hissett	0	750	0	750	0	0	0	0	0	0	0	0	750
Clydebank Can on the Canal	Peter Hissett	0	747	0	747	0	0	0	0	0	0	0	0	747
District Heating Network Expansion	Peter Hissett	0	3,600	0	3,500	4,000	3,500	0	0	0	0	0	0	11,000
Queens Quay District Heating Network	Peter Hissett	21,458	0	115	0	0	0	0	0	0	0	0	0	21,573
Fund Blended Meetings	Peter Hissett	0	12	12										12
Exxon City Deal	Peter Hissett	2,236	611	611	820	9,000	9,000	9,000	3,383	0	0	0	0	34,050
Level Up Funding	Peter Hissett	0	1,896	1,867	7,366	12,867								22,100
<b>CCCF</b>														
Civic Heart Works - Refurbishment of Clydebank Town Hall	Amanda Graham	3,331	9	9	0	0	0	0	0	0	0	0	0	3,340
Transformation of Infrastructure Libraries and Museums	Amanda Graham	143	278	78	100	100	0	0	0	0	0	0	0	421
Heritage Capital Fund	Amanda Graham	312	2,537	867	1,670	1,151	0	0	0	0	0	0	0	4,000

		Prior year spend	Updated Budget 2021/22	Forecast Outturn 2021/22	Budget 2022/23	Budget 2023/24	Budget 2024/25	Budget 2025/26	Budget 2026/27	Budget 2027/28	Budget 2028/29	Budget 2029/30	Budget 2030/31	Budget 2021/22 to 2030/31
		£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Telephone System Upgrade	Amanda Graham	0	15	15	0	0	0	0	0	0	0	0	0	15
Strathleven Place (formerly part of Glencairn House project)	Amanda Graham	0	110	165	1,535	0	0	0	0	0	0	0	0	1,700
Alexandria Community Centre Sports Hall re-flooring	Angela Wilson	0	40	0	40	0	0	0	0	0	0	0	0	40
<b>SUPPLY and DISTRIBUTION</b>														
Office Rationalisation	Angela Wilson	22,051	0	18	0	0	0	0	0	0	0	0	0	22,069
Depot Rationalisation	Angela Wilson	119	160	15	1,700	750	4,000	1,952	0	0	0	0	0	8,536
Clydebank Community Sports Hub	Angela Wilson	3,857	8	8	0	0	0	0	0	0	0	0	0	3,865
New Sports Changing Facility Dumbarton West (Old OLSP site)	Angela Wilson	9	341	1	0	340	0	0	0	0	0	0	0	350
Purchase of 3 Welfare Units	Angela Wilson	0	78	0	78	0	0	0	0	0	0	0	0	78
New Sports Changing Facility at Duntocher	Angela Wilson	344	0	38	0	0	0	0	0	0	0	0	0	382
New Sports Changing Facility at Lusset Glen in Old Kilpatrick	Angela Wilson	16	134	0	134	0	0	0	0	0	0	0	0	150
Holm Park & Yoker Athletic FC C7	Angela Wilson	664	86	86	0	0	0	0	0	0	0	0	0	750
New Westbridgend Community Centre	Angela Wilson	65	610	25	1,085	1,200	0	0	0	0	0	0	0	2,375
<b>HOUSING &amp; EMPLOYABILITY</b>														
Invest in "Your Community Initiative"	Peter Barry	781	41	41	90	0	0	0	0	0	0	0	0	912
Integrated Housing Management System	Peter Barry	7	23	23	10	10	10	10	10	10	10	0	0	100
Dennystoun Forge Site Improvements	Peter Barry	0	25	25	25	25	25	25	25	25	25	0	0	200
<b>ENVIRONMENT &amp; NEIGHBOURHOOD</b>														
Allotment Development	Gail McFarlane	31	370	100	270	0	0	0	0	0	0	0	0	401
Community Sports Fund	Gail McFarlane	406	66	66	0	0	0	0	0	0	0	0	0	472
Environmental Improvement Fund	Gail McFarlane	1,704	23	23	0	0	0	0	0	0	0	0	0	1,727
Kilmarnock Cemetery Extension	Gail McFarlane	0	50	50	0	0	0	0	0	0	0	0	0	50
Levensgrove Park - Restoration & Regeneration	Gail McFarlane	4,046	102	110	0	0	0	0	0	0	0	0	0	4,156
Posties Park Sports Hub - New sports hub to include Gym & running track	Gail McFarlane	400	1,401	2,245	0	0	0	0	0	0	0	0	0	2,645
Sports Facilities Upgrades	Gail McFarlane	200	20	20	0	0	0	0	0	0	0	0	0	220
Vale of Leven Cemetery Extension	Gail McFarlane	165	652	352	300	0	0	0	0	0	0	0	0	817
Playparks	Gail McFarlane	0	81	81	0	0	0	0	0	0	0	0	0	81
Knowes Nature reserve	Gail McFarlane	0	102	102	0	0	0	0	0	0	0	0	0	102
Additional Pavement Requirements	Gail McFarlane	0	200	200	0	0	0	0	0	0	0	0	0	200
MUGA Radnor Park and Inler Park	Gail McFarlane	642	0	40	0	0	0	0	0	0	0	0	0	682
SpACES for People	Gail McFarlane	92	648	320	328	0	0	0	0	0	0	0	0	740
Auld Street Clydebank - Bond	Gail McFarlane	358	42	0	42	0	0	0	0	0	0	0	0	400
A813 Road Improvement Phase 1	Gail McFarlane	992	708	708	0	0	0	625	0	0	0	0	0	2,325
A813 Road Improvement Phase 2	Gail McFarlane	0	0	0	0	0	0	2,325	0	0	0	0	0	2,325
Clydebank Charrette, A814	Gail McFarlane	2,014	2,285	2,135	150	0	0	0	0	0	0	0	0	4,299
A811 Lomond Bridge	Gail McFarlane	3,429	723	500	0	0	0	0	0	0	0	0	0	3,929
Elevated Platforms (Building Services)	Gail McFarlane	0	45	0	45	0	0	0	0	0	0	0	0	45
Protective overcoating to 4 over bridges River Leven	Gail McFarlane	48	442	482	230	0	279	0	0	0	0	0	0	1,039
Strathclyde Partnership for Transport - Bus, cycling and walking infrastructure improvements & Park and Rides	Gail McFarlane	0	880	880	0	0	0	0	0	0	0	0	0	880
Purchase of gritters	Gail McFarlane	0	400	150	250	0	0	0	0	0	0	0	0	400
Turnberry Homes - traffic calming/ management at Turnberry housing development off Castle Road	Gail McFarlane	53	7	7	0	0	0	0	0	0	0	0	0	60
Electrical Charging Points - Rapid Charge	Gail McFarlane	170	95	95	0	0	0	0	0	0	0	0	0	265
Mandatory 20mph Residential communities	Gail McFarlane	11	120	50	170	269	0	0	0	0	0	0	0	500
River Leven Flood Prevention Scheme	Gail McFarlane	157	343	343	300	0	0	0	0	0	0	0	0	800
Gruggies Burn Flood Prevention	Gail McFarlane	373	572	250	1,322	5,822	7,286	0	0	0	0	0	0	15,053
Bus rapid development fund	Gail McFarlane	3	214	214	0	0	0	0	0	0	0	0	0	217
Waste Transfer Station	Gail McFarlane	0	60	60	120	1,800	0	0	0	0	0	0	0	1,980
Replacement of compactors at Dalmoak civic amenity site	Gail McFarlane	0	80	80	0	0	0	80	0	0	0	0	0	160
Depot Improvement Works	Gail McFarlane	0	90	21	69	7	0	0	0	0	0	0	0	97
<b>EDUCATION</b>														
AV Equipment - Education	Laura Mason	127	443	126	377	60	60	60	120	120	60	0	0	1,110
Digital Inclusion	Laura Mason	45	331	331	0	0	0	0	0	0	0	0	0	376
Schools Estate Improvement Plan - next Phase Fairley	Laura Mason	42	318	53	2,797	18,000	7,058	1,500	0	0	0	0	0	29,450
Schools Estate Improvement Plan	Laura Mason	10,637	6,200	4,112	764	3,745	742	0	0	0	0	0	0	20,000
Free School Meals	Laura Mason	99	100	2	98	0	0	0	0	0	0	0	0	199
Choices Programme - to assist young people who require additional support	Laura Mason	637	113	113	0	0	0	0	0	0	0	0	0	750
Schools Estate Refurbishment Plan	Laura Mason	5,503	4	4	0	0	0	0	0	0	0	0	0	5,507
Early Years Early Learning and Childcare Funding	Laura Mason	6,781	1,936	1,967	0	0	0	0	0	0	0	0	0	8,748
Dalmonach CE Centre	Laura Mason	1,101	49	49	0	0	0	0	0	0	0	0	0	1,150

		Prior year spend	Updated Budget 2021/22	Forecast Outturn 2021/22	Budget 2022/23	Budget 2023/24	Budget 2024/25	Budget 2025/26	Budget 2026/27	Budget 2027/28	Budget 2028/29	Budget 2029/30	Budget 2030/31	Budget 2021/22 to 2030/31
		£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Kilpatrick School - New Build	Laura Mason	10,950	0	0	0	0	0	0	0	0	0	0	0	10,950
Co2 Monitors in Schools	Laura Mason	0	117	117	0	0	0	0	0	0	0	0	0	117
<b>HSCP</b>														
Replace Elderly Care Homes and Day Care Centres	Beth Culshaw	27,053	477	200	0	277	0	0	0	0	0	0	0	27,530
Criminal Justice Adaptations	Beth Culshaw	0	63	0	63	0	0	0	0	0	0	0	0	63
<b>PEOPLE AND TECHNOLOGY</b>														
Internet of Things Asset Tracking	Victoria Rogers	7	53	53	0	0	0	0	0	0	0	0	0	60
IoT Employee Resilience Support	Victoria Rogers	50	50	50	0	0	0	0	0	0	0	0	0	100
365 Implementation	Victoria Rogers	31	169	169	150	100	0	0	0	0	0	0	0	450
Education Software Licensing Refresh	Victoria Rogers	2	58	0	0	0	0	0	0	0	0	0	0	2
Development of Workforce Management System	Victoria Rogers	0	42	42	0	46	46	47	48	49	50	51	0	379
<b>NEW BIDS</b>														0
Agresso upgrade	Laurence Slavin								30					30
IFRS 16 Database	Laurence Slavin				5									5
Re -imagine Antonine Wall	Peter Hissett				10	10	10							30
Community Alarm upgrade	Beth Culshaw				154	154	154	0	0	154	154	154		924
Replacement of CareFirst	Beth Culshaw				280	280	280	280	280					1,400
Electric Vehicle Charging Points	Gail McFarlane				50									50
Roads Plant	Gail McFarlane				40	40								80
Footway Resurfacing (RAMP)	Gail McFarlane				350									350
East End Park Resurfacing	Gail McFarlane				30	170								200
Cemetery Extension, North Dalnotter	Gail McFarlane					250								250
Balloch Mountain Bike Track	Gail McFarlane				10	200								210
Play Area Upgrade Programme	Gail McFarlane				100	100	100	100	100					500
Water Safety	Gail McFarlane				30									30
Traffic Signal Upgrades	Gail McFarlane				300									300
Vehicle Replacement Strategy	Gail McFarlane				1,000									1,000
Lighting upgrades to LED in schools and Corporate buildings	Angela Wilson				50									50
Water Automatic Meter Readers	Peter Hissett				20									20
Replace Obsolete oil fired Boiler at HUB CEC.	Peter Hissett				110									110
Electricity Automatic Meter Readers	Peter Hissett				10									10
Changing Places Toilet Provision	Angela Wilson				100									100
<b>TOTAL CAPITAL</b>		<b>139,184</b>	<b>56,221</b>	<b>39,046</b>	<b>51,506</b>	<b>76,526</b>	<b>47,104</b>	<b>30,083</b>	<b>17,097</b>	<b>13,461</b>	<b>13,402</b>	<b>13,308</b>	<b>13,103</b>	<b>453,820</b>

	Revised Budget 2021/22	Projected Outturn 2021/22	Budget 2022/23	Budget 2023/24	Budget 2024/25	Budget 2025/26	Budget 2026/27	Budget 2027/28	Budget 2028/29	Budget 2029/30	Budget 2030/31	Total
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
<b>Resources Carried Forward</b>	<b>1,215</b>	<b>1,173</b>	<b>42</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,215</b>
Turnberry Homes	7	7	(0)	0	0	0	0	0	0	0	0	7
Auld Street Bond	42	0	42	0	0	0	0	0	0	0	0	42
Early Years	159	159	(0)	0	0	0	0	0	0	0	0	159
Town Centre Fund Grant	593	593	(0)	0	0	0	0	0	0	0	0	593
Digital Inclusion	331	331	(0)	0	0	0	0	0	0	0	0	331
Can on the Canal	30	30	0	0	0	0	0	0	0	0	0	30
Internet of things Asset Tracking	53	53	0	0	0	0	0	0	0	0	0	53
<b>General Services Capital Grant</b>	<b>843</b>	<b>843</b>	<b>5,982</b>	<b>6,648</b>	<b>6,648</b>	<b>6,648</b>	<b>6,648</b>	<b>6,648</b>	<b>6,648</b>	<b>6,648</b>	<b>6,648</b>	<b>60,009</b>
General Services Capital Grant	1,244	1,244	7,030	7,030	7,030	7,030	7,030	7,030	7,030	7,030	7,030	64,514
Gruggies Burn Grant Awarded	0	0	(666)									(666)
Less PSHG to HEEDS	(384)	(384)	(382)	(382)	(382)	(382)	(382)	(382)	(382)	(382)	(382)	(3,822)
Stairlift transfer to HSCP	(17)	(17)	0	0	0	0	0	0	0	0	0	(17)
<b>Ring-fenced Government Grant funding</b>	<b>6,382</b>	<b>5,505</b>	<b>8,223</b>	<b>20,218</b>	<b>7,701</b>	<b>5,951</b>	<b>2,908</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,506</b>
<u>Scottish Government</u>												
Cycling, Walking, Safer Streets	692	589	387									976
Level Up Funding	0	1,867	5,766	12,267								19,900
Early Years - in year	0	0	0	0	0	0	0	0	0	0	0	0
Town Centre Fund	0	0	0									0
District Heating Network Expansion	2,500	500	1,250	2,000	1,750							5,500
Exxon City Deal - grant allocation applied to city deal project	2,410	2,410	820	5,951	5,951	5,951	2,908	0	0	0	0	23,991
Place Based Investment	780	139										139
<b>Match-funding/other grants &amp; contributions</b>	<b>6,413</b>	<b>3,234</b>	<b>3,087</b>	<b>712</b>	<b>30</b>	<b>930</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,993</b>
<u>Scottish Government</u>												
River Leven Flood Prevention	280	280	280	0		0	0	0	0	0	0	560
Regeneration Capital Grant Fund, funded by SG - Clydebank Can on the Canal	747	0	747									747
Regeneration Capital Grant Fund, funded by SG - Viresco Studios and Arts Centre	750	0	750									750
<u>Sustrans</u>	0											0
Footways/Cycle Path upgrades	30	30	30	30	30	30	0	0	0	0	0	150
Connecting Clydebank (Clydebank Charrette A814)	270	270	0									270
Spaces for People	696	368	0									368
<u>Strathclyde Partnership for Transport</u>	0											0
Bus Infrastructure Improvements (10130)	200	200										200
A813 Road Improvement Phase 1	0	0	0	0	0	450	0	0	0	0	0	450
SPT (New Funding) -bus infrastructure improvements	50	0										0
A814 Congestion Reduction Measures (10502)	300	300										300
A8014 Kilbowie Road Bus Route Improvement Works		330										330
Strathleven Active Travel Network		50										50
Clydebank Transport Improvements (10504)	200	0										0
A813 Road Improvement Phase 2	0	0	0	0	0	450	0	0	0	0	0	450
<u>Historic Scotland</u>	0											0
New Dumbarton Offices	50	0	0	0	0	0	0	0	0	0	0	0
Income - HES - Dumbarton Visitor Gateway - A study on improving visitor facilities at Rock and Castle	10	0										0
<u>Heritage Lottery Fund</u>	0											0
Levengrove Park	280	280	0	0	0	0	0	0	0	0	0	280
<u>Others</u>	0											0
Developer contributions re Dumbarton Walkway	0		0	682	0	0	0	0	0	0	0	682
Glencairn House - match funding assumed per council report on a pro-rata basis to spend (now part of LUF)	185	0	0	0	0	0	0	0	0	0	0	0
Internet of Things Asset Tracking	0	0										0
IoT Employee Resilience Support	0	0										0
Transport Scotland Electrical Charging Points (New Funding)	95	95										95
Alexandria Community Centre Sports Hall re-flooring	20	0										0
Sustrans (Connecting Clydebank)	134	0	0	0	0	0	0	0	0	0	0	0

	Revised Budget 2021/22	Projected Outturn 2021/22	Budget 2022/23	Budget 2023/24	Budget 2024/25	Budget 2025/26	Budget 2026/27	Budget 2027/28	Budget 2028/29	Budget 2029/30	Budget 2030/31	Total
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Capital Income - CCG Community Investment Fund - Clydebank Care Home	1	0										0
Renewal of play parks	81	81										81
Nature Restoration Fund - Knowes Nature Reserve	102	102										102
CO2 Monitors in Schools - SG Funding	117	117										117
Levelling Up Funding part of level up funding	0	0										0
Sustrans - Spaces for People	1,280	0	1,280									1,280
Scottish Futures Trust - OLSP	0	0	0	0	0	0	0	0	0	0	0	0
Green Infrastructure Fund	432	432	0	0	0	0	0	0	0	0	0	432
Lawn Tennis Association/ sports scotland	38	38	0	0	0	0	0	0	0	0	0	38
Bus Rapid Deployment Service	0	217	0	0	0	0	0	0	0	0	0	217
Sports Scotland	20	0										0
Community Capital Fund	30	30	0	0	0	0	0	0	0	0	0	30
Community Park HCI	15	15	0	0	0	0	0	0	0	0	0	15
												0
<b>Capital Receipts</b>	<b>4,119</b>	<b>10</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10</b>
<b>Prudential Borrowing</b>	<b>37,249</b>	<b>28,217</b>	<b>34,172</b>	<b>48,948</b>	<b>32,725</b>	<b>16,554</b>	<b>7,541</b>	<b>6,813</b>	<b>6,754</b>	<b>6,660</b>	<b>6,455</b>	<b>194,840</b>
<b>Funded from Revenue</b>	<b>0</b>	<b>63</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>63</b>
<b>Total - all</b>	<b>56,221</b>	<b>39,046</b>	<b>51,506</b>	<b>76,526</b>	<b>47,104</b>	<b>30,083</b>	<b>17,097</b>	<b>13,461</b>	<b>13,402</b>	<b>13,308</b>	<b>13,103</b>	<b>314,636</b>
Resources held on Balance Sheet	1,215	1,173	42	0	0	0	0	0	0	0	0	1,215
General Capital Grant	843	843	5,982	6,648	6,648	6,648	6,648	6,648	6,648	6,648	6,648	60,009
Ring Fenced Capital Grant	6,382	5,505	8,223	20,218	7,701	5,951	2,908	0	0	0	0	50,506
Match-funding	6,413	3,234	3,087	712	30	930	0	0	0	0	0	7,993
Capital Receipts	4,119	10	(0)	0	0	0	0	0	0	0	0	10
Required Prudential Borrowing	37,249	28,217	34,172	48,948	32,725	16,554	7,541	6,813	6,754	6,660	6,455	194,840
Revenue contributions	0	63	0	0	0	0	0	0	0	0	0	63
<b>TOTAL RESOURCES IDENTIFIED</b>	<b>56,221</b>	<b>39,046</b>	<b>51,506</b>	<b>76,526</b>	<b>47,104</b>	<b>30,083</b>	<b>17,097</b>	<b>13,461</b>	<b>13,402</b>	<b>13,308</b>	<b>13,103</b>	<b>314,636</b>



## General Services Capital Plan Linkage of Capital Projects to Asset Management Plans

<b>Recurring Budgets</b>	
Aids & Adaptations	The provision of Aids and Adaptations links some of our main strategic priorities of Early Intervention, Access and Resilience – which ties into the Scottish Government's 2020 Vision of "supporting people to live longer, healthier lives at home or in a homely setting" for as long as is reasonably possible and also to support WD residents (mainly older people and physical disabilities) to be discharged home from hospital as soon as possible – a key Strategic Priority as set out in the HSCP Strategic Plan
Building Upgrades and H&S	This links to key objectives within the Regeneration Delivery Plan, Asset Management Service Plan and Property Asset Management Plan. Contained within Asset Management Plan Property.
ICT Modernisation / Infrastructure - ICT	ICT Asset management plan commits to delivering ICT assets that are fit for purpose in terms of ease of use, meeting business requirements and innovative
ICT Core Infrastructure/ ICT Security & DR	ICT Asset Management Plan commits to delivering a secure and resilient but cost effective infrastructure to support service delivery and minimise disruption
Infrastructure - Flooding	AMP states that we will develop and produce a Flood Protection Study.
Infrastructure - Roads	This links to the Roads Asset Management Plan - to provide an improved Roads Infrastructure which supports the Council's strategic aims & objectives with respect to connectivity and access to employment, education, health, leisure and transport opportunities.
Vehicle Replacement	The Asset Management Plan - Vehicle Fleet establishes the replacement intervals for light commercial vehicles (10 Years) and heavy vehicles (7 years) from the date of first registration. The capital budget for replacement vehicles is aligned to replacement dates of the vehicles.
Flood Risk Management	SEPA licensing & delays incurred by 3rd party utilities resulted in slippage of programme & therefore budget Linking to AMP Flood protection of River Leven & surrounding water courses & critical drainage infrastructure.
Cycling, Walking and Safer Streets	AMP states that we will undertake footway/cycleway Capital improvements.
Footways/Cycle Path upgrades	AMP states that we will undertake footway improvements as part of the Capital Programme.
Street Lighting and associated electrical infrastructure	AMP states that we will continue with our ongoing programme of column and infrastructure replacement.
Public non adopted paths and roads	Upgrading paths is mentioned in the following sections of the Open Space Asset Management Plan - Amenity Greenspace, Public parks, Green Corridors and Cemeteries.
Regeneration/Local Economic Development	The LED budget contains numerous sub-projects.
Direct Project Support	This is a general support budget that is not linked to a specific asset management plan
<b>Chief Officer - Regulatory and Regeneration</b>	
Legal Case Management System	ICT Asset management plan commits to delivering ICT assets that are fit for purpose in terms of ease of use, meeting business requirements and innovative
Solicitor Post	Support for various capital projects.
Trading Standards Scam Prevention	The project involves the provision of devices which prevent nuisance and scam phone calls to residents who are vulnerable due to conditions such as dementia. It is well established that victims of scams suffer both financially and in terms of their general health. Loss of confidence and emotional distress can also impact on an individual's ability to live independently and in their own home.
Antonine Wall Heritage Lottery Fund	This is a multi partner project and is a heritage site involving Historic Environment Scotland and other Local Authorities. The aim is to carry out regeneration heritage projects and development. It links in with Regeneration of West Dunbartonshire area.
Energy Projects quick wins	This links to key objectives within the Regeneration Delivery Plan, Asset Management Service Plan and Property Asset Management Plan. To continue to reduce energy consumption and deliver savings through effective asset management.
Solar panel installation	This links to key objectives within the Regeneration Delivery Plan, Asset Management Service Plan and Property Asset Management Plan. To continue to reduce energy consumption and deliver savings through effective asset management.
Installation of Solar PV at Clydebank Leisure Centre	This links to key objectives within the Regeneration Delivery Plan, Asset Management Service Plan and Property Asset Management Plan. To continue to reduce energy consumption and deliver savings through effective asset management.
Replace existing main hall Air Handling unit at Clydebank Town Hall	This links to key objectives within the Asset Management Service Plan and Property Asset Management Plan.
Replace obsolete boilers (plant greater than 30 years old)	This links to key objectives within the Regeneration Delivery Plan, Asset Management Service Plan and Property Asset Management Plan. To continue to reduce energy consumption and deliver savings through effective asset management.
Replace failed heating controls/valves & recommission	This links to key objectives within the Regeneration Delivery Plan, Asset Management Service Plan and Property Asset Management Plan. To continue to reduce energy consumption and deliver savings through effective asset management.
Urinal Controls	This links to key objectives within the Regeneration Delivery Plan, Asset Management Service Plan and Property Asset Management Plan. To continue to reduce energy consumption and deliver savings through effective asset management.
Upgrade obsolete heating controls (BEMS) across Council estate	This links to key objectives within the Regeneration Delivery Plan, Asset Management Service Plan and Property Asset Management Plan. To continue to reduce energy consumption and deliver savings through effective asset management.
Leisure Energy projects	This links to key objectives within the Regeneration Delivery Plan, Asset Management Service Plan and Property Asset Management Plan. To continue to reduce energy consumption and deliver savings through effective asset management.
Lighting upgrades to LED in schools and Corporate buildings	This links to key objectives within the Regeneration Delivery Plan, Asset Management Service Plan and Property Asset Management Plan. To continue to reduce energy consumption and deliver savings through effective asset management.
Water Meter Downsize	This links to key objectives within the Regeneration Delivery Plan, Asset Management Service Plan and Property Asset Management Plan. To continue to reduce energy consumption and deliver savings through effective asset management.

Automatic Meter Readers	This links to key objectives within the Regeneration Delivery Plan, Asset Management Service Plan and Property Asset Management Plan. To continue to reduce energy consumption and deliver savings through effective asset management.
Oil to Gas Conversion	This links to key objectives within the Regeneration Delivery Plan, Asset Management Service Plan and Property Asset Management Plan. To continue to reduce energy consumption and deliver savings through effective asset management.
Zero Carbon	This links to key objectives within the Regeneration Delivery Plan, Asset Management Service Plan and Property Asset Management Plan. To assist with meetin the demands for zero carbon emmsions
Regeneration Fund	This links in with plans to regenerate the West Dunbartonshire area and there are sub projects within the plan to allow this to happen.
Town Centre Fund	Funding received from Scottish Government which has been targeted to support regeneration of Town Centres
Place Based Investment	This is a Government programme which is shaped by the needs and aspirations of local communities
Viresco Studio and Arts Centre	This project is for the repurposing and restoration of B listed former St Andrew's church in Alexandria for community arts uses and assists with local regeneration.
Clydebank Can on the Canal	This project will provide a new community-run activities centre in Clydebank Town Centre which assists with the regeneration nof the local area.
Queens Quay District Heating Network	This links to key objectives within the Regeneration Delivery Plan, Asset Management Service Plan and Property Asset Management Plan. Corporate Asset Management Strategy.
Fund Blended Meetings	This project allows for meetings to be undertaken on a remote and hybrid basis which was critical during the recent pandemic
Exxon City Deal	This links to key objectives within the Regeneration Delivery Plan, Asset Management Service Plan and Property Asset Management Plan. Corporate Asset Management Strategy.
<b>Chief Officer - Communications, Culture, Communities and Facilities</b>	
Civic Heart Works	This links to key objectives within the Regeneration Delivery Plan, Asset Management Service Plan and Property Asset Management Plan. Contained within Asset Management Plan Property.
Transformation of Infrastructure Libraries and Museums	Committee approved spend to invest in the improvement of the Libraries and Culture Service. This fits in with efficient, effective, frontline services from the Strategic Plan.
Heritage Capital Fund	Administration budget commitment
Telephone System Upgrade	This funding was awarded as part of the centralisation of telephone contact across the Council. The money is being used to improve the Housing Repairs telephone platform for incoming calls, providing improved Management Information. It fits in with Housing Strategy and the Council's Strategic Plan.
Strathleven Place	This links to key objectives within the Regeneration Delivery Plan, Asset Management Service Plan and Property Asset Management Plan and Corporate Asset Management Strategy.
Alexandria Community Centre Sports Hall re-flooring	This links to key objectives within the Asset Management Service Plan and Property Asset Management Plan.
<b>Chief Officer - Supply, Distribution and Property</b>	
Office Rationalisation	This links to key objectives within the Regeneration Delivery Plan, Asset Management Service Plan and Property Asset Management Plan. Contained within Asset Management Plan Property & Corporate Asset Management Strategy.
Depot Rationalisation	This links to key objectives within the Regeneration Delivery Plan, Asset Management Service Plan and Property Asset Management Plan. Contained within Asset Management Plan Property & Corporate Asset Management Strategy.
Clydebank Community Sports Hub	This links to key objectives within the Regeneration Delivery Plan, Asset Management Service Plan and Property Asset Management Plan. Corporate Asset Management Strategy.
New Sports Changing Facility (Old OLSP site)	This links to key objectives within the Regeneration Delivery Plan, Asset Management Service Plan and Property Asset Management Plan. Contained within Asset Management Plan Property & Corporate Asset Management Strategy.
Welfare Units	The purchase of mobile welfare units links directly to Building Services service and asset plans and will reduce the cost of hiring static welfare units.
New Sports Changing Facility at Duntocher	This links to key objectives within the Regeneration Delivery Plan, Asset Management Service Plan and Property Asset Management Plan. Contained within Asset Management Plan Property & Corporate Asset Management Strategy
New Sports Changing Facility at Lusset Glen in Old Kilpatrick	This links to key objectives within the Regeneration Delivery Plan, Asset Management Service Plan and Property Asset Management Plan. Contained within Asset Management Plan Property & Corporate Asset Management Strategy.
Holm Park & Yoker Athletic FC	This links to key objectives within the Regeneration Delivery Plan, Asset Management Service Plan and Property Asset Management Plan. Contained within Asset Management Plan Property & Corporate Asset Management Strategy.
New West Bridgend Community Centre	This links to key objectives within the Regeneration Delivery Plan, Asset Management Service Plan and Property Asset Management Plan. Contained within Asset Management Plan Property & Corporate Asset Management Strategy
<b>Chief Officer - Housing and Communities</b>	
Invest in "Your Community Initiative"	The H+E Delivery Plan clearly sets out the challenge of the competing demands of delivering joined-up services to local areas, against a backdrop of financial and resourcing challenges. The Delivery Plan confirms that the Your Community Initiative, which includes Community Budgeting and the Improvement Fund, is the council's approach to delivering services to local areas and involving local communities. The Communities Team continue to work to embed this approach across relevant council services and CPWD to improve ways of delivering the required services, while improving community participation and engagement.
Integrated Housing Management System	ICT Asset management plan commits to delivering ICT assets that are fit for purpose in terms of ease of use, meeting business requirements and innovative
Dennystoun Forge Site Improvements	This project will support site improvements providing more and better accomodation for the community.
<b>Chief Officer - Resources</b>	
Valuation Joint Board	This is linked to the VJB capital plan
Making Tax Digital	Although not linked to a specific AMP this is a statutory requirement as from April 2020 all aspects of the VAT return must be digital. This is a mandatory requirement from HMRC.
Payment Card Industry Data Security Standard (PCIDSS)	Development work required for Legislative purposes and to provide adequate security for citizens making payment to the Council

Upgrade & Development of Agresso	Development work required to ensure our computer systems remain robust and fit for purpose
Cash Receipting system enhancements	Development work required to ensure our computer systems remain robust and fit for purpose
Electronic Insurance System	Although not linked to a specific AMP this system will improve the working processes within the insurance team, streamlining reporting and claims handling processes being dealt with. It will improve the digitalisation of the work within the team.
<b>Chief Officer - Environment and Neighbourhood</b>	
Allotment Development	There is a section within the Open Space Asset Management Plan Action Plan on Allotments. This states that in line with the Council's obligations under the Community Empowerment Act we will provide three new allotment sites of at least 0.66 hectares.
Community Sports Fund	This is a fund that allows sports clubs to apply for funding to improve existing and develop new facilities. Within the Open Space Asset Management Plan it states that the provision of new 3G pitches and new pavilions has improved the overall sports pitch asset, however there are some facilities still classed as poor which require addressing.
Invest in creating an Environmental Improvement Fund	The Open Space Asset Management Plan states that we will select amenity Greenspace sites to increase the proportion that is managed for biodiversity. The plan states that we will upgrade and make green corridors more useable.
Kilmaronock Cemetery Extension	The Open Space Asset Management Plan states that we will construct an extension to Kilmaronock Cemetery.
Levensgrove Park	The Open Space Asset Management Plan states that we will provide as a minimum provision in our Urban Parks - car parking, toilet provision, nature area and play opportunities.
Posties Park Sports Hub	Within the Open Space Asset Management Plan it states that the provision of new 3G pitches and new pavilions has improved the overall sports pitch asset, however there are some facilities still classed as poor which require addressing.
Sports Pitch/Facilities Upgrades	Within the Open Space Asset Management Plan it states that the provision of new 3G pitches and new pavilions has improved the overall sports pitch asset, however there are some facilities still classed as poor which require addressing. Contained within Asset Management Plan Property & Corporate Asset Management Strategy
Vale of Leven Cemetery Extension	The Open Space Asset Management Plan states that we will identify a new Cemetery site in the Vale of Leven.
Play Parks	This project links to the Open Space Asset Management Plan Action Plan where there is a section on Playspace for children and teenagers
Knowes Nature reserve	Funding has been received from Nature Restoration Fund to build nature resource for Fairlie community.
Additional Pavement Requirements	AMP states that we will undertake footway improvements as part of the Capital Programme.
New Play & Recreation at Radnor Park, including MUGA	There is a section within the Open Space Asset Management Plan Action Plan on Playspace for children and teenagers. This states that we will utilise developer contributions to address the quality of current stock and achieve better contributions to increase the scale of provision and underpin the continued maintenance of any new provision. We will enhance the accessibility and inclusivity of play provision and work towards providing inclusive play provision in all new and refurbished play areas.
SpACES for People	Funding provided by Scottish Government to provide people of West Dunbartonshire additional space to help adhere to social distancing guidelines.
Auld Street Clydebank - Bond	Works to be carried out from recovered Road Bond include C/Way, F/Way resurfacing, roundal & street lighting.
A813 Road Improvement Phase 1	A813 forms a strategic link from the settlements within WDC both Carriageway and geometry require upgrading to current specifications and is named in current AMP.
A813 Road Improvement Phase 2	A813 forms a strategic link from the settlements within WDC. Both Carriageway construction and road geometry require upgrading to current specifications and this is named in current AMP.
Clydebank Charrette, A814	This will enhance the A814 through Clydebank and links to the current AMP
A811 Lomond Bridge	In our AMP it states we will develop and implement design solution for failing bridge deck @ Lomond Road Bridge Balloch.
Elevated Platforms (Building Services)	Provision of elevated platform.
Protective overcoating to 4 over bridges, River Leven	Slippage required due to a comprehensive works package which will be created from the Bridge Principal inspections which have been undertaken. AMP states that we will continue with programme of both Principal & General bridge inspections and implement Capital improvements identified from these inspections.
Strathclyde Partnership for Transport	These projects improve & support connectivity and equal access to Public transport & assist in encouraging Modal shift, thus helping reducing emissions.
Purchase of Gritters	Allows the Council to continue to deliver savings through effective asset management.
Turnberry Homes	Final tranche of these works to be completed in conjunction with Dumbarton East footway improvements. As previously noted AMP states we will deliver capital footway improvements to facilitate safe pedestrian routes and encourage active travel.
Electrical Vehicle Charging	AMP states that we will continue to work with other service departments and organisations to install Electric Vehicle Charging points.
Mandatory 20MPH Residential communities	AMP - Creating safer communities for the residents of WDC.
River Leven Flood Prevention Scheme	AMP states that we will develop and produce a Flood Protection Study of the River Leven. Continued participation in CaLL - Clyde & Loch Lomond Flood Prevention Management Group.
Gruggies Burn Flood Prevention Scheme	Project design is ongoing as optioneering has produced alternative design solutions ongoing discussions with Consultants, Contractors & SEPA have permitted us to appoint a Specialist Contractor via Scape framework to produce a "Buildability" statement. Ground investigation works instructed under Scape framework. Specialist Consultant appointed via SLC Professional Services Framework. AMP - continuation of the development of Gruggies Burn and subsequent implementation of Gruggies Burn Flood Prevention Scheme.
Bus rapid development fund	Funding has been awarded from Sustrans to assist with social distancing measures required as a result of the COVID-19 pandemic.
Waste Transfer Station	The design, development and construction of a recycling and bulk waste transfer facility that will ensure all recycling material can be sorted and disposed off appropriately to ensure compliance with landfill ban in 2025.

Replacement of compactors at Dalmoak civic amenity site	The purchase of 2 compactors for the Council civic amenity site at Dalmoak.
Depot Improvement Works	Improvement of WDC Roads Depot to ensure fit for purpose
<b>Chief Officer - Education, Learning and Attainment</b>	
AV Equipment - Education	The current Education audio visual estate numbers ~650 teaching boards. ~200 boards are currently aged 7+ years old and/or faulty. The project aims to create and maintain a 'fit for purpose' learning environment to ensure compatability with emerging and futre technology by replacing ageing and faulty audio visual teaching boards.
Digital Inclusion	Increase the ratio of chrome book devices for most disadvantaged children and families and support for families with remote access. Particular requirement during recent pandemic
Schools Estate Improvement Plan - next Phase Fairley	This links to key objectives within the Regeneration Delivery Plan, Asset Management Service Plan and Property Asset Management Plan. Contained within Asset Management Plan Property & Corporate Asset Management Strategy
Schools Estate Improvement Plan	This links to key objectives within the Regeneration Delivery Plan, Asset Management Service Plan and Property Asset Management Plan. Contained within Asset Management Plan Property & Corporate Asset Management Strategy
Free School Meals	This links to key objectives within the Regeneration Delivery Plan, Asset Management Service Plan and Property Asset Management Plan.
Choices Programme	Current school Estate Management Plan is being revised to reflect the changing needs in education delivery. A revised action plan has been presented to committee. This links to key objectives within the Regeneration Delivery Plan, Asset Management Service Plan and Property Asset Management Plan. Contained within Asset Management Plan Property 2016-21 & Corporate Asset Management Strategy 2016-21
Schools Estate Refurbishment Plan	This links to key objectives within the Regeneration Delivery Plan, Asset Management Service Plan and Property Asset Management Plan. Contained within Asset Management Plan Property & Corporate Asset Management Strategy
Early Years Early Learning and Childcare Funding	This is linked to the Early Year Strategy
Dalmonach CE Centre	This links to key objectives contained within Asset Management Plan Property & Corporate Asset Management Strategy.
Kilpatrick School - New Build	This links to key objectives within the Regeneration Delivery Plan, Asset Management Service Plan and Property Asset Management Plan. - Corporate Asset Management Strategy.
Co2 Monitors in Schools	To provide all education establishments with CO2 monitors to record the levels of CO2 in learning and teaching spaces, in order to adjust ventilation/heating appropriately. Progress with this is reported to Scottish Government
<b>Chief Officer - Health and Social Care Partnership</b>	
Replace Elderly Care Homes and Day Care Centres	This links to key objectives within the Regeneration Delivery Plan, Asset Management Service Plan and Property Asset Management Plan.
Criminal Justice Adaptations	Renovation of Unit 11 Levenside Business Court which is funded from revenue.
<b>New Capital Bids Received</b>	
Agresso upgrade	Development work required to ensure our computer systems remain robust and fit for purpose
IFRS 16 Database	To ensure compliance with new accounting standard for leasing
Re -imagine Antonine Wall	This is a multi partner project and is a heritage site involving Historic Environment Scotland and other Local Authorities. The aim is to carry out regeneration heritage projects and development. It links in with Regeneration of West Dunbartonshire area.
Community Alarm upgrade	Development work required to ensure our computer systems remain robust and fit for purpose
Replacement of CareFirst	Development work required to ensure our computer systems remain robust and fit for purpose
Electric Vehicle Charging Points	AMP states that we will continue to work with other service deprtments and organisations to install Electric Vehicle Charging points.
Roads Plant	The Asset Management Plan - Vehicle Fleet establishes the replacement intervals for light commercial vehicles (10 Years) and heavy vehicles (7 years) from the date of first registration. The capital budget for replacement vehicles is aligned to replacement dates of the vehicles.
Footway Resurfacing (RAMP)	AMP states that we will undertake footway improvements as part of the Capital Programme.
East End Park Resurfacing	AMP states that we will undertake footway improvements as part of the Capital Programme.
Cemetery Extension, North Dalnotter	Links to the Asset Management Plan.
Balloch Mountain Bike Track	AMP states that we will undertake footway improvements as part of the Capital Programme.
Play Area Upgrade Programme	There is a section within the Open Space Asset Management Plan Action Plan on Playspace for children and teenagers. This states that we will utilise developer contributions to address the quality of current stock and achieve better contributions to increase the scale of provision and underpin the continued maintenance of any new provision. We will enhance the accessibility and inclusivity of play provision and work towards providing inclusive play provision in all new and refurbished play areas.
Water Safety	To ensure adequate life saving equipment is available
Traffic Signal Upgrades	Upgarde required due to repeated failure of current signlas
Vehicle Replacement Strategy	The Asset Management Plan - Vehicle Fleet establishes the replacement intervals for light commercial vehicles (10 Years) and heavy vehicles (7 years) from the date of first registration. The capital budget for replacement vehicles is aligned to replacement dates of the vehicles.
Lighting upgrades to LED in schools and Corporate buildings	This links to key objectives within the Regeneration Delivery Plan, Asset Management Service Plan and Property Asset Management Plan. To continue to reduce energy consumption and deliver savings through effective asset management.
Water Automatic Meter Readers	This links to key objectives within the Regeneration Delivery Plan, Asset Management Service Plan and Property Asset Management Plan. To continue to reduce energy consumption and deliver savings through effective asset management.
Replace Obsolete oil fired Boiler at HUB CEC.	This links to key objectives within the Regeneration Delivery Plan, Asset Management Service Plan and Property Asset Management Plan. To continue to reduce energy consumption and deliver savings through effective asset management.
Electricity Automatic Meter Readers	This links to key objectives within the Regeneration Delivery Plan, Asset Management Service Plan and Property Asset Management Plan. To continue to reduce energy consumption and deliver savings through effective asset management.
Changing Places Toilet Provision	Links into the Asset Management Plan and ensure accessibility for all.

**West Dunbartonshire Council**  
**Report by the Chief Officer - Resources**  
**Council: 9 March 2022**

---

**Subject: Capital Strategy 2022/23 to 2030/31**

**1. Purpose**

- 1.1** The purpose of this report is to provide Members with the Council's updated capital strategy for the period 2022/23 to 2030/31.

**2. Recommendations**

- 2.1** Members are requested to approve the updated capital strategy as appended to this report.

**3. Background**

- 3.1** In December 2017, the Chartered Institute of Public Finance and Accountancy, (CIPFA), issued revised Prudential and Treasury Management Codes. As from 2019/20, all local authorities are required to prepare a Capital Strategy which is intended to provide the following:

- a high-level overview of how capital expenditure, capital financing and treasury management activity contribute to the provision of services;
- an overview of how the associated risk is managed; and
- the implications for future financial sustainability.

- 3.2** The Council's first Capital Strategy was approved by Council in March 2019 and has been subject to an annual update since that date.

**4. Main Issues**

Capital Strategy

- 4.1** The capital strategy is reviewed and updated annually. This updated version covers the period 2022/23 to 2030/31 which is the same time period covered by the capital plan update which will be reported to Council as part of the separate budget report to this Council meeting.
- 4.2** The updated Strategy reflects new accounting rules which will come into effect on 01 April 2022 which require all leases (with a few exceptions) to be accounted for on the Council Balance Sheet as assets. Accounting for these on the Balance Sheet will result in

increases to the Council's assets and long term liabilities. This will also result in an adjustment to Prudential and Treasury Management indicators as it will increase the 'level of debt' identified by the Council; the Capital Financing Requirement; Operational Boundary; and Authorised Limit, by the value of the leases. Forecast and estimates of the ratio of financing costs to Net Revenue Stream may also be affected. This change affects all Councils, however this Council has a relatively low number of leased assets so the impact is not considered to be significant.

## **5. Option Appraisal**

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

## **6. People Implications**

**6.1** There are no personnel issues.

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

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

## **8. Risk Analysis**

**8.1** While the appended report provides the capital strategy of the Council there are 3 main risks associated with long term capital planning. These risks are noted below along with assurances over existing procedures to mitigate these risks.

<b>Risk</b>	<b>Mitigation</b>
Capital plans are not fully aligned to Council strategic objectives	Council has controls included within the prioritisation and approval process to mitigate this risk.
Non-deliverability of capital investment plans	Council has management and monitoring controls, including regular capital budget reporting, that will assist in mitigating this risk
Inflation may increase capital expenditure levels, which may affect the capital financing and borrowing requirement leading to an increase in borrowing, assuming no additional capital receipts are available	Council has a robust capital governance process in place to mitigate and manage this risk.

## **9. Equalities Impact Assessment**

**9.1** An equalities impact screening has been carried out and has determined that a detailed assessment was not required in relation to this report.

## **10. Environmental Sustainability**

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

## **11. Consultation**

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

## **12. Strategic Assessment**

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

**12.2** The capital strategy contributes to the Financial Strategy via the interdependency that exists between pro-active long term capital planning and the formulation of long term financial plans.

**Laurence Slavin**  
**Chief Officer – Resources**  
**9 March 2022**

---

<b>Person to Contact:</b>	Chief Officer - Resources Council Offices, Church Street, Dumbarton Email: <a href="mailto:laurence.slavin@west-dunbarton.gov.uk">laurence.slavin@west-dunbarton.gov.uk</a>
<b>Appendix:</b>	Capital Strategy 2022/23 to 2030/31
<b>Background Papers:</b>	Prudential Indicators 2021/22 to 2030/31 and Treasury Management Strategy 2021/22 to 2030/31 (Council 3 March 2021)
<b>Wards Affected:</b>	No wards directly affected.







# **West Dunbartonshire Council**

## **Capital Strategy**

### **2022/23 to 2031/32**

March 2022

---

## Contents

	Page
<b>Chapter One - Overview</b>	
Introduction	3
Guiding principles	4
Linkage of capital plan to internal plans and strategies	4
External influences on capital planning	6
<b>Chapter Two – Long term capital planning</b>	
Governance process	9
Prioritisation and approval	11
Management and monitoring of the capital plan	14
Funding of the capital investment plan	
Capital grants and capital contributions	14
Capital receipts strategy	15
Revenue and other forms of funding	15
Borrowing	15
Alternative funding and delivery opportunities	16
Capacity to deliver	17
Skills and knowledge	18
<b>Chapter Three - Investments and Guarantees</b>	
Approach, due diligence and risk appetite	20
Investment properties	20
Impact of capital planning on investment strategy	20
Summary of material investments and guarantees	21
<b>Chapter Four - Treasury Management and Prudential Indicators</b>	
Governance process	22
Impact of capital investment on treasury management and prudential indicators	22
<b>Chapter Five - Section 95 Officer Statements</b>	
Statements on delivery, affordability and risk	25
<b>Chapter Six – Action Plan</b>	
Actions, timescales, outputs and outcomes	27

---

## Chapter One - Overview

---

### Introduction

The Capital Strategy for West Dunbartonshire Council provides an overview of how capital expenditure plans reflect the Council's capital investment ambition while ensuring the links between capital investment, capital financing, treasury management, asset management plans/strategies and the Council's revenue budgeting cycle and long term financial planning are maintained.

The Capital Investment Strategy is a reporting requirement introduced by the 2017 edition of the CIPFA Prudential Code. Local authorities produce many plans and strategies in the course of their operations, however, it is recognised that within the context of capital planning, there is a need to produce an overarching view that addresses the following key considerations:

- Ensuring that capital plans are aligned to the strategic priorities as set out in the Council Plan;
- Ensuring that capital plans are affordable, prudent and sustainable;
- Demonstrating the linkage to local strategic planning and local asset management planning;
- Ensuring that financing decisions are taken in accordance with good professional practice and a full understanding of the risks involved;
- Ensuring that lifecycle revenue costs are understood; and
- Demonstrating the Council has robust governance arrangements to support its capital planning activities.

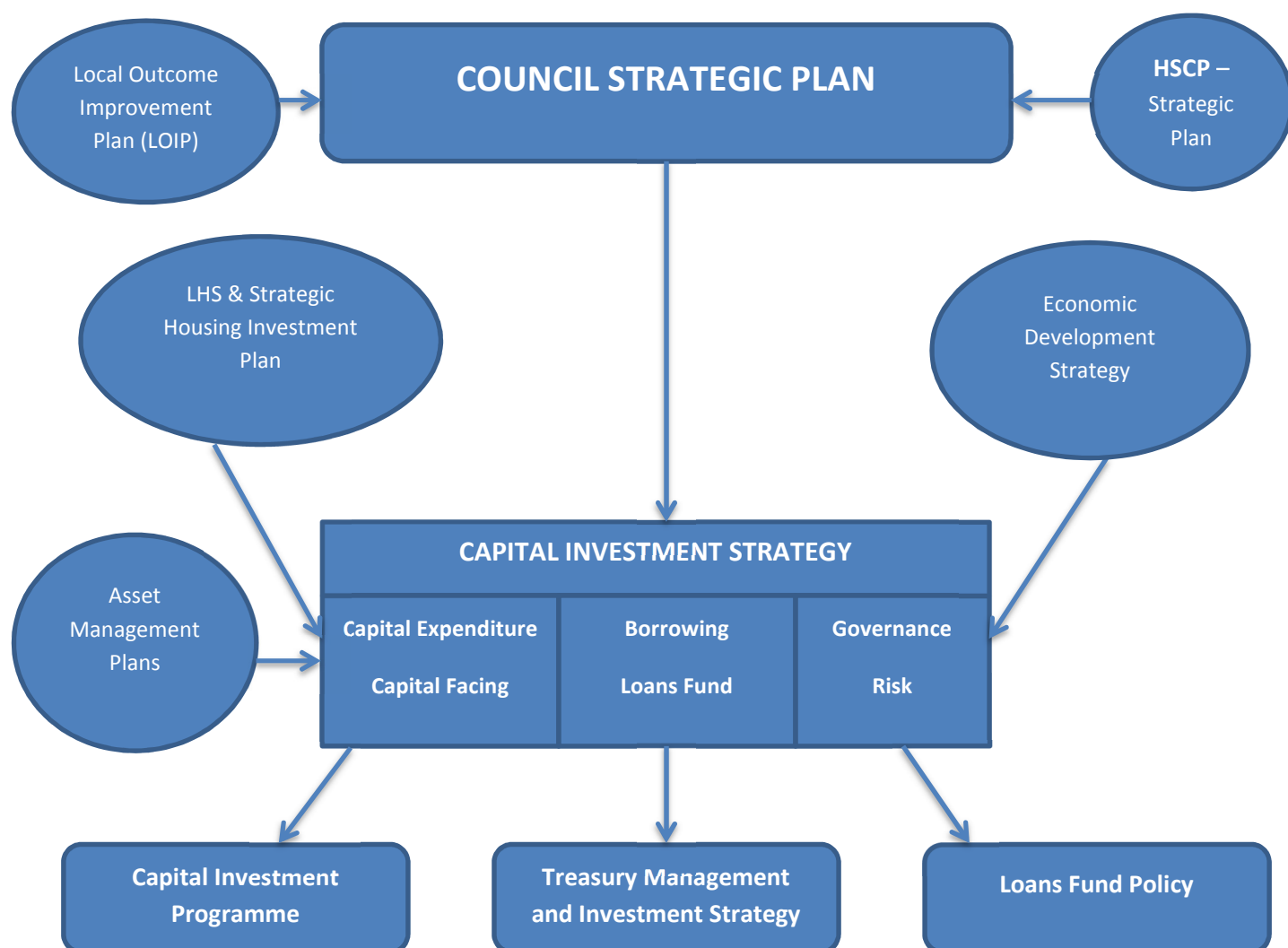
The Strategy is the policy framework document that sets out the principles to be used to guide the allocation of capital investment across the Council's services and informs decisions on capital spending priorities within both the General Fund 10 year capital plan (2022/23 to 2031/32) and the Housing Revenue Account (HRA) 5 year capital plan (2022/23 to 2026/27). Included within this strategy document is a statement by the Section 95 Officer on the delivery, affordability and risks associated with this strategy.

### Background

West Dunbartonshire Council is an ambitious Council and has plans to deliver significant capital investment over the next 10 year capital planning period across housing, schools, economic regeneration and infrastructure. The Council works in partnership with other agencies in the delivery of this investment, including the Scottish Government and Glasgow City Region City Deal.

The Capital Investment Strategy takes account of the Council's strategic priorities and considers any new investment within the context of outcomes, affordability, sustainability or spend to save. There is also recognition of the need to balance investment between maintaining current assets and infrastructure against the ambitions for acquiring new

assets. The Council's current capital programme is shaped and influenced by various associated strategies and plans, as illustrated as follows:



The primary purpose of the Capital Investment Strategy is to provide an overarching view of how various plans and strategies inform capital investment and to demonstrate that this is both affordable and sustainable. The associated plans and strategies each focus on specific priority areas and, through appropriate governance structures, ultimately shape and influence the investment plans delivered through the Capital Investment Programme. Underpinning the Capital Investment Programme is the Treasury Management and Investment Strategy and Loans Fund Policy. Both ultimately consider the delivery of the capital programme within the context of affordability and risk and apply a measurement of what this means against key prudential and treasury indicators. The aim being to demonstrate affordability and sustainability over the long term.

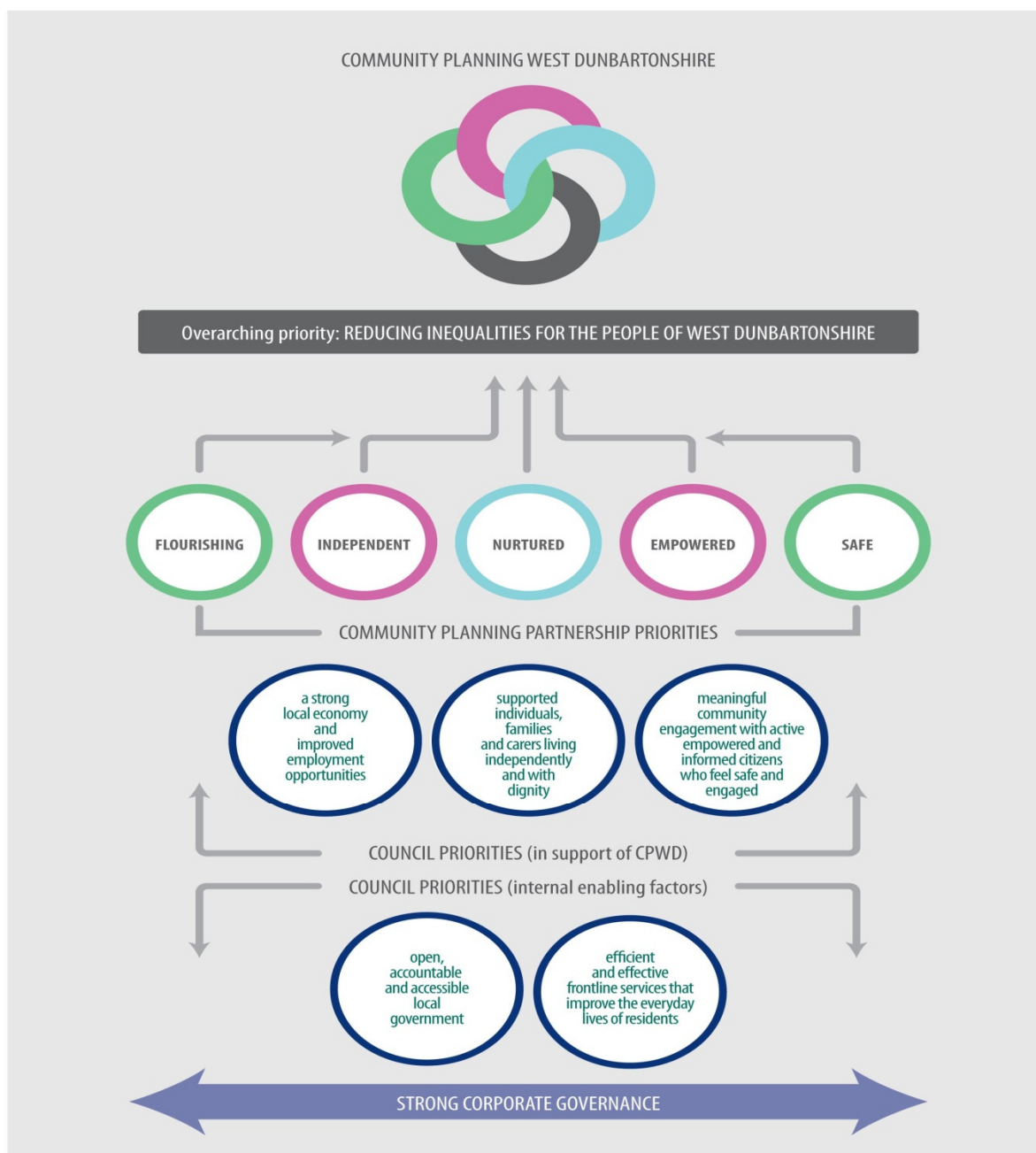
## Plans and Strategies

*West Dunbartonshire Council Strategic Plan 2017-2022*

Capital Investment Strategy - 2022/23 to 2031/32

Page 4

The vision for West Dunbartonshire Council is to: “*West Dunbartonshire Council will deliver high quality services, led by priorities identified by the communities of West Dunbartonshire, in an open and transparent way*”. The Council has 5 Strategic Priorities that link to the Community Planning West Dunbartonshire’s Local Outcome Improvement Plan, with an overarching priority of reducing inequalities for the people of West Dunbartonshire, as illustrated below:



### *Health and Social Care Partnership Strategic Plan*

The strategic plan has been created in partnership with the third and independent sector, public health, community planning partners, local communities and people who use the service. The vision and our desire is to ensure that our citizens have access to the right care, at the right time and in the right place. It involves a range of activities, centred around a continuous cycle of “analyse, plan, do and review” and is iterative and dynamic to support collaborative system change across health and social care and all partners working in our communities. The HSCP Strategic Plan has identified the following Strategic Priorities:

- Early Intervention;
- Access;
- Resilience;
- Assets; and
- Inequalities.

### *Asset Management Plans*

The Council has a number of asset management plans, each of which covers a 5 year period. The following diagram illustrates the linkage between the overarching Corporate Asset Management Strategy and the underlying asset plans that are in place for each asset category.



The overarching document is the Corporate Asset Management Strategy. The aim of the Asset Management Strategy is to ensure that our assets are managed in a corporate, coherent and prioritised fashion, as a mechanism to support the delivery of key services; ensuring their efficiency and effectiveness in meeting the current and future needs of communities within West Dunbartonshire.

Strategic well-executed asset management is an essential component for West Dunbartonshire Council and is fundamental to being able to demonstrate that the Council is delivering in the context of the Best Value agenda. The Council therefore has a responsibility to ensure that:

- Assets are managed on a strategic basis so that they enhance and improve service delivery; and
- The asset base is aligned to the organisations strategic priorities and objectives and that they are managed in an active, effective and efficient manner.

Sound and efficient management of our assets has a significant part to play in continuing to improve and develop our services to the Community. Therefore, core services such as Education, Health & Social Care Partnership, Housing, etc. must continue to articulate their strategic direction in the short, medium and long term and support the translation of these priorities and their implications in terms of asset requirements to enable the effective development and delivery of Services. Effective Asset Management as well as improving efficiency and effectiveness, can:

- Generate resources through income by selling surplus assets; and
- Generate long term revenue efficiencies as those assets would no longer be a burden on resources.

The corporate Asset Management Strategy supplemented by individual asset management plans. These plans follow the guidance from the Chartered Institute of Public Finance and Accounting (CIPFA) advising that local authorities should classify assets under 6 categories:

- Property (including investment and disposals);
- Open Spaces;
- Roads Structures & Lighting;
- Housing;
- Vehicle Fleet & Plant; and
- Information and Communication Technology (ICT).

West Dunbartonshire Council's approach to the management of these categories require detailed asset management plans which have been developed within the context of this strategic framework and approved by the appropriate Committee for each of the categories.

Each of the asset management plans takes account of six key drivers which are promoted by CIPFA as being critical to effective asset management. These drivers in turn will

influence the capital projects that are both in the current capital investment plan and are proposed for future inclusion. The key drivers are:

- Condition;
- Suitability;
- Sufficiency;
- Revenue Costs;
- Accessibility; and
- Value.

### ***Local Housing Strategy 2017-22 and Strategic Housing Investment Plan 2020/21-24/25***

The key strategic outcomes for the Local Housing Strategy for West Dunbartonshire include ensuring the supply of housing meets the needs and aspirations of local people that they live in good quality homes which are located in strong, safe communities. The Strategic Housing Investment Plan (SHIP) sets out the priorities for affordable housing investment in West Dunbartonshire over the next five years;

- Health and Educational benefits;
- Contribute to Regeneration of West Dunbartonshire;
- Sustainable Investment
- Meet Local Demand and Aspirations; and
- Maximise Return on Investment and achieve Value for Money.

The SHIP will secure investment across the Council and provide sustainable, affordable, accessible high quality homes which will contribute to the wider regeneration aims for the area.

In addressing projected demographic trends of an ageing population in West Dunbartonshire new build homes will be designed for future needs of an aging population with cognisance taken in the design stage for changing mobility needs. The SHIP supports the Health and Social Care Partnership to meet specialist housing need through dedicated supported accommodation projects.

The Council also recognises that bringing former social housing stock back into social ownership can increase the level of housing stock available as well as supporting regeneration in the area. As such, a buy-back programme has been incorporated into the SHIP.

Making sustainable investment in housing is a key priority within the SHIP and this is achieved by incorporating energy efficiency measures and renewable technologies within the new build programme. The developments benefit from a range of sustainable measures including solar photovoltaic panels, district heating schemes and design measures to minimise space heating demand. This investment aligns to the Council's Environmental, Sustainability and Climate Change Strategy in supporting affordable warmth to households across the Council.



The regeneration of Council communities is a strategic priority within the Council Plan and the SHIP. Through housing led regeneration and the provision of high quality homes, desirable communities are created where people want to live and which in turn can also attract private sector investment.

Finally, it is recognised that new build housing also provides benefits to health, wellbeing and can contribute positively to educational attainment. New energy efficient, high quality homes can alleviate symptoms in a number of respiratory illnesses and young people can benefit from improved cognitive development and less risk of behavioural issues when living in warm, high quality housing.

### ***Other plans and strategies***

In addition to the asset management plans outlined above there are a number of other plans, strategies and approaches that influence the level and type of capital investment undertaken by the Council.

- West Dunbartonshire Strategic Plan;
- Strategic service delivery plans;
- Schools Estate Strategy;
- Early Years Strategy;
- Asset Disposal Strategy; and
- Regeneration charrettes.

### **Capital Investment**

Capital Investment is a highly regulated area of finance and is clearly defined both externally and internally as detailed below:

- CIPFA's Code of Practice (underpinned by financial reporting standards); and
- The Council's Capital Guidance document which can be located in the Treasury and Capital section of the Council's intranet.

In summary capital investment is defined as expenditure that can be directly attributed to the acquisition, creation or enhancement of items of property, plant and equipment or the acquisition of rights over certain longer term intangible benefits. In contrast revenue expenditure is incurred in providing a service on a day to day basis and the benefit is immediately consumed by the Council.

The value of the Council's assets as at 31 March 2022 is detailed in the table below and illustrates the diversity and scale of the asset base:

<b>Asset Classification</b>	<b>£000</b>
Operational land and buildings	356,838
Commercial land and buildings	43,329
Surplus assets	6,196
Assets under construction	99,822
Council dwellings	504,468
Infrastructure assets	74,703
Vehicles, plant and equipment	19,440
Community Assets	6,431
<b>Total Asset Value</b>	<b>1,111,227</b>

While this strategy focuses on the Council's management of its own investment in assets, a wider view of capital investment throughout the Council area (by other public organisations and the private sector) will influence both the Council's capital spend and the ability of the Council to meet its strategic priorities:

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

The Capital Strategy sets out a number of guiding principles, however a balance is required between guidance and prescription to allow a flexible approach to be taken and to enable the Council to adapt and reflect in times of uncertainty.

The management of both the General Fund and HRA capital plans are supported by the Council's financial regulations and financial code of practice.

### **Guiding principles**

Long term capital investment plans cannot be developed in isolation but instead are informed by a number of key principles which are explored in more detail further in this document:

- Approach to borrowing - ensuring that the Council complies with the CIPFA Prudential Code and that borrowing is prudent, affordable and sustainable in the long term;
- Approach to development and monitoring of long term capital investment plans - ensuring that all plans make a positive contribution to the overall Council strategic priorities and that all plans are clearly linked to asset management planning and any other relevant plans/strategies;

- Approach to treasury management - ensuring that there is a close relationship between long term capital investment plans and overall treasury management; and
- Approach to financial planning - ensuring that the impact of long term capital investment plans are clearly detailed within the Council's Long Term Financial Plan and annual budget reports.

### **Linkage of capital plan to internal plans and strategies**

Any capital investment plans that are undertaken by the Council must link to one of the Council's key priorities and contribute to the documented aims and objectives. The capital bids are determined by a number of internal plans and strategies (as described above).

### **External influences on capital planning**

The internal plans and strategies outlined in the previous section will determine the capital strategy for both the management of the existing asset base and future capital investment requirements; however external influences will impact on the Council's ability to deliver the aims and objectives. The level to which the Council is able to mitigate against these externalities will depend on both the risk and materiality of them.

External influences can be considered under a PESTLE analysis and some of the main externalities are explored in more detail below:

#### Political

Much of the activity undertaken by the Council is governed by statute and in turn this has implications for capital investment required by the Council. Examples of such statutory implications are:

- National housing policy;
- School regeneration;
- Scottish housing standards; and
- Energy efficiency standards.

#### Economic

Both the UK and the wider global economy have an impact on both the Council's ability to undertake capital borrowing and effectively manage its asset disposal strategy.

- Capital borrowing considerations:
  - While the Council is able to borrow money from the money market or from the Public Works Loans Board to fund capital investment it is essential that this is done in as efficient a way as possible to ensure best value for both Council tenants and Council tax payers; and
  - The Council takes a prudent approach to borrowing, paying particular regard to the robustness of the management and monitoring of the capital investment plan,

loan charge forecasting models and the impact that any deviations will have on the level of prudential borrowing required.

- Asset disposal considerations:
  - Those properties which have been declared surplus are grouped into three separate categories based on importance. In prioritised order, they are:
    - Strategic sites – sites that could bring significant economic impact;
    - Rationalisation programme – land and buildings that are to be disposed of as part of any Council rationalisation programme; and
    - Commercial and private – land and buildings with commercial and/or private benefit to interested parties.
  - The economic climate impacts on the Council's ability to dispose of surplus sites as developers may or may not be able to move forward with development plans. The Council will fully consider the best way to market surplus assets/sites taking all relevant factors into account.

#### Social

Changes in the social and demographic profile of West Dunbartonshire Council (e.g. changes in the age profile of the population, household size, poverty levels, gender mix and life expectancy) all have implications for service delivery on a day to day basis and ultimately for the long term management of the Council's assets.

#### Technological

Changes in technology such as new ways of working, advances in delivering heating and lighting, etc. has the potential to impact on capital investment plans both in relation to the cost of implementation and the frequency of updates required.

#### Legal

Increasing complex capital investment plans invariably result in complex legal negotiations. In addition legal and regulatory responsibilities of the Council have the potential to result in capital investment requirements such as protecting vulnerable residents.

#### Environmental

Climate change is widely reported in the news and has far reaching impacts on the Council for capital investment. An example of this is the requirement to tackle the resulting environmental impacts such as flood management.

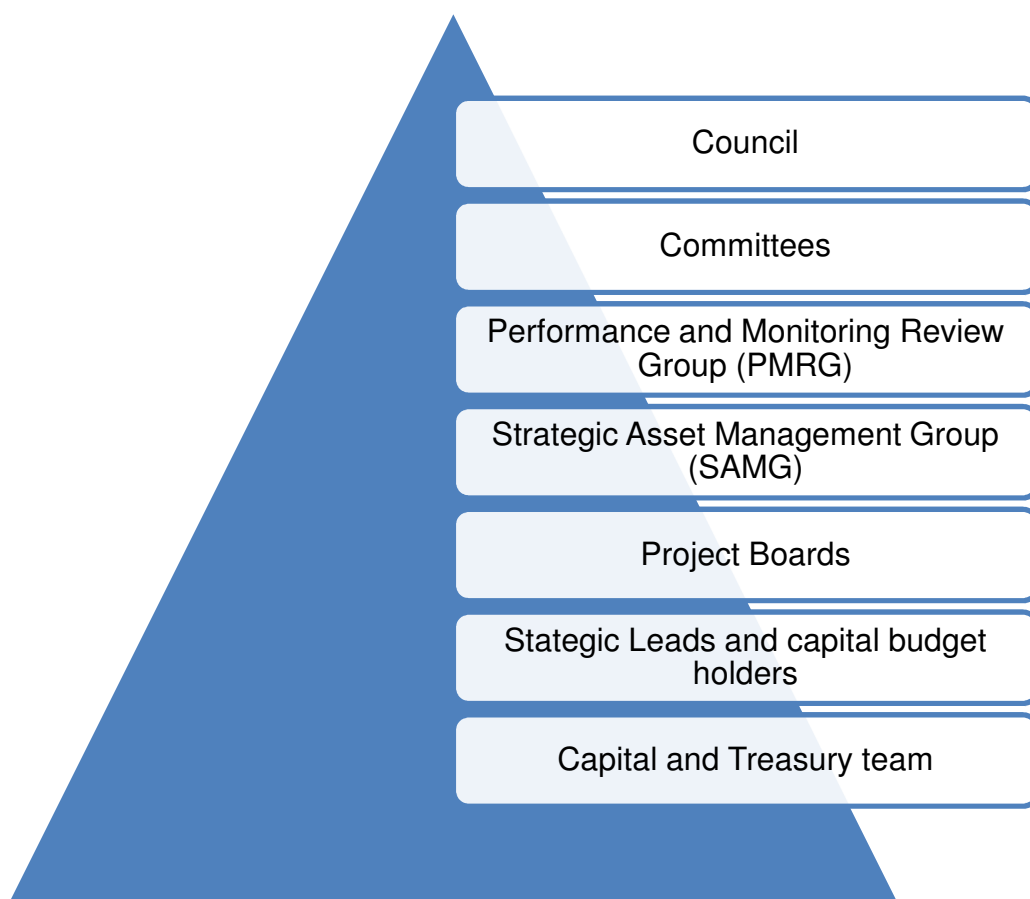
---

## **Chapter Two – Long term capital planning**

---

### **Governance process**

Capital investment within West Dunbartonshire Council is governed by a hierarchy of approval, scrutiny and monitoring processes, as follows:



### Council

In accordance with the CIPFA Prudential Code all capital investment must be approved by full Council prior to project commencement and any expenditure being incurred. The General Fund 10 year capital plan (2022/23 to 2031/32) and the HRA 5 year capital plan (2022/23 to 2026/27) will be submitted to Council in March 2022 for approval and include both recurring and one off projects with one off project budgets being approved in principle subject to business case approval. The responsibilities of Council in relation to capital are noted below:

- Approval of capital plans;
- Approval and scrutiny of capital plan budget monitoring reports;
- Approval of budget virements; and
- Oversight of specific capital projects if deemed appropriate.

### Committees

Service Committees are responsible for scrutiny of capital budgets, approval of business cases (if delegated authority from Council) and oversight of specific capital projects where required. The main Committees this applies to are:

- Corporate Services Committee;
- Educational Services Committee;

- Housing and Communities Committee; and
- Infrastructure, Regeneration and Economic Development Committee.

In addition the Health and Social Care Partnership is responsible for capital projects that would previously have been classed as social work projects.

#### Performance and Monitoring Review Group (PMRG)

The PMRG is led by the Chief Executive and membership includes all Chief Officers of the Council. This group is responsible for scrutiny of capital plans, budget monitoring reports and any other issues that require discussion prior to reporting to Committee/Council.

#### Strategic Asset Management Group (SAMG)

The SAMG was established in 2010 initially as a short life small working group to take a more strategic focus in relation to asset management and the contribution that an effective asset management strategy could make to the wider issues across the Council.

Since that time the group has increased in both members and remit. Standing members include the following:

- Chief Officer - Supply, Distribution & Property (Chair);
- Chief Executive;
- Chief Officer - Regeneration;
- Chief Officer - Resources;
- Chief Officer - Environment & Neighbourhood;
- Capital Programme Manager;
- Manager of Legal Services;
- Procurement Manager;
- Service Manager ICT;
- Corporate Assets Manager; and
- Finance Business Partner (Capital).

With other Chief Officers and/or project sponsors of existing major capital projects (where variance in delivery, budget, or risk is being reported) or proposed new capital projects being required to attend on a case by case basis.

The remit of the group is to:

- Ensure the most efficient use of the Council's capital assets in pursuit of the Council's strategic priorities;
- Review Asset Management plans prior to PMRG/Committee consideration;
- Ensure that capital spending is aligned to the Council's strategic priorities;
- Make recommendations on the prioritisation of spending to maximise the impact on those strategic priorities including recommendations on annual refresh of the capital programme;
- Drive the rationalisation of the Council's operational properties, and decide on the allocation of space to services as required by that process

- Receive updates on the financial and physical progress of capital spending and individual capital projects;
- Scrutinise the performance of the capital spending programme and of individual capital projects and make recommendations to PMRG where necessary;
- Scrutinise delivery of the Asset Disposal Strategy and linked capital funding expectations; and
- Drive improvements in capital programme and capital project management.

### Project Boards

Major capital projects within similar themes are reported to individual Project Boards. Each project board has a project sponsor who is ultimately responsible for the project objectives and outcomes. Examples of this are:

- Schools Estate Project Board - which oversees all major capital investment in schools such as new builds and/or major refurbishments;
- Exxon Project Board; and
- More Homes West Dunbartonshire Board – which oversees the development of the HRA capital investment around expanding the provision of Council houses.

### Chief Officers and capital budget holders

Once a capital project has been approved capital budget holders (and ultimately Chief Officers) are responsible for the implementation of the project. Depending on the scale and nature of the project the budget holder may need to engage the services of other Council departments such as planning, consultancy services, procurement, etc.

### Capital and Treasury Team

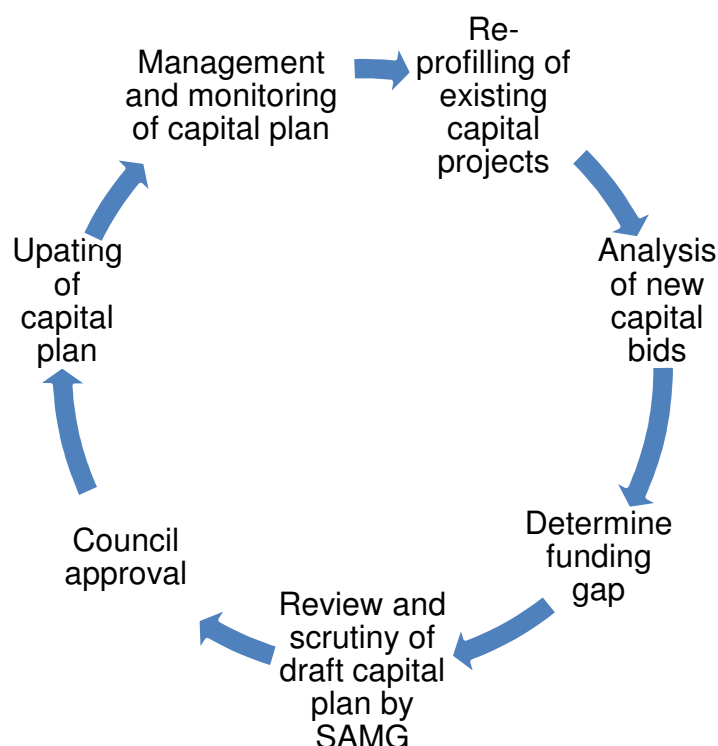
The Capital and Treasury Team is responsible for preparing annual capital plan refresh documentation, budget monitoring, determining capital finance requirements and assisting with financial/business case analysis as and when required. The team also undertake all treasury management functions within the Council including the preparation of the annual treasury management strategy and prudential indicator information thus ensuring the linkage between capital investment and these core documents.

### **Prioritisation and approval**

The Council has separate capital plans for both the General Fund and the HRA. The General Fund plan covers a 10 year period with the next update in March 2022 being for the period 2022/23 to 2031/32. The HRA capital plan covers a shorter period of 5 years for the period 2022/23 to 2026/27 (backed up by a 30 year HRA business plan).

Both the updated General Fund and the HRA capital plans will be submitted to Council in March 2022 for approval and is just one part of the cyclical annual capital process. The prioritisation and approval process for each are slightly different due to the different nature of the projects involved and the strategies/plans that underpin them. It is important to maintain a list of “shovel ready” projects to ensure sufficient flexibility in the process to take advantage of any funding opportunities that may occur mid-year or fill any gaps where programme slippage occurs.

The management of capital investment planning follows a cyclical process as follows:



Existing capital projects are subject to an annual review to determine the likely profile of capital spent taking into account the nature, complexity and risk of the project. This exercise is carried out in conjunction with ongoing budget monitoring.

It is always difficult to make choices between competing priorities as funding requests will normally be in excess of finance available. As highlighted above the process involved is slightly different for both General Fund and the HRA with the key differences detailed below:

- **General Fund** – due to the nature of the General Fund being multi-functional if a specific scheme is to be recommended for approval there will be a requirement for a capital bid template to be completed and submitted to the capital and treasury team. The following are some of the details to be provided by prospective budget holders  
Confirmation that the project meets the definition of capital investment;
- The project must be scored by the budget holder according to how well the project meets a number of corporate priorities, financial and non-financial criteria;
- Anticipated budgetary requirements;
- Anticipated resources which may be either full or partial grant funding;
- Anticipated revenue impact of the project which may be either positive, neutral or negative; and
- Risk analysis.



It is intended to undertake a full review of the Council's capital planning, capital reporting and the ten year capital plan in 2022/23

**HRA** – Unlike the General Fund capital investment plans are not subject to a bidding process but instead are primarily driven by stock condition survey results; ongoing housing regulations; and new build investment plans. The proposed capital investment must be affordable within the parameters of the HRA 30 year business plan.

**Overall** - Once all potential capital investment has been identified an analysis of likely capital resources (e.g. grants, receipts and contributions) is carried out to identify any funding gap which in turn will:

- Determine the level of prudential borrowing and likely revenue impact re loan charges that would be required if all potential capital investment was approved by Council;
- Flow through to both the treasury management strategy and prudential indicator calculations;
- Inform the revenue budget process; and
- Inform the long term finance strategy.

The draft capital plan refresh for the General Fund (covering both investment plans and the anticipated resources in place to finance those plans) is reviewed and scrutinised by the SAMG prior to being submitted to Council for approval. This group challenges the phasing and deliverability of capital projects at each of its meetings.

Documents are produced for council outlining recommendations for both updates to the existing capital plan and inclusion of new capital projects. These documents form part of an overall finance budget report covering both capital and revenue to ensure that the linkage between both types of expenditure are maintained.

In addition to approving the recommended capital plan refresh Council may add new projects to the capital plan that have been identified outwith the bidding process reflecting political priorities. Where this is the case any revenue impact is included within the budget papers thus maintaining the links.

Capital projects are defined as either recurring or one off projects. Recurring projects relate to ongoing investment requirements on the core asset base such as building upgrades and roads infrastructure works. The funding for one off projects are approved in principle with a detailed business case requiring to be approved by the relevant service Committee prior to project commencement. Any projects which are subject to unconfirmed external funding are also approved in principle and should not commence until grant offer letters have been received.

There are a number of business case templates that have been used within the Council and officers are currently working towards development a corporate template that can be used for all appropriate projects in a scalable way. The development of a corporate template will ensure a consistent approach to business case development and ensure that business cases are aligned to the principles contained within the Treasury Green Book.

Once the capital plan is updated for all approvals obtained at council, final confirmation of available budget is communicated to budget holders to allow the management and monitoring part of the capital cycle to commence.

### **Management and monitoring of the capital plan**

The capital plan is monitored on a monthly basis via a combination of verbal updates for small/low risk budgets and face to face meetings for material/high risk budgets. Monitoring is carried out for both investment expenditure and anticipated resources and is reported on an exception basis using a red, amber, green status as detailed below:

<b>Red</b>
Projects are forecast to be overspent and/or material delay to completion
<b>Amber</b>
Projects are either at risk of being overspent and/or delay in completion (although this is unquantifiable at present) or the project has any issues that require to be reported at this time
<b>Green</b>
Projects are on target both in relation to overall budget and the forecast stages in the project life cycle and no issues are anticipated at this time

Monitoring reports follow the governance cycle and are reported in a hierarchy from the SAMG and PMRG to Council and Service Committees with the Project Boards receiving more detailed project updates. An example of the monitoring reports prepared can be found on the West Dunbartonshire Council's Committee Management Information System (CMIS) under the relevant Council/Committee meeting.

### **Funding of the capital investment plan**

#### Capital grants and capital contributions

Grants may be awarded to the council for the purpose of carrying out either a specific project or a general aim, but in either case certain conditions will be imposed by the establishment awarding the grant which will have to be adhered to. Failure to adhere to the conditions may require the grant to be repaid. Grant finance can come from a number of sources such as the Scottish Government, The Big Lottery Fund, Strathclyde Partnership for Transport (SPT), and so on. Some examples of grant income received by the Council in the past are:

- Scottish Government - General Services capital grant;
- Scottish Government – schools regeneration funds;
- Scottish Government - Early years schools funds;
- Scottish Government - Cycling, walking, safer streets;
- Strathclyde Partnership for Transport (SPT); and
- Lottery funding.

Capital contributions arise when funds are provided to the Council by way of a non-refundable and unconditional gift. The capital involved can vary in nature. Cash is an obvious example, but a capital contribution may also be by way of property or services provided.

#### Capital receipts strategy

Capital receipts that are received are held in either the Capital Receipts Reserve or Capital Fund and can only be used for “defraying any expenditure of the authority to which capital is properly applicable, or in providing money for repayment of the principal of loans (but not any payment of interest on loans)”.

As such it is generally considered that use of the Capital Fund is restricted to (a) funding capital expenditure by the Council or (b) repayment of loans principal and premiums. Currently there is a time limited option allowable by Scottish Government for (c) transformational projects and (d) covid costs.

The Council takes a balanced view in the application of capital receipts and the current strategy is to apply capital receipts both to funding expenditure and to funding the repayment of loans principal, in line with legislation and Scottish Government guidance. The balance between these is considered on an annual basis when Council considers and sets its revenue and capital budgets.

#### Revenue funding

The situation may arise where the Council requires to either create or enhance an asset; however the project is not part of the approved capital plan. In this case where no capital resources have been previously allocated to the project a funding option that can be utilised is known as Capital Funded From Current Revenue (CFCR).

As the name suggests under CFCR revenue budgets are used to finance the capital project. This allocation must be taken account of when estimating future revenue budget.

#### Other forms of funding

In addition to the traditional sources of funding outlined above the Council will explore the following where appropriate:

- Leasing and Hire Purchase Agreements  
A lease is a form of contract whereby the Council (lessee) pays an annual charge which is comprised of capital and interest to the finance company (lessor) for the use of an asset. This is normally used for vehicles, plant, furniture and equipment. Up until financial year 2022/23 these were not all required to be accounted for on the Council's balance sheet, however as noted above this changes from financial year 2022/23, with most leases now requiring to be accounted for on the balance sheet.
- Public Finance Initiatives - Public Private Partnerships (PPP), Non-Profit Distributing (NPD) and hub financing models

Public Finance Initiatives, as a generic term and approach are normally used as a method of financing new buildings and some of the types of buildings as reported by HM Treasury range from new schools and leisure centres to hospitals. The Council didn't access any such funding from the original PFI scheme, but used a PPP scheme to fund new schools with Scottish Government funding support). Since PPP was terminated as an approach for new investment the Council has used the NPD approach via the West hub to fund Our Lady and St. Patrick's High School. It is likely that the Scottish Government will replace the NPD approach with a new approach for further schools regeneration funding. Under these financing approaches the Council does not own the asset but the asset is constructed and financed by a private contractor and the Council pays an annual charge for the use of the asset for a specified period of time. At the end of the contract the asset ownership passes to the Council.

- Unconventional Finance

If the Council has any fixed assets bought or constructed with financing that does not take the form of simple borrowing, the future liability should be capitalised.

### Borrowing

The current guidance for a Council's level of borrowing is the CIPFA Prudential Code (revised December 2017). The following extracts from the Code and the Local Government Scotland Act 2003 summarise the Code's approach to level of borrowing (self-regulating) and the governance that should apply:

- Prudential Code (Executive summary – E3): *"The objectives of the Prudential Code are to ensure, within a clear framework, that the capital expenditure plans of local authorities are affordable, prudent and sustainable"*; and
- Local Government Act 2003 (Part 7 [Finance] – 35(1)): *"It is the duty of a local authority to determine and keep under review the maximum amount which it can afford to allocate to capital expenditure"*.

From 1/4/2022 there is a significant change to the Accounting Code of Practice for 2022/23 which the Council follows for their Financial Statements, which also impacts on the Treasury Management Strategy and Prudential Indicators and therefore the Capital Strategy. This change is in relation to assets the Council leases in.

Currently there are 2 types of leases which are treated differently through the Financial Statements at present. From 1/4/22, all leases (with a few exceptions) will require to be accounted for on the Council Balance Sheet as assets. For illustrative purposes, leases held by the Council not owned and therefore not currently on the Council's Balance Sheet include leases for properties (such as Aurora/ Clydebank Town Centre Office/ Bridge Street), photocopiers, and vehicles. This is similar to the current accounting reporting for PPP assets.

Accounting for these leases on the Balance Sheet will result in increases to assets and long term liabilities. This will also result in Prudential and Treasury Management indicators being

adjusted – increasing: the ‘level of debt’ identified by the Council; the Capital Financing Requirement; Operational Boundary; and Authorised Limit, by the value of the leases. Forecast and estimates of the ratio of financing costs to Net Revenue Stream may also be affected.

Under the prudential system, individual authorities are responsible for deciding the level of their affordable borrowing, having regard to CIPFA’s Code, which has been given legislative backing. The system is designed to encourage authorities that need, and can afford to undertake capital investment, to do so.

The Council’s Section 95 officer is responsible for determining and presenting possible capital investment options to Elected Members and offering them professional advice. However, it is the duty of Elected Members to balance the constraints of affordability with the demands of services for capital investment, and in all but most exceptional cases it will be for elected members to make the necessary judgement.

The ability to borrow additional money in this way comes with increased responsibility and a need for greater transparency in decision making such as what capital projects to borrow for, how much to borrow and when, where to borrow from, how long to borrow over, and so on.

The risks associated with a significant capital plan and a significant level of borrowing can be mitigated and indeed should be mitigated as “business as usual”. All capital projects are supported by the Council’s governance process and should have:

- Adequate project management and/or project boards;
- Suitable skills for the delivery of the project, tax planning, cash flow;
- Clear operational plan for the use of the asset;
- Clear assumptions on phasing of spend taking into account optimism bias;
- Clear business case analysis where appropriate;
- Use of specific Committees;
- Security and due diligence on loans and purchases;
- Use of external advice where appropriate;
- Project contingencies;
- Full tender process; and
- Regular and transparent reporting to members.

### **Alternative funding and delivery opportunities**

The Council will consider alternative methods of supporting capital investment within West Dunbartonshire Council using alternative funding and delivery opportunities where:

- Opportunities arise;
- Such opportunities are financially viable; and
- Such opportunities positively contribute to the Council’s strategic priorities.

Two such opportunities that the Council is currently engaged with is the partnership with Clydeside Regeneration Limited (CRL) in relation to the redevelopment of the former John

Brown site at Queens Quay in Clydebank and the developments at the former Exxon Mobil site which is part of the Glasgow City Deal £1.13bn project.

### **Capacity to deliver**

The capacity of the Council to deliver its long term capital investment plans depends upon the following:

- Affordability of capital investment plans;
- Project officer capacity;
- Interdependencies with other projects; and
- Skills and knowledge.

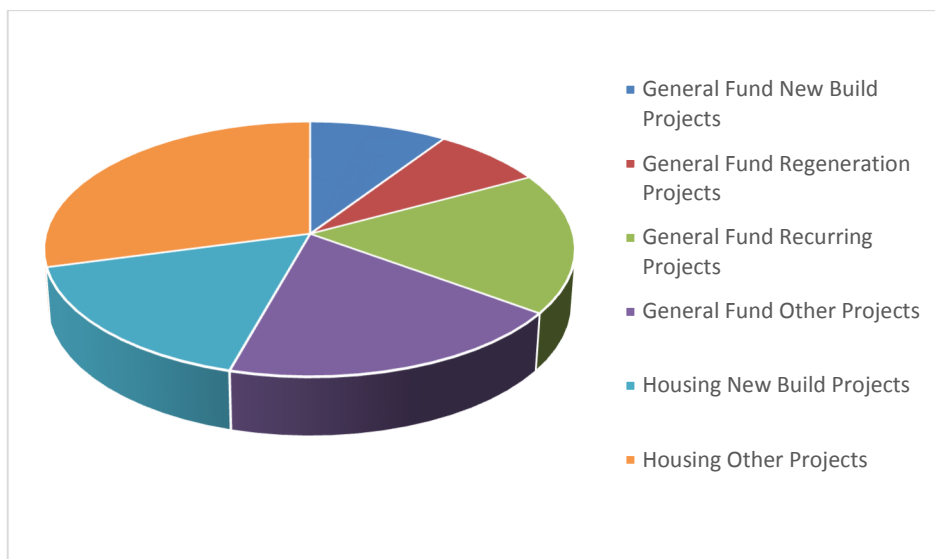
The affordability of capital investment plans is covered both within the capital investment cycle as detailed above and the treasury management and prudential indicators section of the strategy covered in chapter 4.

The ability to have “shovel ready” capital projects primarily relates to recurring capital investment projects such as building upgrades. Such investment plans are mostly driven by the outcome of condition surveys which enable officers to plan capital investment needs in advance of funding being available. This combined with the long term planning horizon of the capital investment plan mitigates the risk of lack of capacity in this area.

Project officer capacity relates to the reliance of the project on the ability of the Council to both access and co-ordinate technical and professional expertise which is primarily internal to the Council and varies depending on the complexity and nature of the capital investment required such as:

- Project managers;
- Planning and building control;
- Environmental health;
- Roads;
- Legal;
- Financial;
- Procurement; and
- Other stakeholders

The following chart shows the nature of the overall capital investment plan for 2022/23 and all projects require technical and professional expertise throughout the lives of the various projects.



The long term planning approach to capital investment will ensure that project officer resources are aligned appropriately to the needs of each project as required.

While many capital investment projects are “stand alone” such that the delivery of them has no material impact on the delivery of others (other than potentially competing for technical and professional expertise), there are a number of capital investment projects where there is a high level of interdependency and thus increased levels of risk associated with delivery. Examples of such projects are:

- Wider Queens Quay Regeneration;
- Queens Quay District Heating Network; and
- Connecting Clydebank.

Where such interdependencies exist the Council will ensure that project officers and all those involved in project development and implementation maintain regular communication with any issues/concerns/decisions required being highlighted and discussed as appropriate via the capital governance process as detailed above.

### Skills and knowledge

The Council will seek to draw upon internal skills and knowledge wherever possible; however this may not be possible for a variety of reasons.

- Project officer capacity issues may arise where the available resource in-house is insufficient to meet project demand either due to staffing vacancies or a number of projects requiring the same technical and professional expertise at the same time thus creating a bottleneck; and
- The expertise required is highly specialised and the Council does not have any resource in-house with the knowledge base at the appropriate level.



Where the Council is unable to utilise internal skills and knowledge (and it is considered essential to the successful implementation of the capital investment project) external expertise will be brought in on a contract by contract basis in accordance with procurement rules. The cost of such expertise will be included in the overall budget set aside for the relevant project. External expertise is more likely to be contracted in where projects are highly complex and/or of a specialist nature.

---

## **Chapter Three – Investments and Guarantees**

---

### **Approach, due diligence and risk appetite**

The approach to investments and guarantees will be to fully consider the following prior to recommendation:

- Level of financial and economic benefit to the Council;
- Whether held on a cash or non-cash basis;
- Impact on wider service objectives;
- Impact on wider community; and
- Risk profile of investment.

### **Investment properties**

Linked to its approach to asset management planning and the increasing trend for commercialism the Council will consider, where appropriate, the purchase or development of land and property as an investment to both generate an ongoing income stream or to realise an increase capital value in the future.

Any such purchase or development will only be recommended to members for approval following the development of a robust business case that clearly demonstrates financial and economic benefit to the Council.

### **Impact of capital planning on investment strategy**

Long term capital planning has a material impact on the Council's investment strategy which forms part of the annual treasury management and prudential indicators strategy report covered in chapter 4 of this document.

The process for investment strategy covers a wide range of Council investments and will be broadly managed in the following way:

- Short term cash – Cash relating to day to day cash flow will be maintained on a shorter term basis in cash type products with consideration to the liquidity requirements outlined above;
- Longer term cash – Cash relating to reserves, provisions and balances on the balance sheet may be held for longer periods of time in cash type products or in longer term bonds or funds depending on:
  - Cash flow requirements:



- The underlying expectation for interest rates; and
  - The economic background of these investments may be held longer term.
- Service type investments – These types of investments will predominately be policy driven and approved by Members. Shareholdings, development opportunities, loans to third parties, equity instruments and investment properties held for rental returns) will be regularly reviewed to judge the investment performance.
  - Non-service type investments – Investments such as Joint venture delivery companies such as Hub West Scotland and investments in regeneration partnerships and development opportunities.

In relation to cash investments it is important to determine the likely profile of capital spend as the timing of such investment plays a crucial part in the ability of the Council to maximise the investment return on surplus funds.

In relation to service and non-service type investments the investment strategy must be future proofed in that all potential investments must be listed as a permitted investment.

## **Summary of material investments and guarantees**

### Material investments

The Council currently holds two long term investments which generate annual investment income as noted below:

- Clydebank Property Company  
Previously known as Clydebank Rebuilt this 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.
- Hub West Scotland  
This 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.
- District Heating Network West Dunbartonshire Energy District Heating Network on the Queens Quay is Scotland's first large-scale water source heat pump district heating scheme. WDC has established an Energy Supply Company (ESCo) to manage the operation of the network. The ESCo is a Limited Liability Partnership (LLP) structure and is 99% controlled by WDC. The company name is West Dunbartonshire Energy Limited Liability Partnership ( WDE LLP). That said, WDE LLP (The ESCo) is a separate legal entity from West Dunbartonshire Council. The WDE LLP Board is made

up of three Elected Members, two expert advisors, and one community representative.

### Guarantees

Loans for a capital purpose may be approved by Council subject to an appropriate business case and due diligence including, as appropriate, guarantees to secure the repayment of the loan.

### Business Loans Scotland

In December 2018, Business Loans Scotland was appointed as the Fund Manager, under contract to the Scottish Growth Scheme to deliver a new £10 million debt fund, on behalf of the Scottish Government. Business Loans Scotland is a company limited by guarantee, and has as its Members all 32 Scottish Local Authorities. The company is governed by Articles of Association and Members' Agreement where WDC is a member.

In all investments and/or guarantees entered into by the Council the risks associated with the activity will be clearly weighed up against the long term benefits which may be both financial and non-financial in nature. The Council will seek to protect its position at all times via robust governance and legal processes.

---

## **Chapter Four – Treasury Management and Prudential Indicators**

---

### **Governance process**

The treasury management service is an important part of the overall financial management of the Council's affairs with the Council's treasury activities are strictly regulated by statutory requirements and a professional code of practice (the CIPFA code of practice on treasury management – revised December 2017 with a further revision due by end of 2021/22 financial year).

Closely linked with treasury management is the prudential regime for capital investment. Whilst prudential indicators consider the affordability and impact of capital investment decisions, the treasury service covers the effective funding of these decisions.

Section 56 of the local government (Scotland) act 1973 Act permits local authorities in Scotland to discharge their functions by Committees. Exceptions include setting the Council tax (s56 (6) (b)) and borrowing money (s56 (6) (d)), which requires the authority, that is full Council, to discharge.

As a result of Section 56, both the prudential indicators and the treasury management strategy are required to be approved by full Council before the start of the financial year.

The CIPFA Treasury Management Code of Practice requires greater elected member scrutiny of the treasury policies with one of the key clauses being that a responsible body is required to ensure effective scrutiny of the treasury management strategy and policies. Within West Dunbartonshire Council the Audit Committee provides further scrutiny after Council has considered the policies.

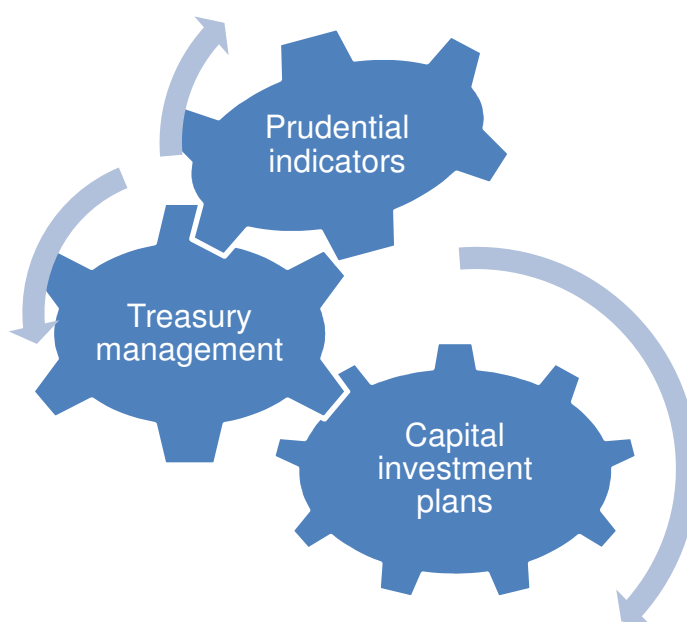
As a requirement of the Code the Council included the following documents within its “Prudential Indicators 2020/21 to 2029/30 and Treasury Management Strategy 2021/22 to 2030/31” report which was approved by members in March 2021:

- Treasury Management Policy Statement (the policy);
- Treasury Management clauses; and
- Treasury Management role of the Section 95 Officer.

The Policy requires an annual strategy to be reported to Council outlining the expected treasury activity for the forthcoming 3 years, however in line with the longer term capital planning approaches, the current treasury management and prudential indicators are provided (where appropriate) covering the period to 2030/31. An updated strategy that will be submitted for approval in March 2022 will extend this period to 2031/32.

### **Impact of capital investment on treasury management and prudential indicators**

There are clear links between the Capital Investment Plan to the Treasury Management Strategy and Prudential Indicators. These are also subject to review and oversight by members at Audit Committee and Council.



### Treasury management

The treasury management strategy covers:

- the Council's debt and investment projections;
- limits to the Council's borrowing activity;
- Information on the economic climate and expected movement in interest rates;
- the Council's borrowing, debt and investment strategies;
- treasury performance indicators;

- specific limits on treasury activities; and
- policy on ethical investments.

Any new borrowing increases the Council's overall liabilities that will need to be repaid in the future. This generates a greater financial risk to the Council's two main Funds as the value of borrowing increases as additional borrowing increases the level of interest and principal repayment costs that it will incur each year. This is currently increasing due to previous investment decisions of the Council linked to the Council's priorities as described earlier in this document. The updated 2021/22 Treasury Management Strategy indicated that the Council is likely to generate a borrowing liability of £770.582m and ongoing fixed costs of approximately £19m per annum by 2022/2023 and increasing over time in line with planned capital spend (split between General Fund and HRA).

As stated above, the change, from 1 April 2022 to the Accounting Code of Practice for 2022/23 will have an impact on the treasury management performance indicators.

Following a review of the PWLB regime by the UK Government a new set of governance arrangements were introduced to reduce the use of PWLB by Councils on what were seen as speculative commercial investments by some English Councils. Following this the PWLB interest rates were reduced by 0.1% and remain at low levels. The current strategy is to borrow short term while converting a fixed percentage of short term into longer term debt over a 20 year period, depending on market conditions. Based on current economic forecasts an average long term borrowing cost of between 2% to 2.5% for new borrowing is assumed for 2022/23.

The Treasury Management and investment Strategy of the Council will take full cognisance of the capital plan update and is reported to Members in accordance with the Treasury Management Code of Practice.

There are a number of risks associated with the funding of capital investment decisions which are explored (including mitigation strategies) in more detail within the individual strategy documents. In summary these can be defined as:

- Increasing borrowing liability;
- Increasing revenue impact of capital investment (loan charges);
- Interest rate risk;
- Counterparty risk; and
- Security and liquidity in financial markets.

#### Prudential indicators

The Council is required to approve the following prudential indicators to ensure the financial risks of borrowing are recognised and considered appropriately:

- Capital Expenditure;
- Capital Financing Requirements; and
- Forecast and estimates of the ratio of financing costs to Net Revenue Stream.

In addition to the above Council is also required to approve the policy for loans fund advances.

Prudential indicators are prepared taking both the audited financial accounts and the capital plan update into consideration and therefore the risk that the indicators vary from forecast is directly correlated to the extent to which the capital investment plans and the associated resourcing of those plans is managed effectively.

---

## **Chapter Five – Section 95 Officer Statement on delivery, affordability and risk**

---

### **Delivery**

The delivery of the individual projects in the capital plan are directly linked to the original approval of the capital plan supported by the governance process outlined with projects being support by budget holders and (where appropriate) project sponsors who are responsible for the delivery of each approved project and the subsequent achievement of the objectives of that project.

The governance process enables the SAMG, PAMG and Elected Members to review and challenge the delivery of projects and any changes to both the timing and value of the Capital Plan.

### **Affordability**

Affordability is critical in applying the capital strategy and approving projects for inclusion in the capital plan. This is demonstrated by the interdependency of the annual capital plan refresh or update; the revenue budget report and the annual Treasury Management Strategy – which provide Elected Members with key information about the levels of debt and estimates of affordability in short, medium and longer term.

All projects need to have a clear funding source. If external funding such as an external grant is to be used there needs to be a clear funding commitment in place prior to the project commencing.

The affordability of each project needs to be clear, not only for the funding of the capital spend but also to cover any ongoing costs of the operation and funding of that capital spend.

Where borrowing is to be used the affordability is of greater importance and the affordability has to include the interest costs of that borrowing and the provision for the repayment of the borrowing. This repayment is matched to a prudent asset life and any income streams estimated to fund this asset must be sustainable. The “rules” around the governance of this borrowing is outlined in the Prudential Code.

At no stage should the asset value be lower than the value of outstanding debt unless there is a clear plan to mitigate that shortfall or to sell that asset.

## Risks

A number of key risks (as listed below) have been identified throughout this strategy along with associated mitigating actions and members need to be aware of them:

- Economic risks - mitigated by capital borrowing and asset disposal considerations;
- General capital investment plan risk - mitigated by the governance structure in place to recommend, monitor and review the capital investment plans of the Council;
- Capacity to deliver - mitigated by both an assessment of the affordability of the capital investment plans supported by the governance structure and clear communication between all relevant parties; and
- Treasury management and Prudential risks - mitigated by the preparation and monitoring of a clear treasury management (investment) strategy and calculation of prudential indicators.

Ultimately all risks impact on the level/timing of borrowing required to be undertaken to finance the capital investment plans of the Council. The current system of borrowing is a self-regulatory system which means that responsibility for borrowing decisions, and the level of borrowing incurred, by a Council is determined on a local level. Therefore Elected Members have a key role.

It is the duty of Elected Members to balance the constraints of affordability with the demands of services for capital investment, and in all but most exceptional cases it will be for Elected Members to make the necessary judgement.

The Section 95 Officer's professional view is that, as all borrowing decisions result in a long term commitment to fund that borrowing, all decision-making should be as transparent as possible to all elected members and the residents of West Dunbartonshire Council.

The pace and level of change in the Council's borrowing is significant, an ongoing revenue cost in excess of £30m. Therefore all Elected Members need to be fully informed as to all implications of its capital investment decisions, in particular those funded from borrowing.

To assist Elected Members make an informed decision on investment plans the reporting for approval of capital plans to Council each year provides information of future risk around affordability with a projection of the percentage of revenue funding streams (General Fund and HRA) that is being used to fund the borrowing required within the capital plans.

## Chapter Six – Action Plan

Long term capital planning is not an exercise that can be carried out in isolation and as such is supported by a number of plans, strategies and processes that are required to be refreshed on a regular basis. The following action plan outlines key actions.

Action	Timescale	Lead Officer	Output	Outcomes	Update on progress
Asset management planning	Nov 2022 Sep 2022 Nov 2022 Feb 2023 Aug 2023 Aug 2023	Property – Craig Jardine Vehicles – Kenny Lang ICT- Patricia Kerr Housing – John Kerr Roads – Liam Greene Open Spaces – Ian Bain	Updated asset management plans	Ensures that asset management plans remain relevant	Decision to reschedule and align with new 5 year strategic priorities from 2022
Asset disposal strategy	May 2022 – May 2027	Michelle Lynn	Updated asset disposal strategy	Ensures the disposal of surplus assets is managed effectively and linked to corporate and service objectives.	Updated plan went to committee in May 2022 and due to be reviewed May 2026
Annual capital plan refresh report	February / March annually	Gillian McNeilly  Alan Young	Updated capital investment plans for both the General Fund the and the HRA	Ensures long term capital plans are robust and clearly linked to corporate and service objectives	Updated and being reported to Council 9 March 2022
Annual treasury management and prudential indicator report	February / March annually	Gillian McNeilly	Updated strategy documents for treasury management, investment strategy and prudential indicators	Ensures the Council complies with CIPFA Codes and financial impact of long term capital plans clear and understood	Updated and being reported to Council 9 March 2022





**WEST DUNBARTONSHIRE COUNCIL**

**Report by Chief Officer – Health and Social Care Partnership (HSCP)**

**Council: 9 March 2022**

---

**Subject: Charging Policy for Non-Residential Care Services 2022/2023**

**1. Purpose**

- 1.1** To present the revised Charging Policy for Non-Residential Care Services for approval and implementation from the 1 April 2022 with a summary of proposed changes and recommendations.

**2. Recommendation**

- 2.1** It is recommended that Council:

- a) Note the proposed amendments to the Charging Policy for Non-Residential Care Services to take effect from 2022/23;
- b) Approve the proposal to disaggregate the current “Building-based Day Opportunities Charges” into its original component parts;
- c) Approve the proposal to align with the COSLA recommendation and include an exemption within the revised Charging Policy not to levy means-tested charges to those service users in receipt of Independent Living Fund (ILF) and note that any financial risk will be managed by the HSCP; and
- d) Approve the 2022/23 Charging Policy for Non-Residential Care Services.

**3. Background**

- 3.1** Levying charges for some non-residential social care services is common practice across Councils and forms part of the delegated budget to the HSCP Board. While the income derived from charging forms part of the delegated net budget, the legal authority to levy and set charges remains with the local authority.
- 3.2** Since the introduction of the Community Care & Health (Scotland) Act 2002, COSLA has produced annual guidance which defines a set of principles to underpin the development of local charging policies for social care support for people at home.

- 3.3 The National Guidance is intended to assist Local Authorities and Integration Authorities to determine whether to charge a person for social care support at home and in calculating how much - which is usually done through a financial assessment process.
- 3.4 A 2019 Internal Audit report on the current Non-Residential Charging Policy identified that the policy had not been fully reviewed for a number of years, other than for annual inflationary up rating of charges and benefits. It recommended that this was rectified and any required changes be considered by the HSCP Board before remitting to Council for approval.
- 3.5 As the HSCP continued to respond to the COVID-19 pandemic, a report on the review of the Charging Policy was deferred by the HSCP Board until November 2021.
- 3.6 The report's recommendations were considered by the voting members and the following motion was agreed:

*“to note that the Charging Policy will be reviewed and recommended for approval by West Dunbartonshire Council on 22nd December 2021, and the HSCP Board asks the Council to consider providing the additional funding to mitigate the costs of these recommendations.”*

- 3.7 The levying of non-residential charges was addressed within “The Independent Review of Adult Social Care” report (IRASC) published in February 2021. In March 2021 the Scottish Government and COSLA published a [Joint Statement of Intent](#) on how they would work together to deliver on the IRASC recommendations. This included agreement on: **“an end to charging for non-residential services as soon as possible”**.
- 3.8 No confirmed timescales have been agreed but engagement work is already underway across a range of stakeholders.

#### 4. Main Issues

- 4.1 In response to the Internal Audit recommendation to review the current policy, a Charging Review Group was set-up with representatives across the HSCP and third sector colleagues.
- 4.2 The revised draft policy (attached at Appendix 1) has been subject to consultation across a range of stakeholders and service user groups (attached at Appendix 2a), including WD Carers, SDS Ideas, Learning Disability service users and CVS. A summary of the consultation feedback, undertaken during June 2020 to August 2020, is attached at Appendix 2b. The revised policy has been drafted taking into account the feedback and the two main proposed revisions are covered in more detail below.

**4.3** The revised Charging Policy complies with the COSLA Non-Residential Charging Guidance. The main aims of the Charging Policy are to:

- Provide a consistent, fair and transparent framework for charging;
- Recover appropriate costs of service provision;
- Maintain essential services; and
- Maximise the income of service users and their carers.

### **Proposed Revisions**

#### **Building-based Day Opportunities Charges**

- 4.4** A wraparound building-based day centre charge of £10/day was approved by Council on 27 March 2019. This introduced a single, fixed charge for those attending day centres, covering a contribution towards the cost of transport to and from the centres, day centre activities and a meal.
- 4.5** The implementation of the day opportunities charge commenced on 1 April 2019. In the intervening period since (pre COVID-19 pandemic), there had been unfavourable feedback from some service users, families of the services users and carers on the building based day centre charge. This was predicated on the fact that a number of service users utilised one or two aspects of provision, such as activities or meals rather than all elements covered by the charge. The structure of this charge has been considered in the review of the charging policy.
- 4.6** Going forward it is proposed that the consolidated day opportunities charge for 2022/23 of £11.25/day (up-rated by 4% each year in line with the Long Term Financial Strategy recommendations) is replaced by separate charges for activities within the day centre, for meals and for transportation, with service users paying for the elements they utilise (see Table 1 below). This would offer the service user greater flexibility in accessing the support they require.
- 4.7** For 2021/22 the budgeted income from day centre service users is £0.310m. The annual direct cost for running the building based day centres in West Dunbartonshire is £3.643m.
- 4.8** As a direct consequence of the COVID-19 pandemic, day centres remained closed (other than for some exceptions) for all of 2020/21 and the first half of 2021/22, therefore no charges were levied. Where re-opening has been possible, capacity and demand is much reduced. All identifiable loss of income has been included within the HSCP's Local Mobilisation Plan COVID-19 Financial Tracker and has been funded to date by the Scottish Government.
- 4.9** The impact the pandemic has had on health and social care services and their remobilisation is covered within the HSCP's Recovery and Renewal Plan. As

part of this work it has been agreed to review the current shape of day care services. The review has commenced but is not yet concluded.

- 4.10** The proposal to disaggregate the charge into 3 component parts as described in section 4.4 above is set out below in Table 1 using the 2022/23 charge of £11.25/day. The cost of transport and a meal are based on the 2019 levels up-rated by 4% and the “activities” charge makes up the remainder.

**Table 1: Day Centre Charges as per component parts**

Fixed Charge	Frequency	2021/2022	Proposed 2022/2023	Delivery cost based on Average Occupancy
Building Based Day Centre charge for Meals	Per meal	N/A	3.25	£8.95 (LD) £7.91 (Older People)
Charge for Transport - Round Trip	Per round trip	N/A	4.00	£26.58 (LD) £19.82 (Older People)
Building based Day Centre Activities Charge	Per day	£10.82	4.00	£105.57 (LD) £66.92 (Older People)

- 4.11** Considering the current review on the future shape of day centres and the uncertainty around how quickly service users may wish to return to this building based resource, it is difficult to project with any certainty whether the budgeted income target will be achieved. Section 7 of the report highlights the ongoing risks of reduced numbers attending day centres due to COVID-19 restrictions. This will be monitored and reported through the HSCP Board along with any required mitigating action.

### **Independent Living Fund (ILF)**

- 4.12** ILF Scotland provides financial awards to eligible disabled people to allow them to purchase services to support them to live independently. There are approximately 80 recipients of ILF within West Dunbartonshire who receive an average award of £342 per week and the recipient will also make a contribution to this to “top up” the weekly amount. The average contribution made across the 80 current recipients is £38 per week (capped at £43 per week). The overall service packages of those awarded ILF includes a significant element of local authority funded support; i.e. the local authority must fund a minimum of £200 per week towards a service package to qualify for an ILF award.

- 4.13** The current charging policy allows for ILF clients to be levied with an additional means tested charge for non-personal care support. The current maximum means tested charge levied for non-residential services is £71.30 per week (2021/22 value).
- 4.14** While the COSLA Guidance does not prohibit charging service users in receipt of an ILF award, it does require that the value of the award is disregarded as income under the financial assessment process. It also recommends that councils should consider not applying a further non-residential charge (i.e. making them exempt) to those ILF clients who pay a contribution towards their ILF award see section 4.12 above.
- 4.15** On comparing the current West Dunbartonshire charging policy to other neighbouring local authority areas it was noted that a number of them have included this exemption e.g.
- “People already required to pay charges to ILF for their support will not be asked to go through the financial assessment process for non-residential care services, but may still be charged for respite or services which have flat rate charges”.
- 4.16** While all (100%) current ILF recipients pay a contribution to their ILF package; only a proportion (approx 25%) of them pays a non-residential means tested charge. These charges amount to approximately £0.045m of income per annum.
- 4.17** It is proposed that to align with the COSLA recommendation that the revised 2022/23 Charging Policy includes an exemption on means-tested charges to this group of service users.
- 4.18** The projected loss of income referenced in 4.16 above, could be mitigated in full by:
- Application of the refreshed Eligibility Criteria in both the assessment of new support packages and annual reviews of existing packages; and
  - Ensuring equity of charging across all non-residential care services, including charging for social support regardless of how it is delivered e.g. building based day care or part of a more complex care package (refer to Appendix 1 section 8.1 Chargeable Services).

## **5. People Implications**

- 5.1** There are no staffing implications arising from the recommendations within this report.

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

**6.1** The financial implementations of the proposed revised Charging Policy from 2022/23 are detailed throughout the report.

**6.2** There are no procurement implications arising from this report.

## **7. Risk Analysis**

**7.1** Failure to implement a revised Charging Policy could leave the HSCP exposed to audit and reputational risk.

**7.2** There is a risk that social distancing, COVID-19 restrictions and inflation will result in an increase in the unit cost for transport, meals and day centre provision.

**7.3** There is a risk the number of service users able to attend day centre will fluctuate and the approved budget will not be achieved.

**7.4** There is a risk that when agreement is reached regarding the abolition of non-residential charges, the funding from the Scottish Government will not be sufficient to cover the loss of income, therefore having a detrimental impact on the HSCP's delegated net budget.

## **8. Impact Assessments**

**8.1** An equalities impact assessment has been undertaken and is provided within Appendix 3. The EIA includes a number of actions, which have now been implemented.

## **9. Consultation**

**9.1** Details of the consultation undertaken are provided within Appendix 2a, 2b and section 4.2 above.

## **10. Strategic Assessment**

**10.1** The Charging Policy will provide a consistent, fair and transparent framework for charging and does not inhibit any of the key strategic priorities of the Council or the HSCP Board.

**Beth Culshaw**  
**Chief Officer - HSCP**  
**Date: 09 March 2022**

---

<b>Person to Contact:</b>	Julie Slavin - Chief Financial Officer West Dunbartonshire Health & Social Care Partnership.
<b>Appendices:</b>	Appendix 1: Revised Charging Policy for Non-Residential Care Services 2022/2023  Appendix 2a: List of organisations who provided feedback or were asked to provide feedback on the Charging Policy  Appendix 2b: Summary of feedback or were asked to provide feedback on the Charging Policy  Appendix 3: West Dunbartonshire Health and Social Care Partnership Equality Impact Assessment on the Charging Policy 2022/2023
<b>Background Papers:</b>	COSLA Non-Residential Charging Guidance
<b>Wards Affected</b>	All

---







# West Dunbartonshire Health and Social Care Partnership

## Charging Policy for Non-Residential Care Services 2022/2023

<b>Document Title:</b>	Charging Policy for Non-Residential Care Services	<b>Owner:</b>	Julie Slavin
<b>Version No.</b>	0.21 DRAFT	<b>Superseded Version:</b>	N/A
<b>Date Effective:</b>	1 <sup>st</sup> April 2022	<b>Review Date:</b>	April 2023

## CONTENTS

1	Introduction .....	4
2	Purpose of Document .....	4
3	Background .....	4
3.1	Aims of the Charging Policy .....	5
4	Links to other Policy and Guidance.....	5
4.1	Self-Directed Support (The Social Care (Self-Directed Support) (Scotland) Act 2013).....	5
4.2	Carers (Scotland) Act 2016.....	5
4.3	Equality Act 2010 .....	5
4.4	Human Rights Act 1988.....	6
4.5	The Community Care (Personal Care and Nursing Care) (Scotland) Amendment (No. 2) Regulations 2018 (Franks Law) .....	6
5	Non Residential Care.....	6
6	Guiding Principles of Charging Policy.....	7
7	Exemptions from Charging.....	7
8	Charging Guidance .....	8
8.1	Chargeable services .....	8
8.2	Non Chargeable services.....	8
8.3	Terminal Illness .....	9
9	Non Means Tested Fixed Charges and Means Tested Charges .....	9
9.1	Non Means Tested (Fixed) Charges .....	9
9.2	Means Tested Charges.....	10
10	Appeals against a charge .....	10
11	The Financial Assessment Process .....	10
12	Deprivation of Capital .....	12
13	Charge Tapers .....	12
14	Income to be disregarded .....	12
14.1	HSCP principles on income which can be disregarded .....	12
14.2	Income which will be disregarded .....	13

15	Disability Related Expenditure.....	15
16	Financial Hardship.....	15
17	Respite .....	16
	Appendix 1 .....	17
	Personal Care Services exempt from charging (service user and/or partner combined) .....	17
	Appendix 2 .....	18
	Minimum Income Thresholds 2022/2023 .....	18
	Appendix 3 .....	19
	Fixed Charges for HSCP services .....	19
	Appendix 4 .....	20
	Charge Tapers .....	20
	Appendix 5 .....	20
	The maximum weekly means tested charge levied by the Council.....	20
	Appendix 6 .....	21
	Worked Examples to explain how charges are calculated .....	21
	Example 1.....	21
	Example 2.....	21
	Example 3.....	21
	Appendix 7 .....	22
	Worked Examples of Non-Residential Social Care Service Charges 2022/23.....	22
	Appendix 8 .....	23
	Residential Care .....	23
	Appendix 9 .....	23
	Additional Information and Resources .....	23
	Appendix 10 .....	23
	Service Definitions .....	23

## **1 Introduction**

West Dunbartonshire Health and Social Care Partnership (hereafter referred to as HSCP) in partnership with West Dunbartonshire Council aims to support all of our citizens to live at home or in a homely setting independently, safely and for as long as possible. The Council's Non-Residential Charging Policy sets out the legislative background to charges for non-residential social care services, and describes the services for which charges may apply. This charging policy complies with the [COSLA \(Convention of Scottish Local Authorities\) National Strategy and Guidance on Charges Applying to Non-Residential Social Care Services](#)<sup>1</sup> and the [Social Work \(Scotland\) Act 1968 Section 87](#)<sup>2</sup>, which sets out the powers local authorities, can use to charge for a range of non-residential services.

## **2 Purpose of Document**

This document sets out the Council's Social Work Services (as delivered by the HSCP) Charging Policy. Due to the complexities of Residential care charging, this document will concentrate on Non-Residential Charging. However, some signposting relating to information on Residential Care charging can be found in the appendix.

## **3 Background**

The Charging Policy complies with the COSLA guidance to help the HSCP determine whether to charge a person for social care support and in calculating how much this charge may be. The COSLA guidance describes a number of best practice steps that should be taken when developing a local charging policy, taking into consideration the full range of legal, financial and policy drivers and these have all been considered when this Charging Policy has been written.

This policy will apply equally to all service users regardless of the delivery mechanism(s) deployed, with the principles of [Self Directed Support \(The Social Care \(Self-Directed Support\) \(Scotland\) Act 2013\)](#) at the centre of the assessment process to ensure choice and control of people with eligible support needs.

The SDS options are:

1. Direct service delivery by HSCP staff;
2. Indirect service delivery through services commissioned from the private and voluntary sectors by the HSCP on the service user's behalf;
3. Direct payments to service users to enable them to arrange their own care in line with agreed personal outcomes; or
4. A mix of the above options for different types of support.

---

<sup>1</sup> [https://www.cosla.gov.uk/\\_\\_data/assets/pdf\\_file/0016/17521/2020-21-COSLA-Charging-Policy-for-Social-Care-Support.pdf](https://www.cosla.gov.uk/__data/assets/pdf_file/0016/17521/2020-21-COSLA-Charging-Policy-for-Social-Care-Support.pdf)

<sup>2</sup> Social Work (Scotland) Act 1968 Section 87

All charges will be reviewed annually and reflect any changes to a service users income through the Financial Assessment and Income Maximisation process.

### **3.1 Aims of the Charging Policy**

The main aims of the charging policy are:

- Provide a consistent, fair and transparent framework for charging;
- Recover appropriate costs of service provision;
- Maintain essential services; and
- Maximise the income of service users and their carers.

## **4 Links to other Policy and Guidance**

The charging policy links to a number of other policies, strategies and guidance including:

### **4.1 [Self-Directed Support \(The Social Care \(Self-Directed Support\) \(Scotland\) Act 2013\)](#)<sup>3</sup>**

The principles of Self Directed Support are at the centre of the assessment process to ensure the choice and control of people with eligible support needs. This policy applies to all service users regardless of the delivery mechanism(s) deployed.

### **4.2 [Carers \(Scotland\) Act 2016](#)**

The Carers (Scotland) Act 2016 is designed to support carers' health and wellbeing and help make caring more sustainable.<sup>4</sup>

### **4.3 [Equality Act 2010](#)**

The Equality Act 2010 places both a general duty and a specific duty on the HSCP. Both of which are relevant to the development of the charging policy. The general duty requires a HSCP to have due regard to the need to:

- Eliminate discrimination, harassment and victimisation;
- Advance equality of opportunity; and

---

<sup>3</sup> <http://www.legislation.gov.uk/asp/2013/1/contents/enacted>

<sup>4</sup> <http://www.legislation.gov.uk/asp/2016/9/contents/enacted>

- Promote good relations between persons who share a relevant protected characteristic and persons who do not share it.

The HSCP alongside the council will continue to ensure that the charging policy minimises any disadvantage experienced by any people of a protected characteristic.

#### **4.4 Human Rights Act 1988**

The HSCP continues to ensure that it does not act in ways, which are incompatible with the European Convention on Human Rights (ECHR) under section 6 of the Human Rights Act 1998. Article 8 (right to private and family life, including autonomy in decision making, the right to work and the right to live with dignity) and Article 14 (non-discrimination on a number of grounds, including “any other status”) connect to this Charging Policy in relation to equality across the totality of the range of services being charged for, and issues around Income Maximisation.

#### **4.5 The Community Care (Personal Care and Nursing Care) (Scotland) Amendment (No. 2) Regulations 2018 (Franks Law)**

Free Personal Care has been available in Scotland for adults aged 65 or over since 2002<sup>5</sup>. The Scottish Government has legislated to ensure that by 1 April 2019 adults of any age, no matter their condition, capital or income, who are assessed by their local authority as needing this service, are entitled to receive this without charge<sup>6</sup>. The expansion of free personal care – which was previously only available to those aged over 65 - comes into force on April 1 2019 and is often referred to as ‘Frank’s Law’.

### **5 Non Residential Care**

The legal basis for charging for non-residential services can be found in the [Social Work \(Scotland\) Act 1968](#)<sup>7</sup>, the [Community Care and Health \(Scotland\) Act 2002](#)<sup>8</sup> and the [Mental Health \(Care and Treatment\) \(Scotland\) Act 2003](#)<sup>9</sup>. With regard to the initial guidance on charging, as set out in the Social Work (Scotland) Act 1968 Section 87<sup>i</sup>, and with regard to subsequent development of COSLA guidance, councils have the power to charge for a range of non-residential social care services.

<sup>5</sup> <https://www.legislation.gov.uk/ssi/2002/303/made>

<sup>6</sup> <https://www.gov.scot/publications/free-personal-nursing-care-qa/>

<sup>7</sup> <http://www.legislation.gov.uk/ukpga/1968/49/contents>

<sup>8</sup> <https://www.legislation.gov.uk/asp/2002/5/contents>

<sup>9</sup> <http://www.legislation.gov.uk/asp/2003/13/contents>

## 6 **Guiding Principles of Charging Policy**

The main principles of the policy are:

- Income Maximisation to the service user:
  - All service users will be offered an Income Maximisation service at the point of assessment. This allows service users to be made aware of the range of benefits they may be entitled to; and
  - Prior to taking up services, all service users will be supported and expected to optimise their access to income and entitlements, for example, Independent Living Fund income and personal/injury compensation payments.
  - Service users in receipt of benefits for specific purposes such as mobility component will utilise these to support their access to services.
- Financial assessments take into account of the cost of any fixed charges applied;
  - Where a service user receives more than one service, a consolidated assessment will be undertaken to ensure they are not charged more than they can afford for the package of care services they receive;
- The impact on the well-being of carers and service users is considered when charges are applied;
- Charges are set at a level whereby the charge rarely covers the full economic cost of the service provided and will never exceed the full cost of service; and
- Free Personal Care will apply to all service users regardless of age, sex, disability or any other protected characteristic.

## 7 **Exemptions from Charging**

The Charging Policy will not be applied to anyone facing the following circumstances:

- Service users presenting as homeless are exempt from charging for a period of up to 2 years or until the point that they are resettled into their accommodation;
- Services directly attributable to Carers are not chargeable;
- People who are subject to a [Compulsion Order](#)<sup>10</sup>;
- Services for children (under 19 years of age) will continue to be exempt from charging for non-residential services;
- People who are terminally ill (see [section 8.3](#) below);
- A service user who is in receipt of the Independent Living Fund and makes a contribution to their weekly award.

---

<sup>10</sup> [Criminal Justice \(Scotland\) Act 2003 \(legislation.gov.uk\)](#)

## 8 Charging Guidance

### 8.1 Chargeable services

Councils have the power to charge for the following adult non-residential care services. The exceptions to charge are notes above in relation to free personal care and some elements of respite. The definition of Respite can be found [here](#) and further information on the WDC Carers Strategy can be found [here](#).

The list below is not exhaustive:

- Care at home for non-personal care
- Housing Support
- Community Support (including social support)
- Building based day opportunities
- Lunch clubs
- Meals at home
- Wardens in sheltered housing
- Community alarms and telecare
- Laundry services
- Blue Badge Administration Scheme. Local Authorities administer the Blue Badge Scheme on behalf of the Scottish Government
- Transport

**Note:** If a service user is in hospital for more than four weeks then a credit can be requested by the service user notifying their social worker or point of contact within HSCP.

Note: if a service user is brought into a service under emergency care, charging won't begin until week six of utilising the service.

### 8.2 Non Chargeable services

The following services are non-chargeable:

- Services provided where the primary reason for service provision is to monitor children under "supervision" or children and families in crisis;
- Services provided to anyone with a compulsory order under the Mental Health (Care and Treatment) (Scotland) Act 2003;
- Services provided to adults subject to measures under the Adult Support and Protection (Scotland) Act 2007;
- Charges cannot be made for criminal justice social work services, advice and information about the availability of services, and assessment of care needs or care management;
- Nursing Care and Personal Care for people of all ages;
- Services directly attributable to [Carers](#) are not chargeable, example [respite](#) and short breaks;



- Preparation of or the provision of assistance with the preparation of food is not chargeable;
- Services for children (under 19 years of age) will continue to be exempt from charging for non-residential services;
- Clients presenting as homeless are exempt from charging for a period of up to 2 years or until the point that they are resettled into their accommodation;
- Home Care services for 42 days on discharge from hospital;
- Information and Advice;
- Needs Assessment;
- Support for people who are subject to Compulsion Orders under the Criminal Procedure (Scotland) Act 2003; and
- Support for unpaid carers which has been identified and documented within their adult carers support plan.

[Appendix 1](#) has a detailed list of Personal Care tasks, which are exempt from charging.

### **8.3 Terminal Illness**

The Charging Policy exempts service users who are terminally ill. If an individual is terminally ill then the HSCP can waive or abate charges for services that are chargeable. This means that for all devolved disability benefits (when Social Security Scotland begin delivery) whether a person is eligible will depend on the clinical judgement of a medical practitioner (having paid regard to Chief Medical Officer guidance) that the individual has a progressive disease that can reasonably be expected to cause the individual's death. If this is the case, charges for social care will be waived. This prognosis should be evidenced through a benefits assessment under special rules in Benefits Assistance under Special Rules in Scotland (BASRiS) form or a letter from the individual's General Practitioner or hospital consultant confirming the individual has already been awarded a BASRiS. In situations where a client has a DS1500, which confirms a service user's diagnosis and treatment plan, this can also be accepted to confirm prognosis.

## **9 Non Means Tested Fixed Charges and Means Tested Charges**

Charges fall into two categories:

- Non Means Tested Fixed Charges; and
- Means Tested (or Financially Assessed) Charges.

### **9.1 Non Means Tested (Fixed) Charges**

All non-means tested charges are charged at a flat rate and are applicable to all service users who receive the services below:

- Meals – Provided at Home
- Meals – Lunch Clubs
- Blue Badges Administration Scheme
- Transport (Taxi or Bus)
- Community Alarms
- Centre Based Day Opportunities

Any fixed charges will be included as an expense within the financial assessment. Fixed charges are an additional charge on top of the means tested charge.

While an active community alarm is in the house then there will be a charge regardless of activity of alarm. If a service user is in hospital for more than four weeks, then a credit can be requested.

## **9.2 Means Tested Charges**

The following are means tested charges:

- Care at Home (non personal care tasks);
- Social Support;
- Housing and Community Support Supported Living; and
- Practical Support.

These charges are financially assessed for each individual based upon their ability to pay. The individual will need to disclose all relevant financial details. Non-disclosure of required financial details will result in the maximum charge being applied.

## **10 Appeals against a charge**

If an individual wants to appeal against a charge, the individual can issue an appeal in writing and provide the appeal to their relevant social worker or point of contact. The applicable Head of Service will be notified of this appeal and will provide a decision on the individual case.

Anyone who remains dissatisfied with the outcome of their appeal will be entitled to pursue their complaint through the HSCP's normal complaints procedure. The procedure and related information can be found at the following link: <http://www.wdhscp.org.uk/complaints/>. Those who don't have access to the internet, can contact their social worker or point of contact who can facilitate with the process.

## **11 The Financial Assessment Process**

West Dunbartonshire HSCP aims to ensure that people in receipt of support and care services are not placed in financial hardship because of the way in which the services are charged. All service users in receipt of chargeable community care service undergo

a financial assessment to determine how much the HSCP considers a service user can afford to pay towards the cost of the services they receive.

In accordance with COSLA's Guidance for Contributions Applying to Non-Residential Social Care Services, the amount an individual will be charged will be set according to their ability to pay. In the first instance, this requires an assessment of the person's income and capital.

This requires the service user or their representative to provide supporting documentation including bank statements and benefit letters. The supporting documentation will inform the calculation of the service user's charge and the individual will receive notification of the charge in writing. Service users or their representative with appropriate legal powers who choose not to provide financial information and relevant supporting documentation will be charged the full chargeable cost of their care, subject to the current maximum charge.

If a full financial assessment has been completed within the last twelve months, information previously collected will be used to calculate the service user's charge. Charges will be reviewed in April each year to coincide with increases to pensions and benefits.

Charges are payable from the date that support services start and will be backdated to the date the person first received support if the financial assessment is completed after this date. Where an individual's service is suspended, there will not be a charge for the service. Once services are reinstated, charging will recommence. Community Alarm charging will continue during service breaks unless the alarm is removed from the property. If an individual has paid in advance, for example, they have made an annual payment, and then the HSCP will raise the credits at the end of the financial year.

If an individual has received a financial assessment and has been assessed as having the means to pay, the HSCP has the legal right to pursue all charges. This would be via the Council Corporate Debt Recovery procedure. If an incorrect financial assessment has led to an individual receiving a charge which is too much or too little, a new financial assessment will be undertaken and the correct charge will be applied from date of the revised assessment.

If there are changes to an individual's financial situation, such as an increase or decrease in their benefits it is essential the service user or their representative notify the HSCP and request a reassessment. Failure to do so may result in an individual being liable to pay a backdated charge or could be overcharged for a service.

Invoicing for charging is sent out with an annual figure, much like the current council tax invoicing system. Service users can choose how to pay the annual figure via a lump sum or in instalments.

## **12 Deprivation of Capital**

If the HSCP has evidence that an individual has not declared a capital asset in order to avoid or reduce a charge then it may treat the individual as still possessing that asset when assessing ability to pay.

## **13 Charge Tapers**

Residual income is the income, which the individual is left over after deducting housing costs, income and weekly living costs (including any other fixed charges applied for HSCP services). The maximum charge that the service user can afford to pay is thereafter calculated based on 50% of their residual income up to a maximum of £74.15 per week (excluding the fixed charges). This is achieved by the application of a taper. The level of taper applied is at the Council's discretion and will be reviewed on an annual basis to ensure that a balance between cost recovery and fair charging is maintained.

The income thresholds are found in section Appendix 2 Minimum Income Thresholds 2022/23.

## **14 Income to be disregarded**

### **14.1 [HSCP principles on income which can be disregarded](#)**

The HSCP will not include the following areas of income when working out the charge for an individual:

- Mobility Component of Personal Independence Payments, Housing Benefit, Council Tax Reduction and War Pensions;
- The assessable income should be net of housing and council tax costs (where applicable.) This includes rent, mortgage payments, Council Tax, water and sewerage costs;
- Income derived from benefits paid for or on behalf of a dependent child will be disregarded;
- Kinship Care payments will be disregarded;
- Where a service user or their partner is in receipt of earned income, only net earnings are considered, and a minimum earnings disregard of £20 is applied. For example if someone earns £100 after tax then the council would take £80 into consideration when undertaking a Financial Assessment;
- All service users with capital of £10,000 or less to be disregarded and tariff income applied of £1 for each unit of £500 over £10,000;

- Statutory re-dress scheme for survivors of historical child abuse;
- Child Disability Payment (CDP) and Short-Term Assistance (STA);
- Scottish Infected Blood Scheme (SIBSS) (and equivalent UK schemes e.g. England Infected Blood Support Scheme);
- Victims Payment Regulations 2020;
- Redress Board (Northern Ireland);
- Payment Scheme for Former British Child Migrants;
- Thalidomide payments; and
- Future Pathways discretionary fund.

#### **14.2 Income which will be disregarded**

The HSCP will disregard the following:

- Adoption (Scotland) Act 1978 (section 51A) Payments
- Age-Related payments Act 2004 Payments
- Backdated Benefits
- Bereavement Payment
- Budgeting Loan
- Capital – various different levels of disregard
- Carers Allowance (previously Invalid Care Allowance)
- Carers Premium
- Certain payments made to trainees
- Charitable and special funds
- Child Benefit
- Child related premiums paid to pre April 2003
- Income Support Claimant
- Child Support Maintenance Payments
- Child Tax Credits
- Children's Benefits
- Christmas bonus
- Christmas Bonus paid with benefits
- Cold Weather Payments
- Concessionary Coal payments
- Council Tax Benefit / Council Tax Reduction
- Dependency increases paid with certain benefits
- Difference between higher and lower rate of Attendance Allowance and higher and middle rate of DLA care when the person is not receiving night-time services
- Difference between enhanced and standard rate of Personal Independence Payment (Daily Living Component) when the person is not receiving night-time services
- Direct Payments made by a local authority under Section 12B of the Social Work (Scotland) Act 1968 to Individuals in respect of a care service that they or a dependent child have been assessed as requiring

- Disability benefits paid to client's partners where the partner is not a service user  
Disability Living Allowance or Disability Assistance (Mobility component)
- Disability payment in respect of child
- Discretionary Housing Payments
- Far East Prisoner of War payment Gallantry Awards (e.g. GC, VC, similar from abroad)
- Future Pathways – Discretionary Fund
- Guarantee Credit Guardian's Allowance Housing Benefit Income from a "home income plan" annuity
- Income from a mortgage protection policy
- Income frozen abroad
- Income in kind
- Income Support
- Independent Living Fund Scotland Payments
- Industrial Disablement Benefit
- Industrial Injuries Benefit
- Industrial Injury Disability Benefit
- Kinship Care payments
- Personal Independence Payment (Mobility Component)
- MOD Pension
- Non-dependent child payments
- Non-therapeutic Earnings
- Partner's earnings
- Personal property, such as household goods, family car etc.
- Scottish Welfare Fund – Community Care Grants
- Scottish Welfare Fund – Crisis Grants
- Social Fund payments
- Statutory Redress Scheme and Advance Payment Scheme– Survivors of Historical Child Abuse
- Student Loan Repayment
- Sure Start Maternity Grant
- Tax Credits The Macfarlane Trust
- Thalidomide Trust
- The value of any ex-gratia payments from the Skipton Fund to people infected with Hepatitis C as a result of NHS treatment with blood or blood products
- Therapeutic Earnings
- Trainees' training premium and travelling expenses
- Victoria Cross/Japanese Prisoner of War Payments
- Victoria or George Cross payments
- War Pensioner's Mobility Supplement
- War Widow(er)'s supplementary pension
- War Widow's Pension (but not War Widows' Special Payments)
- War Widows Pension (pre 1973)
- War widows special victims awards

- War Widows/Widowers Pension
- War Widows' Special Payments
- Where the Service User is a student, any grant payment for a public source intended for the childcare costs of a child dependent
- Winter Fuel Payments Work expenses paid by employer, and expenses paid to voluntary workers
- Child Disability Payment (CDP) and Short-Term Assistance (STA);
- Scottish Infected Blood Scheme (SIBSS) (and equivalent UK schemes e.g. England Infected Blood Support Scheme);
- Victims Payment Regulations 2020;
- Redress Board (Northern Ireland);
- Payment Scheme for Former British Child Migrants;
- Earnings disregard of £20.00 per week.

## **15 Disability Related Expenditure**

The Social Work (Scotland) Act provides the legal basis for charging for social care support at home. Under s87 of the Act charges must be both “reasonable and practicable” for an individual to pay. Understanding the associated additional daily living costs of living with an illness or impairment is essential to ensure charging levels meet this test. Failure to consider Disability Related Expenditure (DRE) as part of the financial assessment could result in charging levels, which cause financial hardship and undermine the right of people living with an illness or impairment to live independently.

It is also important to ensure people undertaking the financial assessment process are aware to provide information relating to disability related expenditure.

Additional costs may relate to, but will not be restricted to:

- additional heating requirements;
- purchase, maintenance and repair of disability related equipment;
- specialist dietary requirement;
- specialist clothing;
- help with cleaning and other domestic tasks including gardening (if that is something the person would have undertaken themselves);
- extra washing; and
- additional bedding.

## **16 Financial Hardship**

Where a service user has difficulty in meeting the approved charges due to their financial circumstances, the HSCP will consider how best to support people on a case-by-case basis.

## 17 [Respite](#)

The statutory guidance on the [Carers \(Scotland\) Act 2016](#) includes updated guidance on the requirement to waive charges for carer support and how it interacts with the carers' rights to support under the Act. [Appendix 7](#) provides some examples to help carers, service users and services with decision-making.

The examples were developed by a task group involving representatives from COSLA, Shared Care Scotland, Social Work Scotland and Integration Authority Chief Finance Officers, plus social care practitioners from Integration Authorities/Local Authorities.



**Personal Care Services exempt from charging (service user and/or partner combined)**

- Assistance with laundry associated with medical condition e.g. bed changing
- Special preparation of food associated with dietary requirements
- Assistance with eating/drinking
- Getting out of bed
- Going to bed
- Assistance with dressing / undressing
- Assistance with washing and bathing
- Assistance with personal grooming/dental Hygiene e.g. shaving and nail care
- Assistance with continence care
- Assistance with toileting
- Assistance with medication supervising/reminding
- Assistance with mobility
- Assistance with specialist feeding
- Assistance with stoma care
- Assistance with catheter care
- Assistance with skin care
- Administering of medication (including administering of oxygen)
- Rehabilitation work (under support of professional)
- Food preparation

### **Minimum Income Thresholds 2022/2023**

Minimum income thresholds mean that service users whose income falls below the charging threshold do not need to pay a charge for their service. These rates are based on COSLA guidance and DWP rates of benefit and are not determined by WDC.

A buffer is applied to recognise that not all of a person's income should be taken into account when calculating charges for people on low incomes or who may incur additional living costs due to their impairment or to support frailty. This buffer is currently set at 25% as per COSLA guidance. All thresholds are rounded up.

For people below state pension qualifying age, the Income Support Personal Allowance and the Disability Premium are added together with the buffer added to the sum of these two rates.

From 1<sup>st</sup> April 2022 WDC will no longer distinguish between over and under 60 threshold rates and will use the over 60 rates for all clients based upon COSLA recommendation and the Equality Act 2010 and the on-going DWP alignment of state pension qualifying age for men and women.

The thresholds for 2022/2023 are in the below box

	Threshold (Rounded)
Single Person	£228
Couple	£348

### Fixed Charges for HSCP services

These fixed charges will increase annually by 4% in line with inflation. If there are any other changes to the charges out with of the annual % increase then the consultation process will begin.

Fixed Charge	Frequency	2020/2021 (£)	2021/2022 (£)	2022/2023 (£)
Day Care charge to other Councils	Per day	98.50	102.40	106.50
Community Alarms	Weekly	5.20	5.40	5.60
Respite Care (18-24 yrs.)	Per day	12.50	13.00	13.50
Respite Care (25-64 yrs.)	Per day	15.35	16.00	16.65
Respite Care (65+ yrs.)	Per day	23.55	24.50	25.50
Building Based Day Centre charge for Meals	Per meal	3.00	3.10	3.25
Meals on Wheels - sandwiches	Per meal	1.40	1.50	1.55
Meals on Wheels - Fresh Meals (including dessert)	Per meal	2.20	2.30	2.40
Care at Home Meal	Per meal	2.20	2.30	2.40
Benview Lunch Club	Per meal	3.00	3.10	3.25
Manse Gardens Lunch Club	Per meal	3.00	3.10	3.25
Charge for Transport - Round Trip	Per trip	3.75	3.90	4.00
Charge for Transport - Single Journey	Per trip	1.90	1.95	2.00
Blue Badge	Every three years	20.00	20.00	20.00
Building based Day Centre support	Per day/session	10.40	10.82	To Be Approved – Proposed £4.00

**Charge Tapers**

The charge tapers will be 50% (excluding personal care) for all service users.

**The maximum weekly means tested charge levied by the Council**

WDHSCP have taken the decision to apply a maximum weekly charge for means tested services. This is currently £74.15 per week. Fixed flat rate charges will be over and above this charge, however, the Financial Assessment will take account of any fixed charges as an outgoing expenditure.

**Worked Examples to explain how charges are calculated****Example 1**

A 90-year-old woman lives in a local authority house with full Council Tax and Housing Benefit, receiving 9.25 hours of personal care and 1.5 hours domestic care per week. None of these services is provided overnight.

Her weekly income is £310.00. The total cost of her chargeable services is £25.73. This charge does not include personal care, as personal care is a free service.

The charge applied to this service user will be £25.73 per week, being the lower of the actual cost of provision and the tapered available income.

**Example 2**

Mr and Mrs A (aged 55 and 57) live in rented accommodation. They receive 14 hours of housing support, 3 hours of personal care and 2 hours of social support in the community. Their income is £428.30. They also receive full housing and council tax benefit.

The total cost of their chargeable services is £274.40. This charge does not include personal care, as personal care is a free service. Their financial assessments indicated that they could afford to pay £150.30 per week towards the cost of their care. In this example, the service users will pay the maximum charge payable of £74.15 per week.

**Example 3**

A 30-year-old man with learning disabilities lives in a local authority house. He receives 5 hours personal care, 6 hours of domestic care, 6 hours social support and 20 hours housing support per week, which costs £634.55.

He receives Personal Independence Payment of £151.40. He also earns £65 a week from a part time job however qualifies for the higher earnings disregard of £20 because he is in receipt of DLA component; therefore, his earnings are noted as £45.00.

His financial assessment indicated that his income was below the charging threshold and no charge would be levied.

**Worked Examples of Non-Residential Social Care Service Charges 2022/23**

Description	Example 1	Example 2	Example 3
Service Cost:	£184.36	£325.85	£634.55
<b>Support Hours</b>			
Personal Care	9.25	3.00	5.00
Domestic Care	1.50	0.00	6.00
Social Support in the Community	Nil	2.00	6.00
Housing Support	Nil	14.00	20.00
Total Hours	10.75	19.00	37.00
<b>Chargeable Hours</b>			
Personal Care	Nil	Nil	Nil
Domestic Care	1.50	0.00	6.00
Housing Support	Nil	14.00	20.00
Social Support in the Community	Nil	2.00	6.00
Total Hours	1.50	16.00	32.00
<b>Cost of Chargeable Hours:</b>	<b>£25.73</b>	<b>£274.40</b>	<b>£548.80</b>
<b>Income</b>			
State Pension	£175.00	Nil	Nil
DWP Benefits	Nil	£320.00	£151.40
Occupational Pension	Nil	Nil	Nil
Pension Credit (over 60)	£45.85	Nil	Nil
AA/DLA Care Component	£89.15	£178.30	£0
Earnings	Nil	Nil	£65.00
Less Earnings Disregard			-£20.00
Gross Income	£310.00	£498.30	£196.40
Less: Threshold	£228.00	£348.00	£228.00
Less: Housing Costs for Water & Sewerage charges	£10.00	£10.00	£13.00
= Available Income	£72.00	£150.30	(£38.60)
x Taper (50p in £)	£36.00	£75.15	(£19.30)
Actual Charge Applied	£25.73 (Cost of Service Lower Than Charge)	£74.15 (Maximum Charge Applied)	NIL (Income Below charging Threshold)

## Appendix 8

### **Residential Care**

Two sets of regulations made to the National Assistance Act 1948 came into force on 9 April 2018:

- The National Assistance (Sums for Personal Requirements) (Scotland) Regulations 2019 (SSI 2019 No. 13); and
- The National Assistance (Assessment of Resources) Amendment (Scotland) Regulations 2019 (SSI 2019 No. 12).

These regulate charges for residential care and provide local authorities with the means to assess service user charges when entering into temporary or permanent residential care. The Scottish Government provides detailed Guidance on the regulations and details can be found at the link below:

[https://www.sehd.scot.nhs.uk/publications/CC2019\\_02.pdf](https://www.sehd.scot.nhs.uk/publications/CC2019_02.pdf)

## Appendix 9

### **Additional Information and Resources**

<b>Website Name</b>	<b><u>Link</u></b>
NHS Inform	<a href="https://www.nhsinform">https://www.nhsinform</a> <a href="https://www.nhsinform.scot/scotlands-service-directory/health-and-wellbeing-services?locpt=55.94509249999999%2c-4.5646259&amp;q=.scot/">https://www.nhsinform.scot/scotlands-service-directory/health-and-wellbeing-services?locpt=55.94509249999999%2c-4.5646259&amp;q=.scot/</a>
West Dunbartonshire CVS Link Up	<a href="https://www.linkupwestdunbartonshire.org/">https://www.linkupwestdunbartonshire.org/</a> <a href="https://www.wdcvs.com/wellbeing/link-up/">https://www.wdcvs.com/wellbeing/link-up/</a>
Scottish Government Benefits Page	<a href="https://www.mygov.scot/benefits/">https://www.mygov.scot/benefits/</a>
HSCP Services	<a href="http://www.wdhscp.org.uk/">http://www.wdhscp.org.uk/</a>

## Appendix 10

### **Service Definitions**

The service definitions are on the HSCP website: <http://www.wdhscp.org.uk/adults-with-disabilities/service-definitions/> and <http://www.wdhscp.org.uk/adults-and-older-people/service-definitions/>.

## Appendix 2a

List of organisations who provided feedback or were asked to provide feedback on the Charging Policy.

Organisation	Provided feedback (Y/N)
Dumbarton CAB	No
Dumbarton Women's Aid	No
Clydebank Women's aid	No
Muslim Education Assoc.	No
ISARO WDCVS	Yes
Community Links	No
Rape Crisis	No
Visual Voices	No
Shop mobility	Yes
Golden Friendship	No
Y Sort it	No
Step Stones	No
Syrian support service at the Council	No
LGBT contacts	No
BSL using and hard of hearing contacts	No
Ethnic Minority Assoc.	No
WD Carers	Yes
Access Panel	Yes
Lomond and Argyll Advocacy services	Yes
SDS Ideas	Yes
Local Engagement Networks	Yes
LD service users and carers	Yes
Clydebank Seniors Forum	Yes
HSCP Addictions service	Yes
HSCP Mental Health Service	Yes
HSCP Children and Families Service	Yes
HSCP Learning Disability Service	Yes
HSCP Care at Home service	Yes
HSCP Residential service	Yes
HSCP Adult Day Centre	Yes
HSCP Learning Disability Day Centre	Yes
HSCP Community Adult Service	Yes



## **1. Consultation for the HSCP/WDC Charging Policy**

The revised Charging Policy will provide services, services users, carers, families and the West Dunbartonshire citizens a document which can be referred to for guidance.

Consultation on the Charging Policy involved a number of different services and organisations as listed in Appendix 2a above. The consultation process took place between June 2020 and August 2020. Those who took part were provided with the original Charging Policy and the draft, revised policy and asked to comment. They were also asked three questions:

1. Do you find the charging policy clear? If not, what parts of the charging policy could be improved?
2. Do you agree with the decision to consolidate the charge for day centres?
3. Is there anything else you would like to add?

Feedback on the Charging Policy itself was for clarity of definitions, removal of text, confirmation the Charging Policy matches COSLA guidance i.e. those receiving independent living fund are not charged for any services, updates on layout, add in examples.

Each comment or query was addressed and where required changes were made to the draft policy. The revised draft was reviewed again by the user groups and the general consensus was that it was an improved read from the original version.

The sections below provide further feedback examples across the different groups.

### **1.1 SDS Ideas**

A meeting was arranged in June 2020 with the development co-ordinator at SDS ideas, to explain the Charging Policy and the feedback required from SDS ideas.

SDS ideas was sent the Charging Policy document, and was asked to provide feedback on the content and their opinion on whether there should be one charge for day centre services or whether the charge should be split for activities, transport and meals.

#### **1.1.2 Feedback**

In total five carers and/or service, users provided feedback. Their names and identify were not provided due to GDPR. This feedback was provided on the 22<sup>nd</sup> July 2020. A summary of the feedback provided was:

- Request to add links;
- Clarifications on terms such as fixed charges;
- Removal of sentences;
- Request to add in a definitions;
- Ensure benefit maximisation was added;
- Additional information on carers policy;
- Amendments to the layout;

- Questions on how the document will be updated along with COSLA updates;
- Additional legislation to be added;
- Explanation on disability related expenditure to be added; and
- Those who receive Independent Living Fund should not be charged.

All responses received agreed that the day centre charge should be split out and should not be one over all charge as not everyone receives a meal or transport.

On the 12<sup>th</sup> August 2020, the five carers and/or service users provided further feedback on the Charging Policy Document. A summary of the feedback provided was:

- Additional hyperlinks to be added to relevant guidance & legislation;
- Additional information explaining the mobility allowance;
- Additional information on the terminal ill diagnosis process;
- Clarity on the examples provided; and
- Removal of text.

## **1.2 Local Engagement Network Chair and Vice Chair**

The engagement officer within HSCP asked the Local Engagement Network for feedback.

### **1.2.1 Feedback**

The consensus from the responses provided was that the day centre charge should be split out, rather than an overall charge.

A summary of the feedback was:

- Disability Related Expenditure not taken into account;
- The document has not been co – produced;
- Document is too long; and
- Not much input from people who use the services.

DRE information was added to the document after this feedback. Service users have inputted to this document and this was explained. After the Charging Policy is approved at Full Council an easy read version will be produced. The detail is required for audit, services and for full transparency of how things work.

## **1.3 WDC Carers Centre**

In June 2020, a meeting was arranged with the leads of the Carers Centre. It was explained about the purpose of the Charging Policy, and to ask for their feedback and their opinion on whether the day centre charge should be split out.

### **1.3.1 Feedback**

Twelve carers were asked to take part and provide feedback. The main feedback provided was:

- How will the document be maintained;
- Information to be added about respite;

- Examples to be added about respite;
- Text to be altered;
- Clarity if those under 19 would be charged;
- Easy to read;
- Request to create a website;
- Information on DRE to be added;
- Very informative; and
- Well laid out.

#### **1.4 Learning Disability Carers**

A meeting was arranged with Learning Disability carers to discuss the day centre charge and their opinion on the Charging Policy. Twenty-two carers responded.

##### **1.4.1 Feedback**

On the Charging Policy document, the feedback provided was that it was too long and some of the information was not their concern. The Charging Policy requires to be detailed, as it needs to cover a range of services and can be used for anyone to refer back to. An easy read document will be produced once the Charging Policy is approved. The group also queried why ILF clients still continued to be charged for services, despite making a contribution to their ILF award.

In respect to the Day Centre charge the following responses were provided:

- 5 carers agreed with the charge being consolidated
- 16 carers agreed that the charge should be split
- 1 carer didn't want to be charged

#### **1.5 EQIA process**

All HSCP services were presented with the Charging Policy and were asked to complete an EQIA. The following services were asked to provide feedback and all provided feedback.

- HSCP Learning Disability Service
- HSCP Children & Families Services
- HSCP Adult Community Services
- HSCP Care at Home service
- HSCP Residential service
- HSCP Adult Day Centre
- HSCP Learning Disability Day Centre

##### **1.5.1 Feedback**

- Financial assessments are inconsistent
- Benefits maximisation process is inconsistent
- Respite to be made clear that there will be no charge for Carers
- Lack of Consultation of Day Centre charge
- Assessments does not capture if a person has had a gender reassignment
- SDS is not fully embedded in services assessments

- Service users who pay tithing towards a religion/belief, this expense should be considered within a financial assessment
- ILF service users should be exempt, but is then unfair on those who don't receive it
- It is not clear within the charging policy that those diagnosed with a terminal illness will not get charged for using the day centre.
- Those who attend day centre for less than a day, should they receive a lesser charge.
- Disability related expenditure to be added as an exclusion as per COSLA guidance
- Age thresholds within charging policy for income
- Partner refusing to divulge income, what happens in this scenario?
- Consider whether community alarms should not be charged for as they are part of disability related expenditure
- Ensure all of the equality characteristics are mandatory questions in the single assessment.

All of the gaps were addressed and the EQIA. This EQIA was also uploaded on to the WDC EQIA tool with the help from the EIA lead Ricardo Rea. The reference number is EIA 246.

### **1.6 Additional feedback requested**

The following organisations were asked to provide feedback on the Charging Policy and Day Centre charge. Those who responded didn't provide any written feedback or asked for any changes to be made to the Charging Policy.

<b>Dumbarton CAB</b>	No
<b>Dumbarton Women's Aid</b>	No
<b>Clydebank Women's aid</b>	No
<b>Muslim Education Assoc.</b>	No
<b>ISARO WDCVS</b>	Yes
<b>Community Links</b>	No
<b>Rape Crisis</b>	No
<b>Visual Voices</b>	No
<b>Shop mobility</b>	Yes
<b>Golden Friendship</b>	No
<b>Y Sort it</b>	No
<b>Step Stones</b>	No
<b>Syrian support service at the Council</b>	No
<b>LGBT contacts</b>	No
<b>BSL using and hard of hearing contacts</b>	No
<b>Ethnic Minority Assoc.</b>	No
<b>Access Panel</b>	Yes
<b>Lomond and Argyll Advocacy services</b>	Yes
<b>Clydebank Seniors Forum</b>	Yes

## West Dunbartonshire Health and Social Care Partnership Equality Impact Assessment Tool 2021/22

### EQUALITY IMPACT ASSESSMENT FORM

<b>Section 1: Policy/Function/Decision (PFD) Details</b>	
A <b>PFD</b> is understood in the broad sense including the full range of functions, activities and decisions the Health and Social Care Partnership is responsible for.	
Name of PFD:	WDC Charging Policy for HSCP services
Lead Team & other departments/sections/ partners involved:	<b>Julie Slavin – project sponsor</b> <b>Laura Evans - project manager</b> <b>Care at Home, COPT, Learning Disabilities, Mental Health, Children Care, Addictions, SDS ideas, Carers WD, Residential and Adult day services.</b>
Responsible Officer	<b>Julie Slavin – project sponsor</b>
Impact Assessment Team	<b>Care at Home, Adult community, Learning Disabilities, Mental Health, Children Care, Addictions, SDS ideas, Carers WD.</b>
Is this a new or existing	New
Start date: (the assessment should be started prior to PFD development/drafting or at the early stages of review): <b>28/05/2020</b>	
End date (this should allow for the assessment to inform decision-making): <b>Target date is end of July</b>	
What are the main aims of the <b>PFD</b> ?	<b>To approve the charging policy so it is clear for services what can and cannot be charged for.</b>
Who are the main target groups/	<b>Care at Home, COPT, Learning Disabilities, Mental Health, Children Care,</b>

Who will be affected by the <b>PFD</b> ?	<b>Addictions, SDS ideas, Carers WD, Residential and Adult day services.</b>
Relevance (of <b>PFD</b> to the general equality duties and equality groups, also record if there is no relevance giving reasons/ evidence)	
<b>Yes: Relevant as this policy is about public service deliver</b>	
	If yes, complete all sections, 2-9
	If no, complete only sections 8-9
	If don't know, complete sections 2& 3 to help assess relevance
<b>Section 2: Evidence</b>	
Please list the available evidence used to assess the impact of this PFD, including the sources listed below. Please also identify any gaps in evidence and what will be done to address this.	
<b>Available evidence:</b>	
Consultation/ Involvement with community, including individuals or groups or staff as relevant	<b>The following teams will be approached to ensure equality is in place within the charging policy:</b> <b>Carers WD</b> <b>SDS group</b>  <b>Care at Home, COPT, Learning Disabilities, Mental Health, Children Care, Addictions, and Residential and Adult day services.</b>
Research and relevant information	<b>COSLA guidance has been referred to when writing the charging policy</b>
Officer knowledge	<b>Chief financial officer for HSCP is involved</b>
Equality Monitoring information – including service and employee monitoring	<ul style="list-style-type: none"> <li>• <b>Service managers were involved in this equality assessment</b></li> <li>• <b>Senior social workers from each service were also involved in the review of the charging policy.</b></li> </ul>
Feedback from service users, partner or other organisation as relevant	<b>The following teams will be approached to ensure equality is in place within the charging policy:</b> <b>Carers WD</b>

	<b>SDS group(Includes carers, service users, board and managers)</b>
Other	N/A
<b>Are there any gaps in evidence?</b> Please indicate how these will be addressed	
Gaps identified	<ul style="list-style-type: none"> <li>• Financial assessments are inconsistent</li> <li>• Benefits maximisation process is inconsistent</li> <li>• Respite to be made clear that there will be no charge for Carers</li> <li>• Lack of Consultation of Day Centre charge</li> <li>• Assessments does not capture if a person has had a gender reassignment</li> <li>• SDS is not fully embedded in services assessments</li> <li>• Service users who pay titheing towards a religion/belief, this expense should be considered within a financial assessment</li> <li>• ILF service users should be exempt, but is then unfair on those who don't receive it</li> <li>• It is not clear within the charging policy that those diagnosed with a terminal illness will not get charged for using the day centre.</li> <li>• Those who attend day centre for less than a day , should they receive a lesser charge.</li> <li>• Disability related expenditure to be added as an exclusion as per COSLA guidance</li> <li>• Age thresholds within charging policy for income</li> <li>• Partner refusing to divulge income, what happens in this scenario?</li> <li>• Consider whether community alarms should not be charged for as they are part of disability related expenditure</li> <li>• Ensure all of the equality characteristics are mandatory questions in the single assessments.</li> </ul>

Measure to address these	Review action plan and negative impacts which wont be addressed.		
<b>Section 3: Involvement and Consultation</b> Include involvement and consultation relevant to this PFD, including what has already been done and what is required to be done, how this will be taken and results of the consultation.			
Please outline details of any involvement or consultation, including dates carried out, protected characteristics. Also, include involvement or consultation to be carried out as part of the developing and implementing the policy.			
Details of consultations	Dates	Findings	Characteristics
Meeting between Lynne McKnight (IOM - Care at Home ), Richard Heard (Service Manager) and Jane Gray (Service Manager)	29/06/20	This policy and procedure adheres to legislative requirements, protecting the reputation of West Dunbartonshire HSCP, and responding to COSLA Protocols and best practice.  Percentage of clients who are nil charge compared to full charge or contributing shown as a breakdown by race. This data may be skewed due to the number of clients where their race is not known or recorded.	Race
Reviewed by senior social worker David Buchan for the Addictions service	03/07/2020	No impact	
Berny Smith, IOM Residential and Day Services and Hazel Kelly IOM, COPT	23/06/2020	No Impact	
Meeting between Hazel Kelly (Interim IOM COPT), Caroline Thomson (SSW COPT) and Sean Taylor (SSW COPT)	15/06/2020	No Impact	



Laura Evans	16/07/2020	People from Black minority ethnic groups are more likely to be income deprived than white groups.	
Meeting between Lynne McKnight (IOM - Care at Home ), Richard Heard (Service Manager) and Jane Gray (Service Manager)	29/06/20	This policy and procedure adheres to legislative requirements, protecting the reputation of West Dunbartonshire Council, and responding to COSLA Protocols and best practice.	Sex
Reviewed by senior social worker David Buchan for the Addictions service	03/07/2020	No impact	
Berny Smith, IOM Residential and Day Services and Hazel Kelly IOM, COPT	23/06/2020	No impact	
Meeting between Hazel Kelly (Interim IOM COPT), Caroline Thomson (SSW COPT) and Sean Taylor (SSW COPT)	15/06/2020	No Impact	
Laura Evans	16/07/2020	Women are more likely to be income deprived than men (e.g. 80% plus of single parents are women)	
Meeting between Lynne McKnight (IOM - Care at Home ), Richard Heard (Service Manager) and Jane Gray (Service Manager)	29/06/2020	This policy and procedure adheres to legislative requirements, protecting the reputation of West Dunbartonshire HSCP, and responding to COSLA Protocols and best practice. There currently is not any data available to determine this	Gender Reassignment
Reviewed by senior social	03/07/2020	No impact	

<p>worker David Buchan for the Addictions service</p> <p>Berny Smith, IOM Residential and Day Services and Hazel Kelly IOM, COPT</p> <p>Meeting between Hazel Kelly (Interim IOM COPT), Caroline Thomson (SSW COPT) and Sean Taylor (SSW COPT)</p>	<p>23/06/2020</p> <p>15/06/2020</p>	<p>No impact</p> <p>No Impact</p>	
<p>Meeting between Lynne McKnight (IOM - Care at Home ), Richard Heard (Service Manager) and Jane Gray (Service Manager)</p> <p>Reviewed by senior social worker David Buchan for the Addictions service</p> <p>Berny Smith, IOM Residential and Day Services and Hazel Kelly IOM, COPT</p> <p>Learning Disability (Lorraine David Service Manager and Robert MacFarlane(Operations Manager)</p>	<p>29/06/20</p> <p>03/07/2020</p> <p>23/06/2020</p> <p>25/06/2020</p>	<p>This policy and procedure adheres to legislative requirements, protecting the reputation of West Dunbartonshire HSCP , and responding to COSLA Protocols and best practice</p> <p>No impact</p> <p>No Impact</p> <p>Lack of formal or informal consultation with stakeholders before the implementation of charges.</p> <p>Due to a lack of Equality Impact Assessment being completed before the implementation of charges, this potentially created avoidable organisational risk in terms of the legal expectations of this work-taking</p>	<p>Disability</p>

		<p>place.</p> <p>A completed Charging Policy was unavailable for consultation, along with the notified service concerns before the implementation of charges.</p> <p>The policy could be clearer when determining what service users are specifically being charged for, e.g. what is included in the day charge. Therefore, there could be room for misunderstanding and resulting inequitably in application of charge.</p> <p>A significant challenge the policy has is ensuring a fair charge for all client groups, whilst also recognising and respecting the unique differences that may exist across these same client groups.</p> <p><b>The impact on people with disabilities relating to the implementation of charges for the services provided in Learning Disability Day Services.</b></p> <p>Implementing a day charge which includes the provision of a lunch does not acknowledge the key principles of the national Learning Disability Strategy 'Keys to Life'; Self Directed Support; and European Convention on Human Rights (ECHR). Under section 6 of the Human Rights Act (1998), which highlights that, people (including those with learning disabilities) have the right to 'Choice and Control'. This includes the right to determine the food they wish to eat and where they eat it. The Policy also overlooks individual's complex health conditions and related anxieties, which can involve peg feeding (nil by mouth) or specialist dietary requirements provided from home.</p>	
--	--	--	--

		<p>The same applies to the inclusion of transport costs within the daily charge. Some individuals, due to the complexities of their disability or by personal choice, cannot or do not wish to use the Centre Transport. By including transport in the charge, this could easily result in an increase in demand for transport and effectively the service then discourages more able individuals from using public transport; and limiting their opportunity in acquiring independence skills.</p> <p>The main concerns raised have been previously documented and include:</p> <ul style="list-style-type: none"> <li>• A subsequent negative impact on individual choice and control for people with disabilities.</li> <li>• The potentially unfair implementation which could require people to pay for transport they do not use or meals they do not take, either due to choice, personal circumstance or disability preventing them from doing so.</li> <li>• The use of the £30 per week cap could result in some people paying this for a 5-day service, whilst other people only receiving a 3-day service could pay the same amount.</li> <li>• Potential loss of skills that the café experience provided. People previously paid for their lunch, if they choose to have one, at the time of purchase, hence promoting the development of money handling and independent living skills. The policy would remove this opportunity.</li> <li>• The Care Inspectorate as being at odds with the principles of the national strategy for</li> </ul>	
--	--	---	--

		<p>Learning Disabilities, e.g. 'choice, control, and active citizenship', could view the introduction of a broader charge.</p> <ul style="list-style-type: none"> <li>• The introduction of the charge could result in the lowering of the overall cost of the package of support and therefore the service contribution to the care costs. This could easily then have a knock on effect on whether this service contribution is equal to the ILF contribution? If it is lower, then either the ILF contribution needs to be reduced or the service contribution needs to be increased. If people who are utilising ILF are exempt from charges then this could be viewed by the Care Inspectorate as inequitable and ultimately discriminatory to those that are not.</li> </ul> <p>The generic Day Centre charge could be challenged because many individuals attend Dumbarton Centre to partially provide respite to carers and this is reflected in</p> <ul style="list-style-type: none"> <li>• The care plan – therefore charges may need to be waived (50%) in these circumstances due to the Carers Act (2016). However, this would not be applicable if there were separate charges for lunches and transport.</li> <li>• Not everyone attends for a full day. Some individuals may only attend for a couple of hours therefore a daily charge would be unfair.</li> </ul> <p>A day charge hides the elements exempt from charge - personal care, services directly attributable to carers (carers respite), people who are terminally</p>	
--	--	--	--

Meeting between Hazel Kelly (Interim IOM COPT), Caroline Thomson (SSW COPT) and Sean Taylor (SSW COPT)	15/06/2020	ill, adult support and protection.  No impact	
<p>Meeting between Lynne McKnight (IOM - Care at Home ), Richard Heard (Service Manager) and Jane Gray (Service Manager)</p> <p>Reviewed by senior social worker David Buchan for the Addictions service</p> <p>Children Services (Annie Ritchie and Paul Kyle)</p> <p>Berny Smith, IOM Residential and Day Services and Hazel Kelly IOM, COPT</p> <p>Meeting between Hazel Kelly (Interim IOM COPT), Caroline</p>	<p>29/06/2020</p> <p>03/07/2020</p> <p>24/06/2020</p> <p>23/06/2020</p> <p>15/06/2020</p>	<p>This policy and procedure adheres to legislative requirements, protecting the reputation of West Dunbartonshire HSCP, and responding to COSLA Protocols and best practice.</p> <p>No impact</p> <p>No impact as policy is not applicable to children under the age of 19 years. Impact will require to be considered by adult services at point of transition from child to adult services where this is applicable.</p> <p>No impact</p>	Age

Thomson (SSW COPT) and Sean Taylor (SSW COPT)  Laura Evans	16/07/2020	No Impact  Emerging evidence is that under 30's have taken a more severe hit in terms of incomes during the last 4 months	
Meeting between Lynne McKnight (IOM - Care at Home ), Richard Heard (Service Manager) and Jane Gray (Service Manager)	29/06/2020	This policy and procedure adheres to legislative requirements, protecting the reputation of West Dunbartonshire HSCP, and responding to COSLA Protocols and best practice. This data may be skewed due to the number of clients where their religion/belief is not known or recorded There is some deferential across the breakdown of faith and religion in relation to nil charging. However, as the lowest Nil charge is where religion is not stated it is difficult to determine any actual or potential negative outcomes accurately.	Religion/ Belief
Reviewed by senior social worker David Buchan for the Addictions service	06/07/2020	No impact	
Berny Smith, IOM Residential and Day Services and Hazel Kelly IOM, COPT	23/06/2020	No impact	
Meeting between Hazel Kelly (Interim IOM COPT), Caroline Thomson (SSW COPT) and Sean Taylor (SSW COPT)	15/06/2020	No Impact	

<p>Meeting between Lynne McKnight (IOM - Care at Home ), Richard Heard (Service Manager) and Jane Gray (Service Manager)</p> <p>Reviewed by senior social worker David Buchan for the Addictions service</p> <p>Berny Smith, IOM Residential and Day Services and Hazel Kelly IOM, COPT</p> <p>Meeting between Hazel Kelly (Interim IOM COPT), Caroline Thomson (SSW COPT) and Sean Taylor (SSW COPT)</p>	<p>29/06/2020</p> <p>06/07/2020</p> <p>23/06/2020</p> <p>15/06/2020</p>	<p>This policy and procedure adheres to legislative requirements, protecting the reputation of West Dunbartonshire HSCP, and responding to COSLA Protocols and best practice.</p> <p>No impact</p> <p>No impact</p> <p>No Impact</p>	<p>Sexual Orientation</p>
<p>Meeting between Lynne McKnight (IOM - Care at Home ), Richard Heard (Service Manager) and Jane Gray (Service Manager)</p> <p>Reviewed by senior social worker David Buchan for the Addictions service</p>	<p>29/06/2020</p> <p>06/07/2020</p>	<p>This policy and procedure adheres to legislative requirements, protecting the reputation of West Dunbartonshire HSCP, and responding to COSLA Protocols and best practice.</p> <p>No impact</p>	<p>Civil Partnership/ Marriage</p>



Berny Smith, IOM Residential and Day Services and Hazel Kelly IOM, COPT	23/06/2020	No Impact	
Meeting between Hazel Kelly (Interim IOM COPT), Caroline Thomson (SSW COPT) and Sean Taylor (SSW COPT)	15/06/2020	No Impact	
Meeting between Lynne McKnight (IOM - Care at Home ), Richard Heard (Service Manager) and Jane Gray (Service Manager)	29/06/2020	This policy and procedure adheres to legislative requirements, protecting the reputation of West Dunbartonshire HSCP, and responding to COSLA Protocols and best practice.	Pregnancy/ Maternity
Reviewed by senior social worker David Buchan for the Addictions service	06/07/2020	No impact	
Berny Smith, IOM Residential and Day Services and Hazel Kelly IOM, COPT	23/06/2020	No Impact	
Meeting between Hazel Kelly (Interim IOM COPT), Caroline Thomson (SSW COPT) and Sean Taylor (SSW COPT)	No Impact		
SDS Ideas	30/06/2020	Financial assessments are not always completed Maximisation of benefits is inconsistent	Other

Carers WD	30/06/2020	Respite definition and clarity that a carer will not get charged when getting a carer is getting respite	
<b>Section 4: Analysis of positive and Negative Impacts</b>			
Protected Characteristic	Positive Impact	Negative Impact	No impact
Race	Yes, consistent with human rights principles (Addictions service)  Maximisation of benefits (Residential and Adult day services)		Care at Home service  COPT
Sex	Yes, consistent with human rights principles (Addictions service)  Maximisation of benefits (Residential and Adult day services)		Care at Home service  COPT
Gender Re-assignment	Maximisation of benefits (Residential and Adult day services)		Care at Home service  COPT
Disability	Maximises income (Care at Home service)  Yes, consistent with human rights principles (Addictions service)  Maximisation of benefits (Residential and Adult day services)	Availability of services and funding varies dependant on disability(Care at home)  Availability of services and funding varies dependant on disability. No equity of spend(COPT)  Expenses for those who have multiple profound complex needs, needs to be considered (Carers WD)	

		<p>Disability related expenditure (SDS Ideas)</p> <p>Community alarms should not be charged for those with a disability (SDS ideas)</p> <p>Lack of services, there is a requirement for more resources and choices to be offered to individuals, due to self-directed support and funding/benefits can vary dependant on disability. Charging someone for a full service they may not be able to fully access (Residential and Adult day services)</p> <p>Those who don't receive a ILF will get charged.</p>	
Age	<p>Maximises income(COPT)</p> <p>Maximises income(Care at Home)</p> <p>Yes, consistent with human rights principles (Addictions service)</p> <p>Maximisation of benefits. Will offer more opportunities, choices and resources for individuals of all ages (Residential and Adult Day Services)</p>	<p>Availability of services and funding varies dependant on age (Care at home)</p> <p>Minimum income thresholds is based on age (SDS ideas)</p> <p>Currently services and resources are limited to some</p>	<p>No impact as policy is not applicable to children under the age of 19 years. Impact will require to be considered by adult services at point of</p>

		<p>community groups and funding varies dependant on age (Residential and Adult Day Services)</p> <p>Availability of services and funding varies dependant on age. No equity of spend(COPT)</p>	<p>transition from child to adult services where this is applicable. (Children Services)</p>
Religion/ Belief	<p>Yes, consistent with human rights principles (Addictions service)</p> <p>Maximisation of benefits (Residential and Adult Day Services)</p>	<p>There is some differential across the breakdown of faith and religion in relation to nil charging. However, as the lowest Nil charge is where religion is not stated it is difficult to determine any actual or potential negative outcomes accurately(Care at Home Service)</p> <p>Some individuals may have financial commitments arrangements made with their church, which may need to be considered within the assessment(Residential and Adult Day Services)</p> <p>Issue of Titheing may need to be considered as an</p>	

		outgoing(COPT)	
Sexual Orientation	Maximisation of benefits (Residential and Adult Day Services)		Care at Home service Addictions Service COPT
Civil Partnership/ Marriage	Maximisation of benefits (Residential and Adult Day Services)	<p>Partner may not provide access to income however their income is assessed and charge applied against this (Care at Home)</p> <p>Depending on the relationship. This may be of a disadvantage to the person requiring the service as the partner may refuse to divulge their income, resulting in no/limited service being offered or maximum charges being applied(Residential and Adult Day Services)</p> <p>Partner may not provide access to income however, their income is assessed and charge applied against this (COPT)</p>	Addictions Service
Socio Economic Status	Maximisation of benefits (Residential and Adult Day Services)	<p>If income is high individual could be getting maximum charge for practical tasks. Those at lower end of threshold may not be charged equally. (Care at Home)</p> <p>If income is high individual could be getting maximum charge for practical tasks. Those at lower end of threshold may not be</p>	Addictions Service

		charged equally i.e. comparison of example 1 +3 on page 20 of charging policy (COPT)	
<b>Section 5: Addressing impacts</b> Select which of the following apply (use can choose more than one) and give a brief explanation – to be expanded in Section 6: Action Plan			
1. No major change			
2. Continue the PFD	<b>The charging policy will continue, as the equality impact assessment did not bring out any blockers to remove charging.</b>		
3. Adjust the PFD	<b>There are a few amendments, which will be made, and these will be documented in the action plan.</b>		
4. Stop and remove the PFD			
Give reasons:			
<i>Note: Section 6 below Action Plan details what changes will be made to the charging policy because of the equality impact assessment.</i>			

<b>Section 6: Action Plan</b> Please describe any action which will be taken following the assessment in order to; <ul style="list-style-type: none"> <li>• reduce or remove any negative impacts,</li> <li>• promote any positive impacts, or</li> <li>• gather further information or evidence or further consultation required</li> </ul>					
Action	Responsible person (s)	Intended outcome	Date for completion	Status	Protected Characteristic

		Mandatory field			Race
					Gender
Assessments does not capture if a person has had a gender reassignment	Laura Evans	Include in single assessment whether a person has had a gender reassignment, wishes to have one, or would like to be referred to as a different pronoun.	31/07/2020	<b>This would be added in the single assessment.</b>	Gender Reassignment
Lack of Consultation of Day Centre charge	Laura Evans	Ensure service users, employees, and carers decide whether they day centre charge should be split out or not.	31/07/2020	<b>It was decided to split out the charge so it includes charge, transport and meals. This was favoured by Argyll and Lomond Advocacy groups and WD carers.</b>	Disability
Disability related expenditure to be added as an exclusion as per COSLA guidance	Laura Evans	Ensure service users do not need to pay a higher charge if because disability related expenditure was not included.	17/07/2020	<b>Completed</b>	Disability
Consider whether	Julie Slavin	Consider whether community	31/07/2020	<b>Closed - This was</b>	Disability

community alarms should not be charged for as they are part of disability related expenditure		alarms should not be charged for as they are part of disability related expenditure		<b>reviewed with the chief financial officer, and it was determined community alarms is a service and not a expenditure, therefore the fixed charge for community alarms will continue but will be added as an outgoing in the financial assessment.</b>	
Investigate why there are age thresholds within charging policy for income	Julie Slavin	Reach a decision if there should be age thresholds for income	31/07/2020	<b>Closed - This is based upon the COSLA guidance and DWP rates of benefit and the older people benefit</b>	Age
Consider if service users who pay money towards a religion/belief, whether this expense should be considered	Julie Slavin	Reach a decision if money paid towards a religion/belief should be added as an expense.	31/07/2020	<b>It was decided this would not be an expense.</b>	Religion/ Belief



within a financial assessment					
					Sexual Orientation
					Pregnancy/ Maternity
Initiate a separate project to review the financial assessments process across HSCP	Laura Evans	Ensure financial assessments across HSCP are consistent and fair to service users.	2020/2021	Completed	Other e.g. cross cutting
Ensure all of the equality characteristics are mandatory questions in the single assessments	Laura Evans	Ensure all characteristics are covered in the assessment by making them mandatory questions so data can be taken to ensure the service is provided fairly.	31/07/2020	This is covered in the new my life assessment.	Other e.g. cross cutting
Benefits maximisation is inconsistent	Jacque Carson	This will be reviewed as part of the SDS single assessment process	2020/2021	Completed	Other e.g. cross cutting
Update definition of Respite and short breaks	Laura Evans	Ensure that it is clear for Carers that if they are having respite or	31/07/2020	Completed	Other e.g. cross cutting

within the charging policy so it is clear that a Carer wont get charged if they are having respite or having a short break.		on a shortbreaks a Carer wont get charged.			
Initiate a project which embeds SDS into HSCP services.	Jacquie Carson	Ensure service users are giving the choice, control and active citizenship for the services they receive.	2020/2021	Completed	Other e.g. cross cutting
Ensure it is clear within the charging policy that those who are diagnosed with a terminal illness that they would not get charged for using the day centre or for any service	Laura Evans	There would be no charge given to those who are diagnosed with a terminal illness	31/07/2020	Completed	Other e.g. cross cutting
A review is required to find out if there should be a	Laura Evans	A review is required to find out if there should be a lesser	31/07/2020	The charge will be per session.	Other e.g. cross cutting

lesser charge for those who only attend the day centre for half a day		charge for those who only attend the day centre for half a day			
	<p><b>Are there any negative impacts, which cannot be reduced or removed?</b></p> <ul style="list-style-type: none"> <li>• Those without an ILF will get charged for services.</li> <li>• Those with a higher income will receive a higher charge against those who have a lower income.</li> <li>• Availability of services and income depends on the nature of the disability</li> <li>• If a partner refuses to divulge income and there is a concern there is a domestic abuse case then the social worker will deal with this scenario at the time. If a partner refuses to divulge details and there isn't a concern of domestic abuse then the full charge will be applied.</li> </ul>				
	<p><b>Section 7: Monitoring and review</b></p> <p>Please detail the arrangements for review and monitoring of the policy</p>				
How will the PFD be monitored? What equalities monitoring will be put in place?	The agreed actions will be captured as part of the project boards and project plans for the charging policy, financial assessments and embedding SDS. Actions required to be closed before the charging policy goes to IJB in September will be completed before this occurs.				
When will the PFD be reviewed?	<p>The actions required to be closed before the charging policy is approved will be reviewed and updated weekly.</p> <p>The remaining actions out width this project will be reviewed in the other project boards.</p>				
Is there any procurement involved in this PFD? Yes/No	No				

<b>Section 8: Signatures</b>		
The following signatures are required:		
Lead/ Responsible Officer:	Signature: Julie Slavin	Date: 18/11/2021
EQIA/EIA Trained Officer:	Signature: Margaret-Jane Cardno	Date: 17/11/2021
<b>Board Reporting:</b> complete relevant paragraph on board report and provide further information as necessary	Signature:	Date: