

Notice of Meeting and Agenda Council

Date	Time	Venue
Thursday, 24 September 2015	09:30	Council Chambers (Renfrewshire), Council Headquarters, Renfrewshire House, Cotton Street, Paisley, PA1 1AN

KENNETH GRAHAM
Head of Corporate Governance

Further Information

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Membership

Councillor Derek Bibby: Councillor Maria Brown: Councillor Bill Brown: Councillor Lorraine Cameron: Councillor Stuart Clark: Councillor Eddie Devine: Councillor Margaret Devine: Councillor Andy Doig: Councillor Audrey Doig: Councillor Christopher Gilmour: Councillor Roy Glen: Councillor Eddie Grady: Councillor Jim Harte: Councillor Jacqueline Henry: Councillor Michael Holmes: Councillor John Hood: Councillor Terry Kelly: Councillor Brian Lawson: Councillor Paul Mack: Councillor James MacLaren: Councillor Kenny MacLaren: Councillor Mags MacLaren: Councillor Mark Macmillan: Councillor Eileen McCartin: Councillor Cathy McEwan: Councillor Stephen McGee: Councillor Marie McGurk: Councillor Iain McMillan: Councillor James McQuade: Councillor Sam Mullin: Councillor Alexander Murrin: Councillor Will Mylet: Councillor Iain Nicolson: Councillor Allan Noon: Councillor Bill Perrie: Councillor Jim Sharkey: Councillor Maureen Sharkey: Councillor Tommy Williams:

Provost Anne Hall (Convener): Councillor John Caldwell (Depute Convener)

Items of business

Apologies

Apologies from members.

Declarations of Interest

Members are asked to declare an interest in any item(s) on the agenda and to provide a brief explanation of the nature of the interest.

1 Minutes of Council, Boards and Panels

Minutes of Meetings of Council, Boards and Panels (attached separately)

Council, 25 June 2015, pages 704-721

Appointment Board, 12 June 2015, pages 702-703

Appointment Board, 25 June 2015, pages 1-2

Appointment Board, 26 June 2015, pages 3-4

Regulatory Functions Board, 17 July 2015, pages 5-7

Social Work, Health & Well-being Policy Board, 18 August 2015, pages 8-10

Renfrew & Gallowhill Local Area Committee, 18 August 2015, pages 11-12

Regulatory Functions Board, 19 August 2015, pages 13-21

Education & Children Policy Board, 20 August 2015, pages 22-29

Paisley North Local Area Committee, 20 August 2015, pages 30-34

Housing & Community Safety Policy Board, 25 August 2015, pages 35-41

Local Review Body, 25 August 2015, pages 42-48

Planning & Property Policy Board, 25 August 2015, pages 49-61

Paisley South Local Area Committee, 25 August 2015, pages 62-64

Environment Policy Board, 26 August 2015, pages 65-67

Finance & Resources Policy Board, 26 August 2015, pages 68-90

Johnstone & the Villages Local Area Committee, 27 August 2015, pages 91-95

Economy & Jobs Policy Board, 2 September 2015, pages 96-102

Houston, Crosslee, Riverside, Linwood & Erskine Local Area Committee, 2 September 2015, pages 103-106

Renfrew & Gallowhill Local Area Committee, 3 September 2015, pages 107-111

Leadership Board, 16 September 2015 (to follow)

Regulatory Functions Board, 17 September 2015 (to follow)

Audit, Scrutiny & Petitions Board, 21 September 2015 (to follow)

2 Humanitarian Crisis in Syria

9 - 16

Report by Director of Children's Services

3	Report on Audit of Accounts 2014/15	17 - 216
	Report by Director of Finance and Resources	
4	Financial Outlook Update	217 - 230
	Report by Director of Finance and Resources	
5	The Tackling Poverty in Renfrewshire Strategy	231 - 264
	Report by the Chief Executive	
6	Annual Report by the Chief Social Work Officer	265 - 288
	Report by Director of Children's Services	
7	Local Government Boundary Commission for Scotland - Fifth Review of Electoral Arrangements - Consultation on Ward Boundaries	289 - 296
	Report by Director of Finance and Resources	
8	Redevelopment of the Former Arnotts Building, Gauze Street, Paisley	297 - 300
	Report by Chief Executive	
9	School Estate Management Planning	301 - 308
	Report by Director of Children's Services	
10	Children's Hearings Scotland - Renewal of Partnership Agreement	309 - 320
	Report by Director of Finance and Resources	
11	Scheme of Delegated Functions	321 - 488
	Report by Director of Finance and Resources	
12	Revised Financial Regulations	489 - 502
	Report by Director of Finance and Resources	

13 Timetable of Meetings

503 - 510

Report by Director of Finance and Resources

14 Notice of Motion 1

Notice of Motion by Councillors Bibby and Henry in the following terms:-

"Council condemns views and attitudes which are homophobic and misogynistic, and will continue to work tirelessly to eradicate these views and attitudes and all forms of discrimination based on gender, sexuality, race, religion or disability.

Council calls on political parties to ensure that where individuals are found to hold such views decisions not to select them as candidates should be consistently applied at Westminster, Scottish Parliament and Local Council elections."

15 Notice of Motion 2

Notice of Motion by Councillors M Macmillan and Holmes in the following terms:-

"Council notes the Conservative Government are proposing a Trade Union Bill that will restrict the ability of this council to engage in good industrial relations practices with our workforce and their representatives. Council believes the collection of union dues through the check-off arrangement, from which the council receives income, is part of our collective and contractual arrangements with the trades unions and one which we will defend and support. Council commits not to use agency staff to break or weaken industrial action and to continue to support arrangements that afford trade union representatives sufficient resources to enable them to carry out their functions to ensure the continuation of good industrial relations. The Leader of the Council commits to writing to the Secretary of State for Business, Innovation and Skills stating council's opposition to this Bill and our resolve not to co-operate with any attacks on facility time or check off and to write to the First Minister calling on the Scottish Government to stand with Renfrewshire and other local authorities in opposing the proposals in this Bill."

16 Notice of Motion 3

Notice of Motion by Councillors K MacLaren and Mylet in the following terms:-

"Renfrewshire Council condemns the decision of NHS Greater Glasgow and Clyde Health Board to change the name of the new South Glasgow University Hospital to the Queen Elizabeth University Hospital. This decision was taken without any consultation with the public and has attracted significant levels of criticism.

Council believes there is no place in modern Scotland for essential public services funded by the state to be named after hereditary monarchs. Council calls on the Health Board to run a public competition to seek a new name for the hospital."

17 Notice of Motion 4

Notice of Motion by Councillors Lawson and McEwan in the following terms:-

"Council expresses its grave concern at the plight of refugees trying to escape war and persecution and trying to reach the relative safety of Europe. Council believes that we all have a moral duty to do all that we can to help people in these terrible circumstances.

Council therefore instructs officers to investigate urgently:

1. The possibility of making some emergency accommodation available for refugees should it be required.
2. What support the Council could provide by acting as a central point for donations of items such as sleeping bags, nappies and other essentials that could provide practical support to these refugees and how these items could be transported either directly or via third parties.

Council further agrees to write to the Prime Minister expressing its grave concerns and pressing for urgent action from the UK Government to provide a much greater level of support including the acceptance of more refugees in support of a wider European effort."

18 Notice of Motion 5

Notice of Motion by Councillors Lawson and K MacLaren in the following terms:-

"Council agrees to fill the two board places allocated to the SNP Group which are currently vacant as follows:

Environment Policy Board: Cllr Will Mylet

Housing and Community Safety Policy Board: Cllr Mags MacLaren

and to replace Cllr Andy Doig on various Council Boards with the following Elected Members:

Economy and Jobs Policy Board: Cllr Brian Lawson

Environment Policy Board: Cllr Kenny MacLaren

Social Work, Health and Well-being Policy Board: Cllr Mags MacLaren

Leadership Board: Cllr Bill Perrie

Emergencies Board: Cllr Kenny MacLaren

Jobs and Economy Thematic Board: Cllr Brian Lawson"

19 Notice of Motion 6

Notice of Motion by Councillors McCartin and Mack in the following terms:-

"Renfrewshire Council demands that First Minister Nicola Sturgeon immediately withdraws her proposals for re-introducing national testing for primary school children.

Renfrewshire Council acknowledges that there is still a long way to go in trying to bridge the attainment gap in schools, but the failed systems for national testing of young children is a backward step which has a negative, not a positive effect on attainment in schools.

Renfrewshire Council proposes that the Attainment fund which the Scottish Government has distributed to only 7 councils in Scotland should instead be used, as it has been done in England, to support individual children and their schools where they are struggling with their educational attainment. This will give schools, particularly those with higher numbers of pupils struggling with educational attainment, the ability to increase support to those children without redirecting resources from the remaining pupils."

EXCLUSION OF PRESS AND PUBLIC

The Board may by resolution exclude the press and public from the meeting during consideration of the following items of business as it is likely, in view of the nature of the business to be transacted, that if members of the press and public are present, there could be disclosure to them of exempt information as defined in paragraphs 6, 9 and 10 of Part I of Schedule 7A of the Local Government (Scotland) Act, 1973.

- 20 Clyde Valley Residual Waste Project - Approval of Appointment of Preferred Bidder**

To: Council

On: 24 September 2015

Report by: Director of Children's Services

Heading: Syrian Humanitarian Crisis

1. Summary

- 1.1 Elected members will be aware of the worsening humanitarian crisis in Europe as millions of Syrian refugees flee the country or are significantly displaced from their own homes and communities. Recent media reports have documented the significant danger and risk that many people are facing in order to seek refuge in Western Europe.
- 1.2 A significant number of Syrians are currently displaced within Syria itself or in the border regions of surrounding countries such as Turkey, Lebanon and Iraq. Countries such as Greece, Turkey and Italy are seeing increasing numbers of refugees travelling to their countries as they flee war and persecution.
- 1.3 In late 2014, Renfrewshire Council agreed to participate in the UK Government's Vulnerable Person Relocation Scheme, offering resettlement to a number of Syrian refugees who are currently living within official camps within the bordering countries to Syria. The Home Office have been working with local authorities on a phased basis and it is now anticipated that refugees will be welcomed to Renfrewshire over the next 3-6 months. Officers from Renfrewshire Council have been actively working with partners to identify local requirements in relation to supporting Syrian refugees.

- 1.4 In recognition of the escalating nature of this humanitarian crisis, the Council is committed to extending its role in the national relocation scheme and offering a home to at least its fair share in terms of the total number of refugees coming to Scotland and the UK overall.
- 1.5 The Council is also playing a significant role in co-ordinating local charitable activities which are aiming to provide immediate support to those refugees currently displaced in Europe.
- 1.6 The crisis within Europe is worsening on a daily basis and a donation from the Council to the British Red Cross is proposed.

2. Recommendations

- 2.1 That the work undertaken by officers of Renfrewshire Council to actively take forward participation in the resettlement scheme operated by the Home Office be noted;
- 2.2 That the Council agrees to extend participation in the resettlement scheme, offering a home to at least its fair share of the total number of refugees being resettled;
- 2.3 That it is noted that participating local authorities can apply for Year 1 support costs from the UK Government. Any potential residual costs beyond year 1 would require to be met by the Council and that proposals for meeting any costs to the Council beyond Year 1 will be the subject of a further report to the Council;
- 2.4 That the strong leadership demonstrated by the Council in terms of harnessing local support for charitable initiatives such as the Renfrew to Calais aid convoy is noted;
- 2.5 That the Council agrees to make a donation of £10,000 to the Red Cross to fund its UK-based activities in recognition of the considerable strain which the crisis has placed on its resources; and
- 2.6 That a supplementary estimate of £10,000 for this donation be approved;

3. Supporting Syrian Refugees in Renfrewshire

- 3.1 The UK Government announced in January 2014 that it would establish a vulnerable person relocation scheme whereby an agreed number of refugees would be resettled in the UK. The relocation scheme would offer support to

those who are “most needy” and at “greatest risk” focusing on individual cases where evacuation from the region is the only option and in particular “would prioritise help for survivors of torture and women and children in need of medical care”. Refugees would come from official camps in the bordering countries to Syria and would be identified by the Home Office in conjunction with the United Nations High Commissioner for Refugees.

- 3.2 The Director of Social Work submitted a report to Council on 9 October 2014 outlining local work being undertaken to consider options for supporting Syrian refugees as part of the national resettlement programme. The Council subsequently approved plans to resettle approximately 15 Syrian refugees in Renfrewshire (roughly equivalent to 3 families).
- 3.3 The aim of the national programme was to resettle 200-300 of the most vulnerable refugees initially, with the Home Office working with local authorities across the UK on a phased basis from late 2014. Several authorities including Glasgow City Council were participants in the first phase of the programme, as they were ready to accept refugees almost immediately due to extensive previous experience and participation in other programmes. It was anticipated that the Council’s participation in the programme would commence in Autumn /Winter 2015 as part of the next phase of the Home Office programme.
- 3.4 Since October 2014, officers from Renfrewshire Council have been actively working with a range of partners to learn from best practice and to identify local operational requirements for supporting refugees in Renfrewshire. These partners have included NHS Greater Glasgow and Clyde, Glasgow City Council, and Council services including Children’s Services and Housing and Development Services.
- 3.5 In light of the deepening crisis the UK Government has announced plans to extend the programme and to provide significant funding to support the refugee crisis. On 7 September 2015, the UK Government advised that it would specifically extend the national resettlement programme to accept up to 20,000 refugees over the next 5 years with international aid being used to assist local authorities in supporting the resettlement process in relation to for example housing, education, financial support etc. It should be noted that refugees that will be entitled to participate and be resettled in the UK will continue to be identified from official camps within countries bordering Syria, and will not include those refugees displaced in Europe.
- 3.6 Renfrewshire Council is committed to supporting the international humanitarian response to the Syrian refugee crisis, and it is therefore

proposed that the Council offers resettlement to at least its fair share of the overall number of refugees coming to the UK. In making this offer, the Council will actively work with the Home Office and has made further contact in early September 2015 to reaffirm the Council's commitment to participation in the programme for vulnerable people. The Home Office have indicated that they are keen to work with us imminently and that the timeline for welcoming the first refugees in Renfrewshire is likely to be in the region of 3-6 months.

- 3.7 A senior officer working group, chaired by the Director of Children's Services is actively working with partners to put into place the arrangements required to support all refugees who will come to Renfrewshire. This involves housing, health, education, benefits and advice agencies, translation services, social care and police amongst others. Members of local faith communities and community organisations that will support integration of refugees have also been invited to participate in the group, and will include representatives from local mosques and Syrian associations.
- 3.8 Officers have provided the Home Office with detailed costing information in relation to supporting Syrian refugees locally, with funding available from the UK Government solely in Year 1. Costs will be incurred in relation to housing and housing support, health services, translation, schooling, access to benefits and employment and initial clothing and household items amongst others.
- 3.9 Any potential residual costs arising from participation in the programme would require to be met by Renfrewshire Council after Year 1. Refugees will be entitled to stay for 5 years before applying for residency, therefore the resettlement of refugees must be considered as a potential long term commitment for the Council, its partners and local communities. Arrangements will require to be made for any potential residual costs to the Council beyond Year 1 to be adequately provided for in the relevant Council budgets.
- 3.10 An update on progress will be provided to elected members at the Council meeting on 17 December 2015.

4. Local Charitable Support for Syrian Refugees

- 4.1 Elected members and Council services have received a significant number of enquiries from members of the public and community organisations who as a result of recent media coverage, have been moved to offer support such as

goods, spare accommodation to host refugees or who are interested in the Council's participation in the resettlement programme.

- 4.2 In relation to the number of individual enquiries about supporting local activities relating to refugees, officers have worked with Engage Renfrewshire to develop a community register of interest/support. Individuals or organisations can contact Engage to register their offer of support in relation to activities such as volunteering or translation.
- 4.3 In addition to offering support to refugees locally, the Council has played a key leadership role in co-ordinating local charitable efforts to the many thousands of refugees who are displaced across Europe. In response to a specific request, the Council is actively supporting a charitable drive which has been launched recently by a local couple Jade and Stephen O'Neill. The couple are working with local organisations, local communities and faith leaders to collect a range of donated items which will be transported to Calais and distributed beyond. These items include toiletries, blankets, sleeping bag clothing etc and collection points have been established at:
- Paisley – Lagoon Leisure Centre
 - Linwood – ON-X Centre
 - Johnstone – Town Hall
 - Renfrew – Leisure Centre, and
 - Erskine – Community Sports Centre.
 - Darul Quran Islamic Centre, 218 Paisley Road, Renfrew.
- 4.4 The visit will take place between 25-28 September, with local schools being supported to participate and donate items, and local faith organisations offered assistance with the collection of items. Community Resources have provided significant support to this initiative as have Renfrewshire Leisure and Property Services.
- 4.5 The Depute Leader of the Council and Director of Children's Services attended a local faith summit on 14 September 2015 which was organised by Bishop John Keenan. This brought together a number of MSPs, local elected members, church representatives from across the area as well as from the East Renfrewshire and Inverclyde local authority areas. It was agreed at the summit that Renfrewshire Council would act as the lead for the group which would be called the Renfrewshire Refugee Support Group and which would seek to link activities being undertaken across these local authority areas.

- 4.6 In addition to the various resettlement programmes being progressed by the European Union and its member countries, several charities have recently launched funding appeals. British Red Cross in particular has launched a Europe Refugee Crisis Appeal which will seek to provide aid and support to the millions of refugees that are displaced across Europe.
- 4.7 It is proposed that the Council makes a donation of £10,000 in recognition of the costs being incurred by the British Red Cross in operating the Appeal and providing support to those in need.

Implications of the Report

1. **Financial** – A supplementary estimate of £10,000 in respect of the donation to the British Red Cross is required.
There are financial implications relating to the resettlement of refugees in Renfrewshire. The Home Office provides funding to support resettlement in Year 1 only and the Council will be required to meet any potential residual support costs after Year 1. This is potentially a long term financial commitment for the Council and arrangements would require to be made for any costs to the Council beyond Year 1 to be adequately provided for in the relevant Council budgets.
2. **HR & Organisational Development** – None
3. **Community Planning** – There are significant implications and opportunities for local communities as the resettled Syrian refugees integrate within local communities. Council officers will work with local communities and refugees to support successful integration.
4. **Legal** - None
5. **Property/Assets** – None
6. **Information Technology** – None
7. **Equality & Human Rights** –
 - (a) The Recommendations contained within this report have been assessed in relation to their impact on equalities and human rights. No negative impacts on equality groups or potential for infringement of individuals' human rights have been identified arising from the

recommendations contained in the report because it is for noting only. If required following implementation, the actual impact of the recommendations and the mitigating actions will be reviewed and monitored, and the results of the assessment will be published on the Council's website.

- 8. **Health & Safety** – None
- 9. **Procurement** –None
- 10. **Risk** - None
- 11. **Privacy Impact** – None

List of Background Papers

None

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To: Council

On: 24 September 2015

Report by: Director of Finance & Resources

Heading: AUDITED ANNUAL ACCOUNTS 2014/15

1. SUMMARY

- 1.1 The 2014-15 Annual Accounts were submitted to Council for approval on 25 June 2015 and then submitted for audit to Audit Scotland.
 - 1.2 The audit process is now complete and the signed audit certificate was received on 4 September 2015.
 - 1.3 The Assistant Director of Audit (Local Government) has provided an audit opinion which is free from qualification.
 - 1.4 Under the Local Authority Accounts (Scotland) Regulations 2014, which came into force from 10 October 2014, the Council must meet to consider the Annual Accounts and aim to approve those accounts for signature no later than 30th September. In order to comply with these requirements the 2014-15 Annual Accounts are now attached for approval.
 - 1.5 The Assistant Director of Audit (Local Government) has also provided a report to the Audit, Scrutiny and Petitions Board detailing all matters arising over the course of the audit which was considered by the Board on 21 September 2015.
 - 1.6 The accounts for the charities controlled by the Council have also been audited by Audit Scotland and they have provided separate audit opinions on the accounts of these charities (including the three Common Good Funds and the four charitable trust funds) in accordance with the charities regulations and best practice promoted by the Office of the Scottish Charities Regulator (OSCR). These accounts are also attached for Council approval.
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2. RECOMMENDATIONS

Council is asked to:-

- 2.1 Approve the Annual Accounts for 2014/15 for signature in accordance with the Local Authority Accounts (Scotland) Regulations 2014;
- 2.2 Approve the accounts of the Renfrew, Paisley and Johnstone Common Good Funds and Renfrewshire Council Trust Funds.

Implications of this Report

Financial – The 2014/15 Annual Accounts have been certified as providing a true and fair view of the financial position of the Council as at 31 March 2015. The Council's unallocated reserves as reported in the accounts are £7.767m.

HR & Organisational Development - none

Community Planning – none

Legal – An audit opinion free from qualification demonstrates the Council's compliance with the statutory accounting requirements set out in the Local Government (Scotland) Act 1973 and the Local Government in Scotland Act 2003.

Property/Assets – none

Information Technology - none

Equality & Human Rights - The Recommendations contained within this report have been assessed in relation to their impact on equalities and human rights. No negative impacts on equality groups or potential for infringement of individuals' human rights have been identified arising from the recommendations contained in the report because it is for noting only. If required following implementation, the actual impact of the recommendations and the mitigating actions will be reviewed and monitored, and the results of the assessment will be published on the Council's website.

Health & Safety - none

Procurement – none

Risk - none

Privacy Impact - none

List of Background Papers

(a) Background Papers - none

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Renfrewshire Council

Proposed Annual Audit
Report to Members and
the Controller of Audit

September 2015

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The Accounts Commission is a statutory body which appoints external auditors to Scottish local government bodies. (www.audit-scotland.gov.uk/about/ac)

Audit Scotland is a statutory body which provides audit services to the Accounts Commission and the Auditor General. (www.audit-scotland.gov.uk)

The Accounts Commission has appointed Brian Howarth as the external auditor of Renfrewshire Council for the period 2011/12 to 2015/16.

This report has been prepared for the use of Renfrewshire Council and no responsibility to any member or officer in their individual capacity or any third party is accepted.

This report will be published on our website after it has been considered by Renfrewshire Council. The information in this report may be used for the Accounts Commission's annual overview report on local authority audits published on its website and presented to the Local Government and Regeneration Committee of the Scottish Parliament.

Contents

Key messages.....	4	Best Value.....	28
Introduction.....	5	Appendix I – Significant audit risks	33
2014/15 Financial statements.....	6	Appendix II - Summary of local audit reports 2014/15	38
Audit of the 2014/15 financial statements	7	Appendix III - Summary national reports 2014/15	39
Financial management and sustainability.....	13	Appendix IV - Action plan	40
Governance and transparency.....	21		

Key messages

Audit of financial statements	<ul style="list-style-type: none"> • Unqualified auditor's report on the 2014/15 financial statements. • Unqualified auditor's reports on the charities administered by Renfrewshire Council.
Financial management and sustainability	<ul style="list-style-type: none"> • Renfrewshire Council has demonstrated effective financial management. • We conclude that Renfrewshire Council's financial position is sustainable.
Governance and transparency	<ul style="list-style-type: none"> • Governance arrangements operate effectively. • We recommend further consideration is given to the arrangements for the convener of the Audit, Scrutiny and Petitions board, in line with best practice identified by the Accounts Commission. • Further improvements could be made in the transparency of chief officer interests.
Best Value	<ul style="list-style-type: none"> • A year of significant change within Renfrewshire Council with staffing changes, a corporate resource review, expansion of the leisure trust, development of the Integrated Joint Board and implementation of the council plan. • Clear commitment to continuous improvement. • Performance reporting could be enhanced by including a summary position against all council plan actions.

Introduction

1. This report is a summary of our findings arising from the 2014/15 audit of Renfrewshire Council (the council).
2. The management of the council is responsible for:
 - preparing financial statements which give a true and fair view
 - implementing appropriate internal control systems
 - putting in place proper arrangements for the conduct of its affairs
 - ensuring that the financial position is soundly based.
3. Our responsibility, as the external auditor of the council, is to undertake our audit in accordance with International Standards on Auditing, the principles contained in the Code of Audit Practice issued by Audit Scotland in May 2011 and the ethical standards issued by the Auditing Practices Board.
4. An audit of financial statements is not designed to identify all matters that may be relevant to those charged with governance. It is the auditor's responsibility to form and express an opinion on the financial statements; this does not relieve management of their responsibility for the preparation of financial statements which give a true and fair view.
5. A number of reports, both local and national, have been issued by Audit Scotland during the course of the year. These reports, summarised at **appendices II and III**, include recommendations for improvements.
6. **Appendix IV** is an action plan setting out our recommendations to address the high level risks we have identified during the course of the audit. Officers have considered the issues and agreed to take the specific steps in the column headed "Management action/response". We recognise that not all risks can be eliminated or even minimised. What is important is that the council understands its risks and has arrangements in place to manage these risks. The council and its Corporate Management Team (CMT) should ensure that they are satisfied with proposed action and have a mechanism in place to assess progress and monitor outcomes.
7. We have included in this report only those matters that have come to our attention as a result of our normal audit procedures; consequently, our comments should not be regarded as a comprehensive record of all deficiencies that may exist or improvements that could be made.
8. The cooperation and assistance afforded to the audit team during the course of the audit is gratefully acknowledged.

2014/15 Financial statements



Audit of the 2014/15 financial statements

Audit opinion	<ul style="list-style-type: none"> We have completed our audit and have issued an unqualified independent auditor's report.
Going concern	<ul style="list-style-type: none"> The financial statements have been prepared on the going concern basis. We are unaware of any events or conditions that may cast significant doubt on the council and its charities' ability to continue as a going concern.
Other information	<ul style="list-style-type: none"> We review and report on other information published with the financial statements, including the management commentary, annual governance statement and the remuneration report. We have nothing to report in respect of these statements.
Common Good Funds and Trust Funds	<ul style="list-style-type: none"> We have completed our audit of the 2014/15 financial statements of the charities administered by the council (common good funds and trust funds) and issued an unqualified independent auditor's report for each of these accounts.
Group accounts	<ul style="list-style-type: none"> The council has accounted for the financial results of three subsidiaries and three associates in its group accounts for 2014/15. The overall effect on the group balance sheet is to increase net assets by £39 million.
Whole of government accounts	<ul style="list-style-type: none"> The council submitted a consolidation pack for audit after the deadline. We expect to issue the certified return to the Scottish Government in September 2015.

Submission of financial statements for audit

9. We received the unaudited financial statements on 25 June 2015, in accordance with the agreed timetable. The working papers were of a good standard and council staff provided good support to the audit team which assisted the delivery of the audit to deadline.

Overview of the scope of the audit of the financial statements

10. Information on the integrity and objectivity of the appointed auditor and audit staff, and the nature and scope of the audit, were outlined in our Annual Audit Plan presented to the Audit, Scrutiny and Petitions Board on 30 March 2015.
11. As part of the requirement to provide full and fair disclosure of matters relating to our independence, we can confirm that we have not undertaken non-audit related services. The 2014/15 agreed fee for the audit was set out in the Annual Audit Plan and, as we did not carry out any work additional to our planned audit activity, the fee remains unchanged.
12. The concept of audit risk is of central importance to our audit approach. During the planning stage of our audit we identified a number of key audit risks which involved the highest level of judgement and impact on the financial statements and consequently had the greatest effect on the audit strategy, resources and effort. We set out in our Annual Audit Plan the audit work we proposed to undertake to secure appropriate levels of assurance. **Appendix I** set out the significant audit risks identified during the course of the

audit and how we addressed each risk in arriving at our opinion on the financial statements.

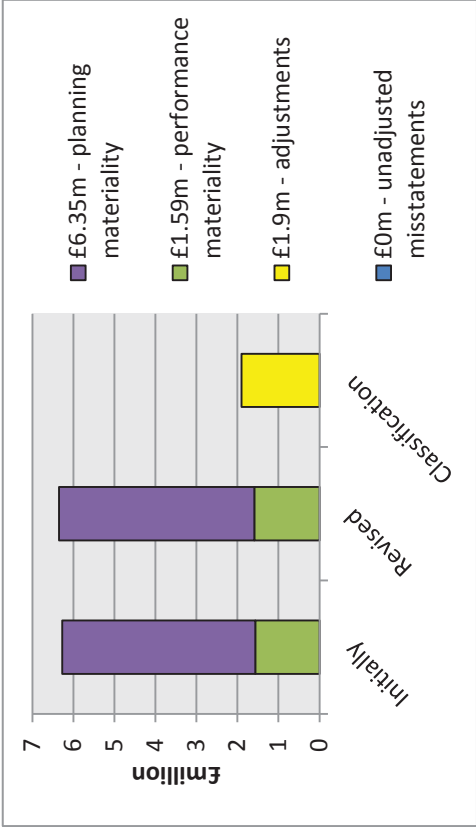
13. Our audit involved obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error.

Materiality

14. Materiality can be defined as the maximum amount by which auditors believe the financial statements could be misstated and still not be expected to affect the decisions of users of financial statements. A misstatement or omission, which would not normally be regarded as material by amount, may be important for other reasons (for example, an item contrary to law).
15. We consider materiality and its relationship with audit risk when planning the nature, timing and extent of our audit and conducting our audit programme. Specifically with regard to the financial statements, we assess the materiality of uncorrected misstatements, both individually and collectively.
16. We summarised our approach to materiality in our Annual Audit Plan. We revised our planning materiality for 2014/15 on receipt of the unaudited accounts to £6.35 million (1% of gross expenditure).
17. We also set a lower level, known as performance materiality defining our audit procedures and evaluating errors. This is determined to ensure that uncorrected and undetected audit

differences do not exceed our materiality level. Performance materiality was set at £1.59 million (25% of planning materiality).

18. We report all misstatements greater than £100,000.



Materiality in the charitable trusts

19. We also set separate materiality in the audit of the charities' financial statements. Planning materiality for the Renfrewshire Council Trust Funds is £6,813, with performance materiality of £6,131. The Renfrewshire Council Common Good Funds have a planning materiality of £321,000 and performance materiality of £289,000, based on net assets. In the Common Good Fund we also set a separate performance materiality for incoming/ outgoing resources of £94,000.

Evaluation of misstatements

20. We identified classification adjustments in the unaudited financial statements totalling £1.7 million (Paragraph 26) and together with a further review undertaken by council officers, the full extent of adjustments totalled £1.9 million. Although this altered the analysis of balances in the audited balance sheet, these issues did not affect net expenditure.
21. The total value of adjustments exceeded our overall performance materiality level of £1.59 million. Based on the restricted nature of these re-classifications, the further review undertaken by council officers and the absence of any impact on net expenditure, we conclude that these do not indicate further systematic errors within the accounts and did not further amend our audit approach. All misstatements identified during the audit, which exceeded our misstatement threshold, have been amended in the financial statements.

Significant findings from the audit

22. International Standard on Auditing 260 requires us to communicate to you significant findings from the audit, including:
- The auditor's views about significant qualitative aspects of the entity's accounting practices, including accounting policies, accounting estimates and financial statement disclosures.
 - Significant difficulties encountered during the audit.
 - Significant matters arising from the audit that were discussed, or subject to correspondence with management.

- Written representations requested by the auditor.
- Other matters which in the auditor's professional judgment, are significant to the oversight of the financial reporting process.

23. During the course of the audit we identified the following significant issues that, in our view, require to be communicated to you.

Significant findings from the audit

Issue	
24.	<p>Council house valuation – In previous years, as part of the calculation of the valuation of council house dwellings the council has used local housing allowances information. This information is set at the start of each financial year and provides the basis for the adjustment to social housing valuations that is applied to year end valuation amounts. As the local housing allowance information is one year adrift from the year end valuation basis, officers changed this approach in 2014/15 to use the allowances for the next financial year (1/4/2015) as they are more consistent with a year end valuation date. We agreed with the approach taken by officers.</p>
25.	<p>Leisure Trust and group accounts – This year group accounting standards have been revised and officers reviewed the status of Renfrewshire Leisure Limited against the revised standards. This review resulted in a change in its treatment in the financial statements: from an associate to a subsidiary. Our audit confirmed the appropriateness of this change. A review of the boundary assessment agreed with this conclusion however we noted that there was no narrative included in the group accounts confirming the change in treatment. Officers agreed to include narrative noting the change in treatment.</p>
26.	<p>Reclassifications of debtors/ creditors - Our audit work identified misclassifications of £1.7 million within the balance sheet of grants received in advance. These were included within short term creditors in error. Officers then completed a wider review and identified further classification errors totalling £0.2 million. These classification issues have been corrected in the audited financial statements.</p>
Findings from the audit of the common good and trust funds	
27.	<p>Common Good – We identified that a gain on the sale of fixed assets of £0.1 million had been incorrectly included within the gain on revaluation of fixed assets, when it should have been classified under Incoming Resources. This error has been adjusted by officers within the Common Good accounts and within the council's group accounts.</p>

Future accounting and auditing developments

Revisions to the Code of Practice

28. The financial statements of the council are prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom (the Code) which interprets and adapts International Financial Reporting Standards (IFRS) to the local authority context. The following paragraphs set out the most significant changes to accounting requirements introduced by the 2015/16 Code.

29. **(IFRS) 13 Fair value measurement:** Although the measurement requirements for operational property, plant and equipment will not change, enhanced valuation disclosures will be required. However, the 2015/16 Code requires surplus assets to be measured at fair value in accordance with IFRS 13. The council will need to make the necessary preparations

to ensure that the new requirements are addressed for the 2015/16 financial statements.

30. **Transport infrastructure assets:** The council's highway assets are currently carried within infrastructure assets in the balance sheet at depreciated historic cost. The 2016/17 Code will require highways to be measured, for the first time, on a depreciated replacement cost basis. This is a major change in the valuation basis for highways and will require the availability of complete and accurate management information on highway assets.

Health and Social Care Integration

31. From 1 April 2016 Integrated Joint Boards (IJBs) will be accountable for the provision of health and social care. IJBs will be required to produce financial statements in compliance with the Code and the Accounts Commission will appoint auditors to audit the financial statements.

Financial management and sustainability



Financial management

32. In this section we comment on the council's financial outcomes and assess the financial management arrangements.
33. The council sets an annual budget to meet its service and other commitments for the forthcoming financial year. Regular monitoring of expenditure and income against agreed budgets is central to effective financial management.

Financial outcomes

34. Overall the council reported an underspend against departmental budgets of £0.8 million. This includes underspends on warden services and other Housing of £0.5 million and an overspend in social work services of £0.4million; both due to high levels of demand for children and family services and older people services, combined with the costs of exit packages for staff.
35. The council is required by legislation to maintain a separate housing revenue account (HRA) and to ensure that rents are set to at least cover the costs of its social housing provision. The HRA budget was set in February 2014 and members approved a rent increase of 4.5%. The HRA achieved a statutory surplus of £1.0 million, before transfers to capital reserves of £1.6 million, took the net position for the year to an overspend of £0.6 million.

Financial management arrangements

36. As auditors, we need to consider whether councils have established adequate financial management arrangements. We do this by considering a number of factors, including whether:
 - the proper officer has sufficient status within the council to be able to deliver good financial management
 - financial regulations are comprehensive, current and promoted within the council
 - reports monitoring performance against budgets are accurate and provided regularly to budget holders
 - monitoring reports do not just contain financial data but are linked to information about performance
 - members provide a good level of challenge and question budget holders on significant variances.
37. Financial monitoring reports (both revenue and capital for the council-wide position) are submitted to the Finance and Resources Policy Board at each meeting and results for services reported to the individual policy boards. Reports are comprehensive and well laid out and explanations for variances are provided.

Conclusion on financial management

38. We are satisfied that the council has demonstrated effective financial management in the current year, and has taken

appropriate steps to ensure that services are funded in future years.

Financial sustainability

39. The council delivers a broad range of services, both statutory and discretionary, to its communities. Financial sustainability means that the council has the capacity to meet the current and future needs of its communities.

40. In assessing financial sustainability we are concerned with whether:

- the short term position on cash / liabilities/ assets
- spending is being balanced with income in the short term
- there is an adequate level of reserves
- long term financial pressures are understood and planned for
- investment in services and assets is effective.

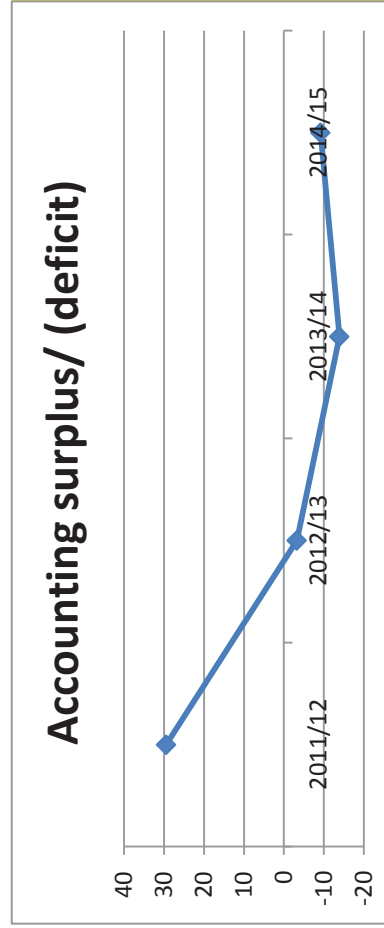
Cashflow

41. In 2014/15 the council achieved a positive cash inflow from operating activities of £52 million. This was applied to the purchase of assets (£35 million, with asset sales generating a further £31 million) and to the repayment of borrowing (£17 million). The cash position over the year was relatively unchanged at £29 million.

Accounting deficit

42. The council has incurred an accounting deficit in the last three financial years. In some instances, this can be due to large pension and depreciation adjustments. This may indicate potential long term issues with financial sustainability, but the council has a relatively strong reserves position and a low level of borrowing (Paragraph 9) and has achieved statutory surpluses over the same period.

Exhibit 1: Historic surpluses/ (deficits) on provision of services



Source: 2014/15, 2013/14, 2012/13 audited financial statements

Financial planning

43. In February 2015 the council set its revenue 2015/16 budget at £378 million. This includes £9.5 million for tackling poverty and regeneration initiatives and payroll inflationary increases of £3.1 million. A number of efficiency measures have been agreed and

are being implemented across the council. Some of the more significant measures include debt smoothing savings of £2.7 million and the corporate support model, anticipated to realise recurring savings of £4.6m.

44. Although the council has not formally published its long term financial plans due to the scale and uncertainty over the short term period we note that there is sufficient evidence of scenario planning through to 2017/18 which includes indications of grant levels and pay awards. The council anticipates that recurring savings of around £30 million will be required over the medium term.

Reserves

45. The overall level of usable reserves held by the council increased by £12.3 million from the previous year (Exhibit 2). The General Fund balance includes £7.8 million of unallocated general fund reserves.

Exhibit 2: Usable reserves

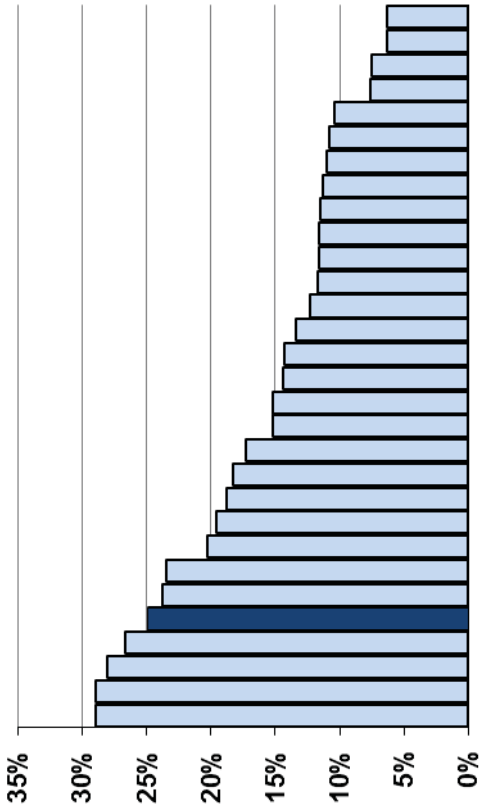
Description	31 March 2014 £ million	31 March 2015 £ million
General fund	52.9	58.9
Housing revenue reserve	11.2	10.6
Capital statutory funds	22.6	29.0
Capital receipts reserve	3.2	3.8
Insurance fund	2.6	2.5
Reservoir Repair Fund	0.3	0.3
Total usable reserves	92.8	105.1

Source: Renfrewshire Council 2014/15 financial statements

46. The general fund reserve has no restrictions on its use. The principal purpose of holding a general fund reserve is to provide a contingency fund to meet unexpected events and as a working balance to help cushion the impact of uneven cash flows. Usable reserves are a key part of a council's strategic financial management and are used for medium and longer term planning.
47. The general fund balance increased by £6 million during the year. The closing balance at 31 March 2015 is made up of earmarked commitments of £51.1 million (including the modernisation fund and PFI/PPP equalisation fund) and an unallocated balance of £7.8 million, or 2.1% of the net cost of services (2013/14: 2.5%). This position satisfies the council's policy to maintain uncommitted

reserves at a minimum of £7m or 1.9% of annual budgeted net revenue expenditure.

Exhibit 3: Usable reserves as a % of net revenue including rents (Renfrewshire highlighted)



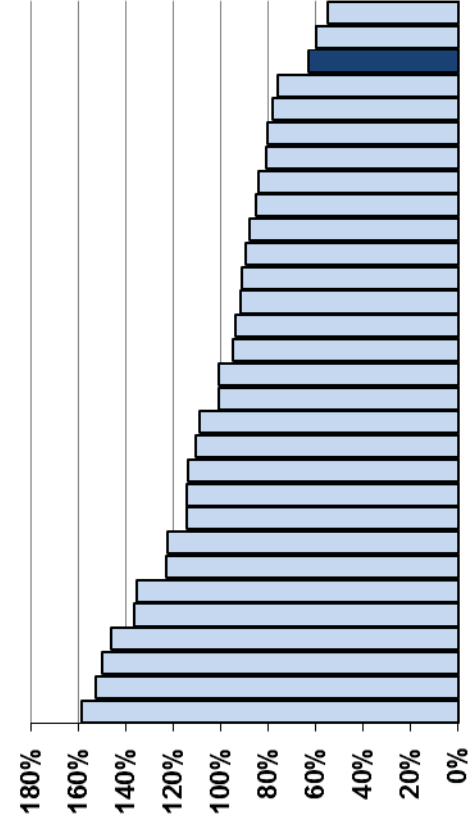
Source: 2014/15 unaudited financial statements

48. Exhibit 3 shows that the council continues to have a relatively high level of total usable reserves, compared to other councils, based on the size of the council (net revenue). This year the increase of £12.8 million was the 4th highest in Scotland.

Treasury Management

49. The council has continued to reduce long-term debt and in 2014/15 this decreased by £15 million to £226 million. As shown below the council has relatively low levels of borrowing and external debt (Exhibit 4).

Exhibit 4: Net external debt as a % of net revenue including rents (Renfrewshire highlighted)



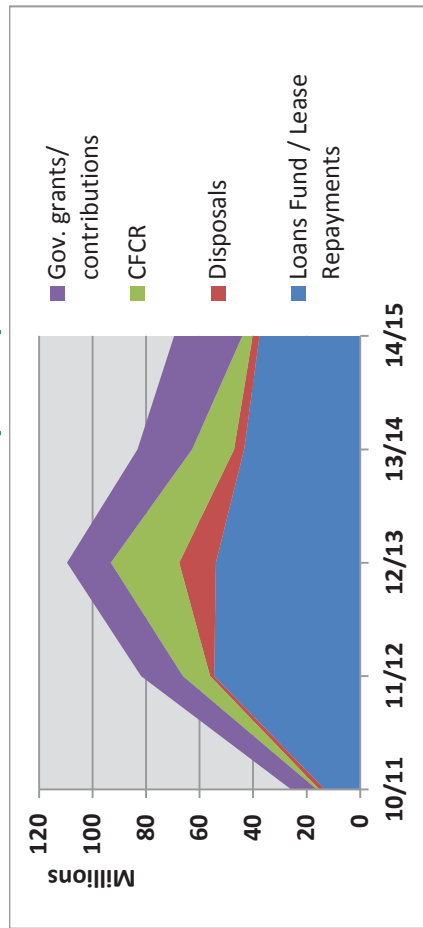
Source: 2014/15 unaudited financial statements

Capital programme 2014/15

50. The council approved its general services capital programme for 2014/15 in February 2014. Actual spend on the general services capital programme amounted to £36.5 million.

51. The general services programme included the building, refurbishment and repair of schools; the roads and footways upgrade programme and the completion of Johnstone town hall. The housing programme focused mainly on "major component replacement" across the estate. The total spend on the housing capital programme for the year was £31.4m.
52. There was an underspend of £1.4 million (2%) against the planned level of expenditure. However, this underspend excludes re-profiled capital works of £9.7 million (expenditure is reprofiled between financial years, with no overall delay to the delivery date) and identified slippage of £6.2 million, where overall completion dates have moved (including £1.5m for North Renfrew Flood Prevention scheme and £2.7m for new build council housing).
53. The capital programme was funded as shown at Exhibit 5.

Exhibit 5: Sources of finance for capital expenditure



Source: Renfrewshire Council Annual Accounts 10/11 to 14/15

54. The extent of funding from government grants increased this year, as the council received two one-off grants from the Scottish Futures Trust totalling £4.8m for St James Primary School and the new additional support needs school. Total capital funding has been reducing over the last two years from a peak in 2012/13.

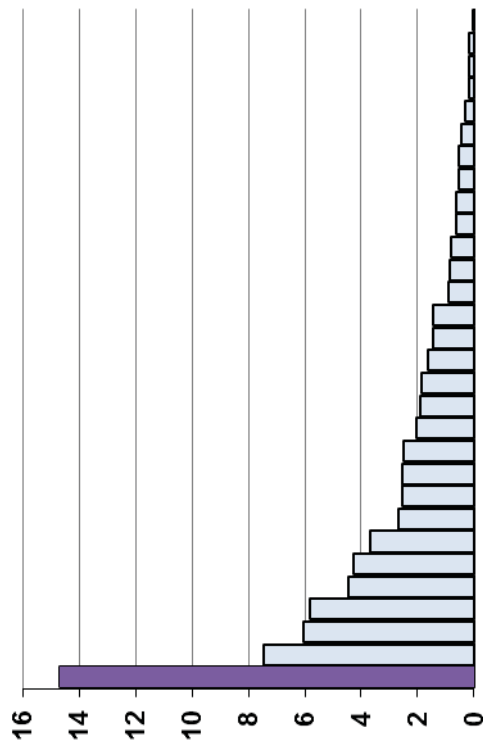
Workforce Management

55. As part of the Better Council Strategic Change Programme the Council identified a number of potential savings from a review of the corporate support model. This was managed through the council's voluntary severance process. The impact of the loss of staff resource is to be managed by the more efficient use of ICT provision and streamlined business process arrangements.

56. The new Chief Executive also reviewed the number and responsibilities of the chief officer posts, with a planned reduction of 1.5 FTE.

57. The council's total cost of staff exit packages was £14.7 million for 2014/15; the highest amount across Scottish councils. The total upfront costs are £3 million for amounts paid to individuals and £6 million to the pension fund (for strain-on-the-fund costs). The remaining £5 million is for the estimated capitalised cost of added years (the cumulative effect of the council paying an additional pension amount until someone dies). The costs reflect the scale of change being delivered across the council as part of the medium term financial plan and that many of those leaving are in their 50s with high costs for strain-on-the fund and added years. This voluntary severance process is expected to yield savings in the medium term, with average pay back period of two years.

Exhibit 6: Total cost of exit packages (Renfrewshire identified)



Source: 2014/15 unaudited financial statements

58. We have reviewed these exit packages and concluded that the authorisation and best value assessments were completed appropriately and accounts disclosures accurately recorded.

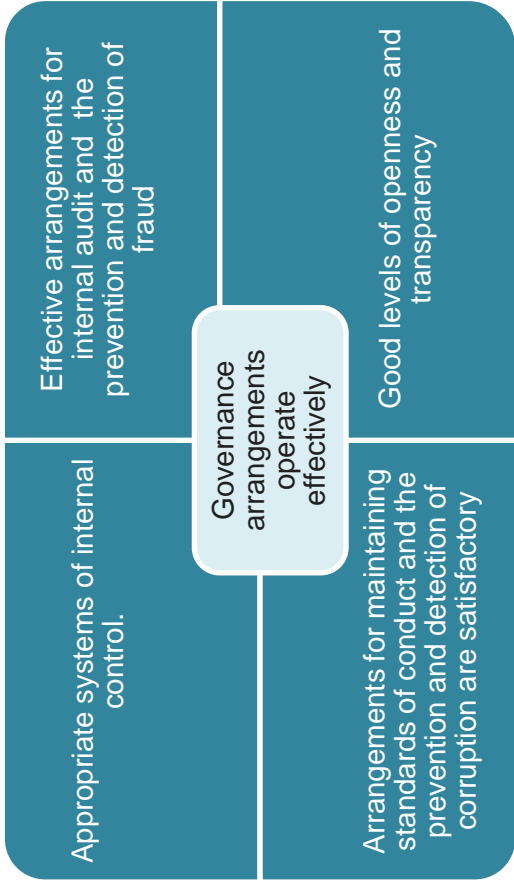
Pension liability

59. The net pension liability has increased from £243 million to £317 million. The pension liability represents the difference between expected future pension payments and the underlying value of pension fund assets available to meet this cost, based on an actuarial valuation.

Conclusion on financial sustainability

60. We conclude that the council's financial position is sustainable, currently and in the foreseeable future, based on the short term cashflow position, record of statutory surpluses, strong reserves' position and low level of external borrowing.
61. The council also has medium term financial plans in place taking into account the principal financial risks and uncertainties that it faces. This includes uncertainty over the Scottish Government's draft budget for 2016/17, which is to be delayed by several months. The plans, which are normally published in September, will not be produced until after the UK Government's spending review in late November.

Governance and transparency



access to understandable, relevant and timely information about how the council is taking decisions and how it is using its resources.

Corporate governance

64. The Convener of the Audit, Scrutiny and Petitions Board is currently a member of the administration of the council, while the Deputy Convener is an opposition member. This arrangement has been in place for some time, including the previous administration. This practice is unusual within Scotland, with most conveners of audit committees being drawn from the opposition.
65. In March 2015 Audit Scotland published its annual *Local Government Overview Report*. It reported that the Accounts Commission stated that “*the public rightly expects scrutiny to be both effective and transparent and the Commission remains of the view that this will be best achieved where the convener of the scrutiny or audit committee is not a member of the political administration*”.

66. Following this report by the Accounts Commission, we again recommend that arrangements should be reviewed over the medium-term at Renfrewshire Council and specifically as the council plans for the outcome of local government elections in 2017.

Appendix IV action plan point 1

62. Members and management of the council are responsible for establishing arrangements to ensure that its business is conducted in accordance with the law and proper standards, that public money is safeguarded and for monitoring the adequacy and effectiveness of these arrangements. We concluded that the council has effective overarching and supporting governance arrangements which provide an appropriate framework for organisational decision making.

63. Citizens should be able to hold the council to account about the services it provides. Transparency means that citizens have

Local code of corporate governance

- 67.** The council has developed and adopted a local code of corporate governance which reflects the key components as set out in the CIPFA/SOLACE Framework Corporate Governance in Local Government: A Keystone for Community Governance. The local code is subject to annual review by officers and presented to the Audit, Scrutiny and Petitions Board in March.
- 68.** The report reviews the council's Local Code of Corporate Governance and how the council complies with the code. Internal audit review the report and confirmed that the local code had been updated in line with best practice developments. They also check, on a sample basis, evidence used to demonstrate compliance with the Code and concluded the council complies with the requirements of the Code.

Internal control

- 69.** As part of our audit we reviewed the high level controls in a number of systems fundamental to the preparation of the financial statements. Our objective was to obtain evidence to support our opinion on the council's financial statements.
- 70.** Overall, no material weaknesses in the accounting and internal control systems were identified which could adversely affect the ability to record, process, summarise and report financial and other relevant data so as to result in a material misstatement in the financial statements. We identified a small number of examples where invoices were authorised in excess of the

required authorised signatory limits. We therefore extended our substantive testing and the results were satisfactory.

Internal audit

- 71.** Internal audit provides members and management of the council with independent assurance on risk management, internal control and corporate governance processes. We are required by international auditing standards to make an assessment of internal audit to determine the extent to which we can place reliance on its work. To avoid duplication, we place reliance on internal audit work where possible.
- 72.** Our review of internal audit concluded that internal audit operates in accordance with Public Sector Internal Audit Standards and has sound documentation and reporting procedures in place.
- 73.** The 2014-15 Internal Audit Plan was met with 95% of the plan completed by the 31 March with the remaining finalised after the year end.
- 74.** Formal reliance on the work undertaken by internal audit in 2014/15 was placed for the following financial systems:
- Non Domestic Rates
 - Payroll
 - Treasury Management.
- 75.** The annual internal audit report was issued in June 2015 and we note that reasonable assurance was provided over the adequacy and effectiveness of the council's internal control, risk

management and governance arrangements. The appendix to the annual report also includes details of a number of audits where the scope of the audit was limited, including the SEEMIS review and laptop encryption. The scope was limited for these audits due to a lack of available information from an external supplier and to the absence of an appropriate risk assessment, respectively.

Arrangements for the prevention and detection of fraud

76. The arrangements for preventing and detecting fraud are appropriate, based on the existence of appropriate policies, results of NFI matches and the local follow up arrangements.

National Fraud Initiative in Scotland

77. The National Fraud Initiative (NFI) in Scotland brings together data from the systems of participating bodies. This allows auditors and bodies to identify potentially fraudulent claims
78. The NFI process identified a total of 5,985 matches for the Council of which 1,471 were recommended matches. A total of 1,370 matches were investigated by council officers. This work identified eight frauds (seven in housing benefit) and three errors resulting in savings of £24,000.
79. The council has satisfactory arrangements in place for investigating and reporting matches. Progress is reported to members during the exercise, however the last update to members was in February 2015. Regular updates are provided to

senior management at CMT meetings and the audit panel (which meets twice yearly).

80. The Counter Fraud team began a corporate fraud pilot in 2014/15. The focus of this pilot was tenancy fraud, Scottish Welfare Fund fraud and an assessment of the potential use of data matching. As a result of the pilot a corporate counter fraud action plan was developed with actions identified to ensure the council is well placed to manage the transition to the counter fraud team.
81. Our Housing Benefit risk assessment confirmed that three of the four risks identified have been addressed in year but further work was required in relation to publicising successful outcomes of prosecutions on the council website or local press and media.
82. The chief internal auditor is preparing a business case for 30 September 2015 for the Director of Finance and Resources, which will show the future direction of the council's fraud arrangements prior to the transfer date for the team to the Single Fraud Investigation Service of March 2016.

Arrangements for maintaining standards of conduct and the prevention and detection of corruption

83. The arrangements for the prevention and detection of corruption in the council are satisfactory and we are not aware of any specific issues that we need to record in this report.

- 84.** During the year a councillor was reported to the Commissioner for Ethical Standards in Public Life in Scotland (the Commissioner) for an alleged breach of the councillors' code of conduct relating to conduct at meetings.
- 85.** The Commissioner concluded that the councillor had breached paragraph 3.2 of the councillors' code of conduct and as a result the councillor was censured.

Transparency

- 86.** When assessing transparency we consider questions such as:
- Are meetings are held in public?
 - Are papers and corporate documents available online and there is only limited use of taking papers in private?
 - Are financial statements clearly presented and budget monitoring papers concise and clear?
 - Is a register of interests available on the website?
- 87.** At Renfrewshire Council meetings of the full Council and boards are held in public with papers available on the website. Following a trial period, members agreed in June 2015 for the full Council meetings to be filmed for live or subsequent broadcast via the council's internet site.
- 88.** There are some papers that are taken privately but these include either personal or commercially sensitive information and we do not see excessive exclusion of press and public.

- 89.** The management commentary in the accounts now includes information to allow final budget figures to be agreed to Revenue Estimates approved by members in February 2014.

- 90.** Members' registers of interest are available on the website. Chief officers have registers but these are not available on the website.

Appendix IV action plan point 2

Welfare Reform

- 91.** The impact of the changes on residents due to welfare reform has been one of the council's top risks. The financial and resource pressures from welfare reform have been managed successfully through the work of the Welfare Reform Steering Group, increased project management and customer services resources.
- 92.** The Finance and Resources Policy Board is updated at each meeting with a Welfare Reform and Performance Statement including reports on speed of processing of housing/council tax benefit, updates on discretionary housing payments and the Scottish Welfare Fund.
- 93.** The level of DHP awarded increased significantly from last year from £0.9 million to £1.8 million and the volume of application increased by 27%. Payments from the Scottish Welfare Fund increased slightly by £0.05 million to £1.3 million but the council had to process 20% more applications.
- 94.** A potential risk of welfare reform was increasing rent arrears. Net rent arrears actually decreased to £2.6 million from £2.7 million in

2013/14, but this is after an additional £0.5 million of bad debt provision to cover short term accommodation debt.

Housing and council tax benefits performance audit

95. In June 2015 we reported that the council had made commendable progress in addressing risks raised in our 2012 audit of housing and council tax benefits with 23 risks actioned and only 1 outstanding. Our report recognised the following performance highlights:
- A clear and comprehensive performance management regime and regularly reporting of benefit performance to staff, senior management and members
 - Continuous improvement in new-claimant processing performance from an average of 30 days in 2012/13 to 25 days in 2014/15
 - Improvement in the time taken to process changes of circumstances from an average of 13 days (2013/14) to 8 days in 2014/15.

96. The report noted that the council make good use of all recovery options to reclaim housing benefits overpayments. However, as at 31 March the debt was £5.8 million, with a bad debt provision at 85%. This is due to the Department of Work and Pensions providing improved real-time information, resulting in the council identifying overpayments more quickly. The council is testing software reporting tools to design a reconciliation process for

overpayments which will further help explain the overpayment position and help with recovery.

Delivering through partnership

Following the public pound

97. In January 2015 the Accounts Commission sent a letter to councils encouraging them to apply good practice more consistently across ALEOs highlighting the importance of strong governance for ALEOs particularly around minimising potential conflicts of interests, ensuring regular and proportionate monitoring, including clauses for review and termination in funding agreements. This should apply to the many arrangements the council enters into to provide funding to third parties.
98. In our annual report for 2013/14 we stated there could be clearer roles on council monitoring of performance, particularly if the remit of Renfrewshire Leisure Limited (RLL) is expanded. The council agreed to expand the remit of RLL during 2014/15 and this was fully established in July 2015.

Appendix IV – action plan point 3

99. Increasingly, councils deliver services through partnerships and arms' length external organisations. For the council, the main recent developments are the integration of health and social care, expanding the remit of Renfrewshire Leisure Limited and being part of the Glasgow and Clyde Valley City Deal.

Integration of health and social care

- 100.** The Public Bodies (Joint Working) (Scotland) Act received royal assent on 1 April 2014. The Act provides the framework for the integration of health and social care services in Scotland.
- 101.** The Integrated Joint Board (IJB) covering Renfrewshire Council was legally constituted in June 2015. The partnership is on track to deliver the integration scheme which must be in place by 1 April 2016. A programme of work consisting of ten work streams is in place and a timeline for delivery has been agreed.
- 102.** A Chief Officer and Chief Finance Officer have been recruited and their appointments will be presented for ratification at the first meeting of the IJB in September 2015. To support communication with the council, the Chief Officer is a member of the council CMT.

- 103.** A strategic plan is in development and it is anticipated that a draft proposal on the content for the strategic plan will be developed by September 2015.

- 104.** Officers recognise that further supporting work to develop the partnerships visions, aims and objectives is required to ensure successful delivery of the partnership.

Appendix IV – action plan point 4

Renfrewshire Leisure Limited (RLL)

- 105.** In December 2014 members approved the proposal to extend the remit of RLL to include the management and delivery of cultural

and leisure services. The transfer of the management of services and employees was planned to take place over two phases; with the first phase on 1 July 2015 and the second phase on 1 December 2015. The business case estimates that annual savings of £0.6 million could be achieved, primarily through non domestic rates relief. High level risks were also set out in the business case with an outline of how these would be managed.

- 106.** The process was managed by a separate steering group convened by the Chief Executive. In June 2015 members were advised that the planned transfer for 1 July was still on target and savings of £0.6 million were still due to be achieved. Risk areas like VAT have been reviewed with external expert advice.

Glasgow and the Clyde Valley City Deal

- 107.** The council is progressing its participation in the £1.13 billion Glasgow and Clyde Valley City Deal initiative (with £274 million investment for the Renfrewshire area) which will be used to fund major infrastructure projects, drive innovation and address challenges in the labour market across eight participating local authorities.

- 108.** The three main infrastructure projects for the Renfrewshire area are:

- Clyde Waterfront and Renfrew Riverside - £78.3 million, with £10.7 million funded by the council
- Glasgow Airport Investment area - £51.4 million, with £7 million funded by the council

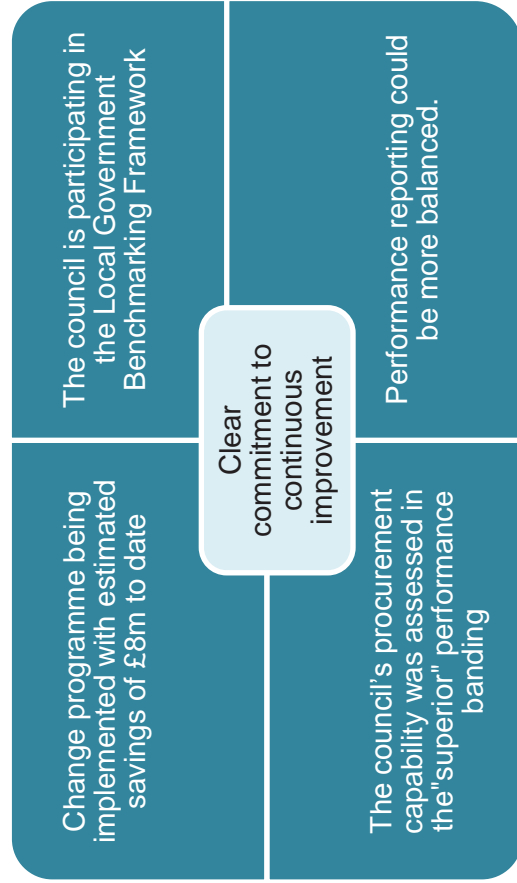
- Glasgow Airport Access Project Link - £144.3 million.

109. The council estimates it will receive £112 million of government grants towards the cost of the first two projects and the airport project will be fully funded by grant, split 50:50 between the UK Treasury and Scottish Government budgets.

110. Approval and reporting is through the Leadership Board. The Board approved the first two projects in June 2015. The Glasgow and Clyde Valley Cabinet have since approved the allocation of grant funding for the preliminary costs required to develop the outline business cases.

111. The council has implemented project management arrangements to oversee the projects including a governance structure and project risk management procedures.

Best Value



112. Best value is a key factor to consider when planning policies, programmes and projects and when taking any spending decisions. The council should have systems and processes to ensure that it can demonstrate that it is delivering best value by assessing and reporting on the economy, efficiency, effectiveness and equality in service provision.

Local scrutiny plan

113. The Local Area Network (LAN) of scrutiny partners published the 2015/16 Local Scrutiny Plan in April 2015. This was presented to the Audit, Scrutiny and Petitions Board on 1 June 2015. No scrutiny risks were identified that required specific additional

scrutiny by the LAN in 2015/16. The council continues to demonstrate a commitment to continuous improvement and is aware of, and monitoring, the key risks to meeting outcomes and service delivery.

114. Since the LSP was published, the HMICS and the Care Inspectorate carried out a joint thematic review to assess efficiency and effectiveness of multi agency protection arrangements (MAPPA) in Scotland. The fieldwork for Renfrewshire Council is now complete and a report is being prepared that will be published later in the year.

Better Council Strategic Change Programme

115. In February 2014 members agreed to establish the Better Council Strategic Change Programme (2014-2017) which was established to improve efficiency, modernise ways of working and deliver savings to address the council's forecast medium term budget deficit of £30 million and deliver the community and council plans.

116. Key projects include the corporate support model review which reviewed how the council organises and delivers corporate support functions and covered administrative, professional and business support functions, resulting in the workforce review with 227 staff leaving under 2014/15 VR/VER scheme. The transfer of services to Renfrewshire Leisure Limited also forms part of phase one.

117. In June 2015 members approved an £11m street lighting project. The net recurring revenue saving, after addressing the ongoing annual revenue cost arising from the prudential borrowing, is estimated at approximately £0.750 million.

118. Phase two will focus on the ICT systems that support finance and HR systems. The council consider that current systems are not sufficiently integrated, with too many manual interfaces and high support costs. Following an options appraisal officers are looking to purchase an integrated finance/HR and procurement system at an investment of £3.4 million with estimated efficiencies of over £2 million per annum.

Self assessment

119. The council uses the Public Service Improvement Framework as a model for self assessment and in 2014 completed their second cycle, with an evolution discussed by the CMT in January 2015. The council scored well on services processes; partnership working and other resources. Areas including communication and people development achieved lower scores and actions plans are in place to address this. A third cycle is being rolled out in February 2015.

Procurement

120. In 2009 the Scottish Government introduced an annual evidence-based assessment, the procurement capability assessment (PCA), to monitor public bodies' adoption of good purchasing

practice and as a basis for sharing best practice. The council was originally evaluated as 'non-conformant' and a series of improvements were planned. Over the following years performance improved and in December 2012, the council was the first to achieve superior performance with a score of 75%.

121. The December 2014 assessment scored the council again at superior performance and the score had increased to 83%, which is the highest in Scotland; the average is 62%. This shows the council continue is committed to improving procurement practice and their focus of work for 2015/16 is contract and supplier management.

Performance management

122. The council has a well established performance management framework in place. Service improvement plans (SIPs) are based on the council plan and incorporate performance outcomes, and SIP scorecards continue to be reported to the relevant policy board every six months. The council uses a performance management system to monitor progress against actions.

123. Following the publication of the community plan in 2013, a new council plan was approved by the Council in December 2013 (2014-2017 *A Better Council, A Better Council*). Last year we reported that the plan describes what the council will do to deliver community plan objectives but a suite of performance measures was still to be developed.

124. 2015 has been a year of transition with a new Chief Executive in place from November 2014 and officers have been working with the new Chief Executive and CMT on reviewing the best format for updates to the CMT and to the Leadership Board.

125. The Chief Executive has established quarterly performance meetings with the CMT where performance on a themed basis will be discussed, covering the key priorities for the council e.g. regeneration, city deal, city of culture bid and tackling poverty.

126. The council plan contains over 170 actions. In February 2015 a year one-monitoring report outlined key achievements for the previous year and the focus for the coming year. The monitoring report focuses on key positive messages. This makes it difficult to identify those actions where progress has been limited. A second update is going to the December 2015 meeting of the Leadership Board. Our view is that overall balance could be improved if the reporting could convey the overall achievement against 170 actions and indicate examples where progress is less than expected or where further improvement is required.

Appendix IV – action plan point 5

Local Government Benchmarking Framework (LGBF)

127. The council participate in the LGBF and the indicators are included in service improvement plans. The 2014/15 data is currently being collected. The validated 2013/14 data was published by the Improvement Service on 31 March 2015 and all

of the 2013/14 LGBF details are on the council website. Key messages on Renfrewshire's performance were taken to the Audit, Scrutiny and Petitions Board in June 2015.

- 128.** Key messages from that report included both improved positions and declining positions across a range of indicators.
- Of the 55 national indicators, 45% have improved in ranking, 16% stayed the same and 31% declined, with no trend information available for the remaining indicators.
 - The council ranks in the top quartile (first eight) of Scottish councils for 12 indicators e.g. 6th for percentage of pupils from deprived areas gaining 5+ awards at level 6 and 6th for percentage of children looked after in the community.
 - The council is in the bottom quartile for 10 of the indicators. This includes street cleanliness which has dropped from 24th to 31st place. The report to members explains the focus has been to target town centres and known litter spots with other areas having to reduce accordingly.

Overview of performance targets in 2014/15

- 129.** Service Improvement Plan outturn reports are provided to the policy boards bi-annually and are available through the council website. Some of the reporting deadlines for indicators under the Local Government Benchmarking Framework for 2014/15 are not due until November and so a summary position for 2014/15 is not yet available.

- 130.** Examples from the unaudited 2014/15 key indicators are below:

- Percentage of council tax due in the year collected by the end of the year (cumulative position) has increased to 96% from 94.69% (2013/14) and 95.94% (2012/13). The cost of collecting council tax per chargeable dwelling has decreased over two years from £13.40 for 2012/13 to £11.26 in 2014/15.
- Indoor facilities attendances/1000 population – 8,801, which is back to 2012/13 levels after an increase to 11,410 in 2013/14. Budget gym operators are impacting on council memberships and visits.
- 31 March 2015 was the deadline to meet the Scottish Housing Quality Standards. The council had only 62% percentage completion rates as at 31 March 2014. By 2015 this increased to 84% with the remaining properties in abeyance (where the current tenant refused internal work, or the council has been unable to secure owner participation to allow external works to be carried out).

Statutory performance indicators (SPIs)

131. The approach to Public Performance Reporting (PPR) was evaluated across all of Scotland's councils by Audit Scotland during 2014/15. This was reported to the Accounts Commission in June 2015 and an individual assessment for Renfrewshire Council issued to the Chief Executive in July 2015.
132. Renfrewshire Council was rated as fully meeting the requirements in 17 (65%) of the 26 PPR categories, with the remaining nine categories assessed as being areas for improvement. This is

better than the previous year's results (58% fully, 37% partially and 5% not meeting the criteria).

National performance audit reports

133. Audit Scotland carries out a national performance audit programme on behalf of the Accounts Commission and the Auditor General for Scotland. During 2014/15, a number of reports were issued which are of direct interest to the council. These are outlined in appendix III. The council has established processes in place to ensure that all national reports, and the council's position on the recommendations, are considered by members.

Equalities

134. The Equality Act 2010 introduced a new public sector 'general duty' which encourages equality to be mainstreamed into public bodies' core work. The Act requires that by no later than 30 April 2015 and every two years thereafter, public bodies must publish a report on the progress made to achieve the quality of outcomes it has set. The council met this requirement; on 1 April 2015 the Leadership Board reviewed the Equality Outcomes and Mainstreaming Progress Report, which updated members on progress against its 12 equality outcomes, employee information and gender pay gap information.
135. From 2012 - 2014 the council worked with Fife Council on piloting 'good practice' approaches to carrying out equality and human

rights impact assessments that had been prepared by Scottish Human Rights Commission and Equality and Human Rights Commission.

136. Overall we conclude that the council has a clear commitment to best value through continuous improvement.

Appendix I – Significant audit risks

The table below sets out the financial statement audit risks we identified during the course of the audit and how we addressed each risk in arriving at our opinion on the financial statements.

Audit Risk	Planned assurance procedure	Results and conclusions
Risk of material misstatement Requirements of the new accounting regulations: The Local Authority Accounts (Scotland) Regulations 2014 require the local authority to meet by 30 September to consider whether to approve the audited annual accounts for signature. These new regulations include a requirement for a management commentary in the financial statements.	<ul style="list-style-type: none"> Review the revised scheme of delegation to ensure changes due to the 2014 Regulations are included. Continue to liaise with officers to deliver the audit to the revised timetable 	<ul style="list-style-type: none"> The scheme of delegation was revised. The audit was completed to the revised timetable.
Income Renfrewshire Council receives a significant amount of income in addition to SG funding. The extent and complexity of income means there is an inherent risk of fraud in accordance with ISA240.	<ul style="list-style-type: none"> We will substantively test revenue streams to ensure that income has been completely and accurately recorded. 	<ul style="list-style-type: none"> We tested income across a variety of income streams and service departments and results were satisfactory and we did not identify any evidence of fraud.

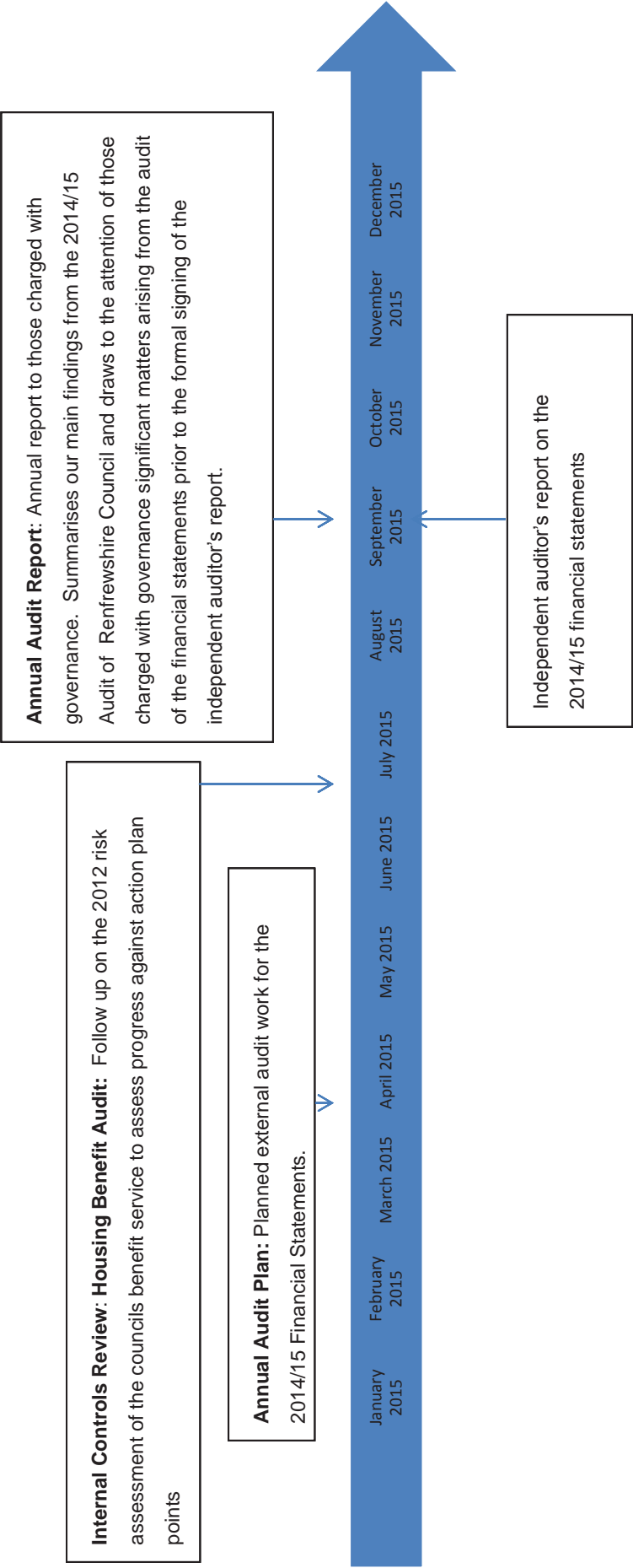
Audit Risk	Planned assurance procedure	Results and conclusions
<p>Management override of controls</p> <p>As stated in ISA 240, management is in a unique position to perpetrate fraud because of management's ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively.</p>	<ul style="list-style-type: none"> Detailed testing of journal entries Review of accounting estimates for bias Evaluating significant transactions that are outside the normal course of business. 	<ul style="list-style-type: none"> No unusual or inappropriate transactions were identified as part of detailed testing of journal entries. A review of accounting estimates did not show any instance of bias. No significant transactions outside the normal course of council business were identified. Cut-off testing was satisfactory Our conclusion is that there is no management override of controls at the council.
<p>Management commentary</p> <p>The 2014 Regulations require that the accounts include a management commentary but Scottish Government guidelines on format and content are still to be issued. Officers may have to refer to wider Government Financial Reporting Manual guidance in order to construct a fully compliant commentary.</p>	<ul style="list-style-type: none"> Our audit of the 2014/15 financial statements will review in detail compliance with the new accounting regulations and management commentary disclosures. 	<ul style="list-style-type: none"> We reviewed the management commentary against the Scottish Government guidance and in general terms the new guidelines were met. At the request of audit, information was added on capital performance, budget movements and key performance indicators.

Audit Risk	Planned assurance procedure	Results and conclusions
<p>Group Accounts</p> <p>As a result of the adoption of IFRS 10, the definition of control has been revised. This is used to determine treatment of interests in other entities.</p> <p>There is a risk that the financial statements for 2014/15 do not correctly account for, or disclose, the group arrangements.</p>	<ul style="list-style-type: none"> • Review of group boundary assessment for group entities • Review completeness and accuracy of disclosures within the group financial statements. 	<ul style="list-style-type: none"> • The accounting treatment of Renfrewshire Leisure Limited was amended as a result of management's review. • There were a number of minor audit adjustments to the group statements.
<p>Holiday pay</p> <p>Councils may be liable for 'back-dated' element of holiday pay costs, however there is uncertainty over the potential liability and there is a risk that this may be understated in the financial statements or not adequately disclosed.</p>	<ul style="list-style-type: none"> • Discussions to be held with Legal services during the financial statements audit. • Assessment of judgements and evaluations made by officers and of the financial liability at 31 March 2015 to ensure completeness and accuracy 	<ul style="list-style-type: none"> • We discussed the position with Head of Corporate Governance. • We reviewed the provision in the accounts and assessed that the provision is accurate and complete.

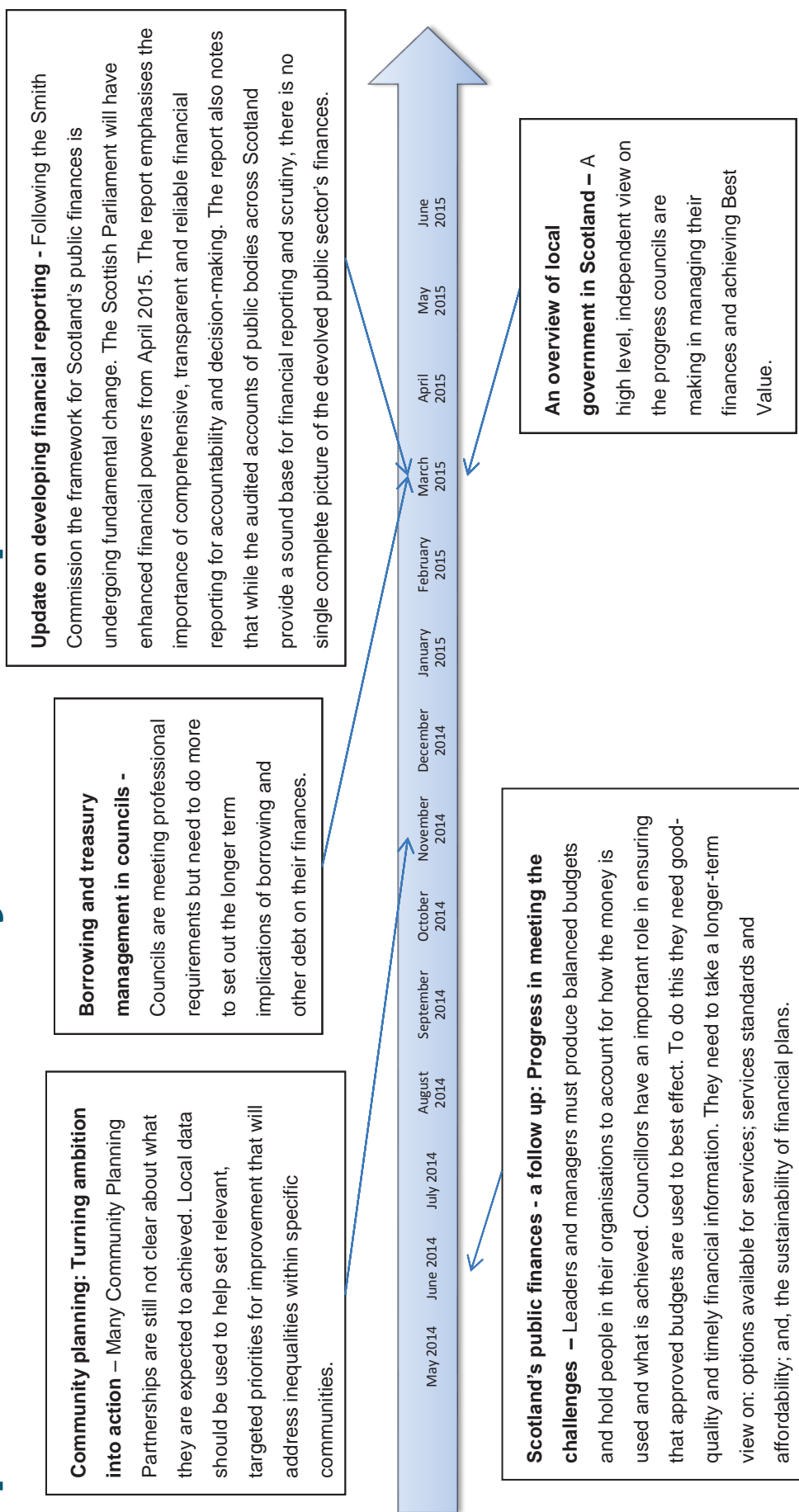
Audit Risk	Planned assurance procedure	Results and conclusions
<p>Severance payments</p> <p>There is a lot of structural change to be managed in addition to senior staff changes and over 100 staff leaving under voluntary severance in 2014/15.</p> <p>There is a risk that the financial liabilities associated with these severances will not be completely or accurately reflected in the financial statements or the remuneration report. There is also a risk that any payment may not be fully supported by appropriate authorisation and a business case.</p>	<ul style="list-style-type: none"> Substantive testing of a sample of severance payments to ensure that they are appropriately authorised and reported to committee and represent best value Review of the classification, completeness and accuracy of liabilities, within the financial statements, associated with the severance scheme. Review of the associated disclosures within the financial statements including the remuneration report 	<ul style="list-style-type: none"> 227 packages were agreed during 2014/15 and we tested a sample of exit packages and confirmed they were approved by a director. We examined assessments of payback periods and checked that all pension costs were included and accurate. We conclude that the authorisation and best value assessments were completed appropriately and accounts disclosures accurately recorded.
<p>Common Good</p> <p>The revaluation reserve in the Common Good accounts is an historic balance, which council officers are unable to fully substantiate. There may be a technical accounting error in the allocation of the reserves between Unrestricted Funds and the Revaluation Reserve.</p>	<ul style="list-style-type: none"> Ongoing discussion with finance staff during planning and controls work. Detailed review of the allocation of common good reserves between unrestricted and revaluation elements during financial statements audit 	<ul style="list-style-type: none"> Officers provided updated figures which we reviewed and confirmed restated balances were correct.

Audit Risk	Planned assurance procedure	Results and conclusions
Risks identified from the auditor's wider responsibility under the Code of Audit Practice		
<p>Financial position and funding gap Officers estimate that over the medium term to 2017/18 annual recurring savings of £30 million are required. The initial phase of The Better Council Change Programme (2014-2017) is anticipated to realise savings of £8.4 million over the medium term. There are additional financial risks arising from pay pressures and growing demand pressures on key service areas</p> <p>There is a risk that savings targets are not met and the ongoing need to deliver savings may have an impact on services and the delivery of strategic priorities.</p>	<ul style="list-style-type: none"> • Review of detailed budget papers. • On-going discussion with council officers. • Review of progress/ achievement against savings plans and the budgeted financial outcome. 	<ul style="list-style-type: none"> • Officers provided details of scenario planning for the period up to 2017/18 as evidence of future financial planning • Updates on the Better Council Change Programme were provided to members in year noting proposed actions for key savings areas. • We reviewed these papers and assessed the council's overall financial planning arrangements as effective and its financial position is sustainable.
<p>Performance management A suite of performance measures is still to be developed to support the new council plan 2014-2017, A Better Future, A Better Council</p> <p>There is a risk that the performance against the new council plan is not transparent.</p>	<ul style="list-style-type: none"> • We will review the scorecard and assess whether it represents a fair and balanced reflection of performance. 	<ul style="list-style-type: none"> • Performance scorecards have been developed for CMT and the Leadership Board has received highlights focusing on the significant projects. However it is difficult to see clearly those projects where there has been little progress. <p>Appendix IV – action plan point 4</p>

Appendix II - Summary of local audit reports 2014/15



Appendix III - Summary national reports 2014/15



Appendix IV - Action plan

No.	Para	Issue/risk/Recommendation	Management action/response	Responsible officer	Target date
1	66	<p>Convenor of the Audit, Scrutiny and Petitions Board</p> <p>The convenor of the Audit, Scrutiny and Petitions Board is currently a member of the administration when best practice would be for the convenor to be from the opposition.</p> <p>We recommend that this position is reviewed in the medium term and that the administration following the local government elections in 2017 adopt a policy of having the convenor of the main audit and scrutiny board from the opposition.</p>	<p>The March 2015 Local Government Overview Report was included in papers for the Audit, Scrutiny and Petitions Board in June 2015.</p> <p>The next local government elections will not take place until 2017. The Head of Corporate Governance will raise with the incoming administrations the Audit Scotland recommendations on convenor of audit committees.</p>	Head of Corporate Governance	May 2017
2	90	<p>Register of interests</p> <p>Register of interests for members are available on the council website but the register for chief officers is not.</p> <p>We recommend that all register of interests are made available on the Renfrewshire Council website.</p>	The council will consider the recommendation taking into account good practice in other public sector organisations and the interaction of public disclosure with other relevant legislation and regulation.	Director of Finance and Resources	Dec 2015

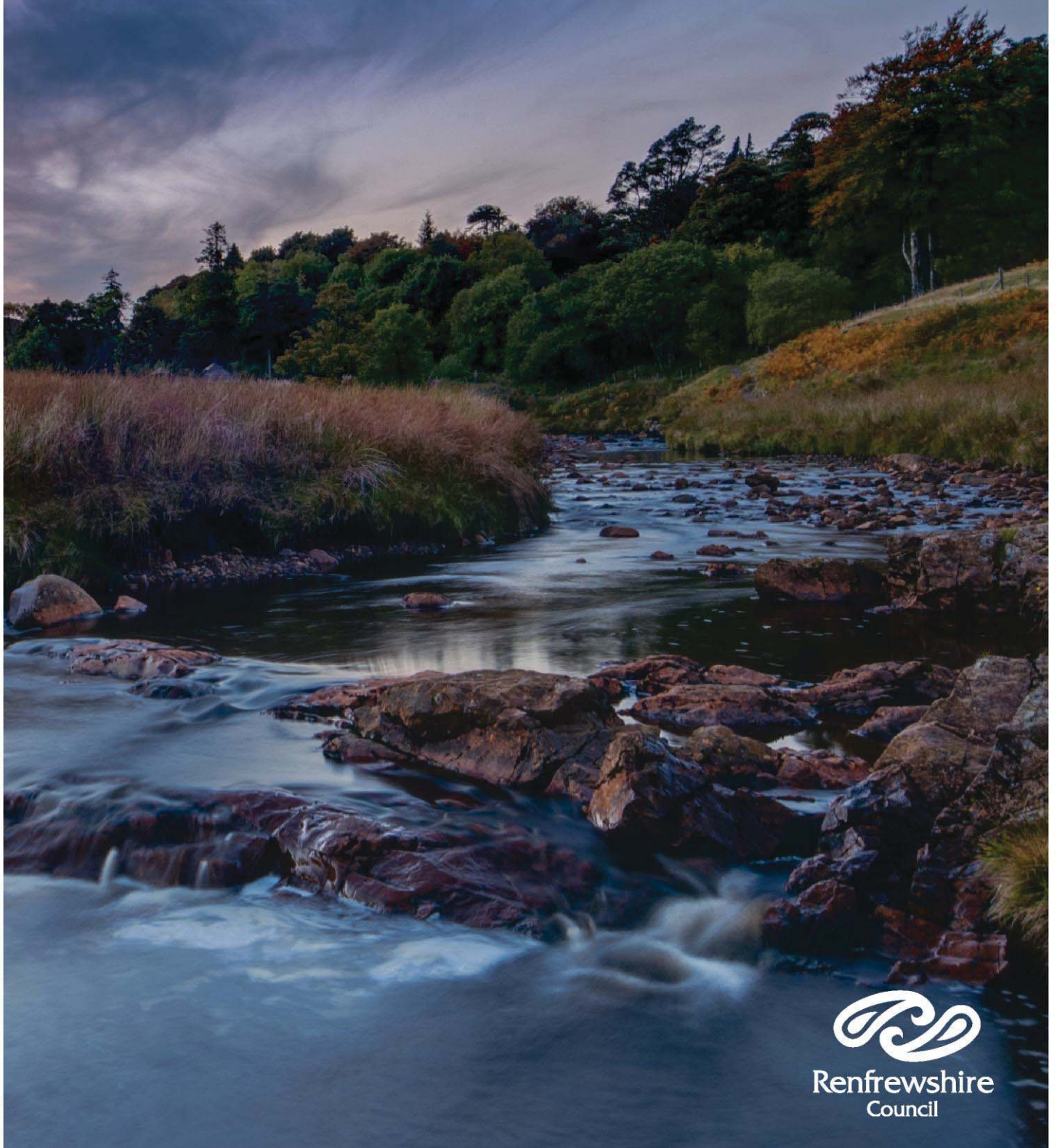
No.	Para	Issue/risk/Recommendation	Management action/response	Responsible officer	Target date
3	98	<p>ALEO performance</p> <p>Renfrewshire Leisure Limited was expanded as a newly established Leisure and Cultural Trust in July 2015.</p> <p>Reporting arrangements on the ALEO performance should be reviewed to ensure that the council exercises routine monitoring, overall scrutiny and undertakes periodic review of its ALEO arrangements.</p>	<p>The council agreed in December 2014 revised reporting arrangements for the new Trust which would take effect once it was established. These arrangements will now come into effect, with performance of the Trust being monitored through reports to the Leadership Board</p>	Head of Policy & Performance	Sept 2015
4	104	<p>Health and social care integration</p> <p>There are many governance and operational arrangements to be agreed prior to the implementation date of 1 April 2015 and regulations have still to be issued by the Scottish Government.</p> <p>Once regulations are issued plans should be reviewed for progress and resource pressures</p>	<p>Risk log in place and monitored for progress and emerging risks.</p> <p>Plans are in place for all tasks to ensure implementation by 1 April 2016.</p>	<p>Chief Executive Director of Finance and Resources Chief Officer of the Renfrewshire Health and Social Care Partnership.</p>	April 2016

No.	Para	Issue/risk/Recommendation	Management action/response	Responsible officer	Target date
5	126	<p>Progress reports on council plan</p> <p>The council plan <i>A Better Future, A Better Council</i> includes over 170 actions. Updates to members focus on key messages only.</p> <p>We recommend that the council considers a revised form of reporting which captures the range of performance across 170 actions. This might include an overall assessment of achievement against the total number of actions and illustrations of actions achieved as well as those not achieved.</p>	As part of the heads of service changes, a new Head of Policy and Commissioning was appointed in June 2015, who will be reviewing performance management arrangements.	Head of Policy and Commissioning	March 2016

Renfrewshire Council

Audited Accounts

2014–2015



Management Commentary	3	
Annual Governance Statement	11	
Remuneration Report	15	
Statement of Responsibilities for the Annual Accounts	22	
Independent Auditor’s Report	23	
The Statement of Accounts		
Movement in Reserves Statement	25	
Comprehensive Income and Expenditure Statement	26	
Balance Sheet	27	
Cash Flow Statement	28	
Notes to the Financial Statements		
Note 1	Accounting Standards Issued not Adopted	29
Note 2	Critical Judgements in Applying Accounting Policies	29
Note 3	Assumptions made about the future	29
Note 4	Events after the balance sheet date	30
Note 5	Adjustments between accounting the basis and funding basis under regulations	30
Note 6	Financing and investment income and expenditure	33
Note 7	Material items of income and expenditure	33
Note 8	Amounts reported for resource allocation decisions	33
Note 9	Grant income	36
Note 10	Taxation and non-specific grant income	37
Note 11	Usable Reserves	37
Note 12	Unusable reserves	40
Note 13	Property, Plant and Equipment	45
Note 14	Investment Properties	47
Note 15	Heritage Assets	47
Note 16	Intangible assets	48
Note 17	Assets held for sale	49
Note 18	Leases	49
Note 19	Public Private Partnerships	51
Note 20	Capital expenditure and capital financing	52
Note 21	Inventories	53
Note 22	Intangible assets (current)	53
Note 23	Debtors	54
Note 24	Cash and cash equivalents	54
Note 25	Creditors	55
Note 26	Provisions	55
Note 27	Financial Instruments	56
Note 28	Nature and extent of risks arising from financial instruments	60
Note 29	Note to the cash flow statement	63
Note 30	Trading operations	64

Note 31	Agency services	65
Note 32	Related parties	65
Note 33	External audit costs	66
Note 34	Pension schemes accounted for a defined contribution schemes	66
Note 35	Defined benefit pensions schemes	66
Note 36	Contingent assets and liabilities	72
Housing Revenue Account		73
Council Tax Income Account		76
Non-domestic Rate Income Account		78
Group Movement in Reserves Statement		79
Group Comprehensive Income and Expenditure Statement		80
Group Balance Sheet		81
Group Cash Flow Statement		82
Notes to the Group Accounts		83
Accounting Policies		99

Introduction

This commentary outlines the objectives, strategy and financial performance of the Council over the 2014-2015 financial year, and also provides an indication of issues and risks which may impact the financial performance of the Council in the future.

Principal Activities

Renfrewshire Council was established by the Local Government (Scotland) Act 1994 and came into being on 1 April 1996. The Council provides local authority services to the approximately 170,000 residents of Renfrewshire. Renfrewshire has a mixed geography with many villages complementing the three main towns of Johnstone, Paisley and Renfrew. The Council provides a wide range of public services such as nursery, primary and secondary education, social services, environmental services, council housing and economic regeneration. Adult social care services will be integrated with health services during 2015-2016 under the Renfrewshire Health and Social Care Partnership.

The Council has forty councillors, elected every five years to represent the interests of the local community. The management of the Council is lead by the Chief Executive, Sandra Black. The management structure of the Council is divided into five departments – Childrens' Services, Community Resources, Development and Housing Services, Finance and Resources and the Chief Executive's Service. Leisure services within Renfrewshire are provided by Renfrewshire Leisure Limited, an arms' length organisation which delivers sport and leisure services on behalf of the Council. During 2015-2016 Renfrewshire Leisure will also assume responsibility for operating cultural and libraries services in Renfrewshire.

Objectives and Council Strategy

The Council and its community partners aim to achieve the objectives agreed in the Renfrewshire Community Plan, with the overriding vision of *"Working together to make Renfrewshire a fairer, more inclusive place where all our people, communities and businesses thrive"*. Performance against the Plan outcomes and objectives is monitored by the Community Planning Partnership Board, chaired by the Leader of the Council. The specific responsibilities and actions the Council will undertake to support the delivery of the Community Plan are detailed in the Council Plan. Both these documents are available on the Council website: www.renfrewshire.gov.uk.

Both the Community and Council Plan are structured into six key themes: Children and Young People, Jobs and the Economy, Community Care, Health and Wellbeing, A Safer and Stronger Renfrewshire, A Greener Renfrewshire and Empowering our Communities. Progress and performance under each theme is monitored by a community planning thematic Board. The Renfrewshire Single Outcome Agreement (SOA) is the action plan for the delivery of the Community Plan, and again the SOA can be found on the Council website. The SOA outlines the key national outcomes the Council and its partners are committed to delivering.

Service Improvement Plans (SIP) for each of the Council departments are also agreed annually, detailing how each service will support and deliver the aims and objectives of the Council and Community Plan. Performance against SIPs is regularly reported to the Council's Policy Boards, the main scrutiny and decision making committees within the Council.

Public Performance Reporting

Renfrewshire Council publishes a range of performance information to allow interested stakeholders to assess how the Council is performing. In addition, the Council supports the publication of performance information through the Local Government Benchmarking Framework (<http://www.improvementservice.org.uk/benchmarking/>). Full details of the Council's performance can be found at the "Renfrewshire Performs" pages on the Council website.

Annual Budget 2014-2015

The Council approved the budget for 2014-2015 on 13 February 2014 (minutes of the meeting are available on the Council website). The Council agreed to draw on reserves by £1.9 million to invest in the regeneration of cultural and heritage assets as a driver for economic development; further investment in services to the unemployed and businesses; and measures to Tackle Poverty; whilst also agreeing a freeze on council tax levels for the seventh year running (Band D council tax in Renfrewshire is £1,165).

The Council further agreed in relation to the Housing Revenue Account (HRA), a 3.5% rental increase for 2014-2015, lower than the previously planned increase of 4.5%. The Council also agreed to maintain earmarked HRA reserves to support a series of measures to support tenants mitigate the impact of welfare reform measures, including providing a Council Tenant Assistance Fund to give financial support through debt write off for tenants experiencing financial hardship, and in particular that related to the "bedroom tax".

Capital investment in non-housing assets of £120 million over 2014-2015 and 2015-2016 was agreed, of which £85 million would be funded by the Council, with the balance being funded by government grant. Capital investment of £57 million in council housing over 2014-2015 to 2016-2017 was also agreed, allowing the Council to fully meet the requirement of the Scottish Housing Quality Standard.

Financial Performance

Revenue

On 13 February 2014 the Council approved the 2014-2015 Revenue Estimates designed to build further on its commitments to invest in the economy, jobs and education; and support the most vulnerable in Renfrewshire through significant new resources directed to tackling poverty and inequalities. This included a £1.898 million draw on unallocated balances to progress and promote Renfrewshire and Paisley as a destination town, through the regeneration of its cultural and heritage assets. As detailed in Note 11 on Page 37, during 2014-15 the Council drew down a further £4.650 million from both ring-fenced and unallocated General Fund balances to support services across Renfrewshire. At its meeting on 25 June 2015, the Council approved the earmarking of £11.683 million of resources to support future expenditure plans. This resulted in a net budgeted surplus for 2014-15 of £5.135 million.

The Comprehensive Income and Expenditure Account summarises the total costs of providing Council services and the income available to fund those services. The General Fund is funded by government grant and council tax revenues and the Movement in Reserves Statement shows a surplus of £5.929 million which represents an underspend of £0.794 million for the year against the budgeted surplus of £5.135 million.

A summary of the outturn position against the agreed budget is shown below:

	Budget	Actual	Variance
	£m	£m	£m
Employee costs	227.9	234.6	6.7
Payments to other bodies	36.0	34.3	(1.7)
Other costs	306.2	305.7	(0.5)
Total Expenditure	570.1	574.6	4.5
Revenue Support Grant	(204.8)	(204.8)	-
Council Tax Income	(64.2)	(64.3)	(0.1)
Non Domestic Rates Income*	(106.3)	(106.3)	-
Other Income	(199.9)	(205.1)	(5.2)
Total Income	(575.2)	(580.5)	(5.3)
Contribution to Reserves	(5.1)	(5.9)	(0.8)

*The Council was due £106.3 million of non-domestic rate income from the Scottish Government as its share of the national pool. The Council collected £84.4 million directly from local businesses with the remainder of £21.9 million (2013-14 £16.0 million) payable from the Scottish Government.

The outturn for the General Fund reflects favourably on the management of the Council's overall finances in what again has been a challenging year.

The £0.794 million balance outlined above reflects under-spends achieved across a range of services due to effective budget management by Directors, offset by an overspend within Social Work due to unprecedented levels of demand for services. The outturn position also includes an over-recovery of £0.098 million in Council Tax income, which reflects in year collection performance for 2014-2015 of 96.0%, equal to the highest performance level ever achieved by the Council.

Combining the surplus with the accumulated General Fund balance brought forward from 2013-2014 of £52.925 million, produces a cumulative working balance of £58.854 million to be carried forward to 2015-2016. Of this balance, £51.087 million has been earmarked for a particular purpose as outlined in Note 11. This leaves a balance of £7.767 million of unallocated reserves (2.1% of the Council's net annual running costs) which is broadly in line with the Council's financial planning assumptions.

Housing Revenue Account

The Housing Revenue Account balance reduced by £0.6 million in the year related to agreed support for tenants affected by Welfare Reform. In agreeing the budget for 2015-2016, the Council plans to maintain earmarked reserves agreed in 2012-2013 to put in place a range of additional measures to support tenants affected by housing benefit and other changes arising from the Welfare Reform agenda. As at 31 March 2015, £3.838 million of the originally earmarked £5 million remains available for this purpose. This was after a transfer of £1.557 million to the Housing Capital Fund which will be used in future years to assist in managing the financial cost of borrowing supporting the delivery of improvements in the standard of council housing stock in line with the Scottish Housing Quality Standard.

Trading Operations

All trading operations are "non-significant" according to the relevant regulations and as such the trading accounts are not required to be disclosed, however the trading accounts are produced for management purposes and are therefore provided for information.

Building Services achieved a surplus for the year of £0.497 million, while Roads Services achieved a surplus for the year of £0.145 million. Catering and Vehicle Maintenance trading operations achieved surpluses of £0.456 million and £0.519 million respectively. The overall surplus on all trading operations for the year of £1.617 million was £0.068 million more than the planned surplus of £1.549 million. The surplus for the year from the trading operations has been added to General Fund balances, with the exception of the Building Services surplus which was split between the General Fund and the Housing Revenue Account balance in line with agreed Council policy.

Capital

The Council continues to make significant capital investment in the council housing, schools, leisure, community and town centre estate. On 13 February 2014 the Council approved capital investment programmes for 2014-2015 of £82.203m. These programmes have been re-profiled during the year to reflect the planned expenditure timescales of individual projects resulting in actual capital spend for the year of £66.348m. During 2014-15 the Council invested £31.247 million in council dwellings as part of finalising the delivery of the SHQS programme. Investment in the schools and leisure estate totalled £17.891 million, while the Council also invested £7.771 million in roads and transport, £1.651 million in vehicles, £5.593 million in lifecycle maintenance of council buildings and £0.488 million in ICT equipment and infrastructure.

Total capital funding available was £69.515 million as outlined in Note 20. Of the funding available, £3.863 million was sourced from revenue, £25.477 million from government grants and other contributions, and £2.536 million from asset sales. The balance of funding was provided by utilising internal cash balances and borrowing in line with both the Council's sustainable capital investment plans and the debt smoothing strategy which is explained in further detail below.

Net Pension Position

The disclosure requirements for pension benefits under IAS19 are detailed in Notes 34 and 35. The appointed actuaries have confirmed a deterioration of £74.358 million in their assessment of the actuarial deficit position of the local government pension fund. This movement is the net outturn from both increased liabilities linked to a lower real discount rate as at 31 March 2015 than the year previously (a lower discount rate leading to an increased value in future liabilities), and better than expected investment returns in the year.

The assessment provides only a snapshot as at 31 March 2015 and necessarily changes on a day-to-day basis to reflect stock market movements in particular. The appointed actuaries remain of the view that the asset holdings of the Strathclyde Pension Scheme and the contributions from employees and employers provide sufficient security and income to meet future pension liabilities.

Impact on Asset Valuation

The Code requires non-current assets carried in the balance sheet at fair value are revalued at intervals of no more than five years. The current economic climate has resulted in more volatile asset values and in recognition of this, both financial assets and property assets have been reviewed to take account of any material reductions in value. In assessing the value of council housing, valuers take account of the local rental market conditions.

Borrowing and the Prudential Framework

In line with the agreed Treasury Strategy for 2014/15, the Council undertook no additional long term borrowing during the year, whilst maturing loans amounting to £15.2m were repaid. No refinancing of these loans was necessary and the level of cash balances available to the Council remains consistent with daily cash requirements and capital plans.

The borrowing strategy is prepared in accordance with the Code of Practice on Treasury Management in Local Authorities. The majority of the Council's borrowing comes from the Public Works Loan Board with the remainder from market and other loans. Further details are provided at Note 27.

Supporting the Council's medium term financial planning, a debt smoothing process continues to be implemented which will ensure the Council's debt profile remains appropriate and sustainable over the medium to longer term. This process involves the planned repayment of debt over the medium term as part of the Council's planned budget and treasury management strategies.

The Council regulates its capital spending limits within a prudential framework recommended by CIPFA and endorsed by the Scottish Government. Each year, the Council sets its capital financing requirement (CFR) for the forthcoming year, most recently on 18 December 2014. The CFR is a prudent assessment of the aggregate external borrowings for capital investment purposes that are affordable and sustainable over the longer-term. The actual CFR at 31 March 2015 was £367.6 million, which is within the approved limit of £398 million. The Council's external borrowings have only been applied for capital investment purposes, with the Council's net external debt being £310.6 million at 31 March 2015 compared to the operational boundary of £382m. The Council's costs of borrowing remain consistently one of the lowest of all Scottish local authorities; are affordable; and match the Council's medium to long-term financial strategy. The Council's non-housing financing costs are 7.8% as a proportion of the Council's non-housing net revenue stream. Housing related financing costs are 41%, within the planned limit of 45%.

Public Private Partnerships

The Council entered into a Public Private Partnership for the provision of educational buildings and maintenance thereof. This agreement has provided the Council with replacement buildings such as pre-five nurseries, primary and secondary schools and community education premises. The provider is required to ensure the availability of these buildings to a pre-agreed standard. During 2014-2015, £15.652 million was paid to the contractor under the terms of the agreement. As part of the agreed long term funding arrangement for the project, the Council has also ring fenced £12.670 million of its General Reserve balance which will be utilised to support the ongoing payment of the unitary charge due in the final five years of the PPP contract when government grant support expires. In setting the budget for 2015-2016, the Council has again agreed to temporarily suspend further annual contributions to this reserve in line with its medium term financial plan. It is anticipated the Council will consider recommencing the annual contribution once growth in government revenue support grant re-emerges.

Provisions, Contingencies and Write-offs

The Council has provided for eventualities which may have a material effect on the financial position of the Council. The reasons for the provisions made are outlined in Note 26. In general, any contingent liabilities known to the Council are covered by insurance arrangements. As outlined at Note 11, the Council has also earmarked £51.087 million for specific purposes.

The Council continues to manage the risks associated with equal pay legislation and regularly assesses the potential exposure of the Council in the context of any changes emerging as a consequence of legal precedent, progress achieved by the Council in handling specific claims and the associated wider implications on the Council's overall risk profile. In line with this ongoing process of re-assessment of risk, the Council has reduced the level of provision.

There were a number of immaterial write-offs during the year which were approved by the relevant Policy Board or the Director of Finance and Corporate Services under delegated authority.

Key Financial Ratios

The following table provides information regarding the financial performance of the Council in 2014-2015, and the affordability of its ongoing commitments.

Financial Indicator	Commentary	2013-2014	2014-2015
Reserves			
Uncommitted General Fund reserves as a proportion of budgeted net expenditure	Reflects the level of funding available to meet unplanned expenditure and manage financial risk. The Council has agreed this balance should not fall below £7 million.	2.5%	2.1%
Movement in uncommitted General Fund balance	Reflects the extent to which the Council is using uncommitted reserves. The investment of uncommitted reserves was agreed as part of the 2014-2015 budget setting.	(1.7)%	(15.5)%
Council Tax			
In-year collection rate	Reflects the Council’s effectiveness in collecting council tax debt	96.0%	96.0%
Council tax income as a proportion of total taxation and non-specific grant income	Reflects the Council’s ability to vary expenditure by raising council tax, the principal local authority controlled source of finance. Council tax has been frozen since 2007-2008.	16.6%	16.4%
Financial Management			
Actual outturn vs budgeted expenditure	How closely expenditure compares to the budget is a reflection of the effectiveness of financial management	0.1%	0.2%
Actual contribution to/from unallocated General Fund reserves vs budget		(6%)	15%
Debt/Long term borrowing			
Capital Financing Requirement (CFR)	The information in this section demonstrates that external debt levels are within prudential parameters, and that the level of borrowing is affordable. Further information is available in the Treasury Management Annual Report as agreed by Council on 25 June 2015.	£370.7 million	£367.6 million
External debt		£328.4 million	£310.6 million
Ratio of financing costs to net revenue stream		10.0%	7.8%

Renfrewshire Council publishes a wide of financial and non-financial performance information. The "It's All About You" performance report is published annually and provides a summary of our performance against a range of key indicators. In addition, the **Renfrewshire Performs** section of our website provides information about our council performance for 114 different indicators over the last three years, showing if we're on target; noting if we've improved in the past year; and explaining our performance.

Financial Outlook and Key Risks

Management of Treasury Risk

While the general economy improved over the course of 2014-2015, the pressure on public finances continues. The re-elected Chancellor of the Exchequer has signalled that the UK government's programme of reduction in public sector expenditure will remain a feature of economic policy in the medium term. Ongoing concerns with the European banking system, particularly in relation to the debt position of Greece and a possible exit from the Eurozone, have heightened. The Council continues to mitigate the risks associated with security of cash deposits by actively considering debt restructuring as opportunities arise, continually reviewing in consultation with our treasury advisors the criteria for placing deposits with financial institutions on the Council's approved counterparty list, making use of immediately accessible deposit facilities and also making continued use of the Debt Management Account Deposit Facility operated by the Debt Management Office within HM Treasury. In addition, as part of the Council's ongoing treasury strategy, the Council continues to utilise internal cash balances, deferring external borrowing requirements with the dual objective of reducing the level of cash deposits held by the Council, whilst generating ongoing savings in overall net interest costs. This strategy is kept under careful review in order that the Council retains sufficient cash balances to support its ongoing and future requirements, and remains alert to any anticipated adverse movement in future borrowing rates.

Key Financial Risks and the Reform Agenda

The period of reduction in the overall level of UK public sector expenditure is anticipated to extend throughout the term of the current UK Parliament, with the comprehensive spending review planned for autumn 2015 providing more information as to the depth of public sector expenditure cuts in the UK. The grant settlement for 2015-2016 was broadly in line with the financial planning assumptions the Council had made, however the pay award for 2015-2016 has at the time of writing still to be determined. In 2016-2017 the Council's grant position is expected to further reduce, while thereafter economic commentators continue to forecast pressure on public expenditure until at least 2018. The timing of the 2015 Spending Review will leave little time for the Council to respond to what is expected to be further pressures through 2016 to 2019, and as such, the Council, in line with prudent financial practice, continues to adopt a medium term time horizon for financial planning purposes and decisions. It is estimated over this period the Council will face a funding gap of up to £30 million. Service and cost pressures arising from demographic and socio-economic factors continue to play a major role in driving spending pressures for the Council, particularly in relation to social care services. A key strand of the Council's medium term financial strategy is to progress a range of demand-management workstreams which mitigate these pressures through a commitment to service redesign, supporting early intervention and prevention for older peoples and early years client groups. As well as mitigating long term cost growth, these measures are focused on delivering better long term outcomes for clients and their families.

The impact of Welfare Reform continues to be felt, with both the Scottish Welfare Fund and Discretionary Housing Payments seeing significantly increasing demand, highlighting the pressures felt by households linked to the introduction of the Social Sector Size Criteria (otherwise referred to as the "bedroom tax") and providing challenges for the Council in terms of demand for services and support. The Council along with key partners remains committed to supporting residents prepare for and manage the impact of changes for themselves, their families and communities. The Tackling Poverty commission instigated by the Council has made a range of recommendations for the Council and its partners to take forward to tackle the impact of poverty, especially child poverty, across Renfrewshire. A funding package of £6 million has been agreed by the Council to support the implementation of these measures.

In the face of these challenges, the Council continues to proactively invest in a range of measures to stimulate the local economy and improve the lives of residents. In August 2014 the Council agreed a range of significant investments under the Glasgow and Clyde Valley City Deal programme. Over the next 20 years the City Deal will deliver £1.13 billion of public sector investment in infrastructure in the region, generating 29,000 new jobs. Particular to Renfrewshire, the ongoing regeneration of areas of the Clyde Waterfront and the investment area around Glasgow Airport along with improved road and rail access, will deliver sustained economic growth and improved employment prospects across Renfrewshire's communities.

The Council has also committed significant funds to invest in Heritage and Cultural assets and events as a driver for economic growth, with planned investment in Paisley Museum and a range of other heritage assets being key to delivering sustainable economic growth.

The principles agreed in the Council's medium term financial strategy continue to provide a clear framework to guide the strategic planning and management of the Council's financial resources, viz:

- an ongoing commitment to efficiency and modernisation of service delivery being delivered through the Better Council Change Programme
- an aim to maximise income, grow its tax base and attract external funding
- investment is prioritised to support Council priorities including tackling poverty, economic regeneration, service transformation and early intervention/ prevention, including lifecycle maintenance to protect past investment
- new borrowing is capable of repayment on a sustainable basis and overall debt levels are contained within affordable parameters
- the Council's core budget is not underwritten by the use of general reserves or speculative capital receipts
- Council reserves are maintained at a level which provides financial resilience to the Council and the core services it provides.

Service Changes and Future Developments

During 2014-2015 there were no changes to the statutory functions undertaken by the Council.

The Scottish Parliament in February 2014 passed the Public Bodies (Joint Working) (Scotland) Act 2014, which has significant implications for both local government and the NHS in Scotland. In summary, the key changes are the integration of all adult community health and social care services (as a minimum) within either a Partnership or a lead agency with effect from 1 April 2015. On 26 February 2015 the Council approved an Integration Scheme which outlines the proposed operation of the Renfrewshire Health and Social Care Partnership and its governance arrangements. This Scheme has now been approved by the Scottish Government and an order to establish the Integrated Joint Board will come into effect from 27 June 2015. The Partnership will operate in "shadow" form over the course of 2015-2016, becoming fully operational on 31 March 2016.

The Council also agreed in December 2014 to expand the remit of Renfrewshire Leisure to provide all cultural, leisure and sports facilities on behalf of the Council with effect from 1 July 2015. This proposal will support safeguarding and potentially expanding these services through partnership working and coordinated planning, while also delivering annual revenue savings to the Council.

The Renfrewshire Council Group

Local authorities are required to prepare Group Accounts in addition to their own Council's accounts where they have a material interest in other organisations. The Group Accounts consolidate the results of the Council with three subsidiaries - Renfrewshire Leisure Limited (a registered charity and company limited by guarantee formed to provide facilities for recreation, sport, cultural and other leisure activities for the benefit of the community in Renfrewshire); the Common Good Funds; and the charitable trusts. The Group Accounts also consolidate the Council's share of five other entities treated as associates or joint ventures – Strathclyde Partnership for Transport, Strathclyde Concessionary Travel Scheme Joint Committee, Renfrewshire Valuation Joint Board, Cart Corridor Joint Venture Company Limited and Park Lane Developments (Renfrewshire) Limited Liability Partnership. During 2014-2015, the Council disposed of its interest in the Cart Corridor Joint Venture Company.

Further information on the activities and services offered by Renfrewshire Leisure Limited can be obtained from their website www.renfrewshireleisure.com.

Charitable Funds

The Code prescribes that where a Common Good Fund (or other trust fund) is a registered charity, it should follow the financial reporting requirements of the Office of the Scottish Charity Regulator (OSCR). Where a fund is not a registered charity, then the requirements of the Code apply.

The Council administers the Common Good Funds for the areas of Paisley, Renfrew and Johnstone. Each of these Funds is a registered charity. In addition the Council controls a small number of charitable trusts.

In order to comply with the Code, Audit Scotland and OSCR requirements, the Council separately audits the financial statements of the three Common Good Funds and the registered trusts, with the balances included in the Group Accounts. Audit Scotland is the appointed auditor for the Council's charitable funds.

Overall, the Common Good Funds achieved a combined surplus of £0.140 million that is added to the previous surplus brought forward. The total net asset value increased by £1.662 million, with investments increasing by £0.956 million, linked to buoyant equity market conditions. The annual accounts of the Common Good Funds and charitable trusts are available on the Council website.

The effect of inclusion of these entities in the Group Balance Sheet is to increase both the “net assets” and “total reserves” by £39.295 million, representing the Council’s share of the net asset in these entities.

Conclusion and Acknowledgements

We would like to acknowledge the significant effort required to both produce the annual accounts and successfully manage the finances of the Council; and to record our thanks to both the Finance and Resources team and colleagues in other services for their continued hard work and support. Further information on the annual accounts or on the Council’s general finances can be obtained on the Council website (www.renfrewshire.gov.uk), by telephone (0141-618-7363) or by visiting the Customer Service Centre at Renfrewshire House.

Cllr Mark Macmillan
Leader of The Council
24 September 2015

Sandra Black
Chief Executive
24 September 2015

Alan Russell CPFA
Director of Finance and Resources
24 September 2015

Scope of Responsibility

Renfrewshire Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded, properly accounted for, and used economically, efficiently and effectively. The Council also has a statutory duty to make arrangements to secure best value under the Local Government in Scotland Act 2003. In discharging this overall responsibility, the Council's members and the corporate management team are responsible for putting in place proper arrangements for its affairs and facilitating the effective exercise of its functions, which includes arrangements for the management of risk.

The Council has approved and adopted a Local Code of Corporate Governance, which is consistent with the principles of the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Society of Local Authority Chief Executives (SOLACE) framework; Delivering Good Governance in Local Government. A copy of the Local Code is available on our website www.renfrewshire.gov.uk

This statement explains how Renfrewshire Council has complied with the Local Code and also meets the Code of Practice on Local Authority Accounting in the UK, which details the requirements for a Statement on the System of Internal Financial Control.

The purpose of the governance framework

The governance framework comprises the systems and processes, and culture and values, by which the Council is directed and controlled and through which it accounts to, engages with and leads the community. It enables the Council to monitor the achievement of its strategic objectives set out in the Council plan.

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

The governance framework

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

- The overarching strategic vision and objectives of the Council are detailed in the Council Plan as approved by Council in December 2013 which sets out the key outcomes the Council is committed to delivering with its partners, as set out in the Community Plan and Single Outcome Agreement.
- The Council operates within an established procedural framework which incorporates a scheme of delegation, financial regulations, standing orders relating to contracts and procedural standing orders. The framework was most recently reviewed by Council in February 2013. The Council facilitates policy and decision making through a policy board structure which was also reviewed recently; a revised structure was agreed at the December 2014 Council meeting. The Council's scheme of decentralisation established five statutory Local Area Committees to promote the well-being of the area and ensure that services meet the needs of the residents of that area.
- Services are able to demonstrate how their own activities link to the Council's vision and priorities through their service improvement plans. Performance management and monitoring of service delivery is reported through policy boards regularly. The Corporate Management Team monitors a quarterly scorecard of performance information. The Council regularly publishes information about its performance, e.g. "It's all about you", a publication outlining the performance of the Council published annually.
- The Council has adopted a code of conduct for its employees. Elected members adhere to the nationally prescribed Code of Conduct for Members. In addition, the Council has in place a protocol on member/officer relations and an inter-party protocol which is currently being reviewed.

- The Council's consultation strategy sets out our approach for engaging with stakeholders. Consultation on the future vision and activities of the Council is undertaken through the Public Services Panel, regular community planning events and through service specific consultations and the Council actively engages the Council's partners through existing community planning networks.
- The Council's approach to risk management is set out in the risk management strategy and is well embedded with a corporate risk register supported by service risk registers. Risks are reported regularly to policy boards.
- Comprehensive arrangements are in place to ensure members and officers are supported by appropriate training and development.
- This governance framework has been in place at Renfrewshire Council for the year ended 31 March 2015 and up to the date of approval of the Statement of Accounts.

The system of internal financial control

The system of internal financial control is based on a framework of regular management information, financial regulations, administrative procedures (including segregation of duties), management and supervision, and a system of delegation and accountability. Development and maintenance of the system is undertaken by managers within the Council. The system includes:

- Guidance on financial management supported by comprehensive financial regulations and codes,
- Comprehensive budgeting systems, and detailed guidance for budget holders,
- Regular reviews of periodic and annual financial reports which indicate financial performance against the forecasts,
- Setting targets to measure financial and other performance,
- The preparation of regular financial reports that indicate actual expenditure against the forecasts,
- Clearly defined capital expenditure guidelines,
- As appropriate, formal project management principles.

Review of effectiveness

Renfrewshire Council has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control. The review of effectiveness of the framework is informed by the work of the Corporate Management Team who have responsibility for the development and maintenance of the governance environment, the Chief Auditor's annual report, and reports from the external auditors and other review agencies and inspectorates.

The effectiveness of the governance framework is reviewed annually by the Corporate Management Team, including the use of a self-assessment tool involving completion of a 31 point checklist covering four key areas of governance:

- Service Planning and Performance Management
- Internal Control Environment
- Budgeting, Accounting and Financial Control
- Risk Management and Business Continuity

This self-assessment indicated the governance framework is being complied with in all material respects.

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

The Council has a Local Code of Corporate Governance which is reviewed annually including reviews of the scheme of delegation, standing orders relating to contracts and procedural standing orders. This review was most recently carried out in March 2015.

Members and officers of the Council are committed to the concept of sound governance and the effective delivery of Council services. The Council's Chief Auditor has responsibility to review independently and report to the Audit, Scrutiny and Petitions Board annually, to provide assurance on the adequacy and effectiveness of the Local Code and the extent of compliance with it. The Audit, Scrutiny and Petitions Board performs a scrutiny role in relation to the application of the Local Code of Corporate Governance and regularly monitors the performance of the Council's internal audit service.

The internal audit service operates in accordance with the Public Sector Internal Audit Standards and reports to the Audit, Scrutiny and Petitions Board, and Audit Panel. Internal Audit undertakes an annual programme of work, approved by the Audit, Scrutiny and Petitions Board, based on a strategic risk assessment. The Chief Auditor provides an independent opinion on the adequacy and effectiveness of the governance framework, risk management and internal control.

It is our view that the Council has in place a sound system of governance, risk management and internal control and that appropriate mechanisms are in place to identify any areas of weakness. This is corroborated by an Annual Assurance Statement prepared by the Chief Auditor stating that reasonable assurance can be placed upon the adequacy and effectiveness of the Council's governance, risk management and internal control framework.

Significant governance issues and improvements

The Council continues to recognise the need to exercise strong financial management arrangements to manage the financial pressures common to all local authorities. Regular reviews of the Council's arrangements are undertaken by Internal Audit and overall the Council's arrangements are sound.

As part of the planned work, internal audit identified a number of improvement actions were required in relation to the application security controls in operation over the education information management system. Management took prompt action to engage with the supplier to take forward the recommendations made to mitigate the identified risks.

The Council has fully implemented the Public Service Improvement Framework, a self assessment/evaluation framework which enables services to identify strengths and areas of improvement. The second cycle of assessments are now underway. This along with other well established frameworks such as "How good is our school?" ensures that the Council has a comprehensive self evaluation framework in place for all services.

Quality of service is also assessed through national standards such as the Customer Service Excellence Standard, which all services are now accredited for. The Council was re-awarded organisational accreditation for Customer Service Excellence in April 2015.

The Council developed a Corporate Improvement Assessment which was approved by the Leadership Board in December 2011. The Corporate Improvement Assessment draws together the extensive range of improvement activity that takes place across services, allows elected members to more easily identify the priorities for improvement and to scrutinise whether these are being achieved. The Corporate Improvement Assessment is updated regularly and was most recently presented to the Leadership Board on 2 April 2014. In addition it forms the basis of the Council's annual update to the external inspection agencies which make up the Local Area Network.

The Council welcomes the approach taken by external inspection agencies, through the Local Area Network to develop comprehensive annual Assurance and Improvement Plans which are proportionate and based on risks identified. The Assurance and Improvement Plan for 2014-2017 concluded that the Council "continues to demonstrate its commitment to improve".

The Council has continued to improve the management of information risk. The Director of Finance and Resources is the Council's Senior Information Risk Owner and information risk is monitored through the Information Management and Governance Group and its sub-groups. The Information Commissioner's Office (ICO) undertook a follow-up of their October 2012 audit and related action plan. The ICO concluded from this review that the council had responded positively to the recommendations made and concluded that "The arrangements for data protection compliance provide a high level of assurance that processes and procedures are in place and being adhered to and that the objective of data protection compliance will be achieved".

During 2014-2015 the Council approved the expansion of Renfrewshire Leisure to establish a Leisure and Cultural Trust from 1 July 2015.

Under the Public Bodies (Joint Working) (Scotland) Act 2014 the Council agreed to delegate all social care services for adults and older people to the Health and Social Care Integrated Joint Board (IJB). The Integration Scheme formalising the partnership between the Council and Greater Glasgow and Clyde Health Board has been approved by the Scottish Government and the IJB was formally constituted on 27 June 2015. Detailed governance arrangements will be approved by the IJB over the coming months.

The Council's scheme of delegation and Financial Regulations will be revised over the coming months to take account of structural changes arising from the establishment of the IJB and revised senior management structure.

During 2014-2015 the Council agreed to participate in the Glasgow and Clyde Valley City Deal and approved the associated Assurance Framework including the establishment of the City Deal Joint Committee under Section 57 of the Local Government (Scotland) Act 1973.

Statement on the Role of the Chief Financial Officer in Local Government

The Chief Financial Officer in a public service organisation:

- is a key member of the Leadership Team, helping it to develop and implement strategy and to resource and deliver the authority's strategic objectives sustainably and in the public interest;
- must be actively involved in, and able to bring influence to bear on, all material business decisions to ensure immediate and longer term implications, opportunities and risks are fully considered, and alignment with the authority's financial strategy; and
- must lead the promotion and delivery by the whole authority of good financial management so that public money is safeguarded at all times and used appropriately, economically, efficiently and effectively.

To deliver these responsibilities the Chief Financial Officer:

- must lead and direct a finance function that is resourced to be fit for purpose; and
- must be professionally qualified and suitably experienced.

The Council considers that it complies with the above statement.

Assurance

Subject to the above, and on the basis of the assurances provided, we consider the governance and internal control environment operating during 2014-2015 provides reasonable and objective assurance that any significant risks impacting on the achievement of our principal objectives will be identified and actions taken to avoid or mitigate their impact. Systems are in place to continually review and improve the governance and internal control environment and action plans are in place to address identified areas for improvement.

Cllr Mark Macmillan
Leader of The Council
24 September 2015

Sandra Black
Chief Executive
24 September 2015

The Local Authority Accounts (Scotland) Amendment Regulations 2011 (SSI No. 2011/64) amend the Local Authority Accounts (Scotland) Regulations 1985 (SI No 1985/267) and requires local authorities in Scotland to prepare a Remuneration Report as part of the annual statutory accounts.

All information disclosed in sections three to five and seven to eight in this Remuneration Report will be audited by the council's appointed auditor, Audit Scotland. The other sections of the Remuneration Report will be reviewed by Audit Scotland to ensure that they are consistent with the financial statements.

1. Remuneration policy for the Leader of the Council, the Provost and senior councillors

The annual salary of the Leader of the Council and the upper limit for the annual salary of the Provost (or civic head) are set by the Scottish Government in terms of the Local Governance (Scotland) Act 2004 (Remuneration) Regulations 2007, as amended by the Local Governance (Scotland) Act 2004 (Remuneration) Amendment Regulations 2008. The salary for the Leader of the Council in 2014-2015 was £33,123 per annum (£32,795 in 2013-2014) and the salary for the Provost was £24,650 per annum (£24,406 in 2013-2014).

In terms of the same Regulations, the Scottish Government permits Renfrewshire Council to nominate up to fourteen senior councillors (in addition to the Leader of the Council and the Provost), whose salaries in aggregate must not exceed a specified amount, in 2014-2015 being £289,816 per annum; and whose salaries individually must be on a specified scale, in 2014-2015 £16,560 to £24,842. In December 2012 the Council approved that Renfrewshire would have twelve senior councillors: eight Policy Board Conveners (paid £24,650 per annum in 2014-2015); three Regulatory Board Conveners (paid £20,364 in 2014-2015); and one Leader of the Opposition (paid £20,364 in 2014-2015).

2. Remuneration Policy for Senior Employees

The salary of senior employees is set by reference to national arrangements. The Scottish Joint Negotiating Committee (SJNC) for Local Authority Services sets the salaries for the Chief Executives of Scottish local authorities. The salaries of the Corporate Directors and Heads of Service are based on a fixed percentage of the Chief Executive's salary as agreed at the full Council meeting on 26 June 2008. Corporate Directors receive 80% of the amount of the Chief Executive's salary, and Heads of Service receive 76% of the amount of the Director's salary. On 18 February 2015, the Council's Leadership Board approved a number of changes to the Council's senior management structure. Following this, and as part of the Council's Organisational Development strategy, a full review of the pay and grading policies is being carried out over the coming year. Senior employees receive no other benefits.

In line with all local government employee groups, senior employees received a 1% pay award in 2014-2015.

3. Remuneration of Senior Employees

The regulations define a senior employee as any employee who meets one or more of the following criteria:

- who has responsibility for the management of the local authority to the extent that the person has power to direct or control the major activities of the authority whether solely or collectively with other persons.
- who holds a post that is politically restricted by reason of section 2(1)(a), (b) or (c) of the Local Government and Housing Act 1989.
- whose annual remuneration, including any annual remuneration from a local authority subsidiary body is £150,000 or more.

The Council has interpreted the above criteria as including the Chief Executive and Directors.

The term "remuneration" means gross salary, fees and bonuses, allowances and expenses and compensation for loss of office. The table below outlines the remuneration details for senior employees, including prior year figures. The table shows the relevant amounts, before tax and other deductions, due to, or receivable by, each of the persons named for the year to 31 March 2014, whether or not those amounts were actually paid to, or received by, those persons within that period.

2013-2014		Senior employees		2014-2015					
Total	Name	Post held	Annual Salary	Other fees and allowances	Expenses allowance chargeable to UK income tax	Compensation for loss of employment	Other	Total	
£			£	(i) £	£	(ii) £	(iii) £	£	£
134,068	David Martin	Chief Executive to 30/11/14	90,520	12,869	-	-	-	103,389	
108,922	Sandra Black	Chief Executive from 1/12/14, Director of Finance and Corporate Services to 30/11/14	118,431	600	-	-	-	119,031	
108,922	Robert Naylor	Director of Education and Leisure Services	110,012	-	-	-	-	110,012	
108,922	Shona MacDougall	Director of Community Resources	110,012	200	-	-	-	110,212	
108,922	Mary Crearie	Director of Development and Housing Services	110,012	-	-	-	-	110,012	
108,922	Peter MacLeod	Director of Social Work	110,012	-	-	-	-	110,012	
-	Alan Russell	Director of Finance and Resources from 1/12/14	34,517	600	-	-	-	35,117	
678,678	Total		683,516	14,269	-	-	-	697,785	

(i) Other Fees and Allowances relates to other payments made to officers for example in their role as either returning officer or election staff;

(ii) includes any other payments made to or receivable by the person in connection with the termination of their employment;

(iii) "other" includes any payments made by the Council by way of remuneration to, or in respect of, the person that do not otherwise fall within this paragraph, other than payments relating to pensions.

There were no non-consolidated bonuses or performance related payments made to any senior officer in 2014-2015.

4. Remuneration of Senior Councillors

Under the regulations, remuneration disclosures are to be made for the Leader of the Council, the Civic Head and any councillor designated a Senior Councillor by the Council.

The table below shows the relevant amounts, before tax and other deductions, due to, or receivable by, each of the persons named for the year to 31 March 2015, whether or not those amounts were actually paid to, or received by, those persons within that period.

Annual Accounts 2014-2015 Remuneration Report

2013-2014		Leader of the Council, Provost, senior councillors		2014-2015	
Total	Name	Position held	Salary, fees and allowances	Expenses allowance chargeable to UK income tax	Total
£			£	£	£
32,897	Mark Macmillan	Leader of the Council	33,015	102	33,117
25,261	Anne Hall	Provost	24,570	301	24,871
24,406	Mike Holmes*	Policy Board Convener	24,570	-	24,570
24,406	Jim Harte	Policy Board Convener	24,570	-	24,570
24,406	Tommy Williams**	Policy Board Convener	24,570	-	24,570
24,406	Jacqueline Henry	Policy Board Convener	24,570	-	24,570
24,406	Terry Kelly	Policy Board Convener	24,570	-	24,570
24,456	Iain McMillan	Policy Board Convener	24,570	-	24,570
24,406	Roy Glen	Policy Board Convener	24,570	-	24,570
24,406	Eddie Devine	Policy Board Convener	24,570	-	24,570
20,497	Sam Mullin***	Regulatory Board Convener	20,635	-	20,635
20,162	John Hood	Regulatory Board Convener	20,298	-	20,298
20,162	Jim Sharkey	Regulatory Board Convener	20,298	-	20,298
20,162	Alexander Murrin	Regulatory Board Convener	20,298	-	20,298
20,234	Brian Lawson^	Leader of the Opposition	15,923	72	15,995
-	Iain Nicolson^^	Leader of the Opposition	5,627	-	5,627
354,673	Total		357,224	475	357,699

No payments were made in connection with loss of employment or office, nor were any other payments made which are not included in the above table.

* Cllr Mike Holmes is also Convener of the Scotland Excel Joint Committee. Cllr Holmes receives no remuneration for this appointment.

** Cllr Tommy Williams is also Convener of the North Strathclyde Community Justice Authority. Cllr Williams receives no additional remuneration for this post. The Convener is eligible to receive a salary of £20,635 but Cllr Williams receives remuneration only for his appointment as a Policy Board Convener.

***Cllr Sam Mullin is also Convener of the Renfrewshire Valuation Joint Board. The Convener is eligible to receive remuneration of £20,635. Cllr Mullin received remuneration only as Convener of the Renfrewshire Valuation Joint Board; no additional remuneration was received for his appointment as a Regulatory Board Convener.

^ Cllr Brian Lawson was Leader of the Opposition from 1 April 2014 to 3 December 2014; and then from 17 March 2015. Only the salary associated with Cllr Lawson's Senior Councillor appointment is detailed in the table above.

^^ Cllr Iain Nicolson was Leader of the Opposition from 4 December 2014 to 16 March 2015; outwith these dates Cllr Nicolson was not paid as a Senior Councillor. Only the salary associated with Cllr Nicolson's Senior Councillor appointment is detailed in the table above.

5. Pension Entitlement

Pension benefits for councillors and local government employees are provided through the Local Government Pension Scheme (LGPS).

Councillors' pension benefits are based on career average pay. The councillor's pay for each year or part year ending 31 March (other than the pay in the final year commencing 1 April) is increased by the increase in the cost of living, as measured by the appropriate index (or indices) between the end of that year and the last day of the month in which their membership of the scheme ends. The total of the revalued pay is then divided by the period of membership to calculate the career average pay. This is the value used to calculate the pension benefits.

For local government employees this is a final salary pension scheme. This means that pension benefits are based on the final year's pay and the number of years that person has been a member of the scheme. The scheme's normal retirement age for both councillors and employees is 65.

From 1 April 2009 a five tier contribution system was introduced with contributions from scheme members being based on how much pay falls into each tier. This is designed to give more equality between the cost and benefits of scheme membership. Prior to 2009 contributions rates were set at 6% for all non manual employees.

The tiers and members contribution rates are as follows:

Contribution rate	Whole time pay 2013-2014	Whole time pay 2014-2015
5.5%	On earnings up to and including £19,800	On earnings up to and including £20,335
7.25%	On earnings above £19,800 and up to £24,200	On earnings above £20,336 and up to £24,853
8.5%	On earnings above £24,200 and up to £33,200	On earnings above £24,854 and up to £34,096
9.5%	On earnings above £33,200 and up to £44,200	On earnings above £34,097 and up to £45,393
12%	On earnings above £44,200	On earnings above £45,394

If a person works part-time their contribution rate is worked out on the whole-time pay rate for the job, with actual contributions paid on actual pay earned. There is no automatic entitlement to a lump sum. Members may opt to give up (commute) pension for lump sum up to the limit set by the Finance Act 2004. The accrual rate guarantees a pension based on 1/60th of final pensionable salary and years of pensionable service. (Prior to 2009 the accrual rate guaranteed a pension based on 1/80th and a lump sum based on 3/80th of final pensionable salary and years of pensionable service). The value of the accrued benefits has been calculated on the basis of the age at which the person will first become entitled to receive a pension on retirement without reduction on account of its payment at that age; without exercising any option to commute pension entitlement into a lump sum; and without any adjustment for the effects of future inflation. The pension figures shown relate to the benefits that the person has accrued as consequence of their total local government service, and not just their current appointment.

The pension entitlements for Senior Employees and Senior Councillors for the year to 31 March 2015 are shown in the table below, together with the contribution made by the Council to each individual's pension during the year.

Senior employees		Accrued pension benefits as at 31 March 2015		Change in accrued pension benefits since 31 March 2014		Pension contributions made by Renfrewshire Council during 2014-2015
Name	Post held	Pension	Lump Sum	Pension	Lump Sum	
		£m	£m	£m	£m	£
David Martin	Chief Executive to 30/11/14	0.054	0.125	+0.002	+0.002	17,470
Sandra Black	Chief Executive from 1/12/14, Director of Finance and Corporate Services to 30/11/14	0.058	0.133	+0.013	+0.026	22,587
Robert Naylor	Director of Education and Leisure Services	0.013	0.005	+0.002	-	21,232
Shona MacDougall	Director of Community Resources	0.050	0.116	+0.003	+0.001	21,232
Mary Crearie	Director of Development and Housing Services	0.035	0.073	+0.002	+0.001	21,232
Peter MacLeod	Director of Social Work	0.040	0.088	+0.002	+0.001	21,232
Alan Russell	Director of Finance and Resources from 1/12/14	0.031	0.062	+0.007	+0.012	17,524
Total		0.281	0.602	+0.031	+0.043	142,509

Leader of the Council, Provost, senior councillors		Accrued pension benefits as at 31 March 2015		Change in accrued pension benefits since 31 March 2014		Pension contributions made by Renfrewshire Council during 2014-2015
Name	Post held	Pension	Lump Sum	Pension	Lump Sum	
		£m	£m	£m	£m	£
Mark Macmillan	Leader of the Council	0.002	-	+0.001	-	6,394
Anne Hall	Provost		-	-	-	-
Mike Holmes	Policy Board Convener	0.003	0.001	+0.001	-	4,758
Jim Harte	Policy Board Convener		-	-	-	-
Tommy Williams	Policy Board Convener	0.003	0.001	+0.001	-	4,758
Jacqueline Henry	Policy Board Convener	0.001	-	-	-	4,758
Terry Kelly	Policy Board Convener		-	-	-	-
Iain McMillan	Policy Board Convener		-	-	-	-
Roy Glen	Policy Board Convener	0.001	-	-	-	4,758
Eddie Devine	Policy Board Convener	0.002	0.001	-	-	4,758
Sam Mullin	Regulatory Board Convener	0.003	0.001	+0.001	-	3,996
John Hood	Regulatory Board Convener	0.001	-	-	-	3,931
Jim Sharkey	Regulatory Board Convener		-	-	-	-
Alexander Murrin	Regulatory Board Convener	0.002	0.001	-	-	3,931
Brian Lawson	Leader of the Opposition	0.003	0.001	-	-	3,725
Iain Nicolson	Leader of the Opposition	0.003	0.002	-	-	3,391
Total		0.024	0.008	+0.004	-	49,158

All senior employees and councillors shown in the tables above are members of the Local Government Pension Scheme (LGPS).

The pension figures shown relate to the benefits that the person has accrued as consequence of their total local government service, and not just their current appointment, with the exception of Mr Naylor who is also a member of the Scottish Teachers Superannuation Scheme.

6. Councillors' remuneration

The Council paid the following amounts to its elected members (councillors) during the year.

2013-2014		2014-2015	
£		£	
761,031	Salaries	768,560	
7,875	Travel costs – reimbursed	8,432	
17,573	Travel costs – paid directly by the Council	16,161	
1,051	Subsistence expenses - reimbursed	1,047	
-	Subsistence expenses -paid directly by the Council	-	
1,582	Telephone and information communication technology expenses – reimbursed	1,261	
8,317	Telephone and information communication technology expenses – paid directly by the Council	8,065	
2,917	Other allowances and expenses	623	
800,346	Total	804,149	

The public record of members' salaries, allowances and expenses for 2014-2015 is available for inspection during normal working hours at the Customer Service Centre, Renfrewshire House, Cotton Street, Paisley. The public record is also available on the "Register of Councillors' Interests" page of the Council's website: www.renfrewshire.gov.uk.

7. Remuneration of Employees

The following table gives a statement of the number of employees whose remuneration, excluding pension contributions, was in excess of £50,000 during 2014-2015, in bands of £5,000; and also details of the number of those employees highlighted who left the employment of the Council during 2014-2015. This information includes those senior employees who are subject to the fuller disclosure requirements in the tables above.

2013-2014		2014-2015		2013-2014		2014-2015	
Number of Employees	Remuneration band	Number of Employees	Left during 2014-2015	Number of Employees	Remuneration band	Number of Employees	Left during 2014-2015
103	£50,000 to £54,999	93	-	-	£100,000 to £104,999	2	2
39	£55,000 to £59,999	55	3	5	£105,000 to £109,999	-	-
10	£60,000 to £64,999	7	2	-	£110,000 to £114,999	5	1
2	£65,000 to £69,999	2	-	-	£115,000 to £119,999	1	-
5	£70,000 to £74,999	5	2	-	£120,000 to £124,999	-	-
5	£75,000 to £79,999	6	2	1	£125,000 to £129,999	-	-
16	£80,000 to £84,999	12	-	2	£130,000 to £134,999	-	-
3	£85,000 to £89,999	2	2	-	£135,000 to £139,999	-	-
1	£90,000 to £94,999	3	1	-	£140,000 to £144,999	-	-
-	£95,000 to £99,999	-	-	-	£145,000 to £149,999	-	-
				192			
							193
							15

Of the 15 employees who left during the year, 12 would not have appeared in this note if costs associated with redundancy or early retirement payments received were excluded.

8. Exit Packages

The Council has agreed a number of exit packages in 2014-2015 as detailed in the table below. The exit packages agreed were all on a voluntary basis – there were no compulsory redundancies. The Council only agrees exit packages where they are consistent with wider workforce planning and service delivery objectives; and where the savings accruing from an individual ceasing employment with the Council are sufficient to pay back the costs of the exit package within an acceptable period. The assessment of the payback period takes account of the total costs of the exit package.

The total exit package costs in the table below include redundancy, pension strain and compensatory lump sum payments; and also the **notional** capitalised costs of compensatory added years. These notional costs are not based on actual costs, but are the estimated present value of projected costs over the lifetime of the individuals in receipt of the exit package, based on the following assumptions:

	2013-2014	2014-2015
Future Life expectancy at age 65 – males	23.3 years	24.8 years
Future Life expectancy at age 65 – females	25.3 years	26.2 years
Pension increase rate	2.8%	2.4%
Discount Rate	4.3%	3.2%

2013-2014		Exit package cost	2014-2015	
Number of departures agreed	Total projected cost of exit packages in each band £m		Number of departures agreed	Total projected cost of exit packages in each band £m
1	0.006	£0 - £20,000	64	0.615
1	0.033	£20,001 - £40,000	49	1.451
3	0.129	£40,001 - £60,000	28	1.351
1	0.063	£60,001 - £80,000	23	1.599
4	0.360	£80,001 - £100,000	16	1.414
10	1.199	£100,001 - £150,000	23	2.862
1	0.186	£150,001 - £200,000	10	1.759
1	0.201	£200,001 - £250,000	6	1.349
-	-	£250,001 - £300,000	7	1.878
1	0.313	£300,001 - £350,000	-	-
-	-	£350,001 - £400,000	-	-
-	-	£400,001 - £450,000	1	0.418
23	2.490	Total	227*	14.696

* Of the 227 departures agreed, 117 individuals will leave the Council during 2015-2016. The remainder left in 2014-2015.

Cllr Mark Macmillan
Leader of The Council
24 September 2015

Sandra Black
Chief Executive
24 September 2015

The Authority's Responsibilities

The Authority is required

- To make arrangements for the proper administration of its financial affairs and to secure that the proper officer of the authority has responsibility for the administration of those affairs (section 95 of the Local Government (Scotland) Act 1973). The Director of Finance and Resources has been designated as that officer in Renfrewshire Council;
- To manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.
- To ensure that the Annual Accounts are prepared in accordance with legislation (The Local Authority Accounts (Scotland) Regulations 2014), and so far as is compatible with that legislation, in accordance with proper accounting practices (section 12 of the Local Government in Scotland Act 2003).
- Approve the Annual Accounts for signature.

I confirm that these Annual Accounts were approved for signature by Renfrewshire Council at its meeting on 24 September 2015.

Signed on behalf of Renfrewshire Council

Cllr Mark Macmillan

Leader of The Council

24 September 2015

The Director of Finance and Resources' Responsibilities

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

In preparing this Statement of Accounts, the Director of Finance and Resources has:

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

The Director of Finance and Resources has also:

- Kept proper accounting records which were up to date; and
- Taken reasonable steps for the prevention and detection of fraud and other irregularities.

I certify that the financial statements give a true and fair view of the financial position of the Authority and its group at the reporting date and the transactions of the Authority and its group for the year ended 31 March 2015.

Alan Russell CPFA

Director of Finance and Resources

24 September 2015

Independent auditor's report to the members of Renfrewshire Council and the Accounts Commission for Scotland

I certify that I have audited the financial statements of Renfrewshire Council and its group for the year ended 31 March 2015 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the group and authority-only Movement in Reserves Statements Comprehensive Income and Expenditure Statements, Balance Sheets and Cash-Flow Statements, the authority-only Housing Revenue Account Income and Expenditure Statement, the Movement on the Housing Revenue Account Statement, the Council Tax Income Account, and the Non domestic Rate Account and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2014/15 (the 2014/15 Code).

This report is made solely to the parties to whom it is addressed in accordance with Part VII of the Local Government (Scotland) Act 1973 and for no other purpose. In accordance with paragraph 125 of the Code of Audit Practice approved by the Accounts Commission for Scotland, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

Respective responsibilities of the Director of Finance and Resources and auditor

As explained more fully in the Statement of Responsibilities for the Annual Accounts, the Director of Finance and Resources is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. My responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland) as required by the Code of Audit Practice approved by the Accounts Commission for Scotland. Those standards require me to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the circumstances of the authority and its group and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Director of Finance and Resources; and the overall presentation of the financial statements. In addition, I read all the financial and non-financial information in the annual accounts to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my report.

Opinion on financial statements

In my opinion the financial statements:

- give a true and fair view in accordance with applicable law and the 2014/15 Code of the state of the affairs of the group and of the local authority as at 31 March 2015 and of the income and expenditure of the group and the authority for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2014/15 Code; and
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

Opinion on other prescribed matters

In my opinion:

- the part of the Remuneration Report to be audited has been properly prepared in accordance with The Local Authority Accounts (Scotland) Regulations 2014; and

- the information given in the Management Commentary for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I am required to report by exception

I am required to report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements and the part of the Remuneration Report to be audited are not in agreement with the accounting records; or
- I have not received all the information and explanations I require for my audit; or
- the Annual Governance Statement has not been prepared in accordance with Delivering Good Governance in Local Government; or
- there has been a failure to achieve a prescribed financial objective.

I have nothing to report in respect of these matters.

Brian Howarth ACMA CGMA
Assistant Director
Audit Scotland
4th Floor South Suite
The Athenaeum Building
8 Nelson Mandela Place
Glasgow
G2 1BT

September 2015

This statement shows the movement in the year on the different reserves held by the council, analysed into usable reserves (those reserves that can be applied to fund expenditure or to reduce local taxation) and unusable reserves. The surplus or deficit on the provision of services line shows the true economic cost of providing the council's services, more details of which are shown in the **comprehensive income and expenditure statement**. These are different from the statutory amounts required to be charged to the General Fund Balance and the Housing Revenue Account for council tax-setting and dwellings rent-setting purposes. The net increase or (decrease) before transfers to other statutory reserves line shows the statutory General Fund Balance and the Housing Revenue Account Balance before any discretionary transfers to or from the other statutory reserves of the council.

	Note	Usable reserves					Total usable reserves £m	Unusable reserves £m	Total reserves £m
		General Fund Balance	Housing Revenue Account	Revenue statutory funds	Capital Receipts Reserve	Capital statutory funds			
		£m	£m	£m	£m	£m			
Balance at 31 March 2013 carried forward		50.904	11.807	2.853	4.204	22.922	92.690	521.514	614.204
<i>Movement in reserves during 2013-2014:</i>									
Surplus or (deficit) on the provision of services		0.556	(14.441)	-	-	-	(13.885)	-	(13.885)
Other comprehensive income and expenditure		-	-	-	-	-	-	100.202	100.202
Total comprehensive income and expenditure		0.556	(14.441)	-	-	-	(13.885)	100.202	86.317
Adjustments between accounting basis and funding basis under regulations	5	1.384	16.006	-	(0.996)	(2.422)	13.972	(13.972)	-
Net increase or (decrease) before transfers to other statutory reserves		1.940	1.565	-	(0.996)	(2.422)	0.087	86.230	86.317
Transfers to or (from) other statutory reserves	11	0.081	(2.127)	0.003	-	2.043	-	-	-
Increase or (decrease) in 2013-2014		2.021	(0.562)	0.003	(0.996)	(0.379)	0.087	86.230	86.317
Balance at 31 March 2014 carried forward		52.925	11.245	2.856	3.208	22.543	92.777	607.744	700.521
<i>Movement in reserves during 2014-2015:</i>									
Surplus or (deficit) on the provision of services		7.453	(16.586)	-	-	-	(9.133)	-	(9.133)
Other comprehensive income and expenditure		-	-	-	-	-	-	(52.875)	(52.875)
Total comprehensive income and expenditure		7.453	(16.586)	-	-	-	(9.133)	(52.875)	(62.008)
Adjustments between accounting basis and funding basis under regulations	5	3.379	17.543	-	0.552	-	21.474	(21.474)	-
Net increase or (decrease) before transfers to other statutory reserves		10.832	0.957	-	0.552	-	12.341	(74.349)	(62.008)
Transfers to or (from) other statutory reserves	11	(4.903)	(1.557)	(0.003)	-	6.463	-	-	-
Increase or (decrease) in 2014-2015		5.929	(0.600)	(0.003)	0.552	6.463	12.341	(74.349)	(62.008)
Balance at 31 March 2015 carried forward		58.854	10.645	2.853	3.760	29.006	105.118	533.395	638.513

Annual Accounts 2014-2015

Comprehensive Income and Expenditure Statement

This statement shows the accounting cost of providing services and managing the council during the year. It includes, on an accruals basis, all of the council's day-to-day expenses and related income. It also includes transactions measuring the value of non-current assets actually consumed during the year and the real projected value of retirement benefits earned by employees during the year. The statement shows the accounting cost in accordance with generally accepted accounting practices, rather than the cost according to the statutory regulations that specify the net expenditure that councils need to take into account when setting the annual council tax charge. The required adjustments between accounting basis and funding basis under regulations are shown in the **movement in reserves statement**.

2013-2014 Restated				2014-2015		
Gross expenditure	Gross income	Net expenditure		Gross expenditure	Gross income	Net expenditure
£m	£m	£m	Note	£m	£m	£m
20.812	(9.251)	11.561	Central services to the public	20.119	(8.919)	11.200
28.552	(4.728)	23.824	Cultural and related services	30.466	(5.503)	24.963
182.522	(19.625)	162.897	Education services	177.965	(21.399)	156.566
31.187	(10.705)	20.482	Environmental services	31.074	(8.653)	22.421
56.471	(47.821)	8.650	Housing services - Housing Revenue Account	58.302	(48.672)	9.630
75.815	(69.335)	6.480	Housing services - other	77.314	(69.277)	8.037
11.058	(4.978)	6.080	Planning and development services	14.500	(8.021)	6.479
25.606	(8.173)	17.433	Roads and transport services	25.539	(7.988)	17.551
148.570	(47.981)	100.589	Social work	153.960	(49.051)	104.909
11.260	(2.308)	8.952	Corporate and democratic core	11.629	(2.444)	9.185
1.686	(0.080)	1.606	Non-distributed costs	1.168	(0.081)	1.087
593.539	(224.985)	368.554	Net cost of services	602.036	(230.008)	372.028
			Other operating expenditure:			
		(0.594)	(Gains) or losses on the disposal of non-current assets			0.522
		28.902	Financing and investment income and expenditure	6		29.652
		(382.977)	Taxation and non-specific grant income	10		(393.069)
		13.885	(Surplus) or deficit on the provision of services			9.133
		(116.936)	(Surplus) or deficit on the revaluation of non-current assets	13		(4.578)
		(9.217)	Impairment (gains) or losses on non-current assets charged to the revaluation reserve	13		0.643
		0.098	(Surplus) or deficit on the revaluation of available-for-sale financial assets	12(ii)		(0.205)
		25.853	Actuarial (gains) or losses on pension assets and liabilities	35(ii)		57.015
		(100.202)	Other comprehensive income and expenditure			52.875
		(86.317)	Total comprehensive income and expenditure			62.008

Annual Accounts 2014-2015

Balance Sheet as at 31 March 2015

The **balance sheet** shows the value as at 31 March 2015 of the assets and liabilities recognised by the council. The net assets of the council are matched by the reserves held by the council. Reserves are reported in two categories. The first category comprises usable reserves, which are those reserves that the council may use to provide services, subject to the need to maintain a prudent level of reserves and any statutory limitations on their use (for example the Capital Receipts Reserve, which may only be used to fund capital expenditure or to repay debt). The second category of reserves comprises those that the council is not able to use to provide services. This category includes reserves that hold unrealised gains and losses in the value of assets (for example the Revaluation Reserve), where amounts would only become available to provide services if the assets are sold, and reserves that hold timing differences shown as 'adjustments between accounting basis and funding basis under regulations' in the **movement in reserves statement**.

31 March 2014		Note	31 March 2015
£m			£m
1,203.150	Property, plant and equipment	13	1,199.115
1.575	Investment property	14	1.575
38.661	Heritage assets	15	38.977
0.964	Intangible assets	16	0.860
2.845	Long-term investments	27	3.116
5.889	Long-term debtors	23	5.411
1,253.084	Long-term assets		1,249.054
27.605	Short-term investments	27	24.694
0.898	Inventories	21	1.084
-	Short-term Intangible Assets	22	0.931
39.188	Short-term debtors	23	45.022
29.826	Cash and cash equivalents	24	29.298
1.176	Short-term assets held for sale	17	0.756
98.693	Current assets		101.785
(58.006)	Short-term borrowing	27	(70.511)
(58.100)	Short-term creditors	25	(60.004)
(7.266)	Short-term provisions	26	(6.935)
(123.372)	Current liabilities		(137.450)
(193.041)	Long-term borrowing	27	(165.932)
(85.167)	Long-term creditors	25	(82.546)
(5.865)	Long-term provisions	26	(5.821)
(242.706)	Other long-term liabilities	35(vi)	(317.064)
(1.105)	Grants Receipts in Advance	9	(3.513)
(527.884)	Long-term liabilities		(574.876)
700.521	Net assets		638.513
92.777	Usable reserves	11	105.118
607.744	Unusable reserves	12	533.395
700.521	Total reserves		638.513

The unaudited accounts were issued on 25 June 2015 and the audited accounts were authorised for issue on 24 September 2015.

Balance Sheet signed by:

Alan Russell CPFA
Director of Finance and Resources

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

2013-2014			2014-2015	
£m		Note	£m	
13.885	Net (surplus) or deficit on the provision of services		9.133	
(92.822)	Adjust net surplus or deficit on the provision of services for non-cash movements	29a	(89.460)	
23.157	Adjust for items included in the net surplus or deficit on the provision of services that are investing and financing activities		28.565	
(55.780)	Net cash flows from operating activities		(51.762)	
18.307	Net cash flows from investing activities	29b	35.143	
32.042	Net cash flows from financing activities	29c	17.147	
(5.431)	Net (increase) or decrease in cash and cash equivalents		0.528	
(24.395)	Cash and cash equivalents at the beginning of the reporting period	24	(29.826)	
(29.826)	Cash and cash equivalents at the end of the reporting period		(29.298)	

Note 1 Accounting Standards Issued not Adopted

The Code requires the disclosure of information relating to the impact of an accounting change that will be required by a new standard that has been issued but not yet adopted. This applies to the adoption of the following new or amended standards within the 2014/15 Code:

- IFRS 13 Fair Value Measurement (May 2011)
- Annual Improvements to IFRS 2011-2013 Cycle
- IFRIC 21 Levies

The Code requires implementation from 1 April 2015 and there is therefore no impact on the 2014-2015 financial statements.

IFRS13 defines the concept of fair value in the valuation of property, plant and equipment and may result in minor changes to the valuation of certain assets in 2015/16. IFRS Improvements and IFRIC 21 Levies are generally minor, principally providing clarification. Overall, these new or amended standards are not expected to have a significant impact on the financial statements.

Note 2 Judgements in Applying Accounting Policies

In applying the accounting policies the Council has had to make certain judgements about complex transactions or those involving uncertainty about future events. Where a critical judgement has been made this is referred to in the relevant note to the core financial statements; however a summary of those with the most significant effect is detailed below.

Leases	Following an examination of all property and other asset leases, the Council has concluded that all land leases are operating leases. Leases relating to buildings in a number of cases meet the criteria for a finance lease as opposed to an operating lease, and they have been accounted for on this basis.
PFI/PPP and similar arrangements	The Council is deemed to control the services provided under the agreement for the provision of educational establishments. The accounting policies for PFI schemes and similar arrangements have been applied and the assets under the contract are included within Property, Plant and Equipment on the Council's Balance Sheet. Note 19 provides further details.
Public Sector Funding	There is some uncertainty about future levels of funding for local government in the medium term. However, the Council has assessed that this uncertainty is not sufficient to provide an indication that the assets of the Council might be impaired as a result of a need to close facilities and reduce levels of service provision.
Employee Benefits short-term provision	The Council has used a sampling approach to calculating the short-term provision for employee short-term compensated absences. A 5% random sample of employees has been used to calculate the short-term provision necessary for annual leave. Flexi-leave has been calculated based on the actual credit or debit position for all employees eligible as at 31 March 2015.

Note 3 Assumptions made about the future

The Statement of Accounts contains estimated figures that are based on assumptions made by the Council about the future or that are otherwise uncertain. Estimates are made taking into account historical experience, current trends and other relevant factors. However, because balances cannot be determined with certainty, actual results could be materially different from the assumptions and estimates.

The items in the Council's Balance Sheet as at 31 March 2015 for which there is a significant risk of material adjustment in the forthcoming financial year are as follows:

Item	Uncertainties	Effect if Results differ from Assumption
Property, Plant & Equipment	Assets are depreciated over useful lives that are dependent on assumptions about the level of repairs and maintenance that will be incurred in relation to individual assets. The current economic climate makes it uncertain that the Authority will be able to sustain its current spending on repairs and maintenance, bringing into doubt the useful lives assigned to assets.	If the useful life of assets is reduced, depreciation increases and the carrying amount of the assets falls. It is estimated that the annual depreciation charge for buildings would increase by £0.5 million for every year that useful lives had to be reduced.
Equal Pay and Holiday Pay Provision	The Council has made a provision of £1.236 million for the settlement of potential claims for back pay arising from Equal Pay legislation and a European Court of Justice ruling on Holiday Pay, based on the number of actual claims received and potentially receivable and an average settlement amount. It is not certain that all valid claims have yet been received by the Authority or that precedents set by other authorities in the settlement of claims will be applicable.	An increase over the forthcoming year of 10% in the estimated average settlement could have the effect of adding £0.124 million to the required provision.
Pensions Liability	Estimation of the net liability to pay pensions depends on a number of complex judgements relating to the discount rate used, the rate at which salaries are projected to increase, changes in retirement ages, mortality rates and expected returns on pension fund assets. A firm of consulting actuaries is engaged to provide the Council with expert advice about the assumptions to be applied.	The effects on the net pension liability of changes in individual assumptions can be measured. For instance, a 0.5% decrease in the discount rate assumption would result in an increase in the pension liability of £146 million. However, the assumptions interact in complex ways. During 2014-2015, the Council's actuaries advised that the net pensions liability had reduced by £51.9 million as a result of estimates being corrected as a result of experience but increased by £155.5 million as a result of updating of the assumptions.
Debt Impairment	At 31 March 2015, the Council had a balance for trade debtors of £18.6 million. A review of significant balances suggested that an impairment of doubtful debts of 62% (£11.5 million) was appropriate. However, in the current economic climate it is not certain that such an allowance would be sufficient.	If collection rates were to deteriorate, an increase of 10% of the amount of the impairment of doubtful debts would require an additional £1.9 million to be set aside as an allowance.

Note 4 Events after the balance sheet date

The Director of Finance and Resources, being the officer responsible for the council's financial affairs, signed the unaudited Annual Accounts on 25 June 2015. Events taking place after this date are not reflected in the financial statements or notes. Where events taking place before this date provided information about conditions existing at 31 March 2015, the figures in the financial statements and notes have been adjusted in all material respects to reflect the impact of this information.

Note 5 Adjustment between accounting basis and funding basis under regulations

This note details the adjustments that are made to the total comprehensive income and expenditure recognised by the council in the year in accordance with proper accounting practice to the resources that are specified by statutory provisions as being available to the council to meet future capital and revenue expenditure.

2014-2015	Usable reserves				Unusable reserves
	General Fund Balance	Housing Revenue Account Balance	Capital Statutory Funds	Capital Receipts Reserve	
	£m	£m	£m	£m	£m
<i>Adjustments primarily involving the Capital Adjustment Account:</i>					
Reversal of items relating to capital expenditure debited or credited to the comprehensive income and expenditure statement:					
Charges for depreciation and impairment of non-current assets	(39.964)	(30.641)	-	-	70.605
Amortisation of intangible assets	(0.311)	-	-	-	0.311
Capital grants and contributions applied	25.412	0.065	-	-	(25.477)
Amounts of non-current assets written off on disposal or sale as part of the gain or loss on disposal to the comprehensive income and expenditure statement	(0.675)	0.153	-	-	0.522
Insertion of items not debited or credited to the comprehensive income and expenditure statement:					
Statutory provision for the repayment of Loans Fund & Finance Lease principal	25.518	12.167	-	-	(37.685)
Capital expenditure charged against the General Fund and HRA Balances	1.846	2.017	-	-	(3.863)
<i>Adjustments primarily involving the Capital Receipts Reserve:</i>					
Transfer of cash sale proceeds credited as part of the gain or loss on disposal to the comprehensive income and expenditure statement	-	-	-	(3.088)	3.088
Use of the Capital Receipts Reserve to finance new capital expenditure	-	-	-	2.536	(2.536)
<i>Adjustment primarily involving the Financial Instruments Adjustment Account:</i>					
Amount by which finance costs charged to the comprehensive income and expenditure statement are different from finance costs chargeable in the year in accordance with statutory requirements	0.246	0.259	-	-	(0.505)
<i>Adjustments primarily involving the Pension Reserve:</i>					
Reversal of items relating to retirement benefits debited or credited to the comprehensive income and expenditure statement	(36.014)	(3.177)	-	-	39.191
Employer's pension contributions and direct payments to pensioners payable in the year	20.258	1.590	-	-	(21.848)
<i>Adjustment primarily involving the Employee Statutory Adjustment Account:</i>					
Amount by which officer remuneration charged to the comprehensive income and expenditure statement on an accruals basis is different from remuneration chargeable in the year in accordance with statutory requirements	0.305	0.024	-	-	(0.329)
Total adjustments	(3.379)	(17.543)	-	(0.552)	21.474

2013-2014	Usable reserves				Unusable reserves
	General Fund Balance	Housing Revenue Account Balance	Capital Statutory Funds	Capital Receipts Reserve	
	£m	£m	£m	£m	£m
<i>Adjustments primarily involving the Capital Adjustment Account:</i>					
Reversal of items relating to capital expenditure debited or credited to the comprehensive income and expenditure statement:					
Charges for depreciation and impairment of non-current assets	(52.247)	(28.631)	-	-	80.878
Amortisation of intangible assets	(0.310)	-	-	-	0.310
Capital grants and contributions applied	19.665	0.714	-	-	(20.379)
Amounts of non-current assets written off on disposal or sale as part of the gain or loss on disposal to the comprehensive income and expenditure statement	0.421	0.173	-	-	(0.594)
Insertion of items not debited or credited to the comprehensive income and expenditure statement:					
Statutory provision for the repayment of Loans Fund & Finance Lease principal	33.301	10.081	-	-	(43.382)
Capital expenditure charged against the General Fund and HRA Balances	10.562	2.722	2.422	-	(15.706)
<i>Adjustments primarily involving the Capital Receipts Reserve:</i>					
Transfer of cash sale proceeds credited as part of the gain or loss on disposal to the comprehensive income and expenditure statement	-	-	-	(2.778)	2.778
Use of the Capital Receipts Reserve to finance new capital expenditure	-	-	-	3.774	(3.774)
<i>Adjustment primarily involving the Financial Instruments Adjustment Account:</i>					
Amount by which finance costs charged to the comprehensive income and expenditure statement are different from finance costs chargeable in the year in accordance with statutory requirements	0.331	0.265	-	-	(0.596)
<i>Adjustments primarily involving the Pension Reserve:</i>					
Reversal of items relating to retirement benefits debited or credited to the comprehensive income and expenditure statement	(32.784)	(2.889)	-	-	35.673
Employer's pension contributions and direct payments to pensioners payable in the year	19.637	1.538	-	-	(21.175)
<i>Adjustment primarily involving the Employee Statutory Adjustment Account:</i>					
Amount by which officer remuneration charged to the comprehensive income and expenditure statement on an accruals basis is different from remuneration chargeable in the year in accordance with statutory requirements	0.040	0.021	-	-	(0.061)
Total adjustments	(1.384)	(16.006)	2.422	0.996	13.972

Note 6 Financing and investment income and expenditure

2013-2014 Restated		2014-215
£m		£m
24.213	Interest payable and similar charges	22.115
9.223	Net interest on the net defined benefit liability	10.573
(2.066)	Interest receivable and similar income	(1.302)
(0.111)	Income and expenditure in relation to investment properties and changes in their fair values	(0.111)
(2.357)	Net (surplus) or deficit on trading operations	(1.623)
28.902	Total financing and investment income and expenditure	29.652

Note 7 Material Items of Income and Expenditure

The following items of income and expenditure are material and are shown net in the **comprehensive income and expenditure statement**.

As outlined in Note 26, provisions have been reassessed or new provisions introduced during the course of the year to ensure that the Council is making appropriate and prudent adjustments for changes in risks associated with specific issues relevant to the Council.

Note 8 Amounts reported for resource allocation decisions

The standard service groups shown on the face of the **comprehensive income and expenditure statement** are those specified by the Service Reporting Code of Practice and are designed to make comparisons between local authorities' accounts more meaningful. However, the standard service groups do not reflect the local management of service delivery and budgetary responsibilities as determined by the Council.

The management of Renfrewshire Council is led by the Chief Executive and following a restructure of service departments implemented on 1 April 2013, the operational structure of the Council is divided into five main service areas, each led by a service director. A review of the Council's management arrangements was approved by the Council's Leadership Board on 18 February 2015 and will result in a number of changes to the service areas during 2015/16. Financial reports to management are prepared on a different basis from the accounting policies used in the statement of accounts. In particular:

- no charges are made in relation to capital expenditure (whereas depreciation, revaluation and impairment losses in excess of the balance on the Revaluation Reserve and amortisations are charged to services);
- the cost of retirement benefits is based on cash flows (payment of employer's pensions contributions) rather than the current service cost of benefits accrued in the year;
- expenditure on support services is budgeted for centrally and is not charged to service areas.

The income and expenditure of the Council's main service areas, as reported to management, for the financial year is as follows:

Service area income and expenditure analysis 2014-2015	Service area						Total
	Education and Leisure Services	Community Resources	Finance and Resources	Development and Housing Services	Social Work	Other Services	
	£m	£m	£m	£m	£m	£m	
Employee expenses	103.357	25.862	29.294	16.491	43.467	1.545	220.016
Other service expenses	82.003	46.546	10.455	128.846	93.323	37.381	398.554
Support services recharges	9.909	4.031	11.774	5.283	6.418	10.310	47.725
Gross expenditure	195.269	76.439	51.523	150.620	143.208	49.236	666.295
Income	(23.958)	(20.343)	(46.467)	(134.433)	(48.878)	(22.170)	(296.249)
Net expenditure	171.311	56.096	5.056	16.187	94.330	27.066	370.046

Service area income and expenditure analysis 2013-2014	Service area						Total
	Education and Leisure Services	Community Resources	Finance and Corporate Services	Development and Housing Services	Social Work	Other Services	
	£m	£m	£m	£m	£m	£m	
Employee expenses	102.077	26.131	29.263	14.652	42.043	1.644	215.810
Other service expenses	94.333	45.526	10.082	126.510	92.555	22.185	391.191
Support services recharges	9.590	4.532	11.489	5.517	6.912	9.552	47.592
Gross expenditure	206.000	76.189	50.834	146.679	141.510	33.381	654.593
Income	(22.747)	(21.508)	(45.820)	(130.268)	(47.779)	(16.520)	(284.642)
Net expenditure	183.253	54.681	5.014	16.411	93.731	16.861	369.951

Reconciliation of service area income and expenditure to the net cost of services in the comprehensive income and expenditure statement

The following table shows how the figures in the above analysis of service area income and expenditure reconcile to the amounts included in the **comprehensive income and expenditure statement**.

2013-2014		2014-2015
£m		£m
369.951	Net expenditure in the service area income and expenditure	370.046
59.856	Amounts not included in the service area analysis but included in the CIES	22.435
(58.673)	Amounts included in the service area analysis but not included in the CIES	(20.453)
371.134	Net cost of services in the comprehensive income and expenditure	372.028

Reconciliation to subjective analysis of income and expenditure

This table shows how the figures in the above analysis of service area income and expenditure reconcile to a subjective analysis of the surplus or deficit on the provision of services as included in the **comprehensive income and expenditure statement**.

2014-2015	Service area income and expenditure analysis	Amounts not included in the analysis but included in the CIES	Amounts included in the analysis but not included in the CIES	Allocation of support service recharges	Net Cost of Services	Amounts reported below the "net cost of services" in the CIES	(Surplus) or deficit on the CIES
	£m	£m	£m	£m	£m	£m	£m
Employee expenses	220.015	(57.015)	(22.177)	-	140.823	-	140.823
Other service expenses	368.016	-	22.281	-	390.297	-	390.297
Support service recharges	47.725	-	-	(47.725)	-	-	-
Depreciation, amortisation and impairment	-	70.916	-	-	70.916	-	70.916
Interest payments	32.162	(10.047)	(22.115)	-	-	32.162	32.162
Net (surplus) or deficit on Trading Operations	(1.623)	-	1.623	-	-	(1.623)	(1.623)
(Gain) or loss on disposal of non-current assets	-	-	-	-	-	0.522	0.522
Total expenditure	666.295	3.854	(20.388)	(47.725)	602.036	31.061	633.097
Fees, charges and other service income	(192.311)	-	-	47.725	(144.586)	-	(144.586)
Interest and investment income	(0.709)	0.887	-	-	0.178	(0.887)	(0.709)
Income from council tax	-	-	-	-	-	(64.305)	(64.305)
Government grants and contributions	(103.229)	17.694	(0.065)	-	(85.600)	(328.764)	(414.364)
Total income	(296.249)	18.581	(0.065)	47.725	(230.008)	(393.956)	(623.964)
Net expenditure	370.046	22.435	(20.453)	-	372.028	(362.895)	9.133

2013-2014	Service area income and expenditure analysis	Amounts not included in the analysis but included in the CIES	Amounts included in the analysis but not included in the CIES	Allocation of support service recharges	Net Cost of Services	Amounts reported below the "net cost of services" in the CIES	(Surplus) or deficit on the CIES
	£m	£m	£m	£m	£m	£m	£m
Employee expenses	215.810	(25.853)	(21.236)	-	168.721	-	168.721
Other service expenses	363.657	-	(18.161)	-	345.496	-	345.496
Support service recharges	47.592	-	-	(46.727)	0.865	-	0.865
Depreciation, amortisation and impairment	-	81.188	-	-	81.188	-	81.188
Interest payments	29.891	(8.258)	(21.633)	-	0.000	21.633	21.633
Net (surplus) or deficit on Trading Operations	(2.357)	-	2.357	-	-	(2.357)	(2.357)
(Gain) or loss on disposal of non-current assets	-	-	-	-	-	(0.594)	(0.594)
Total expenditure	654.593	47.077	(58.673)	(46.727)	596.270	18.682	614.952
Fees, charges and other service income	(186.290)	-	-	46.727	(139.563)	-	(139.563)
Interest and investment income	(1.043)	1.212	-	-	0.169	7.046	7.215
Income from council tax	-	-	-	-	-	(63.742)	(63.742)
Government grants and contributions	(97.309)	11.567	-	-	(85.742)	(319.235)	(404.977)
Total income	(284.642)	12.779	-	46.727	(225.136)	(375.931)	(601.067)
Net expenditure	369.951	59.856	(58.673)	-	371.134	(357.249)	13.885

Note 9 Grant income

The council has received grants that have yet to be recognised as income. This is because these grants have conditions attached to them that remain outstanding, and which would require the monies to be returned to the grantor. The balance at 31 March 2015 is as follows:

31 March 2014		31 March 2015
£m		£m
	<i>Grants Receipts in Advance:</i>	
1.105	Miscellaneous revenue grants	3.513
1.105	Total Grants Receipts in Advance	3.513

The council credited the following grants, contributions and donations direct to services in the **comprehensive income and expenditure statement** during 2014-2015.

2013-2014		2014-2015	
£m		£m	
65.118	Housing benefit	64.730	
1.516	Housing benefit and council tax administration	1.112	
0.868	Private sector housing grant	0.847	
0.751	Education Maintenance Allowance	0.696	
0.027	Gaelic Education	0.024	
0.063	School Milk	0.057	
1.272	Other Education	1.006	
6.257	Social work	5.551	
0.400	Employability	1.253	
2.847	Other grants	3.642	
79.119	Total credited to services	78.918	

Note 10 Taxation and non-specific grant income

The council credited the following taxation and non-specific grant income to the **comprehensive income and expenditure statement** during 2014-2015.

2013-2014		2014-2015	
£m		£m	
(63.742)	Income from council tax and community charge	(64.305)	
(97.709)	Distribution from the national non-domestic rate pool	(106.316)	
(209.959)	General Revenue Grant from the Scottish Government	(204.754)	
(11.567)	Capital grants and contributions	(17.694)	
(382.977)	Total taxation and non-specific grant income	(393.069)	

Note 11 Usable reserves

Usable reserves are those reserves the council is able to apply to fund expenditure or reduce taxation, and comprise both capital and revenue reserves. Movements in the revenue reserves during the year are outlined in the **movement in reserves statement**, however a summary is shown below.

31 March 2014		31 March 2015	
£m		£m	
52.925	General Fund Balance	58.854	
11.245 *	Housing Revenue Account Balance	10.645 *	
3.208	Capital Receipts Reserve	3.760	
25.399	Other Statutory Funds	31.859	
92.777	Total usable reserves	105.118	

* £3.838 million of the £10.645 million balance has been earmarked for Welfare Reform support

This note sets out the amounts set aside from the General Fund Balance in statutory funds established under Schedule 3 of the Local Government (Scotland) Act 1975 to provide financing for specific areas of expenditure, and the amounts transferred back from these funds to meet General Fund expenditure in 2014-2015.

		2013-2014			2014-2015		
	Balance at 31 March 2013	Transfers out 2013-2014	Transfers in 2013-2014	Balance at 31 March 2014	Transfers out 2014-2015	Transfers in 2014-2015	Balance at 31 March 2015
	£m	£m	£m	£m	£m	£m	£m
Insurance Fund	2.543	-	-	2.543	-	-	2.543
Reservoir Repair Fund	0.310	-	0.003	0.313	(0.005)	0.002	0.310
Revenue statutory funds	2.853	-	0.003	2.856	(0.005)	0.002	2.853
Education Capital Items Fund	0.906	(0.195)	0.024	0.735	(0.087)	0.190	0.838
Investment Capital Fund	22.016	(9.572)	7.237	19.681	-	4.803	24.484
Housing Capital Fund	-	-	2.127	2.127	-	1.557	3.684
Capital statutory funds	22.922	(9.767)	9.388	22.543	(0.087)	6.550	29.006
Total	25.775	(9.767)	9.391	25.399	(0.092)	6.552	31.859

In addition to the capital statutory funds above the Capital Receipts Reserve is also a statutory fund. Detail of the movement in the Capital Receipts Reserve is shown in Note 5, but a summary of the movement is also shown below.

	2013-2014				2014-2015		
Balance at	Sale proceeds	Capital expenditure funded	Balance at	Sale proceeds	Capital expenditure funded	Balance at	
31 March 2013	2013-2014	2013-2014	31 March 2014	2014-2015	2014-2015	31 March 2015	
£m	£m	£m	£m	£m	£m	£m	
Capital Receipts Reserve	4.204	2.778	(3.774)	3.208	3.088	(2.536)	3.760

The Insurance Fund is the funding mechanism for the control of insurable risk and covers the main classes of insurance. It is earmarked for premiums and self-funded insurance costs.

The Reservoir Repair Fund is funding received from a contractor for repairs in perpetuity to the Thornly Dam.

The Education Capital Items Fund is earmarked funding for specific schools to be used in 2015-2016 for planned purchases of a capital nature such as computers and information communication technology equipment.

The Investment Capital Fund represents planned funding earmarked to support the Council's investment programme and the wider strategic management of the Council's associated debt profile.

The Housing Capital Fund will be used to assist in managing the associated debt costs of improving the standard of council housing.

The Capital Receipts Reserve holds cash receipts from asset sales and is used to fund planned capital expenditure.

Ring-fenced elements of the General Fund Balance

This note sets out the amounts within the General Fund Balance which the council has ring-fenced for future expenditure plans.

	2013-2014				2014-15		
	Balance at 31 March 2013	Transfers out 2013-2014	Transfers in 2013-2014	Balance at 31 March 2014	Transfers out 2014-2015	Transfers in 2014-2015	Balance at 31 March 2015
	£m	£m	£m	£m	£m	£m	£m
Service Modernisation and Reform Fund	7.490	(0.850)	1.068	7.708	(1.337)	0.025	6.396
Funding the future availability of the educational establishments to be replaced under the Public Private Partnership	11.484	-	1.186	12.670	-	-	12.670
M74 Fund	0.594	(0.023)	-	0.571	-	-	0.571
Development Contribution – Paisley Town Centre	1.300	-	-	1.300	(0.164)	-	1.136
Early Years Change Fund	0.662	-	1.357	2.019	-	1.302	3.321
Land Decontamination	0.300	(0.029)	-	0.271	(0.038)	-	0.233
Waste Management Strategy	10.644	(1.139)	-	9.505	(0.874)	-	8.631
Invest in Renfrewshire	1.769	(0.195)	1.823	3.397	(0.239)	4.332	7.490
Community Safety	2.068	(0.483)	0.027	1.612	(0.505)	-	1.107
Private Sector Housing Grant	1.669	(0.080)	-	1.589	-	0.251	1.840
Town Centre Access	0.248	(0.141)	-	0.107	(0.107)	-	-
Tackling Poverty - Credit Union Support	-	-	0.500	0.500	(0.039)	-	0.461
Energy and Carbon Management	-	-	0.131	0.131	-	0.124	0.255
Events and Tourism	-	-	0.181	0.181	(0.067)	-	0.114
Paisley Town Centre Heritage Asset Strategy	-	-	-	-	-	1.802	1.802
City Deal	-	-	-	-	-	1.561	1.561
Response to Commission on Tackling Poverty	-	-	-	-	-	1.636	1.636
Youth Employment Strategy	-	-	-	-	-	0.180	0.180
<i>Year end flexibility:</i>							
Education and Leisure Services	1.581	(0.611)	-	0.970	-	0.440	1.410
Chief Executive's Service	0.250	(0.250)	-	-	-	-	-
Social Work	1.392	(1.346)	1.149	1.195	(0.952)	0.030	0.273
General Revenue Grant from the Scottish Government carried forward	0.099	(0.099)	-	-	-	-	-
Total ring-fenced element of the General Fund Balance	41.550	(5.246)	7.422	43.726	(4.322)	11.683	51.087
Unallocated element of the General Fund Balance	9.354	(0.155)	-	9.199	(2.227)	0.795	7.767
General Fund Balance	50.904	(5.401)	7.422	52.925	(6.549)	12.478	58.854

The unallocated balance of £7.767 million is 2.1% of the Council's net annual running costs.

Note 12 Unusable reserves

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

(i) Reserves that hold unrealised gains and losses, particularly in relation to the revaluation of property, plant and equipment and financial instruments, where amounts will only become available to provide services (or limit resources in the case of losses) once the gains or losses are realised as the assets are disposed of. This category of reserves comprises the Revaluation Reserve and the Available-for-sale Financial Instruments Reserve.

(ii) Adjustment accounts that deal with situations where income and expenditure are recognised according to statutory regulations against the General Fund Balance and the Housing Revenue Account Balance on a different basis from that expected by generally accepted accounting practices. These adjustment accounts will carry either a debit balance (showing that the council is required by statute to fund its expenditure more slowly than accounting standards would expect) or a credit balance (where the council has set resources aside under statute earlier than accounting standards require). The adjustment accounts effectively offset the General Fund Balance and the Housing Revenue Account Balance to give the council more or less spending power in the short term than proper accounting practices would allow. The adjustment accounts comprise the Capital Adjustment Account, the Financial Instruments Adjustment Account, the Capital Receipts Reserve, the Pension Reserve and the Employee Statutory Adjustment Account.

Summary of unusable reserves

31 March 2014		31 March 2015	
£m		Note	£m
334.760	Revaluation Reserve	(i)	328.457
0.126	Available-for-sale Financial Instruments Reserve	(ii)	0.331
538.147	Capital Adjustment Account	(iii)	543.420
(15.387)	Financial Instruments Adjustment Account	(iv)	(14.882)
(242.706)	Pension Reserve	(v)	(317.064)
(7.196)	Employee Statutory Adjustment Account	(vi)	(6.867)
607.744	Total unusable reserves		533.395

(i) Movement in the year: Revaluation Reserve

The Revaluation Reserve contains the gains made by the council arising from increases in the value of its non-current assets. The balance is reduced when assets with accumulated gains are (i) revalued downwards or impaired and the gains are lost, (ii) used in the provision of services and the gains are consumed through depreciation or (iii) disposed of and the gains are realised. The Revaluation Reserve contains only revaluation gains accumulated since 1 April 2007, which was the date that the Revaluation Reserve was created. Accumulated gains arising before that date are consolidated into the balance on the Capital Adjustment Account.

2013-2014		2014-2015	
£m		£m	£m
214.981	Balance at 1 April		334.760
126.153	Upward/(downward) revaluation of non-current assets	3.935	
(6.374)	Difference between fair value depreciation and historic cost depreciation written off to the Capital Adjustment Account	(10.238)	
-	Accumulated gains or (losses) on disposal of non-current assets transferred to the Capital Adjustment Account	-	
119.779	Amount posted to the Capital Adjustment Account		(6.303)
334.760	Balance at 31 March		328.457

(ii) Movement in the year: Available-for-sale Financial Instruments Reserve

The Available-for-sale Financial Instruments Reserve contains the gains made by the council arising from increases in the value of its investments that have quoted market prices. The balance is reduced when investments with accumulated gains are (i) revalued downwards or impaired and the gains are lost or (ii) disposed of and the gains are realised.

2013-2014		2014-2015	
£m		£m	
0.224	Balance at 1 April		0.126
(0.098)	Upward/(downward) revaluation of investments	0.205	
0.126	Balance at 31 March		0.331

(iii) Movement in the year: Capital Adjustment Account

The Capital Adjustment Account absorbs the timing differences arising from the different arrangements for accounting for the consumption of non-current assets and for financing the acquisition, construction or enhancement of those assets. The Capital Adjustment Account is debited with the cost of acquisition, construction or enhancement as depreciation, impairment losses and amortisations are charged to the **comprehensive income and expenditure statement** (with reconciling postings from the Revaluation Reserve to convert fair value figures to a historical cost basis). The Capital Adjustment Account is credited with the amounts set aside by the council as finance for the costs of acquisition, construction and enhancement.

The Capital Adjustment Account contains accumulated gains and losses on investment properties and gains recognised on donated assets that have yet to be consumed by the council, and also revaluation gains accumulated on property, plant and equipment before 1 April 2007. The Revaluation Reserve was created to hold such gains arising from 1 April 2007 onwards.

Note 5 provides details of the source of all the transactions posted to the Capital Adjustment Account, apart from those involving the Revaluation Reserve.

2013-2014		2014-2015	
£m		£m	£m
531.904	Balance at 1 April		538.147
	<i>Reversal of items relating to capital expenditure debited or credited to the comprehensive income and expenditure statement:</i>		
(80.878)	Charges for depreciation, impairment and revaluation losses of non-current assets	(70.605)	
(0.310)	Amortisation of intangible assets	(0.311)	
	Revenue expenditure funded from capital under statute		
(2.778)	Non-current assets sale proceeds	(3.088)	
0.594	Gain or (loss) on disposal of non-current assets charged to the comprehensive income and expenditure statement	(0.522)	
(83.372)			(74.526)
6.374	Adjusting amounts written out of the Revaluation Reserve		10.238
(76.998)	Net written out amount of the cost of non-current assets consumed in the year		(64.288)
	<i>Capital financing applied in the year:</i>		
3.774	Use of the Capital Receipts Reserve to finance new capital expenditure	2.536	
20.379	Capital grants and contributions credited to the comprehensive income and expenditure statement that have been applied to capital financing	25.477	
43.382	Loans Fund principal repayments	37.685	
15.706	Capital expenditure charged against the General Fund and Housing Revenue Account balances	3.863	
83.241			69.561
538.147	Balance at 31 March		543.420

(iv) Movement in the year: Financial Instruments Adjustment Account

The Financial Instruments Adjustment Account absorbs the timing differences arising from the different arrangements for accounting for income and expenses relating to certain financial instruments, and for bearing losses or benefiting from gains in accordance with statutory provisions [or regulations]. The council uses the Financial Instruments Adjustment Account to:

(i) Manage premiums incurred on the early repayment of borrowings. Generally accepted accounting practices require that premiums are debited to the **comprehensive income and expenditure statement** when they are incurred (except where the loan debt being repaid is exchanged for new loan debt on substantially similar terms). However, statutory arrangements or regulations allow any premiums that would normally require to be taken immediately to the surplus or deficit on the provision of services, to be amortised to the General Fund Balance over the various periods of time as specified in the regulations/statutory guidance. Furthermore, statutory arrangements [or regulations] require that any premiums that were on the council's balance sheet at 31 March 2007 be amortised to the General Fund Balance over the unexpired term that was outstanding on the associated loans when they were redeemed. The council had various premiums totalling £17.630 million at 31 March 2007 and, under the statutory arrangements, these will be fully amortised to the General Fund Balance by financial year 2053-2054.

(ii) Manage borrowings that were on the council's balance sheet at 31 March 2007 and that have a stepped interest rate feature. These borrowings comprise five "lender option borrower option" (LOBO) loans for which the interest rate was fixed for an initial period, and at a pre-agreed later date the interest rate changed. Generally accepted accounting practices require that interest charges relating to borrowings that have a stepped interest rate feature are debited to the **comprehensive income and expenditure statement** on the basis of a single effective interest rate (EIR) over the expected life of the loans, rather than based on the contractual cash outflows of interest. However, statutory arrangements [or regulations] allow such borrowings that were on the council's balance sheet at 31 March 2007 to be charged to the General Fund Balance in accordance with the accounting treatment prior to 1 April 2007, which did not require the use of the effective interest rate as the basis for the interest charge.

(iii) Manage "soft loans" that were on the council's balance sheet at 31 March 2007. Soft loans are loans advanced by the council at nil or below prevailing interest rates. Generally accepted accounting practices require that the discounted interest rate is recognised as a reduction in the fair value of the loan, with the difference being debited to the **comprehensive income and expenditure statement** as service expenditure. However, statutory arrangements [or regulations] require that, for soft loans on the council's balance sheet at 31 March 2007, the reduction in value and corresponding charge to be reversed, so that there is no impact on the General Fund Balance. As at 31 March 2007 interest free loans amounting to £0.156 million had been advanced to employees who had had changes implemented to their pay cycle. These loans are repayable when employees leave the council's employment.

2013-2014		2014-2015	
£m		£m	£m
(15.983)	Balance at 1 April		(15.387)
-	Premiums incurred in the year and charged to the comprehensive income and expenditure statement	-	
0.581	Proportion of premiums incurred in previous financial years to be charged against the General Fund Balance in accordance with statutory requirements	0.489	
0.581			0.489
0.015	Amount by which finance costs charged to the comprehensive income and expenditure statement are different from finance costs chargeable in the year in accordance with statutory requirements or regulations		0.016
(15.387)	Balance at 31 March		(14.882)

(v) Movement in the year: Pension Reserve

The Pension Reserve absorbs the timing differences arising from the different arrangements for accounting for post-employment benefits and for funding benefits in accordance with statutory provisions or regulations. The council accounts for post-employment benefits in the **comprehensive income and expenditure statement** as the benefits are earned by employees accruing years of service, updating the liabilities recognised to reflect inflation, changing assumptions and investment returns on any resources set aside to meet the costs. However, statutory arrangements require benefits earned to be financed as the council makes employer's contributions to pension funds. The debit balance on the Pension Reserve shows a significant shortfall in the benefits earned by past and current employees and the council's share of Strathclyde Pension Fund resources available to meet them. The statutory arrangements will ensure that funding will have been set aside by the time the benefits come to be paid.

2013-2014		2014-2015	
£m		£m	
(202.355)	Balance at 1 April	(242.706)	
(25.853)	Actuarial gains or (losses) on pensions assets and liabilities	(57.015)	
(35.673)	Reversal of items relating to retirement benefits debited or credited to the surplus or deficit on the provision of services in the comprehensive income and expenditure statement	(39.191)	
21.175	Employer's pension contributions payable in the year	21.848	
(242.706)	Balance at 31 March	(317.064)	

(vi) Movement in the year: Employee Statutory Adjustment Account

The Employee Statutory Adjustment Account absorbs the differences that would otherwise arise on the General Fund Balance from accruing for short-term accumulating compensated absences at the end of the financial year.

2013-2014		2014-2015	
£m		£m	£m
(7.257)	Balance at 1 April		(7.196)
7.257	Settlement or cancellation of accrual made at the end of the	7.196	
(7.196)	Amounts accrued at the end of the current year	(6.867)	
0.061	Amount by which officer remuneration charged to the comprehensive income and expenditure statement on an accruals basis is different from remuneration chargeable in the year in accordance with statutory requirements		0.329
(7.196)	Balance at 31 March		(6.867)

Note 13 Property, Plant and Equipment

2014-2015

	Council dwellings	Other land and buildings	Vehicles, plant, furniture and equipment	Infrastructure assets	Assets under construction	Surplus assets	Total property, plant and equipment	Of which funded by PPP
	£m	£m	£m	£m	£m	£m	£m	£m
Gross carrying amount at 1 April 2014	509.577	316.907	360.202	260.110	15.288	37.233	1,499.317	85.552
Assets reclassified (to) or from the "held for sale" category	(0.106)	-	-	-	-	-	(0.106)	-
Other asset reclassifications	(0.535)	(7.812)	35.281	-	(27.602)	0.668	-	-
Additions	4.477	3.039	33.018	7.782	17.262	0.246	65.824	0.877
Disposals	(1.421)	(3.671)	(2.727)	-	-	(1.601)	(9.420)	-
Revaluation increases or (decreases) recognised in other comprehensive income and expenditure and taken to the Revaluation Reserve	(26.466)	(1.669)	0.693	-	-	0.185	(27.257)	-
Revaluation increases or (decreases) recognised in the surplus or deficit on the provision of services	-	(5.102)	(2.721)	-	-	(0.040)	(7.863)	-
Gross carrying amount at 31 March 2015	485.526	301.692	423.746	267.892	4.948	36.691	1,520.495	86.429
Accumulated depreciation (including accumulated impairment losses) at 1 April 2014	-	58.550	113.271	113.243	-	11.103	296.167	4.893
Assets reclassified (to) or from the "held for sale" category	-	-	-	-	-	-	-	-
Depreciation on other reclassifications	(0.018)	(5.984)	5.984	-	-	0.018	-	-
Depreciation charge for the year	16.983	6.581	33.413	5.249	-	0.064	62.290	3.132
Depreciation and impairment on disposals	(0.047)	(3.609)	(2.579)	-	-	(0.102)	(6.337)	-
Depreciation written out to the Revaluation Reserve	(16.918)	(7.481)	(7.404)	-	-	(0.032)	(31.835)	-
Depreciation written out to the surplus or deficit on the provision of services	-	-	-	-	-	-	-	-
Impairment losses recognised or reversed in other comprehensive income and expenditure and taken to the Revaluation Reserve	-	1.371	(0.713)	-	-	(0.015)	0.643	(1.416)
Impairment losses recognised in the surplus or deficit on the provision of services	-	0.159	0.293	-	-	-	0.452	-
Accumulated depreciation (including accumulated impairment losses) at 31 March 2015	-	49.587	142.265	118.492	-	11.036	321.380	6.609
Balance sheet net carrying amount at 31 March 2015	485.526	252.105	281.481	149.400	4.948	25.655	1,199.115	79.820
Balance sheet net carrying amount at 1 April 2014	509.577	258.357	246.931	146.867	15.288	26.130	1,203.150	80.659

2013-2014	Council dwellings		Other land and buildings		Vehicles, plant, furniture and equipment		Infrastructure assets		Assets under construction		Surplus assets		Total property, plant and equipment		Of which funded by PPP	
	£m		£m		£m		£m		£m		£m		£m		£m	
Gross carrying amount at 1 April 2013	397.005		386.438		280.398		251.088		7.402		56.041		1,378.372		89.597	
Assets reclassified (to) or from the "held for sale" category	(0.526)		(0.389)		-		-		-		-		(0.915)			
Other asset reclassifications	3.517		(37.070)		46.234		1.069		(10.467)		(3.314)		(0.031)			
Additions	3.153		5.408		36.223		7.953		18.353		0.038		71.128		0.862	
Disposals	(1.705)		(0.216)		(2.958)		-		-		-		(4.879)			
Revaluation increases or (decreases) recognised in other comprehensive income and expenditure and taken to the Revaluation Reserve	108.133		(11.342)		0.305		-		-		(11.229)		85.867		(2.328)	
Revaluation increases or (decreases) recognised in the surplus or deficit on the provision of services	-		(25.922)		-		-		-		(4.303)		(30.225)		(2.579)	
Gross carrying amount at 31 March 2014	509.577		316.907		360.202		260.110		15.288		37.233		1,499.317		85.552	
Accumulated depreciation (including accumulated impairment losses) at 1 April 2013	-		76.100		87.875		108.191		-		16.480		288.646		6.952	
Assets reclassified (to) or from the "held for sale" category	(0.019)		(0.012)		-		-		-		-		(0.031)			
Depreciation on other reclassifications	-		(8.198)		8.483		-		-		(0.285)		-			
Depreciation charge for the year	13.690		8.308		27.702		5.052		-		0.077		54.829		2.496	
Depreciation and impairment on disposals	(0.058)		(0.017)		(2.892)		-		-		-		(2.967)			
Depreciation written out to the Revaluation Reserve	(13.613)		(16.813)		(0.241)		-		-		(0.250)		(30.917)		(4.555)	
Depreciation written out to the surplus or deficit on the provision of services	-		-		-		-		-		-		-		-	
Impairment losses recognised or reversed in other comprehensive income and expenditure and taken to the Revaluation Reserve	-		(4.401)		-		-		-		(4.816)		(9.217)		-	
Impairment losses recognised in the surplus or deficit on the provision of services	-		3.583		(7.656)		-		-		(0.103)		(4.176)		-	
Accumulated depreciation (including accumulated impairment losses) at 31 March 2014	-		58.550		113.271		113.243		-		11.103		296.167		4.893	
Balance sheet net carrying amount at 31 March 2013	509.577		258.357		246.931		146.867		15.288		26.130		1,203.150		80.659	
Balance sheet net carrying amount at 1 April 2012	397.005		310.338		192.523		142.897		7.402		39.561		1,089.726		82.645	

Note 14 Investment properties

The following items of income and expense have been accounted for in the “financing and investment income and expenditure” line in the **comprehensive income and expenditure statement**:

2013-2014		2014-2015	
£m		£m	
(0.111)	Rental income from investment property	(0.111)	
(0.111)	Net (gain) or loss	(0.111)	

There are no restrictions on the council’s ability to realise the value inherent in its investment property or on the council’s right to the remittance of income and the proceeds of disposal. The council has no contractual obligations to purchase, construct or develop investment property, nor does it have contractual obligations in relation to repairs, maintenance or enhancement.

The following table summarises the movement in the fair value of investment properties during the year:

2013-2014		2014-2015	
£m		£m	
1.572	Opening balance at 1 April	1.575	
0.003	Net gains or (losses) from fair value adjustments	-	
1.575	Closing balance at 31 March	1.575	

Note 15 Heritage Assets

The movement in the fair value of heritage assets is as follows:

2013-2014		2014-2015	
£m		£m	
38.409	Opening balance at 1 April	38.661	
0.252	Additions (at cost)	0.316	
38.661	Closing balance at 31 March	38.977	

The combined collections managed by the Renfrewshire Arts and Museums Service number in excess of 350,000 objects and it is impractical to undertake a full valuation of all the items in the collection. The balances above reflect a combination of external valuations and those undertaken by museum curators for insurance purposes. Internal valuations are generally derived on a collection basis as opposed to valuing individual objects.

The details of the valuations of the assets are as follows:

- Art collection: 2013 (Sotheby’s)
- Shawls and textiles: 2012 (internal)
- Natural and human history: 2012 (internal)

An inventory of objects is currently held in a variety of both manual and electronic formats. A centralised electronic collections management system has been procured and a project is underway to transfer records to this new system. It is recognised however that this is a significant task and may take a substantial period of time to complete.

A summary of transactions over the previous 5 years is shown below:

	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
	£m	£m	£m	£m	£m
Acquisitions	0.021	0.016	-	0.252	0.316
Donations	-	-	0.030	-	-
Disposals	0.011	-	-	-	-
Revaluations	-	(0.238)	(2.083)	-	-

Note 16 Intangible assets

The council accounts for purchased software licences as intangible assets. The cost of the licences is amortised on a straight-line basis over the expected life of the licences, which is three to five years for all ICT systems. Amortisation charges are initially charged to ICT services and then absorbed as an overhead across all the service headings in the net expenditure of services. The movement on intangible asset balances during the year is as follows:

2013-2014		2014-2015
Purchased software licences		Purchased software licences
£m		£m
	<i>Balances at start of year:</i>	
2.310	Gross carrying amount	2.517
(1.398)	Accumulated amortisation	(1.553)
0.912	Net carrying amount at start of year	0.964
0.388	Additions: purchases	0.208
(0.181)	Disposals	(0.008)
0.155	Accumulated amortisation derecognised on disposal	0.007
(0.310)	Amortisation for the year	(0.311)
0.964	Net carrying amount at end of year	0.860
	<i>...comprising:</i>	
2.517	Gross carrying amount	2.717
(1.553)	Accumulated amortisation	(1.857)
0.964	Net carrying amount at end of year	0.860

There are no individual intangible assets that are material to the financial statements and there are currently no contractual commitments for the acquisition of intangible assets.

Note 17 Assets held for sale

The following table summarises the movement in the fair value of assets held for sale during the year:

2013-2014		2014-2015	
£m		£m	
0.358	Opening balance at 1 April	1.176	
	Assets newly classified as "held for sale":		
0.526	Council Dwellings	0.106	
0.389	Other Land and Buildings	-	
0.149	Revaluation gains	-	
(0.246)	Assets sold	(0.526)	
1.176	Closing balance at 31 March	0.756	

Note 18 Leases

Renfrewshire Council as Lessee

Finance Leases

The Council has acquired office equipment and other plant under finance leases. The assets acquired under these leases are carried as Property, Plant and Equipment in the Balance Sheet at the following net amounts:

31 March 2014		31 March 2015	
£m		£m	
1.584	Vehicles, Plant, Furniture and Equipment	1.337	
1.584	Total	1.337	

The Council was committed to making minimum payments under these leases comprising settlement of the long-term liability for the interest in the property acquired by the Council and finance costs that were payable by the Council while the liability remained outstanding. The final lease payments were made during 2014-15:

31 March 2014		31 March 2015	
£m		£m	
	Finance lease liabilities (NPV of minimum lease payments):		
0.008	- Current	-	
0.008	Minimum lease payments	-	

The minimum lease payments were payable over the undernoted periods:

31 March 2014		31 March 2015	
Minimum Lease Payments	Finance Lease Liabilities	Minimum Lease Payments	Finance Lease Liabilities
£m	£m	£m	£m
0.008	0.008	-	-
0.008	0.008	-	-

Not later than one year

The minimum lease payments do not include rents that are contingent on events taking place after the lease was entered into, such as adjustments following rent reviews. The Council did not sub-let any accommodation held under these finance leases.

Operating Leases

The Council has acquired 22 properties by entering into operating leases, with average lives of 22 years. The future minimum lease payments due under non-cancellable leases in future years are:

31 March 2014		31 March 2015	
£m		£m	
0.963	Not later than one year	0.899	
2.810	Later than one year and not later than five years	3.022	
4.799	Later than five years	5.192	
8.572		9.113	

The expenditure charged to the Comprehensive Income and Expenditure Statement during the year in relation to these leases was:

2013-2014		2014-2015	
£m		£m	
0.966	Minimum lease payments	0.899	
0.966		0.899	

Renfrewshire Council as Lessor

Finance Leases

The Council leased out one retail property on a finance lease. The Council had a gross investment in the lease, made up of the minimum lease payments expected to be received over the remaining term and the residual value anticipated for the property when the lease came to an end. The minimum lease payments comprise settlement of the long-term debtor for the interest in the property acquired by the lessee and finance income that would have been earned by the Council in future years whilst the debtor remained outstanding. The lease was terminated during 2014-15. The gross investment was made up of the following amounts:

31 March 2014		31 March 2015	
£m		£m	
Finance lease debtor (NPV of minimum lease payments):			
0.004	- Current	-	
0.004	Gross investment in the lease	-	

The gross investment in the lease and the minimum lease payments was received over the following periods:

31 March 2014		31 March 2015	
Minimum Lease Payments	Gross Investment in the Lease	Minimum Lease Payments	Gross Investment in the Lease
£m	£m	£m	£m
0.004	0.004	-	-
0.004	0.004	-	-

The minimum lease payments did not include rents that were contingent on events taking place after the lease was entered into, such as adjustments following rent reviews.

Operating Leases

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

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

The future minimum lease payments receivable under non-cancellable leases in future years are:

31 March 2014		31 March 2015
£m		£m
0.236	Not later than one year	0.239
0.810	Later than one year and not later than five years	0.818
9.031	Later than five years	8.597
10.077		9.654

The minimum lease payments receivable do not include rents that are contingent on events taking place after the lease was entered into, such as adjustments following rent reviews.

Note 19 Public Private Partnerships

The Council entered into a Public Private Partnership on 1 July 2006 for the provision and maintenance of educational buildings and other facilities. This agreement provides the Council with replacement buildings such as primary and secondary schools and community education premises. The provider is required to ensure the availability of these buildings to a pre-agreed standard, with deductions from the fee payable being made if facilities are unavailable or performance is below the minimum standard.

When the agreement ends in 2038, the buildings will be handed to the Council at nil consideration with a guarantee of no major maintenance requirements for a five-year period. The Council only has rights to terminate the contract if it compensates the contractor in full for costs incurred and future profits that would have been generated over the course of the remainder of the contract. The assets used to provide services are recognised on the Council's Balance Sheet. Movements in their value over the year are shown in the movement on the Property, Plant and Equipment balance in Note 13.

The Council makes an agreed payment each year which is increased by inflation and can be reduced if the contractor fails to meet availability and performance standards. Under the agreement the Council is committed to paying the following sums (assuming an average inflation rate of 2.5% per annum and excluding any performance/availability deductions).

Future Repayment Periods	Service Charges	Liability Repayment	Interest Repayment	Contingent Rentals	Total
	£m	£m	£m	£m	£m
Payable within 1 year	4.565	2.615	6.342	2.593	16.115
Payable within 2-5 years	19.995	11.050	23.359	12.783	67.187
Payable within 6-10 years	31.039	14.241	24.531	20.668	90.479
Payable within 11-15 years	36.090	17.054	18.784	26.348	98.276
Payable within 16-20 years	35.715	25.262	10.961	34.804	106.742
Payable within 21-25 years	25.839	14.881	1.893	19.487	62.100
Total	153.243	85.103	85.870	116.683	440.899

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

2013-2014		2014-2015	
£m		£m	
90.109	Balance outstanding at 1 April	87.638	
2.471	Payments during the year	2.535	
87.638	Balance outstanding at 31 March	85.103	

Note 20 Capital expenditure and capital financing

Capital Expenditure involves the creation of assets, the benefit of which will be available to future council tax and non-domestic rate payers. It is financed from borrowing and capital income (sales receipts), and so the cost of the asset is effectively borne over a number of years. The council's overall capital investment programme is sub-divided into two programmes – housing and non-housing. In 2014-2015 total spending on capital projects was £66.348 million (£71.768 million in 2013-2014) and was within the overall prudential limits approved by Council. £2.536 million (£3.774 million in 2013-2014) of capital receipts were used to fund spending on capital projects.

The net capital expenditure for the year of £34.472million (£31.909 million in 2013-2014) was financed from external borrowing and from cash balances. The table below shows the total amount of capital expenditure incurred in the year, and the resources used to finance this expenditure. Where capital expenditure is to be financed in future years by charges to revenue as assets are used by the council, the expenditure results in an increase in the Capital Financing Requirement (CFR), a measure of the capital expenditure incurred historically by the council that has yet to be financed. The movement in the CFR during the year is also analysed in the table below.

2013-2014		2014-2015	
£m		£m	
382.153	Opening Capital Financing Requirement	370.730	
<i>Capital investment:</i>			
71.128	Property, plant and equipment	65.824	
0.388	Intangible assets	0.208	
0.252	Heritage Assets	0.316	
<i>Sources of finance:</i>			
(1.866)	Capital receipts – sale of council houses	(1.682)	
(1.908)	Capital receipts – sale of other council assets	(0.854)	
(20.379)	Government grants and other contributions	(25.477)	
(15.706)	Sums set aside from revenue – direct revenue contributions	(3.863)	
(43.332)	Loans Fund/Finance Lease principal repayments	(37.639)	
370.730	Closing Capital Financing Requirement	367.563	
<i>Explanation of movements during the year</i>			
(8.888)	Increase/(decrease) in underlying need to borrow (unsupported by government financial assistance)	(0.624)	
(0.064)	Reduction in finance leases obligations	(0.008)	
(2.471)	Increase/(decrease) in PPP finance lease creditor	(2.535)	
(11.423)	Increase or (decrease) in Capital Financing Requirement during the year	(3.167)	

At 31 March 2015 the Council had commitments on capital contracts for non-housing projects of £12.785million (£14.175 million in 2013-2014) and for housing projects of £13.169 million (£17.903 million in 2013-2014). This expenditure will be funded from a combination of government grants, external borrowing, income from selling assets and contributions from revenue budgets.

Note 21 Inventories

2013-2014		2014-2015	
Consumable Stores		Consumable Stores	
£m		£m	
0.884	Carrying amount at 1 April	0.898	
6.617	Additions during the year	6.651	
(6.579)	Recognised as an expense during the year: inventories sold, exchanged or distributed	(6.462)	
(0.032)	Recognised as an expense during the year: inventories written down	(0.009)	
0.008	Reversals during the year of previous inventory write-downs	0.006	
0.898	Carrying amount at 31 March	1.084	

Note 22 Intangible assets (current assets)

The council accounts for CRC allowances purchased prospectively as intangible assets. These allowances will be surrendered in accordance with the CRC scheme's requirements.

2013-14		2014-15	
CRC Allowances		CRC Allowances	
£m		£m	
-	Net carrying amount at start of year	-	
-	Additions: purchases	0.931	
-	Net carrying amount at end of year	0.931	

Note 23 Debtors

31 March 2014			31 March 2015			
Short Term £m	Long Term £m		Short Term £m	£m	Long Term £m	£m
20.563	-	Central government bodies, excluding NHS Scotland		24.423		-
0.345	-	Central government bodies: NHS Scotland		0.783		-
0.812	-	Other local authorities		0.644		-
1.138	-	Public corporations and trading funds		0.015		-
5.323	-	HM Revenue and Customs		6.761		-
<i>Other entities and individuals:</i>						
14.016	-	Council tax arrears	13.964		-	
(8.570)	-	Council tax arrears impairment	(9.276)		-	
5.446	-	Council tax arrears net of impairment		4.688		-
2.799	-	Rent arrears	2.668		-	
(1.984)	-	Rent arrears impairment	(2.429)		-	
0.815	-	Rent arrears net of impairment		0.239		-
15.002	-	Trade debtors	17.409		-	
(11.851)	-	Trade debtors impairment	(11.549)		-	
3.151	-	Trade debtors net of impairment		5.860		-
1.595	11.224	Other debtors	1.609		11.284	
-	(5.335)	Other debtors impairment	-		(5.873)	
1.595	5.889	Other debtors net of impairment		1.609		5.411
39.188	5.889	Total debtors		45.022		5.411

Note 24 Cash and cash equivalents

The balance of cash and cash equivalents is made up of the following components. With the exception of imprest accounts held at council establishments, the balances in all of the categories listed below are used together to manage the council's overall cash balances on a day-to-day basis.

31 March 2014		31 March 2015	
£m		£m	
(5.331)	Current account balances with the council's banker	(2.257)	
0.303	Collection account balances not with the council's banker	0.291	
20.011	Callable deposits with UK banks	22.011	
14.794	Callable deposits in money market funds	9.204	
0.049	Imprest accounts held at council establishments	0.049	
29.826	Total cash and cash equivalents	29.298	

Note 25 Creditors

The analysis below details the main creditor balances.

31 March 2014			31 March 2015		
Short Term £m	Long Term £m		Short Term £m	Long Term £m	
3.794	-	Central government bodies, excluding NHS Scotland	2.839	-	
0.273	-	Central government bodies: NHS Scotland	0.336	-	
1.185	-	Other local authorities	0.903	-	
0.023	-	Public corporations and trading funds	0.171	-	
5.565	-	HM Revenue and Customs	5.448	-	
4.948	-	Strathclyde Pension Fund and SPPA	8.934	-	
8.953	-	Accrued payrolls	8.079	-	
2.535	85.103	PPP finance lease creditor	2.615	82.488	
0.008	-	Other finance lease creditor	-	-	
-	0.020	Financial guarantees	-	0.010	
30.816	0.044	Other entities and individuals	30.679	0.048	
58.100	85.167	Total creditors	60.004	82.546	

Note 26 Provisions

Provisions are made where an event has taken place that gives the Council a legal or constructive obligation that probably requires settlement by a transfer of economic benefits or service potential, and a reliable estimate can be made of the amount of the obligation.

There are two classes of provision – short and long term. The accrual associated with short-term accumulating compensated absence is classed as a short term provision and is matched by the Employee Statutory Adjustment Account (an unusable reserve – Note 12(vi)). The accrual associated with teacher's maternity pay is also a short term provision. This provision has been made to reflect the changes in European legislation that allow teachers to accrue all holidays during maternity leave.

The movement in these short term provisions is detailed below:

2013-2014			2014-2015		
Short term accumulating compensated absence £m	Teachers' maternity pay £m	Total £m	Short term accumulating compensated absence £m	Teachers' maternity pay £m	Total £m
7.257	0.068	7.325	7.196	0.070	7.266
-	0.070	0.070	6.867	0.068	6.935
(0.061)	(0.068)	(0.129)	(7.196)	(0.070)	(7.266)
7.196	0.070	7.266	6.867	0.068	6.935
		Balance at 1 April			
		Additional provisions and increases to existing provisions			
		Reversal of existing provisions			
		Balance at 31 March			

A summary of the movements in the long term provisions made by the council is detailed below, along with an explanation of the reason for the provision:

	2014-2015			
	Equal pay and Holiday pay compensation payments	Insurance claims	Other	Total
	£m	£m	£m	£m
Balance at 1 April 2014	1.413	4.253	0.199	5.865
Additional provisions and increases/ (decreases) to existing provisions made during the year		0.648	0.311	0.959
Amounts used during the year	(0.177)	(0.627)	(0.199)	(1.003)
Balance at 31 March 2015	1.236	4.274	0.311	5.821

Equal pay and Holiday pay compensation payments

The council has received and settled, and expects to potentially receive further, equal pay claims arising from equality issues under equal pay legislation and the implementation of the single status agreement. In addition the council has received a number of claims arising from a European Court of Justice ruling in relation to holiday pay. A provision has been made to reflect the potential outcome of outstanding and potential claims.

Insurance claims

The provision for insurance claims represents the actuarial assessment of excess costs arising from insurance claims together with identified liabilities in respect of insurance claims outstanding against Renfrewshire Council and predecessor local authorities. The council has increased its net assessment by £0.648 million on the basis of information held by the Council and notified by Glasgow City Council, the coordinating authority for the former Strathclyde Regional Council.

Other

All other provisions are individually insignificant.

Note 27 Financial Instruments

Categories of financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. The term 'financial instrument' covers both financial assets and financial liabilities and includes trade payables, borrowings (for example Public Works Loan Board debt and market debt), financial guarantees, bank overdraft, trade receivables, loans receivable, cash deposits with financial institutions (some on a fixed term basis and some which are immediately available) and longer term investments. The following categories of financial instrument are carried in the **balance sheet**. (Those financial instruments that are classified as cash and cash equivalents are not included in this table – see Note 24 for details of these.)

31 March 2014			31 March 2015		
Long-term	Current		Long-term	Current	
£m	£m		£m	£m	
-	27.605	Loans and receivables - fixed term deposits	-	24.694	
2.845	-	Available-for-sale financial assets - insurance fund investments	3.116	-	
2.845	27.605	Investments	3.116	24.694	
1.657	0.059	Loans and receivables - loans to other entities and individuals	1.452	0.075	
4.232	33.683	Loans and receivables - trade receivables	3.959	40.259	
5.889	33.742	Debtors	5.411	40.334	
(172.641)	(18.374)	Financial liabilities at amortised cost - Public Works Loan Board borrowing	(165.932)	(9.690)	
(20.400)	(34.395)	Financial liabilities at amortised cost - Non-PWLB borrowing ("market debt")	-	(54.783)	
-	(5.237)	Financial liabilities at amortised cost - borrowing from group entities	-	(6.038)	
(193.041)	(58.006)	Borrowing	(165.932)	(70.511)	
-	(36.091)	Financial liabilities at amortised cost - trade payables	-	(34.928)	
(85.103)	(2.543)	PFI/PPP and finance lease liabilities	(82.488)	(2.615)	
(0.020)	-	Financial guarantees	(0.010)	-	
(85.123)	(38.634)	Creditors	(82.498)	(37.543)	

Loans to other entities and individuals comprise a loan to Park Lane Developments (Renfrewshire) LLP of £3.483 million (2013-2014 £3.392 million) which has been impaired by £2.583 million, home loans of £0.562 million (2013-2014 £0.454 million), soft loans to service users of £0.038 million (2013-2014 £0.036 million) and soft loans to employees of £0.027 million (2013-2014 £0.026 million).

Fair value of financial instruments

When financial instruments are initially recognised they are measured at fair value (less any material transaction costs), fair value being the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's-length transaction. Subsequent to initial recognition, the balance sheet measurement method for a financial instrument depends on its classification, and the fair value will, for some financial instruments, diverge from the balance sheet carrying amount:

- (i) Subsequent to initial recognition, available-for-sale financial assets continue to be carried in the balance sheet at fair value.
- (ii) Subsequent to initial recognition, loans and receivables and financial liabilities at amortised cost are carried in the balance sheet at amortised cost, using the effective interest rate method. The effective interest rate is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial instrument to the net carrying amount of the financial asset or financial liability.

The fair value for each category of financial instrument is shown below, with the balance sheet carrying amount shown for comparison.

31 March 2014			31 March 2015		
Balance sheet carrying amount	Fair value		Balance sheet carrying amount	Fair value	
£m	£m		£m	£m	
27.605	27.663	Loans and receivables - fixed term deposits	24.694	24.717	
2.845	2.845	Available-for-sale financial assets - insurance fund investments	3.116	3.116	
30.450	30.508	Investments	27.810	27.833	
1.716	1.849	Loans and receivables - loans to other entities and individuals	1.527	1.570	
37.915	37.919	Loans and receivables - trade receivables	44.218	44.221	
39.631	39.768	Debtors	45.745	45.791	
(191.015)	(211.327)	Financial liabilities at amortised cost - Public Works Loan Board borrowing	(175.622)	(231.239)	
(54.795)	(56.725)	Financial liabilities at amortised cost - Non-PWLB borrowing ("market debt")	(54.783)	(70.003)	
(5.237)	(5.237)	Financial liabilities at amortised cost - borrowing from group entities	(6.038)	(6.038)	
(251.047)	(273.289)	Borrowing	(236.443)	(307.280)	
(36.091)	(36.091)	Financial liabilities at amortised cost - trade payables	(34.928)	(34.928)	
(87.646)	(87.646)	PFI/PPP and finance lease liabilities	(85.103)	(85.103)	
(0.020)	(0.020)	Financial guarantees	(0.010)	(0.010)	
(123.757)	(123.757)	Creditors	(120.041)	(120.041)	

The council's available-for-sale financial assets comprise the council's insurance fund investments. The fair value of the insurance fund investments equates to the market value of those investments, and this valuation has been provided by the council's investment manager, Standard Life Wealth Limited.

The assessment of the fair value of fixed term deposits (within loans and receivables) and borrowing (within financial liabilities at amortised cost), has been carried out on the council's behalf by the council's treasury advisers, Capita Asset Services. This fair value assessment uses the "net present value" approach, which provides an estimate of the value, in today's terms, of the cash flows which are expected to take place over the remaining term of the financial instruments. The discount rate used in the assessment is the comparable new deposit/borrowing rate for a financial instrument of similar structure and terms, from a comparable borrower/lender. This is the rate applicable in the market, on the date of valuation, for an instrument with duration equal to the outstanding period from the date of valuation to the maturity date of the instrument being assessed. In the case of borrowings from the Public Works Loan Board (PWLB), the interest rate used to assess fair value is the appropriate new borrowing rate, and not the more penal rate which is applied in the event of premature repayment of PWLB borrowings. A consistent approach has been applied to financial assets and to financial liabilities.

The assessment of the fair value of loans to other entities and individuals (within loans and receivables) follows a similar “net present value” method to that for fixed term deposits and borrowing, with discount rates being estimated using the prevailing market rate of interest for similar instruments and similar borrowers.

Due to the short-term nature of trade receivables (within loans and receivables) and trade payables (within financial liabilities at amortised cost), and the fact that no quoted interest rate applies to these, such financial instruments are carried at the original contract amount (net of any impairment in the case of trade receivables). For these instruments the contract amount, the amortised cost and the fair value are considered to be not materially different.

The fair value of loans and receivables is greater than the balance sheet carrying amount as at 31 March 2015. This is because the council has placed fixed term deposits, and has made loans to other entities and individuals, where the contractual interest rate is higher than the rates available for similar deposits/loans at that date. This represents a notional future gain (based on economic conditions at 31 March 2015) attributable to the commitment to receive interest above current market rates.

Similarly, the fair value of financial liabilities at amortised cost is greater than the balance sheet carrying amount as at 31 March 2015. This is because the council has taken borrowing where the contractual interest rate is higher than the rates available for similar borrowing at that date. This represents a notional future loss (based on economic conditions at 31 March 2015) attributable to a commitment to pay interest to lenders above current market rates.

Items of income, expense, gain and loss relating to financial instruments

The following items of income, expense, gain and loss relating to financial instruments are included within the lines “financing and investment income and expenditure” and “(surplus) or deficit on the revaluation of available-for-sale financial assets” in the **comprehensive income and expenditure statement**.

2014-2015	Financial assets: loans and receivables £m	Available-for- sale financial assets £m	Financial liabilities at amortised cost £m	Total £m
Interest expense (including finance lease interest)	-	-	18.782	18.782
Impairment losses	0.802	-	-	0.802
Total expense in the (surplus) or deficit on the provision of services	0.802	-	18.782	19.584
Interest income	(0.552)	-	-	(0.552)
Dividend income	-	(0.066)	-	(0.066)
Other income	(0.010)	-	-	(0.010)
Total income in the (surplus) or deficit on the provision of services	(0.562)	(0.066)	-	(0.628)
Net (gain) or loss on revaluation	-	(0.205)	-	(0.205)
(Surplus) or deficit on the revaluation of available-for-sale financial assets (in other comprehensive income and expenditure)	-	(0.205)	-	(0.205)
Net (gain) or loss for the year (in total comprehensive income and expenditure)	0.240	(0.271)	18.782	18.751

2013-2014	Financial assets: loans and receivables £m	Available-for- sale financial assets £m	Financial liabilities at amortised cost £m	Total £m
Interest expense (including finance lease interest)	-	-	20.365	20.365
Impairment losses	3.248	-	-	3.248
Total expense in the (surplus) or deficit on the provision of services	3.248	-	20.365	23.613
Interest income	(0.985)	-	-	(0.985)
Dividend income	-	(0.058)	-	(0.058)
Other income	(0.010)	-	-	(0.010)
Total income in the (surplus) or deficit on the provision of services	(0.995)	(0.058)	-	(1.053)
Net (gain) or loss on revaluation	-	0.098	-	0.098
(Surplus) or deficit on the revaluation of available-for-sale financial assets (in other comprehensive income and expenditure)	-	0.098	-	0.098
Net (gain) or loss for the year (in total comprehensive income and expenditure)	2.253	0.040	20.365	22.658

Note 28 Nature and extent of risks arising from Financial Instruments

The council's management of treasury risks actively works to minimise the council's exposure to the unpredictability of financial markets and to protect the financial resources available to fund services. The council has fully adopted CIPFA's Code of Treasury Management Practices and has written principles for overall risk management as well as written policies and procedures covering specific areas such as credit risk, liquidity risk and market risk.

Credit Risk

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

The following analysis summarises the council's potential maximum exposure to credit risk, based on past experience and current market conditions. No credit limits were exceeded during the financial year and the council expects full repayment on the due date of deposits placed with its counterparties.

2014-2015	Amount at 31 March 2015 £m	Historical experience of non-payment adjusted for market conditions at 31 March 2015	Estimated maximum exposure to default and uncollectability at 31 March 2015 £m
Deposits with financial institutions	55.910	0.00%	-
Customers (sundry income)	7.397	19.60%	1.450
Total	63.307		1.450

The Council does not generally allow credit for customers, such that as at 31 March 2015 £5.284 million of the £7.397 million (£4.542 million of £6.351 million in 2013-2014) sundry income debtors balance is past its due date for payment. The past due amount can be analysed by age as follows:

31 March 2014		31 March 2015	
£m		£m	
1.006	Less than three months and past due	1.467	
0.386	Three to six months	0.429	
0.529	Six months to one year	0.468	
2.621	More than one year	2.920	
4.542	Sundry income debtors past due	5.284	

Collateral

Renfrewshire Council occasionally provides loans to residents who wish to buy their homes under "right to buy" legislation. In such cases the council takes a standard security over the property. As at 31 March 2015 the outstanding value of loans advanced by the council was £0.562 million (£0.454 million as at 31 March 2014).

Liquidity risk

The council's main source of borrowing is HM Treasury's Public Works Loans Board. There is no significant risk that the council will be unable to raise finance to meet its commitments under financial instruments. The council has safeguards in place to ensure that a significant proportion of its borrowing does not mature for repayment at any one time in the future to reduce the financial impact of re-borrowing at a time of unfavourable interest rates. The council's policy is to ensure that not more than 15% of loans are due to mature within any financial year and 50% within any rolling five-year period through a combination of prudent planning of new loans taken out and, where it is economic to do so, making early repayments.

The maturity analysis of the principal element of borrowing is as follows:

31 March 2014			31 March 2015		
£m			£m		
		<i>Principal maturing...</i>			
48.128	19.99% *	in less than one year	59.625	26.43% *	
26.709	11.09%	between one and two years	11.522	5.11%	
26.258	10.91%	between two and five years	18.052	8.00%	
139.674	58.01%	in more than five years	136.358	60.46%	
240.769	100.00%	Principal element of borrowing	225.557	100.00%	

*The principal maturing in less than one year exceeds the 15% target above due to the technical possibility that the call option on LOBO loans could be called by the lender. This is highly unlikely in the current economic climate.

Market risk: interest rate risk

Changes in market interest rates influence the interest payable on borrowings and on interest receivable on surplus funds invested. For example, a rise in interest rates would mean an increase in the interest charged on borrowing at variable rates and an increased cost to the taxpayer. An increase in interest rates would also mean an increase in the income received on lending at variable rates and a reduction in cost for the taxpayer. Changes in market rates also affect the notional "fair value" of lending and borrowing. For example, a rise in interest rates would reduce the fair value of both lending and borrowing at fixed rates. Changes in the fair value of lending and borrowing do not impact upon the taxpayer and are confined to prescribed presentational aspects in the Accounts.

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

- it is the policy of the council to limit its exposure to variable rate borrowing to a maximum of 25% of what it borrows;
- during periods of falling rates and where it is economically advantageous to do so, the council will consider the repayment and restructuring of fixed interest rate debt;
- the council takes daily advice from its specialist treasury advisers and actively monitors changes in interest rates to inform decisions on the lending of surplus funds, new borrowings and restructurings of existing borrowings.

To illustrate the notional impact of changes in interest rates upon the council, the following table shows the financial effect if rates had been 1% higher during 2014-2015, with all other variables held constant.

	2014-2015
	£m
<i>Notional impact on the surplus or deficit on the provision of services:</i>	
Increase in interest payable on new fixed rate borrowings taken during the year	-
Increase in interest receivable on deposits placed during the year	(0.625)
Notional impact on the surplus or deficit on the provision of services	(0.625)
Share of this impact which would be attributable to the Housing Revenue Account	(0.322)
<i>Accounting presentation changes, which would have no impact on the surplus or deficit on the provision of services or other comprehensive income and expenditure:</i>	
Decrease in the fair value of fixed rate loans and deposits	0.094
Decrease in the fair value of fixed rate borrowing	43.511

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

Market risk: price risk

The council's Insurance Fund is invested in an externally managed fund under the powers of schedule 3 of the Local Government (Scotland) Act 1975 and section 3 of the Local Government etc. (Scotland) Act 1994. The investments are managed on behalf of the council by Standard Life Wealth Limited in the Phoenix Fund. The objective of the fund is to achieve long term growth with low volatility, through a widely diversified portfolio. The benchmark return is LIBOR+2% per annum. During 2014-2015 the book cost of investments increased by £0.066 million (£0.058 million increase during 2013-2014).

The investment is classified as "available-for-sale", meaning that all movements in price will impact on the gains and losses recognised in other comprehensive income and expenditure. This is a prescribed presentational requirement that has no impact on the taxpayer. To illustrate the impact of changes in share price upon the council, an increase or fall of 5% in the general price of shares at 31 March 2015 would have resulted in a £0.047 million gain or loss being recognised in other comprehensive income and expenditure for 2014-2015.

Market risk: foreign exchange risk

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

Note 29 Cash flow statement

29a. Cash flow: operating activities – adjustments to the net provision of services for non-cash movements

2013-2014		2014-2015
£m		£m
(81.188)	Depreciation, amortisation, impairment and revaluations	(70.916)
(4.602)	(Increase)/decrease in impairment provision for bad debts	(2.311)
7.664	(increase)/decrease in creditors	(4.234)
(2.322)	Increase/(decrease) in debtors	8.598
0.014	Increase/(decrease) in inventories	0.186
(14.498)	Pension (liability)/asset	(17.343)
(2.184)	Carrying amount of non-current assets sold	(3.610)
4.294	Other non-cash items charged to the net surplus or deficit on the provision of services	0.170
(92.822)	Adjustment to net (surplus)/deficit on the provision of services for non – cash movements	(89.460)

29b. Cash flow statement: investing activities

2013-2014		2014-2015
£m		£m
71.768	Purchase of property, plant and equipment, investment property and intangible assets	66.348
(2.778)	Proceeds from the sale of property, plant and equipment, investment property and intangible assets	(3.088)
(30.304)	Proceeds from short-term and long-term investments	(2.640)
(20.379)	Other receipts from investing activities	(25.477)
18.307	Net cash flows from investing activities	35.143

29c. Cash flow statement: financing activities

2013-2014		2014-2015
£m		£m
2.536	Cash payments for the reduction of the outstanding liability relating to finance leases and on-balance sheet PFI /PPP contracts	2.543
29.506	Repayment of short-term and long-term borrowing	14.604
32.042	Net cash flows from financing activities	17.147

29d. Cash flow statement: interest paid and received

The Net cash flow from operating activities in Note 29a includes the following elements of interest paid and received:

2013-2014		2014-2015	
£m		£m	
(2.008)	Interest received	(1.235)	
15.316	Interest paid	13.486	
6.722	Interest element of finance lease and PPP payments	6.534	
20.030		18.785	

Note 30 Trading operations

The Council's trading operations are required to operate in a commercial environment, with income being generated from other parts of the Council or from other organisations. In the course of 2013-2014, the Local Authority (Scotland) Accounts Advisory Committee (LASAAC) issued revised guidance with regards the classification of trading operations as "significant"; the implication of this classification being that under the Local Government in Scotland Act 2003 there is a statutory requirement to maintain separate accounts and to break even financially over a rolling three year period. In light of this revised guidance, the Council reviewed the status of the trading operations it undertakes. The Council agreed that the existing two significant trading operations – Building Services and Roads Services - no longer met the relevant criteria to be classed as such. Therefore this note has been revised to account for all trading operations as non-significant, however the trading accounts are produced for management purposes and are therefore disclosed.

		2012-2013	2013-2014	2014-2015	Total of last three years
		£m	£m	£m	£m
Building Services	Turnover	16.205	17.882	17.373	51.460
	Expenditure	14.781	16.581	16.876	48.238
	Surplus	1.424	1.301	0.497	3.222
Roads Services	Turnover	5.037	4.893	4.441	14.371
	Expenditure	4.869	4.766	4.296	13.931
	Surplus	0.168	0.127	0.145	0.440
Catering	Turnover	5.062	5.178	5.772	16.012
	Expenditure	4.585	4.749	5.316	14.650
	Surplus	0.477	0.429	0.456	1.362
Transport Workshop	Turnover	3.125	2.996	3.252	9.373
	Expenditure	2.722	2.496	2.733	7.951
	Surplus	0.403	0.500	0.519	1.422
Total for all trading operations	Turnover	29.429	30.949	30.838	91.216
	Expenditure	26.957	28.592	29.221	84.770
	Surplus	2.472	2.357	1.617	6.446

The surplus on these trading operations has been taken to the Council's **comprehensive income and expenditure statement**.

Note 31 Agency services

The Council bills and collects non-domestic rates on behalf of the Scottish Government from ratepayers situated within Renfrewshire Council and East Renfrewshire Council. The Council also bills and collects, along with its own council tax, domestic water and sewerage charges on behalf of Scottish Water.

2013-2014		2014-2015
£m		£m
97.709	Scottish Government - Contributions (to) or from the non-domestic rates pool	106.316
13.491	Non-domestic rates collected: East Renfrewshire	14.515
0.054	Service income from East Renfrewshire Council for collection of non-domestic rates	0.055
25.329	Domestic water and sewerage charges collected	25.811
25.329	Domestic water and sewerage charges paid over to Scottish Water	25.811
0.516	Service income from Scottish Water for collection of domestic water and sewerage charges	0.636

Note 32 Related parties

The council's related parties are those bodies or individuals that have the potential to control or significantly influence the council, or to be controlled or significantly influenced by the council, or where those individuals or bodies and the council are subject to common control. The council is required to disclose material transactions that have occurred with related parties and the amount of any material sums due to or from related parties. Related party relationships require to be disclosed where control exists, irrespective of whether there have been transactions between the related parties. Disclosure of this information allows readers to assess the extent to which the council might have been constrained in its ability to operate independently or might have secured the ability to limit another party's ability to bargain freely with the council.

Central and Scottish Government

Central and Scottish Government have the potential to influence the general operations of the council, being responsible for providing the statutory framework within which the council operates. The Scottish Government provides the majority of the council's funding in the form of grants and prescribes the terms of many of the transactions that the council has with other parties such as council tax billing. Grants received from the Scottish Government are set out in the analysis in Note 10. Grant receipts outstanding at 31 March 2015 are shown in Note 9.

Elected Members

Elected Members have direct control over the Council's financial and operating policies. The total of Members' allowances paid is shown in the Remuneration Report. Details of Elected Members' interests are available on the Council website, www.renfrewshire.gov.uk. Services to the value of £1.005 million were commissioned from three companies in which three elected members had an interest. Contracts were entered into in full compliance with the Council's contract standing orders. Services totalling £0.143 million were commissioned from three organisations in which three elected members have a non-financial interest. The relevant members played no role in the decision relating to services commissioned. One elected member is employed by Renfrewshire Leisure Ltd (RLL). This member has declared this interest and recuses themselves from any Board or Committee meeting where items pertaining to RLL are under discussion.

The Council also has interests in several Joint Boards and Committees as outlined in the Group Accounts Notes G1 and G2.

Note 33 External audit costs

Fees payable to Audit Scotland in respect of external audit services undertaken in accordance with Audit Scotland's *Code of Audit Practice* in 2014-2015 were £0.349 million (£0.346 million in 2013-2014). There were no fees paid to Audit Scotland in respect of any other services.

Note 34 Pension schemes accounted for as defined contribution schemes

The Scottish Teachers' Superannuation Scheme is a contributory pension scheme administered and regulated by the Scottish Public Pensions Agency (an executive agency of the Scottish Government) on behalf of the Scottish Ministers. The Scottish Teachers' Superannuation Scheme is a defined benefit scheme but, as it is not possible to identify each participating council's share of the underlying liabilities on a consistent and reasonable basis, the Scottish Teachers' Superannuation Scheme is accounted for as if it were a defined contribution scheme. Throughout the year the council's rate of contribution as employer was 14.90% (14.90% in 2013-2014). A tiered employee contribution rate was introduced from 1 April 2012 (the standard rate for all levels of salary prior to 1 April 2012 was 6.4%):

Contribution rate 2013-2014	Full time Equivalent Pensionable Pay	Contribution rate 2014-2015
6.4%	Below £15,000	6.4%
7.0%	£15,000 to £25,999	7.2%
7.9%	£26,000 to £31,999	8.3%
8.8%	£32,000 to £39,999	9.5%
9.2%	£40,000 to £44,999	9.9%
10.1%	£45,000 to £74,999	11.0%
10.6%	£75,000 to £99,999	11.6%
11.2%	£100,000 and above	12.4%

The Council paid £9.049 million (£8.948 million in 2013-2014) for employer's contributions to the Scottish Public Pensions Agency. £0.548 million of expenditure (£0.361 million in 2013-2014) was charged to service revenue accounts in respect of "added years" pension enhancement termination benefits, representing 0.9% of teachers' pensionable pay (0.5% in 2013-2014).

Note 35 Defined benefit pension schemes

(i) Participation in pension schemes

The pension scheme for teachers – the Scottish Teachers' Superannuation Scheme – is explained in Note 34 whilst this note relates exclusively to the pension scheme for all other employees – the Local Government Pension Scheme.

The Local Government Pension Scheme in Scotland (LGPS) is a funded, defined benefit, statutory occupational pension scheme. It is regulated by the Scottish Public Pensions Agency, but is administered locally by fund administering authorities through regional pension funds. For Renfrewshire Council, the fund administering authority is Glasgow City Council and the regional pension fund is the Strathclyde Pension Fund. As a funded scheme, the council and employees pay contributions into the fund, calculated at a level intended to balance the scheme's pension liabilities with the scheme's investment assets. The statutory nature of the fund means that the post-employment benefits are defined and set out in law. The Strathclyde Pension Fund is a multi-employer fund and it is possible for each employer to identify its own share of the assets and liabilities of the fund on a consistent and reasonable basis.

The principal risks to the scheme are assumptions relating to longevity, inflation, and investment performance; in addition statutory changes to the scheme. These risks are mitigated to an extent by statutory requirements limiting charges to the Council's general fund.

The Council has additional liabilities for unfunded discretionary pension payments outside the main schemes such as arrangements for the award of discretionary post-employment benefits upon early retirement. This is an unfunded defined benefit arrangement, under which liabilities are recognised when awards are made. However, there are no investment assets built up to meet these pensions liabilities, and cash has to be generated to meet actual pensions payments as they eventually fall due.

(ii) Transactions relating to post-employment benefits

The council accounts for post-employment benefits in the **comprehensive income and expenditure statement** as the benefits are earned by employees accruing years of service, updating the liabilities recognised to reflect inflation, changing assumptions and accounting for investment returns on any resources set aside to meet the costs. However, the charge according to statutory regulations that is required to be made against the General Fund Balance and the Housing Revenue Account Balance is based upon the employer contributions payable by the council to the pension fund in the year. This requires an adjustment to be made in the **movement in reserves statement** to remove the cost (according to generally accepted accounting practices) of post-employment benefits, and replace that cost with the value of employer contributions payable to the fund in the year. The following transactions have been made in the **comprehensive income and expenditure statement** and the General Fund Balance via the **movement in reserves statement** during the year:

2013-14		2014-15
£m		£m
	<i>Included within net cost of services:</i>	
24.487	Current service cost	28.525
6.072	Past service cost/(gain)	4.575
(4.109)	Losses or (gains) on curtailments and settlements	(4.482)
	<i>Included within financing and investment income and expenditure:</i>	
46.193	Interest cost	48.207
(36.970)	Expected return on scheme assets	(37.634)
35.673	Total of LGPS post-employment benefits charged to the surplus or deficit on the provision of services	39.191
	<i>Included within other comprehensive income and expenditure:</i>	
	Remeasurement of the Net Defined Benefit Liability comprising:	
(18.361)	Return on Assets excluding amounts included in net interest	(46.577)
-	Actuarial gains and losses arising on changes in Demographic Assumptions	28.975
42.566	Actuarial gains and losses arising on changes in Financial Assumptions	126.529
1.648	Actuarial gains and losses arising on changes in Other Assumptions	(51.912)
61.526	Total of LGPS post-employment benefits charged to the comprehensive income and expenditure statement	96.206
	<i>Movement in reserves statement:</i>	
25.853	Actuarial losses or (gains)	57.015
35.673	Reversal of items relating to post-employment benefits debited or credited to the surplus or deficit on the provision of services in the comprehensive income and expenditure statement	39.191
(21.175)	Employer contributions and direct payments to pensioners payable in the year	(21.848)
40.351	Movement in the year on the Pension Reserve	74.358

The cumulative amount of actuarial gains and losses recognised in the **comprehensive income and expenditure statement** as at 31 March 2015 is a loss of £323.151 million (loss of £266.136 million as at 31 March 2014).

(iii) Assets and liabilities relating to post-employment benefits

Renfrewshire Council's share of the defined benefit obligation (that is, the scheme liabilities) and of the scheme assets in the Strathclyde Pension Fund has been assessed by Hymans Robertson LLP, the Fund's independent actuaries. The assessment indicates that, as at 31 March 2015, the defined benefit obligation exceeded scheme assets by £317.064 million (£242.706 million as at 31 March 2014). The defined benefit obligation is valued on an actuarial basis using the "projected unit credit" method, which estimates the pensions that will be payable in future years (dependent on assumptions about mortality rates, salary levels and other factors) discounted to their present value. The discount rate used at 31 March 2015 was 3.2% based on the indicative rate of return on high quality corporate bonds. Scheme assets are valued at fair value which, in the case of marketable securities, is market value using the current bid price. Where no market price is available, the fair value of scheme assets is estimated. The valuations are based on the latest formal valuation of the Strathclyde Pension Fund which was carried out as at 31 March 2014.

The common position for employers participating in the Strathclyde Pension Fund is that, based on a snapshot valuation as at 31 March 2015, a net pension liability is disclosed as a result of prevailing market conditions at that date. The net pension liability of £317.064 million represents an increase of £74.358 million between 31 March 2014 and 31 March 2015. The net pension liability has a substantial impact on the net worth of the council as recorded in the **balance sheet**. However, statutory arrangements for funding the deficit mean that the financial position of the council remains assured. The deficit on the Strathclyde Pension Fund will be made good by increased contributions over the remaining working life of employees, as assessed by the Fund's actuaries.

Local government legislation provides that local authorities have an obligation to meet the expenditure of the joint boards of which they are constituent members. As a consequence, Renfrewshire Council has additional liabilities arising from the pension scheme deficits of the Renfrewshire Valuation Joint Board. In accordance with accounting regulations, the group accounts include a share of the post-employment benefits transactions, defined benefit obligations and scheme assets of this joint board. Further information can be found in the annual report and accounts of each joint board.

The main fund (Fund 1) of Strathclyde Pension Fund does not have an asset and liability matching (ALM) strategy.

(iv) Movement in defined benefit obligation (scheme liabilities)

The following is a reconciliation of the 2014-2015 opening and closing balances of the present value of Renfrewshire Council's share of the Strathclyde Pension Fund's defined benefit obligation (that is, scheme liabilities).

2013-14		2014-15	
£m		£m	
1,024.267	Opening balance at 1 April	1,119.216	
24.487	Current service cost	28.525	
46.193	Interest cost	48.207	
5.953	Member contributions	6.188	
44.214	Actuarial losses or (gains)	103.592	
6.072	Past service cost	4.575	
(4.109)	Estimated benefits paid: unfunded	(4.482)	
(27.861)	Estimated benefits paid: other	(29.443)	
1,119.216	Closing balance at 31 March	1,276.378	

(v) Movement in scheme assets

The following is a reconciliation of the 2014-2015 opening and closing balances of the fair value of Renfrewshire Council's share of the Strathclyde Pension Fund's scheme assets.

2013-14		2014-15	
£m		£m	
821.912	Opening balance at 1 April	876.510	
36.970	Expected return on scheme assets	37.634	
5.953	Member contributions	6.188	
21.175	Employer contributions	21.848	
4.109	Contributions in respect of unfunded benefits	4.482	
18.361	Actuarial (losses) or gains	46.577	
(4.109)	Estimated benefits paid: unfunded	(4.482)	
(27.861)	Estimated benefits paid: other	(29.443)	
876.510	Closing balance at 31 March	959.314	

The expected return on scheme assets is determined by considering the expected returns available on the assets underlying the current investment policy as provided by the administering authority. Expected yields on fixed interest investments are based on gross redemption yields as at the balance sheet date. Expected returns on equity investments reflect long-term real rates of return experienced in the respective markets.

The actual return on scheme assets from 1 April to 31 December 2014 was 7.6%.

The fair value of the assets held in the scheme may be analysed as follows:

31 March 2014				31 March 2015		
Quoted Prices in active markets	Prices not quoted in active markets	Total		Quoted Prices in active markets	Prices not quoted in active markets	Total
£m	£m	£m		£m	£m	£m
319.569	0.674	320.243	Equity instruments	351.682	0.724	352.406
-	0.006	0.006	Debt instruments (bonds)	-	0.005	0.005
-	82.666	82.666	Private Equity	-	93.348	93.348
-	61.402	61.402	Real Estate	-	87.646	87.646
21.696	348.391	370.087	Investment Funds	10.452	391.592	402.044
0.186	-	0.186	Derivatives	0.294	-	0.294
-	41.920	41.920	Cash & cash equivalents	-	23.571	23.571
341.451	535.059	876.510	Fair value of scheme assets	362.428	596.886	959.314

(vi) Scheme history: analysis of defined benefit obligation and scheme assets

The council's share of the accumulated deficit or surplus in the scheme is shown below. The analysis shows the nature of various elements of the council's share of the scheme's defined benefit:

31 March 2014		31 March 2015
£m		£m
	Present value of Renfrewshire Council's share of the Strathclyde Pension Fund's defined benefit obligation - funded liabilities:	
(542.343)	Current employee members	(610.383)
(107.743)	Pre-local government reorganisation (1996) liabilities	(104.298)
(76.063)	Deferred pensioners	(100.743)
(312.132)	Pensioners	(369.785)
(1,038.281)	Defined benefit obligation - funded liabilities	(1,185.209)
	Present value of Renfrewshire Council's share of the Strathclyde Pension Fund's defined benefit obligation - <u>un</u> funded liabilities:	
(65.451)	Retirals from Renfrewshire Council	(75.447)
(15.484)	Retirals pre-local government reorganisation (1996)	(15.722)
(80.935)	Defined benefit obligation - <u>un</u> funded liabilities	(91.169)
(1,119.216)	Present value of defined benefit obligation	(1,276.378)
876.510	Fair value of scheme assets	959.314
(242.706)	Net liability arising from defined benefit obligation	(317.064)

Basis for estimating assets and liabilities

The following table shows the principal assumptions used by Hymans Robertson LLP, the Fund's independent actuaries, to estimate the council's post-employment benefits transactions for 2014-2015, and the council's share of the Strathclyde Pension Fund's defined benefit obligation (scheme liabilities) and scheme assets as at 31 March 2015:

31 March 2014		31 March 2015
4.3%	Discount rate for defined benefit obligation	3.2%
4.3%	Long-term expected rate of return on scheme assets*	3.2%
5.1%	Rate of increase in salaries**	4.3%
2.8%	Rate of increase in pensions	2.4%
2.8%	Rate of inflation	2.4%
	Mortality assumptions:	
	Longevity at age 65 for current pensioners:	
21.0 years	Men	22.1 years
23.4 years	Women	23.6 years
	Longevity at age 65 for future pensioners:	
23.3 years	Men	24.8 years
25.3 years	Women	26.2 years
	Commutation assumptions - percentage of the maximum additional tax-free cash (per HM Revenue & Customs limits) converted from annual pension into retirement lump sum:	
50%	for pre-April 2009 service	50%
75%	for post-April 2009 service	75%

*The expected rates of return are set equal to the discount rate as per IAS19

**Salary increases are 1.0% pa for the years to 31 March 2015, reverting to 4.3% pa thereafter.

The estimation of the defined benefit obligations is sensitive to the actuarial assumptions set out in the table above. The sensitivity analyses below have been determined based on reasonably possible changes of the assumptions occurring at the end of the reporting period and assumes for each change that the assumption analysed changes while all the other assumptions remain constant. The estimations in the sensitivity analysis have followed the accounting policies for the scheme, i.e. on an actuarial basis using the projected unit credit method. The methods and types of assumptions used in preparing the sensitivity analysis did not change from those used in the previous period.

Impact on the Defined benefit Obligation in the Scheme	Movement in Employer Liability	
	£m	%
Longevity (increase or decrease by 1 year)	37.820	3%
Salary Increase Rate (increase or decrease by 0.5%)	62.216	5%
Pension Increase Rate (increase or decrease by 0.5%)	96.150	8%
Real Discount Rate (decrease or increase by 0.5%)	145.932	11%

Impact on the Authority's cash flows

An objective of the Fund is to keep employers' contributions at as constant a rate as possible. The Fund has agreed a strategy to achieve a funding rate of 100% in the longer term. Employers' and employees' contributions have been determined so that rates are standard across all participating employers. The rate for employer contributions has been set at 19.3% for 2015-2016 to 2017-2018.

The total contributions expected to be made by the council to the Strathclyde Pension Fund in the forthcoming year to 31 March 2016 is £19.592 million. The weighted average duration of the defined benefit obligation is 18.6 years.

Note 36 Contingent assets and liabilities

The Council has agreed repayment terms with a company relating to a prior year land sale, whereby the interest on the outstanding balance owed to the Council only becomes payable after a certain period of time has elapsed. The interest accruing in this event is viewed as a contingent asset.

Following recent Employment Tribunal decisions, the Council recognises a contingent liability for potential historic claims related to enhanced holiday payments. Further tribunal and legal decisions are anticipated and this will provide clarity with regards to potential costs to the Council.

Housing Revenue Account income and expenditure statement

The Housing Revenue Account (HRA) reflects a statutory obligation to maintain a revenue account for local authority housing provision in accordance with the Housing (Scotland) Act 1987. The Housing Revenue Account income and expenditure statement shows the economic cost in the year of providing housing services in accordance with generally accepted accounting practices, rather than the amount to be funded from rents and government grants. Councils charge rents to cover expenditure in accordance with regulations; this may be different from the accounting cost. The increase or decrease in the year, on the basis on which rents are raised, is shown in the **movement on the Housing Revenue Account statement**.

2013-2014		2014-2015	
£m		£m	£m
	<i>Expenditure:</i>		
12.408	Repairs and maintenance	11.489	
13.599	Supervision and management	14.768	
28.631	Depreciation and impairment of non-current assets	30.641	
0.216	Increase or (decrease) in the allowance for bad debts	0.098	
1.617	Other expenditure	1.306	
56.471			58.302
	<i>Income:</i>		
(45.320)	Dwelling rents	(46.640)	
(1.159)	Non-dwelling rents	(1.303)	
(0.377)	Housing Support Grant	(0.377)	
(0.965)	Other income	(0.352)	
(47.821)			(48.672)
8.650	Net cost of HRA services as included in the comprehensive income and expenditure statement		9.630
0.055	HRA share of corporate and democratic core		0.055
0.441	HRA share of other amounts included in the whole authority Net Cost of Services but not allocated to a specific service.		0.333
9.146	Net cost of HRA services		10.018
	<i>HRA share of the operating income and expenditure included in the comprehensive income and expenditure statement:</i>		
(0.173)	(Gain) or loss on sale of HRA non-current assets		(0.153)
6.663	Interest payable and similar charges		6.793
(0.629)	Interest and investment income		(0.425)
(1.236)	Income from trading operations		(0.416)
0.670	Pensions interest cost and expected return on pensions assets		0.769
14.441	(Surplus) or deficit for the year on HRA services		16.586

Movement on the Housing Revenue Account statement

This statement shows the movement in the year on the Housing Revenue Account (HRA) Balance. The surplus or deficit for the year on the HRA income and expenditure statement represents the true economic cost of providing the council's HRA services, more details of which are shown in the HRA income and expenditure statement itself. The adjustments between accounting basis and funding basis under regulations detail the adjustments that are made to the HRA income and expenditure, as recognised by the council in the year in accordance with proper accounting practice, to the statutory amounts required to be charged to the HRA Balance for dwellings rent setting purposes.

2012-2013		2013-2014			
£m		£m	£m	£m	£m
(11.807)	Balance on the HRA at the end of the previous year				(11.245)
14.441	(Surplus) or deficit for the year on the HRA income and expenditure statement			16.586	
	<i>Adjustments between accounting basis and funding basis under regulations:</i>				
0.265	Difference between any other item of income and expenditure determined in accordance with the Code and determined in accordance with statutory HRA requirements		0.259		
0.173	Reverse out gain or (loss) on sale of HRA non-current assets		0.153		
	HRA share of contributions to or (from) the Pension Reserve:				
(2.889)	Reverse out net charges made for post-employment benefits in accordance with IAS19	(3.177)			
1.538	Pensions cost chargeable for the year in accordance with statutory provisions: employer's contributions payable to Strathclyde Pension Fund	1.590			
(1.351)	HRA share of contributions to or (from) the Pension Reserve		(1.587)		
0.021	HRA share of contributions to or (from) the Employee Statutory Adjustment Account		0.024		
2.722	Capital expenditure funded by the HRA		2.017		
	Transfer to or (from) the Capital Adjustment Account:				
(28.631)	Reverse out depreciation and impairment losses on non-current assets	(30.641)			
0.714	Reverse out credits made for capital grants	0.065			
10.081	Loans fund principal contribution from the HRA	12.167			
(17.836)	Transfer to or (from) the Capital Adjustment Account		(18.409)		
(16.006)	Total of adjustments between accounting basis and funding basis under regulations			(17.543)	
(1.565)	Net (increase) or decrease before transfers to or from reserves			(0.957)	
2.127	Transfers to or (from) reserves			1.557	
0.562	(Increase) or decrease in the year on the HRA				0.600
(11.245) *	Balance on the HRA at the end of the current year				(10.645)

* £3.838m of the £10.645m balance has been earmarked for Welfare Reform support.

Notes to the Housing Revenue Account income and expenditure statement

1. The number and types of dwelling in the council's housing stock

The Council was responsible for managing 12,344 dwellings during 2014-2015 (12,507 in 2013-2014). The following shows an analysis of these dwellings by type. The figures below exclude void initiative properties.

2013-2014			2014-2015		
Number at 31 March 2014	Average weekly rent £	Type of dwelling	Number at 31 March 2015	Average weekly rent £	
422	54.56	One-apartment	419	56.28	
3,670	61.89	Two-apartment	3,660	64.15	
6,079	70.81	Three-apartment	5,975	72.74	
2,118	78.84	Four-apartment	2,074	81.30	
218	84.24	Five+apartment	216	87.15	
12,507		Total	12,344		

2. Gross rent income

This is the total rental income chargeable for the year and includes a deduction for voids (£1.403 million in 2014-15 and £1.614 million in 2013-2014), but excludes irrecoverables and bad debts. Average rents were £71.18 per week in 2014-2015 (£68.77 in 2013-2014). The total rent income for 2014-2015 reflects the decision of the Council to charge only a nominal rent in respect of initiative voids.

3. The amount of rent arrears

At 31 March 2015 total rent arrears amounted to £2.600 million (£2.706 million at 31 March 2014). This is 5.3% of the total value of rents due at 31 March 2015.

4. The provision considered to be necessary in respect of uncollectable rent arrears

In the financial year 2014-2015 the rental bad debt provision has been increased by £0.446 million (£0.266 million increase during 2013-2014). The provision to cover the potential loss of income stands at £2.429 million at 31 March 2015. This is 4.9% of the total value of rents due at that date.

5. The nature and amount of any prior year items not disclosed in the statement

NIL

Councils raise taxes from residents by way of a property tax – the council tax – which is based on property values. Each dwelling house in a local authority area is placed into one of eight valuation bands, “A” to “H”. The council declares an annual charge for band D properties and all other properties are charged a proportion of this – lower valued properties pay less, higher valued properties pay more. The council tax income account shows the gross income raised from council taxes levied and deductions made under statute. The Council Tax Reduction Scheme represents a new discount introduced across Scotland following the abolition of Council Tax Benefits as part of the UK government’s welfare reform programme. The resultant net income is transferred to the council’s comprehensive income and expenditure statement.

2013-2014		2014-15
£m		£m
92.143	Gross council tax levied	92.833
(13.763)	Council tax reduction scheme	(13.187)
(13.363)	Other discounts and reductions	(13.634)
(1.511)	Write-off of uncollectable debts and allowance for impairment	(1.518)
0.236	Adjustment to previous years’ community charge and council tax	(0.189)
63.742	Transfer to the comprehensive income and expenditure statement	64.305

Calculation of the council tax

Dwellings are valued by the Assessor and placed within valuation bands ranging from the lowest “A” to the highest “H”. The council tax base is the number of chargeable dwellings across all valuation bands (adjusted for dwellings where discounts apply), after providing for non-payment, expressed as an equivalent number of band D dwellings. The band D council tax charge is calculated using the council tax base, and this in turn fixes the charge for each of the other bands, which are based on pre-determined proportions relative to the band D charge. The band D charge for 2014-2015 was £1,164.69 (unchanged from 2013-2014).

In 2014-2015 if only one person over 18 lived in a property a discount of 25% was applied. From 1 April 2013 a continuous discount of 10% was available for furnished properties which are not anyone’s main home, for example second and holiday homes. Discounts of 50% were made for unoccupied property for a period of up to six months, with a continuous discount of 10% available thereafter. Certain persons are disregarded for Council Tax purposes, including people who are in detention, students and people who are severely mentally impaired. Reductions in council tax payable are also available for people with disabilities.

Charges for water and sewerage services are the responsibility of Scottish Water. Renfrewshire Council collects total monies and makes a precept payment to Scottish Water on the basis of collection levels based on a pre-determined formula. The figures below exclude the water and sewerage charges.

Annual council tax charges

2014-2015	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
£	776.46	£ 905.87	£ 1,035.28	£ 1,164.69	£ 1,423.51	£ 1,682.33	£ 1,941.15	£ 2,329.38

Calculation of the council tax base

2014-2015	Number of dwellings	Number of exemptions	Disabled relief	Discounts of 25%	Discounts of 50%	Total equivalent dwellings	Ratio to Band D	Band D equivalents
Band A	13,643	1,537	14	8,427	540	9,832	6:9	6,555
Band B	25,563	1,347	117	13,328	504	20,585	7:9	16,010
Band C	14,351	450	70	5,959	198	12,290	8:9	10,924
Band D	11,436	238	48	3,883	129	10,184	1:1	10,184
Band E	10,280	152	69	2,405	97	9,453	11:9	11,554
Band F	5,761	64	44	1,007	45	5,399	13:9	7,799
Band G	3,435	89	20	434	35	3,200	15:9	5,333
Band H	217	15	0	30	10	190	18:9	380
Total	84,686	3,892	382	35,473	1,558	71,133		68,739
Band A dwellings subject to disabled relief								7
Class 17 and 24 dwellings								92
Sub-total								68,838
Provision for non-payment and future award of discounts and reliefs								(2,462)
Council tax base								66,376

This account is an agent's statement that reflects the statutory obligation for those councils who issue bills to non-domestic rate payers to maintain a separate **non-domestic rate account**. The account shows the rates collected from non-domestic rate payers during the year. Any difference between the rates collected and the amount the council is guaranteed to receive under the national pooling arrangements is adjusted via the Scottish Government's general revenue grant to the council. Non-domestic rate income is redistributed from the national non-domestic rate pool in proportions based on the prior year mid-year income returns net of prior year adjustments. In 2012-2013 the Scottish Government introduced the Business Rates Incentivisation Scheme (BRIS) which allows councils, where an agreed target income figure is exceeded, to retain 50% of the 'above target' income.

2013-2014		2014-2015	
£m		£m	
111.482	Gross rates levied	112.792	
(21.020)	Reliefs and other deductions	(21.132)	
(0.997)	Write-off of uncollectable debts and allowance for impairment	(1.801)	
89.465	Net non-domestic rate income	89.859	
(7.802)	Adjustment to previous years' non-domestic rates	(5.441)	
16.046	Contribution (to) or from the national non-domestic rate pool	21.898	
-	Non-domestic rate income retained by authority (BRIS)	-	
97.709	Transfer to comprehensive income and expenditure statement	106.316	

The nature and amount of each rate fixed

The non-domestic rates charge for each subject is determined by the rateable value placed upon it by the Assessor, multiplied by the rate per pound (the "rate poundage") set each year by the First Minister for Scotland. For 2014-2015 the charge was 47.1 pence in the pound. From 1 April 2010 the Scottish Government amended the existing Small Business Bonus Scheme (SBBS). Under the SBBS properties with a rateable value up to and including £10,000 are entitled to a 100% reduction in their business rates. Properties with a rateable value of between £10,001 and £12,000 receive a 50% reduction and properties with a rateable value of between £12,001 and £18,000 receive a 25% reduction. This allows a business with two or more properties with a combined rateable value of under £35,000 to qualify for relief. The relief is 25% for properties with an individual rateable value less than £18,000. For properties with a rateable value over £35,000 a supplement of 1.1 pence in the pound was added as per the Non-domestic Rates (Levying) (Scotland) Regulations 2004 as amended.

Analysis of Renfrewshire Council's rateable values

		2014-2015	
		£m	£m
Rateable value at 1 April 2014:	Commercial	91.878	
	Industrial and freight transport	45.789	
	Education and public service	16.301	
	Communications	31.423	
	Others	49.689	
			235.080
Running roll (full-year rateable value)			0.101
Rateable value at 31 March 2015			235.181
Wholly exempt subjects			(1.563)
Net rateable value at 31 March 2015			233.618

Annual Accounts 2014-2015 Group Movement in Reserves Statement

The **group movement in reserves statement** shows the movement in the year on the different reserves held by the council's group, analysed into the council's usable reserves, the council's unusable reserves and the council's share of the reserves of the subsidiaries, associates and joint ventures within the group. Further explanation about this statement can be found on page 25.

	Note	Usable reserves						Council's unusable reserves	Council's total reserves	Council's share of reserves of subsidiaries, associates and JV's	Total reserves
		General Fund Balance	Housing Revenue Account Balance	Revenue statutory funds	Capital Receipts Reserve	Capital statutory funds	Council's Total usable reserves				
		£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Balance at 31 March 2013 carried forward (restated)		50.904	11.807	2.853	4.204	22.922	92.690	521.514	614.204	37.815	652.019
<i>Movement in reserves during 2013-2014:</i>											
Surplus or (deficit) on the provision of services		4.134	(14.441)	-	-	-	(10.307)	-	(10.307)	(2.368)	(12.675)
Other comprehensive income and expenditure		-	-	-	-	-	-	100.202	100.202	(0.638)	99.564
Total comprehensive income and expenditure		4.134	(14.441)	-	-	-	(10.307)	100.202	89.895	(3.006)	86.889
Adjustments between group accounts and council accounts	G5	(3.578)	-	-	-	-	(3.578)	-	(3.578)	3.578	-
Net increase or (decrease) before transfers		0.556	(14.441)	-	-	-	(13.885)	100.202	86.317	0.572	86.889
Adjustments between accounting basis and funding basis under regulations	5	1.384	16.006	-	(0.996)	(2.422)	13.972	(13.972)	-	-	-
Net increase or (decrease) before transfers to other statutory reserves		1.940	1.565	-	(0.996)	(2.422)	0.087	86.230	86.317	0.572	86.889
Transfers to or (from) other statutory reserves	11	0.081	(2.127)	0.003	-	2.043	-	-	-	-	-
Increase or (decrease) in 2013-2014		2.021	(0.562)	0.003	(0.996)	(0.379)	0.087	86.230	86.317	0.572	86.889
Balance at 31 March 2014 carried forward (restated)		52.925	11.245	2.856	3.208	22.543	92.777	607.744	700.521	38.387	738.908
<i>Movement in reserves during 2014-2015:</i>											
Surplus or (deficit) on the provision of services		10.973	(16.586)	-	-	-	(5.613)	-	(5.613)	(2.218)	(7.831)
Other comprehensive income and expenditure		-	-	-	-	-	-	(52.875)	(52.875)	(0.394)	(53.269)
Total comprehensive income and expenditure		10.973	(16.586)	-	-	-	(5.613)	(52.875)	(58.488)	(2.612)	(61.100)
Adjustments between group accounts and council accounts	G5	(3.520)	-	-	-	-	(3.520)	-	(3.520)	3.520	-
Net increase or (decrease) before transfers		7.453	(16.586)	-	-	-	(9.133)	(52.875)	(62.008)	0.908	(61.100)
Adjustments between accounting basis and funding basis under regulations	5	3.379	17.543	-	0.552	-	21.474	(21.474)	-	-	-
Net increase or (decrease) before transfers to other statutory reserves		10.832	0.957	-	0.552	-	12.341	(74.349)	(62.008)	0.908	(61.100)
Transfers to or (from) other statutory reserves	11	(4.903)	(1.557)	(0.003)	-	6.463	-	-	-	-	-
Increase or (decrease) in 2014-2015		5.929	(0.600)	(0.003)	0.552	6.463	12.341	(74.349)	(62.008)	0.908	(61.100)
Balance at 31 March 2015 carried forward		58.854	10.645	2.853	3.760	29.006	105.118	533.395	638.513	39.295	677.808

Annual Accounts 2014-2015

Group Comprehensive Income and Expenditure Statement

This statement shows the accounting cost of providing services and managing operations during the year. It includes, on an accruals basis, all day-to-day expenses and related income. The statement shows the accounting cost in accordance with generally accepted accounting practices, rather than the cost according to the statutory regulations that specify the net expenditure that councils need to take into account when setting the annual council tax charge. The required adjustments between accounting basis and funding basis under regulations are shown in the **group movement in reserves statement**.

2013-2014 (restated)				2014-2015		
Gross expenditure	Gross income	Net expenditure		Gross expenditure	Gross income	Net expenditure
£m	£m	£m	Note	£m	£m	£m
20.823	(8.937)	11.886		20.647	(8.614)	12.033
35.178	(11.572)	23.606		37.531	(12.152)	25.379
182.522	(19.625)	162.897		177.965	(21.399)	156.566
31.187	(10.705)	20.482		31.074	(8.653)	22.421
56.471	(47.821)	8.650		58.302	(48.672)	9.630
75.815	(69.335)	6.480		77.314	(69.277)	8.037
11.058	(4.978)	6.080		14.500	(8.021)	6.479
25.606	(8.173)	17.433		25.539	(7.988)	17.551
148.570	(47.981)	100.589		153.960	(49.051)	104.909
11.260	(2.308)	8.952		11.629	(2.444)	9.185
1.686	(0.080)	1.606		1.168	(0.081)	1.087
600.176	(231.515)	368.661	Net cost of services	609.629	(236.352)	373.277
			Other operating expenditure:			
	(0.605)		(Gains) or losses on the disposal of non-current assets			0.421
	27.184		Financing and investment income and expenditure	G6		28.520
	(382.977)		Taxation and non-specific grant income	10		(393.069)
	12.263		(Surplus) or deficit on the provision of services			9.149
	0.412		Share of the (surplus) or deficit on the provision of services by associates and joint ventures	G4		(1.318)
	12.675		Group (surplus) or deficit			7.831
	(117.965)		(Surplus) or deficit on the revaluation of non-current assets			(4.941)
	(9.217)		Impairment (gains) or losses on non-current assets charged to the revaluation reserve			0.643
	0.361		(Surplus) or deficit on the revaluation of available-for-sale financial assets	G15		(0.938)
	26.925		Actuarial (gains) or losses on pension assets and liabilities	35(ii)		57.291
	0.332		Share of other comprehensive income and expenditure of associates and joint ventures	G4		1.214
	(99.564)		Other comprehensive income and expenditure			53.269
	(86.889)		Total comprehensive income and expenditure			61.100

Annual Accounts 2014-2015 Group Balance Sheet

The **group balance sheet** shows the value as at 31 March 2015 of the assets and liabilities recognised by the council. The net assets of the council's group are matched by the reserves held by the group. Reserves are reported in two categories: usable reserves, which are those reserves that the group may use to provide services, subject to the need to maintain a prudent level of reserves and any statutory limitations; and unusable reserves, comprising those that the group is not able to use to provide services. This category includes reserves that hold unrealised gains/losses in the value of assets where amounts would only become available to provide services if the assets are sold, and reserves that hold timing differences shown as 'adjustments between accounting basis and funding basis under regulations' in the **group movement in reserves statement**.

31 March 2014 (Restated)			31 March 2015
£m		Note	£m
1,217.820	Property, plant and equipment	G9	1,213.465
2.249	Investment property	G10	2.344
38.880	Heritage assets	G11	39.196
0.964	Intangible assets	16	0.860
17.745	Long-term investments	G15	18.972
12.764	Investments in associates and joint ventures	G3	12.614
5.889	Long-term debtors	23	5.411
1,296.311	Long-term assets		1,292.862
27.605	Short-term investments	G15	24.694
0.949	Inventories	21	1.143
-	Short-term Intangible Assets	22	0.931
39.970	Short-term debtors	G12	45.728
29.924	Cash and cash equivalents	24	29.428
1.176	Short-term assets held for sale	17	0.756
99.624	Current assets		102.680
(56.334)	Short-term borrowing	G15	(68.007)
(59.140)	Short-term creditors	G13	(61.004)
(7.266)	Short-term provisions	26	(6.935)
(122.740)	Current liabilities		(135.946)
(193.041)	Long-term borrowing	G15	(165.932)
(85.167)	Long-term creditors	25	(82.546)
(5.865)	Long-term provisions	26	(5.821)
(3.718)	Liabilities in associates and joint ventures	G3	(3.464)
(245.391)	Other long-term liabilities	35(vi)	(320.512)
(1.105)	Grants Receipts in Advance	9	(3.513)
(534.287)	Long-term liabilities		(581.788)
738.908	Net assets		677.808
114.594	Usable reserves	G7	127.702
624.314	Unusable reserves	G8	550.106
738.908	Total reserves		677.808

The unaudited accounts were issued on 25 June 2015 and the audited accounts were authorised for issue on 24 September 2015.

Balance Sheet signed by:

Alan Russell CPFA
Director of Finance and Resources

The **group cash flow statement** shows the changes in cash and cash equivalents of the council's group during the year. It shows how the council generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of the extent to which the operations of the council are funded by way of taxation and grant income or from the recipients of services provided by the council. Investing activities represent the extent to which cash outflows have been made for resources that are intended to contribute to the council's future service delivery. Cash flows arising from financing activities are useful in predicting claims on future cash flows by providers of capital (that is, borrowing) to the council. The council's share of the cash flows of its associates and joint ventures is disregarded for the purpose of this statement because the council's share of the associates' and joint ventures' reserves is unusable and cannot be used to fund services.

2013-2014 (restated)			2014-2015	
£m		Note	£m	
12.675	Group (surplus) or deficit		7.831	
(91.489)	Adjust group surplus or deficit for non-cash movements		(88.190)	
22.827	Adjust for items included in the group net surplus or deficit that are investing and financing activities		28.701	
(55.987)	Net cash flows from operating activities		(51.658)	
18.637	Net cash flows from investing activities		35.007	
32.042	Net cash flows from financing activities	29c	17.147	
(5.308)	Net (increase) or decrease in cash and cash equivalents		0.496	
24.616	Cash and cash equivalents at the beginning of the reporting period		29.924	
29.924	Cash and cash equivalents at the end of the reporting period		29.428	

Note G1 Details of the group's combining entities

Renfrewshire Council is represented on the board of a number of organisations. The extent of the council's controlling interest has been reviewed in determining those entities that should be consolidated and incorporated within the group accounts. Those organisations, which have a significant impact on the council's operations, are listed below. The accounting period for all of these bodies is the year to 31 March 2015. In addition to the information included in the group accounts on the preceding pages the accounting regulations require specific disclosures about the combining entities and the nature of their business.

Renfrewshire Leisure Limited, the Paisley, Renfrew and Johnstone Common Good Funds and the charitable trusts administered by Renfrewshire Council (as sole trustee) are treated as subsidiaries in the council's group accounts, with assets, liabilities, reserves, income and expenses being consolidated line-by-line.

Renfrewshire Leisure Limited is a company limited by guarantee formed in 2014 and registered as a charity in Scotland. Its principal place of business is the Lagoon Leisure Centre, 11 Christie Street, Paisley PA1 1NB. The charity provides leisure facilities within Renfrewshire Council's area to the general public and operates ten leisure centres within Renfrewshire. The objectives of the charity are to provide facilities for recreation, sport, cultural and other leisure activities for the benefit of the community in Renfrewshire. Any surplus generated by the charity is applied solely to its continuation and development. The accounts of the charity are published separately and may be obtained from the Chief Executive, Lagoon Leisure Centre, 11 Christie Street, Paisley PA1 1NB.

In previous years, Renfrewshire Leisure Limited has been treated in Renfrewshire Council's group accounts as an associate. In terms of the prevailing *CIPFA Code of Practice on Local Authority Accounting* (the *Code*) Renfrewshire Council was deemed to have significant influence over Renfrewshire Leisure Limited in the sense that it (the Council) had the power to participate in the financial and operating policy decisions of Renfrewshire Leisure Limited. However that influence was not considered, in terms of the prevailing *Code*, to be sufficient that the Council had control over Renfrewshire Leisure Limited.

In terms of the updated *CIPFA Code of Practice on Local Authority Accounting*, Renfrewshire Leisure Limited is now treated as a subsidiary in Renfrewshire Council's group accounts. Renfrewshire Council's relationship with Renfrewshire Leisure Limited is such that the Council has oversight of the performance of Renfrewshire Leisure Limited in its delivery of services to the Renfrewshire community, and has the practical ability to direct its relevant activities. This represents a change in accounting treatment for the 2014-2015 Annual Accounts, and prior year figures have been restated within the group accounts and the notes to the group accounts as appropriate to reflect this change.

The charitable trusts have a variety of purposes including the upkeep of lairs, financial assistance to poor and infirm persons, the provision of prizes to school pupils and other charitable activities.

The **group comprehensive income and expenditure statement** includes total net comprehensive expenditure for the year of £0.820 million (2013-2014 £0.919 million) for Renfrewshire Leisure Limited, total net comprehensive income for the year of £1.662m (2013-2014 £2.301 million) for the Paisley, Renfrew and Johnstone Common Good Funds and total net comprehensive expenditure for the year of £0.038 million (2013-2014 £0.066 million) for the charitable trusts.

The **group balance sheet** includes net liabilities of £2.673 million (2013-2014 £1.853 million) for Renfrewshire Leisure Limited, net assets of £32.137 million (2013-2014 £30.475 million) for the Common Good Funds and net assets of £0.681 million (2013-2014 £0.719 million) for the charitable trusts.

Strathclyde Concessionary Travel Scheme Joint Committee comprises the twelve councils in the west of Scotland and oversees the operation of the concessionary fares scheme for public transport within its area. The costs of the scheme are met by a combination of funding from the twelve constituent councils and by direct grant funding from the Scottish Government. Strathclyde Partnership for Transport administers the scheme on behalf of the committee. In 2014-2015, Renfrewshire Council contributed £0.333 million or 7.83% of the committee's estimated running costs (2013-2014 £0.333 million or 7.83%) and its share of the year-end net asset was £0.128 million (2013-2014 £0.127 million) and is included in the **group balance sheet**. Copies of its accounts may be obtained from the Treasurer to Strathclyde Concessionary Travel Scheme, Strathclyde Partnership for Transport, Consort House, 12 West George Street, Glasgow G2 1HN.

Strathclyde Partnership for Transport was formed on 1 April 2006 as the successor to the Strathclyde Passenger Transport Authority. It is a joint committee of the twelve councils in the west of Scotland. In association with the related strategic development committees, the partnership's remit includes the promotion of joint working to set out the policy framework for achieving the most effective management, development and integration of the transport network across boundaries in the medium to longer term through the Regional Transport Strategy. Renfrewshire Council contributed £2.994 million (8.01%) to the committee's estimated running costs in 2014-2015 (2013-2014 £2.994 million or 8.01%) and its share of the year-end net asset was £12.486 million (2013-2014 £12.637 million) and is included in the **group balance sheet**. Copies of its accounts may be obtained from the Treasurer to Strathclyde Partnership for Transport, Consort House, 12 West George Street, Glasgow G2 1HN.

Renfrewshire Valuation Joint Board was formed in 1996 at local government re-organisation by Act of Parliament. Its principal place of business is The Robertson Centre, 16 Glasgow Road, Paisley PA1 3QF. The board maintains the electoral, council tax and non-domestic rates registers for the three councils of East Renfrewshire, Inverclyde and Renfrewshire. The board's running costs are met by the three member councils. Surpluses or deficits on the board's operations are shared between the councils. In 2014-2015, Renfrewshire Council contributed £1.278 million or 56.0% of the board's estimated running costs (2013-2014 £1.278 million or 56.0%) and its share of the year-end net liability was £2.243 million (2013-2014 £1.400 million) and is included in the **group balance sheet**. Copies of its accounts may be obtained from the Treasurer to the Renfrewshire Valuation Joint Board, Renfrewshire Council, Renfrewshire House, Paisley PA1 1JB. The following additional disclosures are required under accounting regulations for Renfrewshire Valuation Joint Board because it is a related party to the council.

Renfrewshire Valuation Joint Board	Renfrewshire Council's Share	Renfrewshire Valuation Joint Board	Renfrewshire Valuation Joint Board	Renfrewshire Council's Share
31 March 2014			31 March 2015	
£m	£m		£m	£m
-	-	Long-term assets	-	-
0.604	0.339	Current assets	0.748	0.419
(0.661)	(0.371)	Current liabilities	(0.788)	(0.441)
(2.443)	(1.368)	Long-term liabilities	(3.966)	(2.221)
(2.500)	(1.400)	Net assets / (liabilities)	(4.006)	(2.243)
2013-2014			2014-2015	
£m	£m		£m	£m
2.504	1.403	Income	2.655	1.487
2.682	1.502	Expenditure	2.843	1.592
(0.178)	(0.099)	Surplus / (deficit) for the year	(0.188)	(0.105)

Park Lane Developments (Renfrewshire) Limited Liability Partnership was formed in 2010 by Renfrewshire Council and Park Lane Real Estate LLP in order to facilitate the regeneration of Paisley town centre through the transformation of the town's former Arnotts store into a mixed use retail, office and residential development. Renfrewshire Council holds 50% (£50) of the issued share capital. The partnership's profit and loss account discloses a net deficit of £0.239 million for the twelve months to 31 March 2015 (2014 £0.162 million) and its balance sheet a negative net worth of £2.442 million at 31 March 2015 (2014 £2.203 million). The partnership's 2013-2014 financial results have been restated to reflect audit adjustments made prior to the filing of their accounts. Copies of the financial statements for the partnership may be obtained from its registered office at 87 Port Dundas Road, Cowcaddens, Glasgow G4 0HF.

Park Lane Developments (Renfrewshire) LLP	Renfrewshire Council's Share	Park Lane Developments (Renfrewshire) Limited Liability Partnership	Park Lane Developments (Renfrewshire) LLP	Renfrewshire Council's Share
31 March 2014			31 March 2015	
£m	£m		£m	£m
-	-	Long-term assets	-	-
1.985	0.992	Current assets	1.857	0.929
(0.796)	(0.398)	Current liabilities	(1.004)	(0.502)
(3.392)	(1.695)	Long-term liabilities	(3.295)	(1.648)
(2.203)	(1.101)	Net assets / (liabilities)	(2.442)	(1.221)
2013-2014			2014-2015	
£m	£m		£m	£m
0.054	0.027	Income	0.036	0.018
0.216	0.108	Expenditure	0.275	0.138
(0.162)	(0.081)	Surplus / (deficit) for the year	(0.239)	(0.120)

Cart Corridor Joint Venture Company Limited was formed by Renfrewshire Council, Scottish Enterprise Renfrewshire and KUC Properties Limited to facilitate the regeneration of the strategic corridor between Paisley town centre and Glasgow Airport. Renfrewshire Council held 96% (£2.469m) of the preference share capital (which carried no voting rights) and 45% (£45) of the ordinary share capital. On 18 December 2014 Renfrewshire Council agreed to dispose of its entire share capital in the Cart Corridor Joint Venture Company at nil value. The company's 2013-2014 financial results have been restated to reflect audit adjustments made prior to the filing of their accounts. Copies of the financial statements for the company may be obtained from The Royal Bank of Scotland plc, 24-25 St. Andrew Square, Edinburgh EH2 1AF.

Cart Corridor Joint Venture Company Limited	Renfrewshire Council's Share	Cart Corridor Joint Venture Company Limited	Cart Corridor Joint Venture Company Limited	Renfrewshire Council's Share
31 March 2014			18 December 2014 on disposal	
£m	£m		£m	£m
4.948	2.227	Long-term assets	1.578	0.710
0.240	0.108	Current assets	0.161	0.072
(0.178)	(0.080)	Current liabilities	-	-
(7.714)	(3.472)	Long-term liabilities	(1.739)	(0.782)
(2.704)	(1.217)	Net assets / (liabilities)	-	-
2013-2014			2014-2015	
£m	£m		£m	£m
1.061	0.477	Income	6.221	2.800
1.441	0.649	Expenditure	3.517	1.583
(0.380)	(0.172)	Surplus / (deficit) for the year	2.704	1.217

Note G2 Non-material interest in other entities

In addition to the combining entities detailed in note G1, the council has a “significant interest” in a further six joint committees. The council’s share of the net assets or liabilities of these joint committees is not material to the fair understanding of the financial position and transactions of the council. Accordingly, the group accounts do not include these organisations. In the interest of transparency, the following disclosures are made concerning the business nature of each organisation.

Clyde Muirshiel Park Authority is a joint committee of three councils – Renfrewshire, Inverclyde and North Ayrshire. The authority is responsible for the management and maintenance of the Clyde Muirshiel Park that extends from Greenock in the north down the Clyde coast to Inverkip, Largs and West Kilbride and inland to Lochwinnoch. Renfrewshire Council contributed £0.521 million (60.7%) to the authority’s estimated running costs in 2014-2015 (£0.621 million in 2013-2014).

Scotland Excel is formed by agreement among local authorities throughout Scotland and is maintained through a joint committee comprising representatives from all of the member councils. Launched on 1 April 2008 as a centre of procurement expertise for the local government sector, it is the largest non-profit making purchasing agency in Scotland. Its aim is to help improve the efficiency and effectiveness of public sector procurement. Renfrewshire Council contributed £0.106 million (3.3%) to the committee’s estimated running costs in 2014-2015 (£0.106 million in 2013-2014).

Glasgow and the Clyde Valley Strategic Development Planning Authority Joint Committee has taken over the work of the Glasgow and the Clyde Valley Structure Plan Joint Committee. This change was part of the implementation of the new planning system in Scotland and the statutory date of change was set by the Scottish Government as 28 February 2009. The committee covers the eight councils within its area. Under the Town and Country Planning (Scotland) Act 1997, each member council not only has responsibilities for local planning matters in its area but also the strategic issues that cover the wider area of the Glasgow and Clyde valley. Accordingly, the committee prepares, monitors and reviews the Strategic Development Plan on behalf of member councils and liaises with central government, Scottish Enterprise and other bodies. Renfrewshire Council contributed £0.072 million (12.5%) to the committee’s estimated running costs in 2014-2015 (£0.072 million in 2013-2014).

Note G3 Summarised financial information of associates and joint ventures

The aggregate value of the assets, liabilities, income and expenditure of the council's associates and joint ventures are shown in the two tables which follow. The net asset figure from these two tables combined (£10.371 million asset less £1.221 million liability = £9.150 million net asset) equates to the net of two figures disclosed in the **group balance sheet** as "investments in associates and joint ventures" (£12.614 million) and "liabilities in associates and joint ventures" (£3.464 million).

Aggregate of associates' results	Renfrewshire Council's Share	Associates	Aggregate of associates' results	Renfrewshire Council's Share
31 March 2014			31 March 2015	
£m	£m		£m	£m
148.814	11.921	Long-term assets	133.014	10.655
92.217	7.673	Current assets	132.029	10.930
(29.307)	(2.664)	Current liabilities	(46.701)	(4.117)
(54.845)	(5.566)	Long-term liabilities	(64.832)	(7.097)
156.879	11.364	Net assets / (liabilities)	153.510	10.371
2013-2014			2014-2015	
£m	£m		£m	£m
95.091	8.812	Income	97.469	9.074
94.814	8.875	Expenditure	93.579	8.853
0.277	(0.063)	Net surplus / (deficit) for the year	3.890	0.221

Aggregate of joint ventures' results	Renfrewshire Council's Share	Joint ventures	Aggregate of joint ventures' results	Renfrewshire Council's Share
31 March 2014			31 March 2015	
£m	£m		£m	£m
4.948	2.227	Long-term assets	-	-
2.225	1.100	Current assets	1.857	0.929
(0.974)	(0.478)	Current liabilities	(1.004)	(0.502)
(11.106)	(5.167)	Long-term liabilities	(3.295)	(1.648)
(4.907)	(2.318)	Net assets / (liabilities)	(2.442)	(1.221)
2013-2014			2014-2015	
£m	£m		£m	£m
1.115	0.504	Income	6.257	2.818
1.657	0.757	Expenditure	3.792	1.721
(0.542)	(0.253)	Net surplus / (deficit) for the year	2.465	1.097

Note on contingent assets, contingent liabilities and capital commitments

The Council is unaware of any material contingent asset or contingent liability as at 31 March 2015 in relation to any of its associates or joint ventures. The Council is unaware that any capital commitments have been entered into by any of its associates or joint ventures as at 31 March 2015, either with the Council itself or with other parties.

Note G4 Material items of group income and expenditure

In order to assist the reader in a better understanding of the impact of the inclusion of the results of the associates and joint ventures, the following tables provide an analysis of the council's share of the material amounts of income and expenditure disclosed in the **group comprehensive income and expenditure statement**.

2013-2014		2014-2015	
£m		£m	
	<i>Share of (surplus) or deficit:</i>		
	Subsidiaries:		
(1.525)	Paisley, Renfrew and Johnstone Common Good Funds	(0.559)	
0.066	Charitable trusts administered by Renfrewshire Council	0.038	
(0.163)	Renfrewshire Leisure Limited	0.537	
	Associates:		
(0.019)	Strathclyde Partnership for Transport	(0.325)	
(0.017)	Strathclyde Concessionary Travel Scheme Joint Committee	(0.001)	
0.099	Renfrewshire Valuation Joint Board	0.105	
	Joint Ventures:		
0.172	Cart Corridor Joint Venture Company Limited	(1.217)	
0.177	Park Lane Developments (Renfrewshire) Limited Liability Partnership	0.120	
(1.210)	Aggregate share of (surplus) or deficit	(1.302)	
	<i>Share of other comprehensive (income) and expenditure:</i>		
	Subsidiaries:		
(0.776)	Paisley, Renfrew and Johnstone Common Good Funds	(1.103)	
-	Charitable trusts administered by Renfrewshire Council	-	
1.082	Renfrewshire Leisure Limited	0.283	
	Associates:		
0.162	Strathclyde Partnership for Transport	0.476	
-	Strathclyde Concessionary Travel Scheme Joint Committee	-	
0.170	Renfrewshire Valuation Joint Board	0.738	
	Joint Ventures:		
-	Cart Corridor Joint Venture Company Limited	-	
-	Park Lane Developments (Renfrewshire) Limited Liability Partnership	-	
0.638	Aggregate share of other comprehensive (income) and expenditure	0.394	
(0.572)	Aggregate share of total comprehensive (income) and expenditure	(0.908)	

Note G5 Adjustments between group accounts and council accounts

In the **group movement in reserves statement**, adjustments between group accounts and council accounts are required to bring the council's reserve balances back to the amount presented in the council-only figures (before adjustments between accounting basis and funding basis under regulations). This is because intra-group transactions are eliminated when total comprehensive income and expenditure is calculated for the group. The adjustments between group accounts and council accounts can be analysed as follows:

2013-2014		2014-2015
£m		£m
0.256	Grants made by the Paisley, Renfrew and Johnstone Common Good Funds to Renfrewshire Council in contribution towards the funding of community events and projects	0.246
0.058	Governance costs charged to the Paisley, Renfrew and Johnstone Common Good Funds by Renfrewshire Council	0.059
(0.018)	Interest income received from Renfrewshire Council by the Paisley, Renfrew and Johnstone Common Good Funds	(0.016)
(0.001)	Interest income received from Renfrewshire Council by the charitable trusts administered by Renfrewshire Council	-
(3.956)	Service charge payable by Renfrewshire Council to Renfrewshire Leisure Limited	(3.892)
0.084	Charges for services, such as accounting and administration, payable by Renfrewshire Leisure Limited to Renfrewshire Council	0.084
(0.001)	Interest income received from Renfrewshire Council by Renfrewshire Leisure Limited	(0.001)
(3.578)	Total adjustments between group accounts and council accounts	(3.520)

Note G6 Group financing and investment income and expenditure

2013-2014		2014-2015
£m		£m
24.193	Interest payable and similar charges	22.098
9.290	Pensions net interest expense	10.696
(2.066)	Interest receivable and similar income	(1.303)
(0.467)	Income and expenditure in relation to investment properties and changes in their fair values	(0.575)
(1.409)	Other investment income	(0.773)
(2.357)	Net (surplus) or deficit on trading operations	(1.623)
27.184	Total financing and investment income and expenditure	28.520

Note G7 Usable reserves

Usable reserves are those reserves the council's group is able to apply to fund expenditure or reduce taxation, and comprise both capital and revenue reserves. Movements in the revenue reserves during the year are outlined in the **group movement in reserves statement**, however a summary is shown below.

2013-2014		2014-2015	
£m		Note	£m
52.925	General Fund Balance	11	58.854
11.245	Housing Revenue Account Balance	11	10.645
2.856	Revenue statutory funds	11	2.853
3.208	Capital Receipts Reserve	11	3.760
22.543	Capital statutory funds	11	29.006
20.513	Paisley, Renfrew and Johnstone Common Good Funds: unrestricted funds		21.360
0.479	Charitable trusts administered by Renfrewshire Council: usable balances		0.449
0.825	Renfrewshire Leisure Limited: usable reserves		0.775
114.594	Total usable reserves		127.702

Note G8 Unusable reserves

Unusable reserves are those reserves that the council is not able to utilise to provide services. Included within the group's unusable reserves are the unusable reserves of the Paisley, Renfrew and Johnstone Common Good Funds and of the sundry trusts administered by Renfrewshire Council; also included is the council's share of the reserves of the associates and joint ventures within the council's group.

2013-2014		2014-2015	
£m		Note	£m
334.760	Revaluation Reserve	12	328.457
0.126	Available for sale Financial Instruments Reserve	12	0.331
538.147	Capital Adjustment Account	12	543.420
(15.387)	Financial Instrument Adjustment Account	12	(14.882)
(242.706)	Pension Reserve	12	(317.064)
(7.196)	Employee Statutory Adjustment Account	12	(6.867)
2.859	Paisley, Renfrew and Johnstone Common Good Funds: available for sale financial instruments reserve		3.592
7.103	Paisley, Renfrew and Johnstone Common Good Funds: revaluation reserve		7.185
0.240	Charitable trusts administered by Renfrewshire Council: revaluation reserve		0.232
0.007	Renfrewshire Leisure Limited: revaluation reserve		-
(2.685)	Renfrewshire Leisure Limited: pension reserve		(3.448)
	<i>Renfrewshire Council's share of the reserves of the associates and joint ventures within the group:</i>		
12.637	Strathclyde Partnership for Transport		12.486
0.127	Strathclyde Concessionary Travel Scheme Joint Committee		0.128
(1.400)	Renfrewshire Valuation Joint Board		(2.243)
(1.217)	Cart Corridor Joint Venture Company Limited		-
(1.101)	Park Lane Developments (Renfrewshire) Limited Liability Partnership		(1.221)
624.314	Total unusable reserves		550.106

Note G9 Property, Plant and Equipment

2014-2015	Council dwellings		Other land and buildings		Vehicles, plant, furniture and equipment		Infrastructure assets		Assets under construction		Surplus assets		Total property, plant and equipment		Of which funded by PPP	
	£m		£m		£m		£m		£m		£m		£m		£m	
Gross carrying amount at 1 April 2014	509.577		332.323		362.040		260.110		15.288		37.934		1,517.272		85.552	
Assets reclassified (to) or from the "held for sale" category	(0.106)		-		-		-		-		-		(0.106)		-	
Other asset reclassifications	(0.535)		(7.812)		35.281		-		(27.602)		0.668		(0.000)		-	
Additions	4.477		3.250		33.097		7.782		17.262		0.246		66.114		0.877	
Disposals	(1.421)		(3.671)		(2.727)		-		-		(1.926)		(9.745)		-	
Revaluation increases or (decreases) recognised in other comprehensive income and expenditure and taken to the Revaluation Reserve	(26.466)		(1.417)		0.693		-		-		0.185		(27.005)		-	
Revaluation increases or (decreases) recognised in the surplus or deficit on the provision of services	-		(5.102)		(2.721)		-		-		(0.040)		(7.863)		-	
Gross carrying amount at 31 March 2015	485.526		317.571		425.663		267.892		4.948		37.067		1,538.667		86.429	
Accumulated depreciation (including accumulated impairment losses) at 1 April 2014	-		60.774		114.332		113.243		-		11.103		299.452		4.893	
Assets reclassified (to) or from the "held for sale" category	-		-		-		-		-		-		-		-	
Depreciation on other reclassifications	(0.018)		(5.984)		5.984		-		-		0.018		0.000		-	
Depreciation charge for the year	16.983		7.081		33.568		5.249		-		0.064		62.945		3.132	
Depreciation and impairment on disposals	(0.047)		(3.609)		(2.579)		-		-		(0.102)		(6.337)		-	
Depreciation written out to the Revaluation Reserve	(16.918)		(8.021)		(7.404)		-		-		(0.032)		(32.375)		-	
Depreciation written out to the surplus or deficit on the provision of services	-		-		-		-		-		-		-		-	
Impairment losses recognised or reversed in other comprehensive income and expenditure and taken to the Revaluation Reserve	-		1.793		(0.713)		-		-		(0.015)		1.065		(1.416)	
Impairment losses recognised in the surplus or deficit on the provision of services	-		0.159		0.293		-		-		-		0.452		-	
Accumulated depreciation (including accumulated impairment losses) at 31 March 2015	-		52.193		143.481		118.492		-		11.036		325.202		6.609	
Balance sheet net carrying amount at 31 March 2015	485.526		265.378		282.182		149.400		4.948		26.031		1,213.465		79.820	
Balance sheet net carrying amount at 1 April 2014	509.577		271.549		247.708		146.867		15.288		26.831		1,217.820		80.659	

2013-2014 (restated)

	Council dwellings £m	Other land and buildings £m	Vehicles, plant, furniture and equipment £m	Infrastructure assets £m	Assets under construction £m	Surplus assets £m	Total property, plant and equipment £m	Of which funded by PPP £m
Gross carrying amount at 1 April 2013	397.005	401.732	281.674	251.088	7.402	56.742	1,395.643	89.597
Assets reclassified (to) or from the "held for sale" category	(0.526)	(0.389)	-	-	-	-	(0.915)	-
Other asset reclassifications	3.517	(37.602)	46.766	1.069	(10.467)	(3.314)	(0.031)	-
Additions	3.153	5.660	36.344	7.953	18.353	0.038	71.501	0.862
Disposals	(1.705)	(0.216)	(3.049)	-	-	-	(4.970)	-
Revaluation increases or (decreases) recognised in other comprehensive income and expenditure and taken to the Revaluation Reserve	108.133	(10.769)	0.305	-	-	(11.229)	86.440	(2.328)
Revaluation increases or (decreases) recognised in the surplus or deficit on the provision of services	-	(26.093)	-	-	-	(4.303)	(30.396)	(2.579)
Gross carrying amount at 31 March 2014	509.577	332.323	362.040	260.110	15.288	37.934	1,517.272	85.552
Accumulated depreciation (including accumulated impairment losses) at 1 April 2013	-	78.949	88.864	108.191	-	16.480	292.484	6.952
Assets reclassified (to) or from the "held for sale" category	(0.019)	(0.012)	-	-	-	-	(0.031)	-
Depreciation on other reclassifications	-	(8.198)	8.483	-	-	(0.285)	-	-
Depreciation charge for the year	13.690	8.801	27.833	5.052	-	0.077	55.453	2.496
Depreciation and impairment on disposals	(0.058)	(0.017)	(2.951)	-	-	-	(3.026)	-
Depreciation written out to the Revaluation Reserve	(13.613)	(17.278)	(0.241)	-	-	(0.250)	(31.382)	(4.555)
Depreciation written out to the surplus or deficit on the provision of services	-	-	-	-	-	-	-	-
Impairment losses recognised or reversed in other comprehensive income and expenditure and taken to the Revaluation Reserve	-	(4.401)	-	-	-	(4.816)	(9.217)	-
Impairment losses recognised in the surplus or deficit on the provision of services	-	2.930	(7.656)	-	-	(0.103)	(4.829)	-
Accumulated depreciation (including accumulated impairment losses) at 31 March 2014	-	60.774	114.332	113.243	-	11.103	299.452	4.893
Balance sheet net carrying amount at 31 March 2014	509.577	271.549	247.708	146.867	15.288	26.831	1,217.820	80.659
Balance sheet net carrying amount at 1 April 2013	397.005	322.783	192.810	142.897	7.402	40.262	1,103.159	82.645

Note G10 Group investment properties

The following items of income and expense have been accounted for in the "financing and investment income and expenditure" line in the **group comprehensive income and expenditure statement**:

2013-2014		2014-2015	
£m		£m	
(0.467)	Rental income from investment properties	(0.473)	
-	Direct operating expenses arising from investment property	-	
(0.467)	Net (gain) or loss	(0.473)	

There are no restrictions on the council's or the common good funds' ability to realise the value inherent in their investment property or on the council's or the common good funds' right to the remittance of income and the proceeds of disposal. Neither the council nor the common good funds have any contractual obligations to purchase, construct or develop investment property, nor do they have contractual obligations in relation to repairs, maintenance or enhancement.

The following table summarises the movement in the fair value of investment properties during the year:

2013-2014		2014-2015	
£m		£m	
2.253	Opening Balance at 1 April	2.249	
-	Additions	-	
-	Assets reclassified (to) or from the "held for sale" category	-	
-	Disposals	-	
0.003	Net gains or (losses) from fair value adjustments	0.102	
-	Transfers (to) or from inventories and property, plant and equipment	-	
(0.007)	Other changes	(0.007)	
2.249	Closing balance at 31 March	2.344	

Note G11 Group heritage assets

The movement in the fair value of group heritage assets is as follows:

2013-2014		2014-2015	
£m		Note	£m
38.628	Opening Balance at 1 April		38.880
0.252	Additions (at cost)		0.316
-	Assets reclassified (to) or from Community Assets		-
-	Disposals		-
-	Impairment losses		-
-	Revaluations		-
38.880	Closing balance at 31 March		39.196

Included in the above are the heritage assets of the Paisley, Renfrew and Johnstone Common Good Funds. These comprise civic regalia and equipment which have been externally valued on a present value insurance basis at £0.219 million as at 31 March 2015 (£0.219 at 31 March 2014). Further information on the heritage assets other than those of the Paisley, Renfrew and Johnstone Common Good Funds can be found at Note 15.

Note G12 Group short-term debtors

The balances detailed below are composed mostly of the debtors of the council, to which the debtors of Renfrewshire Leisure Limited and the Paisley, Renfrew and Johnstone Common Good Funds have been added.

2013-2014		2014-2015	
£m		£m	£m
20.563	Central government bodies, excluding NHS Scotland		24.423
0.345	Central government bodies: NHS Scotland		0.783
0.812	Other local authorities		0.644
1.138	Public corporations and trading funds		0.015
5.323	HM Revenue and Customs		6.761
	<i>Other entities and individuals:</i>		
14.016	Council tax arrears	13.964	
(8.570)	Council tax arrears impairment	(9.276)	
5.446	Council tax arrears net of impairment		4.688
2.799	Rent arrears	2.668	
(1.984)	Rent arrears impairment	(2.429)	
0.815	Rent arrears net of impairment		0.239
15.784	Trade debtors	18.115	
(11.851)	Trade debtors impairment	(11.549)	
3.933	Trade debtors net of impairment		6.566
1.595	Other debtors	1.609	
-	Other debtors impairment	-	
1.595	Other debtors net of impairment		1.609
39.970	Total short term debtors		45.728

Note G13 Group short-term creditors

The balances detailed below are composed mostly of the creditors of the council, to which the creditors of Renfrewshire Leisure Limited and the Paisley, Renfrew and Johnstone Common Good Funds have been added.

2013-2014		2014-2015
£m		£m
3.794	Central government bodies, excluding NHS Scotland	2.839
0.273	Central government bodies: NHS Scotland	0.336
1.185	Other local authorities	0.903
0.023	Public corporations and trading funds	0.171
5.565	HM Revenue and Customs	5.448
4.948	Strathclyde Pension Fund and Scottish Public Pensions Agency	8.934
8.953	Accrued payrolls	8.079
2.535	PPP finance lease creditors	2.615
0.008	Other finance lease creditor	-
31.856	Other entities and individuals	31.679
59.140	Total short term creditors	61.004

Note G14 Amounts owing and owed between Renfrewshire Council and its associates and joint ventures

An analysis of the amounts owing and owed between the council and its associates and joint ventures, analysed into amounts relating to loans and amounts relating to other balances, is shown in the table below.

2013-2014		2014-2015
£m		£m
	<i>Amounts owing to Renfrewshire Council:</i>	
3.392	Loans	3.483
0.565	Other balances	0.643
3.957	Total amounts owing to Renfrewshire Council	4.126
	<i>Amounts owed by Renfrewshire Council:</i>	
(0.495)	Loans	(0.728)
(0.517)	Other balances	(0.009)
(1.012)	Total amounts owed by Renfrewshire Council	(0.737)

Note G15 Group financial instruments

Balance sheet carrying amounts of group financial instruments

The following categories of financial instrument are carried in the **group balance sheet**. Those financial instruments that are classified as cash and cash equivalents are not included in this table: Note 24 provides details of these. Additional qualitative information on the various categories of financial instruments can be found at Note 27.

31 March 2014			31 March 2015		
Long-term	Current		Long-term	Current	
£m	£m		£m	£m	
-	27.605	Loans and receivables - fixed term deposits	-	24.694	
2.845	-	Available-for-sale financial assets - insurance fund investments	3.116	-	
14.900	-	Available-for-sale financial assets - Common Good Fund investments	15.856	-	
17.745	27.605	Investments	18.972	24.694	
1.657	0.059	Loans and receivables - loans to other entities and individuals	1.452	0.075	
4.232	34.465	Loans and receivables - trade receivables	3.959	40.965	
5.889	34.524	Debtors	5.411	41.040	
(172.641)	(18.374)	Financial liabilities at amortised cost - Public Works Loan Board borrowing	(165.932)	(9.690)	
(20.400)	(34.395)	Financial liabilities at amortised cost - Non-PWLB borrowing ("market debt")	-	(54.783)	
-	(3.565)	Financial liabilities at amortised cost - borrowing from group entities	-	(3.534)	
(193.041)	(56.334)	Borrowing	(165.932)	(68.007)	
-	(37.131)	Financial liabilities at amortised cost - trade payables	-	(35.928)	
(85.103)	(2.543)	PFI/PPP and finance lease liabilities	(82.488)	(2.615)	
(0.020)	-	Financial guarantees	(0.010)	-	
(85.123)	(39.674)	Creditors	(82.498)	(38.543)	

Fair value of group financial instruments

The available-for-sale financial assets carried on the **group balance sheet** comprise the council's insurance fund investments, the investments of Renfrewshire Leisure Limited, the investments of the Paisley, Renfrew and Johnstone Common Good Funds and the investments of the charitable trusts administered by Renfrewshire Council. The fair value of these investments equates to the market value of the investments as provided by the council's investment manager, Standard Life Wealth Limited.

Again, those financial instruments that are classified as cash and cash equivalents are not included in this table: Note 24 provides details of these. The short-term nature of cash and cash equivalents means that their fair value equates to their balance sheet carrying amount. Additional qualitative information on the fair value of financial instruments can be found at Note 27.

31 March 2014			31 March 2015		
Balance sheet carrying amount	Fair value		Balance sheet carrying amount	Fair value	
£m	£m		£m	£m	
27.605	27.663	Loans and receivables - fixed term deposits	24.694	24.717	
2.845	2.845	Available-for-sale financial assets - insurance fund investments	3.116	3.116	
14.900	14.900	Available-for-sale financial assets - Common Good Fund investments	15.856	15.856	
45.350	45.408	Investments	43.666	43.689	
1.716	1.849	Loans and receivables - loans to other entities and individuals	1.527	1.570	
38.697	38.701	Loans and receivables - trade receivables	44.924	44.927	
40.413	40.550	Debtors	46.451	46.497	
(191.015)	(211.327)	Financial liabilities at amortised cost - Public Works Loan Board borrowing	(175.622)	(231.239)	
(54.795)	(56.725)	Financial liabilities at amortised cost - Non-PWLB borrowing ("market debt")	(54.783)	(70.003)	
(3.565)	(3.565)	Financial liabilities at amortised cost - borrowing from group entities	(3.534)	(3.534)	
(249.375)	(271.617)	Borrowing	(233.939)	(304.776)	
(37.131)	(37.131)	Financial liabilities at amortised cost - trade payables	(35.928)	(35.928)	
(87.646)	(87.646)	PFI/PPP and finance lease liabilities	(85.103)	(85.103)	
(0.020)	(0.020)	Financial guarantees	(0.010)	(0.010)	
(124.797)	(124.797)	Creditors	(121.041)	(121.041)	

Items of income, expense, gain and loss relating to group financial instruments

The following items of income, expense, gain and loss relating to group financial instruments are included within the lines “financing and investment income and expenditure” and “(surplus) or deficit on the revaluation of available-for-sale financial assets” in the **group comprehensive income and expenditure statement**.

2014-2015	Financial assets: loans and receivables £m	Available-for- sale financial assets £m	Financial liabilities at amortised cost £m	Total £m
Interest expense (including finance lease interest)	-	-	18.765	18.765
Realised losses on disposal	-	-	-	-
Impairment losses	0.802	-	-	0.802
Fee expense	-	-	-	-
Total expense in the (surplus) or deficit on the provision of services	0.802	-	18.765	19.567
Interest income	(0.552)	(0.001)	-	(0.553)
Dividend income	-	(0.623)	-	(0.623)
Other income	(0.010)	(0.216)	-	(0.226)
Total income in the (surplus) or deficit on the provision of services	(0.562)	(0.840)	-	(1.402)
Net (gain) or loss on revaluation	-	(0.938)	-	(0.938)
(Surplus) or deficit on the revaluation of available-for-sale financial assets (in other comprehensive income and expenditure)	-	(0.938)	-	(0.938)
Net (gain) or loss for the year (in total comprehensive income and expenditure)	0.240	(1.778)	18.765	17.227

2013-2014	Financial assets: loans and receivables £m	Available-for- sale financial assets £m	Financial liabilities at amortised cost £m	Total £m
Interest expense (including finance lease interest)	-	-	20.345	20.345
Realised losses on disposal	-	-	-	-
Impairment losses	3.248	-	-	3.248
Fee expense	-	-	-	-
Total expense in the (surplus) or deficit on the provision of services	3.248	-	20.345	23.593
Interest income	(0.985)	(0.001)	-	(0.986)
Dividend income	-	(0.677)	-	(0.677)
Other income	(0.010)	(0.798)	-	(0.808)
Total income in the (surplus) or deficit on the provision of services	(0.995)	(1.476)	-	(2.471)
Net (gain) or loss on revaluation	-	0.361	-	0.361
(Surplus) or deficit on the revaluation of available-for-sale financial assets (in other comprehensive income and expenditure)	-	0.361	-	0.361
Net (gain) or loss for the year (in total comprehensive income and expenditure)	2.253	(1.115)	20.345	21.483

Accounting Policies – Renfrewshire Council

The Financial Statements for the year ended 31 March 2015 have been prepared in accordance with proper accounting practice as per section 12 of the Local Government in Scotland Act 2003. Proper accounting practice comprises the Code of Practice on Local Authority Accounting in the United Kingdom (the Accounting Code) and the Service Reporting Code of Practice, supported by International Financial Reporting Standards and recommendations made by the Local Authority (Scotland) Accounts Advisory Committee (LASAAC). They are designed to give a true and fair view of the financial performance and position of the Council and comparative figures for the previous financial year are provided. There are no significant departures from these recommendations. The accounts have been prepared under the historic cost convention, other than changes resulting from the revaluation of certain categories of non-current assets and financial instruments, and on a going concern basis.

Service Reporting

One of the requirements of the Service Reporting Code of Practice (SeRCOP) is for Councils to show expenditure and income in the Income and Expenditure Statement in generic service groups as prescribed by SeRCOP. The standard expenditure analysis is designed to make inter-authority comparisons more meaningful. The service groups shown in the Comprehensive Income and Expenditure Statement therefore reflect the standard generic groups and not the management of service delivery and budgetary responsibilities as determined by the Council.

Accruals of Expenditure and Income

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

- i. Revenue from the sale of goods or provision of services is recognised when the Council transfers the significant risks and rewards of ownership to the purchaser or can measure reliably the percentage completion of the transaction, and it is probable that the economic benefits or service potential associated with the transaction will flow to the Council.
- ii. Supplies are recorded as expenditure when they are consumed. Where there is a gap between the date supplies are received and their consumption, they are carried as inventories on the Balance Sheet. Works are charged as expenditure when they are completed, before which they are carried as assets under construction on the Balance Sheet.
- iii. Interest payable on borrowings and receivable on investments is accounted for on the basis of the effective interest rate for the relevant financial instrument. Interest receivable and dividend income is recognised when it is probable that the economic benefits or service potential associated with the transaction will flow to the Council.
- iv. Where income and expenditure have been recognised but cash has not been received or paid, a debtor or creditor for the relevant amount is recorded in the Balance Sheet. Where there is evidence that debts are unlikely to be settled, the balance of debtors is written down and a charge made to revenue for the income that might not be collected.
- v. Suppliers invoices paid in the two weeks following the year-end are accrued together with specific accruals in respect of further material items provided the goods or services were received by 31 March 2015 or relate to services associated with the prior financial year.

Business Improvement District

Following the formation of the Paisley First BID company on 15 January 2015, the Council has entered into an agreement to act as the billing body for the purposes of the Planning etc. (Scotland) Act 2006 and the Regulations and is responsible for the administration, collection and recovery of the BID Levy. As the Council is acting as agent for the BID company, no transactions in relation to the BID levy or BID Revenue Account are included in the Comprehensive Income and Expenditure Statement with the exception of any contribution made by the Council to the BID project, the costs and income related to the collection of the BID levy or any income from the BID company in relation to services provided.

Carbon Reduction Commitment Scheme

The Council is required to participate in the Carbon Reduction Commitment (CRC) Energy Efficiency Scheme. This scheme is currently in the initial year of its second phase which ends on 31 March 2019. The Council is required to purchase allowances, either prospectively or retrospectively, and surrender them on the basis of emissions i.e. carbon dioxide produced as energy is used. As carbon dioxide is emitted (i.e. energy is used) a liability and an expense are recognised. The liability will be discharged by surrendering allowances. The liability is measured at the best estimate of the expenditure required to meet the obligation, normally the current market price of the number of allowances required to meet the liability at the reporting date. The cost to the Council is recognised and reported in the costs of services and is apportioned on the basis of energy consumption.

Cash and Cash Equivalents

Cash is defined as cash in hand and deposits repayable on demand less overdrafts repayable on demand. Cash equivalents are defined as call accounts, money market funds and instant deposits. Fixed term deposits are not classified as cash or cash equivalents as these are held for investment purposes rather than for meeting short-term cash commitments.

Charges for the Use of Assets

- i. Services are charged for the use of assets no matter how they are financed and this charge includes a provision for depreciation where appropriate.
- ii. In the case of the Council's Trading Operations, the charge for the use of assets includes a provision for depreciation plus an interest charge for the actual cost of borrowing for capital expenditure. This accounting treatment fully complies with the specific reporting requirements under the Local Government in Scotland Act 2003 for the Council's Trading Operations.

Contingent Assets and Liabilities

Contingent assets and liabilities are not recognised in the financial statements, but are disclosed as a note to the accounts where they are deemed material.

Employee BenefitsBenefits payable during employment

All salaries and wages earned up to 31 March 2015 are included in the Accounts irrespective of when payment was made. An accrual is made for the cost of holiday and flexi-leave entitlements earned by employees but not taken before the year end; and which employees may carry forward into the next financial year.

Termination benefits

Termination benefits are amounts payable as a result of a decision by the Council to terminate an officer's employment before the normal retirement date or an officer's decision to accept voluntary redundancy. They are charged on an accruals basis to the relevant service line in the Comprehensive Income and Expenditure Statement when the Council is demonstrably committed to either terminating the employment of an officer or making an offer to encourage voluntary redundancy. The Council is only demonstrably committed to a termination when it has a detailed formal plan for the termination and it is without realistic possibility of withdrawal.

Where termination benefits involve the enhancement of pensions, statutory provisions require the General Fund balance to be charged with the amount payable by the Council to the pension fund or pensioner in the year, not the amount calculated according to the relevant accounting standards. In the Movement in Reserves Statement, appropriations are required to and from the Pensions Reserve to remove the notional debits and credits for pension enhancement termination benefits and to replace them with debits for the cash paid to the pension fund and pensioners and any such amounts payable but unpaid at the year-end.

Post employment benefits

The Council participates in two formal pension schemes: the Local Government Pension Scheme which is administered by Strathclyde Pension Fund; and the Teachers' Scheme. Liabilities for the teachers' scheme cannot be identified specifically to the Council, therefore the scheme is accounted for as a defined contributions scheme.

The Local Government Pension Scheme is accounted for as a defined benefit scheme in accordance with International Accounting Standard 19 (IAS19) (as revised in 2011). Renfrewshire Council's share of the net pension asset or liability in Strathclyde Pension Fund and a pension reserve are recognised in the Balance Sheet. The Comprehensive Income and Expenditure Statement recognises changes during the year in the pension asset or liability. Service expenditure includes pension costs based on employers' pension contributions payable and payments to pensioners in the year. Liabilities are included in the Balance Sheet on an actuarial basis using the projected unit method. Liabilities are discounted to their value at current prices using a discount rate based on the indicative rate of return on high quality corporate bonds. Assets are included in the Balance Sheet at their fair value, principally the bid price for quoted securities, and estimated fair value for unquoted securities.

Events after the Balance Sheet date

Events after the Balance Sheet date are those events that occur between the end of the reporting period and the date when the Statements are authorised for issue. There are two types of events:

- Adjusting events – those that provide evidence of conditions that existed at the end of the reporting period, and the Statements are adjusted to reflect such events
- Non-adjusting events – those that are indicative of conditions that arose after the reporting period, and the Statements are not adjusted.

Events taking place after the date of authorisation for issue are not reflected in the Statements.

Prior Period Adjustments

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

Where there has been a change in accounting policy, that change will be applied retrospectively. Where there has been a change in accounting estimate, that change will be applied prospectively. Where a material misstatement or omission has been discovered relating to a prior period, that misstatement or omission will be restated unless it is impracticable to do so.

Financial Instruments

Financial Assets

Financial assets are classified into two types:

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

Loans and Receivables

Loans and receivables are recognised on the Balance Sheet when the Council becomes a party to the contractual provisions of a financial instrument and are initially measured at fair value. They are subsequently measured at their amortised cost. Annual credits to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement for interest receivable are based on the carrying amount of the asset multiplied by the effective rate of interest for the instrument.

Included within long-term debtors are a number of interest free pay advances to employees as part of negotiated changes to pay cycles (soft loans). When soft loans are made, a loss is recorded in the Comprehensive Income and Expenditure Statement (debited to the appropriate service) for the present value of the interest that will be foregone over the life of the instrument, resulting in a lower amortised cost than the outstanding principal. Statutory provisions require that the impact of soft loans on the General Fund Balance is the interest receivable for the financial year – the reconciliation of amounts debited and credited to the Comprehensive Income and Expenditure Statement to the net gain required against the General Fund Balance is managed by a transfer to or from the Financial Instruments Adjustment Account in the Movement in Reserves Statement.

Where assets are identified as impaired because of a likelihood arising from a past event that payments due under the contract will not be made, the asset is written down and a charge made to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement. The impairment loss is measured as the difference between the carrying amount and the present value of the revised future cash flows discounted at the asset's original effective interest rate.

Any gains and losses that arise on the derecognition of an asset are credited/debited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement.

Available-for-Sale Assets

Available-for-sale assets are recognised on the Balance Sheet when the Council becomes a party to the contractual provisions of a financial instrument and are initially measured and carried at fair value based on quoted market prices. Where the asset has fixed or determinable payments, annual credits to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement for interest receivable are based on the amortised cost of the asset multiplied by the effective rate of interest for the instrument. Where there are no fixed or determinable payments, income (eg, dividends) is credited to the Comprehensive Income and Expenditure Statement when it becomes receivable by the Council. For the Council's short-term deposits and most of its other lending, the interest disclosed is the amount receivable for the year in the loan agreement.

Assets are maintained in the Balance Sheet at fair value. Values are based on the following principles:

- instruments with quoted market prices – the market price
- other instruments with fixed and determinable payments – discounted cash flow analysis
- equity shares with no quoted market prices – independent appraisal of company valuations

Changes in fair value are balanced by an entry in the Available-for-Sale Reserve and the gain/loss is recognised in the Surplus/Deficit on Revaluation of Available-for-Sale Financial Assets. The exception is where impairment losses have been incurred – these are debited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement, along with any net gain/loss for the asset accumulated in the Reserve.

Where assets are identified as impaired because of a likelihood arising from a past event that payments due under the contract will not be made (fixed or determinable payments) or fair value falls below cost, the asset is written down and a charge made to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement. If the asset has fixed or determinable payments, the impairment loss is measured as the difference between the carrying amount and the present value of the revised future cash flows discounted at the asset's original effective interest rate. Otherwise, the impairment loss is measured as any shortfall of fair value against the acquisition cost of the instrument (net of any principal repayment and amortisation).

Any gains and losses that arise on the derecognition of the asset are credited/debited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement.

Where fair value cannot be measured reliably, the instrument is carried at cost (less any impairment losses).

Financial Liabilities

Financial liabilities are recognised on the Balance Sheet when the Council becomes a party to the contractual provisions of a financial instrument and initially measured at fair value and carried at their amortised cost. Annual charges to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement for interest payable are based on the carrying amount of the liability, multiplied by the effective rate of interest for the instrument. The effective interest rate is the rate that exactly discounts estimated future cash payments over the life of the instrument to the amount at which it was originally recognised. For most of the borrowings that the Council has, this means that the amount presented in the Balance Sheet is the outstanding principal repayable (plus accrued interest) and interest charged to the Comprehensive Income and Expenditure Statement is the amount payable for the year according to the loan agreement.

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

Where premiums and discounts have been charged to the Comprehensive Income and Expenditure Statement, regulations allow the impact on the General Fund Balance to be spread over future years. The Council has a policy of spreading the gain/loss over the term that was remaining on the loan against which the premium was payable or discount receivable when it was repaid. The reconciliation of amounts charged to the Comprehensive Income and Expenditure Statement to the net charge required against the General Fund Balance is managed by a transfer to or from the Financial Instruments Adjustment Account in the Movement in Reserves Statement.

Financial Guarantees

Financial guarantees are recognised at fair value assessed as the probability of the guarantees being called and the likely amount payable under the guarantees.

Loans Fund

The Council operates a Loans Fund and all loans raised are paid into the Fund. Advances are made to departments to finance capital expenditure during the year. Repayments to the Loans Fund are calculated using the annuity method.

Interest is calculated and allocated to the Comprehensive Income and Expenditure Statement in accordance with Local Authorities Scotland Accounts Advisory Committee's (LASAAC) Guidance Note 2: Statement on the Calculation and Allocation of Loans Fund Interest and Expenses.

Government Grants and other Contributions

Government grants and third party contributions and donations are recognised as due to the Council when there is reasonable assurance that:

- the Council will comply with the conditions attached to the payments, and
- the grants or contributions will be received.

Amounts recognised as due to the Council are not credited to the Comprehensive Income and Expenditure Statement until conditions attaching to the grant or contribution have been satisfied.

Monies advanced as grants and contributions for which conditions have not been satisfied are carried in the Balance Sheet as creditors. When conditions are satisfied, the grant or contribution is credited to the relevant service line or Taxation and Non-Specific Grant Income in the Comprehensive Income and Expenditure Statement. Where capital grants are credited to the Comprehensive Income and Expenditure Statement, they are reversed out of the General Fund Balance in the Movement in Reserves Statement. Where the grant has yet to be used to finance capital expenditure, it is posted to the Capital Grants Unapplied Account. Where it has been applied, it is posted to the Capital Adjustment Account. Amounts in the Capital Grants Unapplied Account are transferred to the Capital Adjustment Account once they have been applied.

Heritage Assets

The Council's heritage assets are held in the museums operated by the Council's Arts and Museum Service (Paisley Museum and Art Gallery, Renfrew Town Hall and Museum, and also in a secure store). The purpose of holding these assets according to the Renfrewshire Council Museums' Statement of Purpose is "to enhance public understanding of the human and natural world, principally by the use of original objects". Heritage assets are recognised and measured (including the treatment of revaluation gains and losses) in accordance with the Council's accounting policies on property, plant and equipment. However, some of the measurement rules are relaxed in relation to heritage assets. The accounting policies in relation to heritage assets that are deemed to include elements of intangible heritage assets are also presented below. Purchased acquisitions are recognised at cost and donated acquisitions are recognised at valuation with reference to appropriate commercial markets. Acquisitions are made in line with the Renfrewshire Council Museums Acquisition and Disposal Policy.

The collections of heritage assets are accounted for as follows:

Art Collection	The collection includes fine, contemporary and applied art works. The collection is included in the balance sheet at market value where this is available (from external valuations provided by suitably experienced and knowledgeable experts) or insurance valuations provided by the relevant collection curator. Valuations are undertaken on a cyclical basis (approximately every 3-5 years). The assets within the collection are deemed to have indeterminate lives and a high residual value, and therefore no depreciation is charged.
Shawl and textile design	The museums hold a collection of approximately 1,000 Paisley-type shawls, and a considerable collection of original designs for shawl manufacture. The collection is included in the balance sheet at insurance valuation which is based on market values. Valuations are undertaken on a cyclical basis (approximately every 3-5 years). The assets within the collection are deemed to have indeterminate lives and a high residual value, and therefore no depreciation is charged.
Natural History	The collection includes vertebrate and invertebrate zoology, botany, geology and microslide collections; in addition to a library of natural history books. The collection is included in the balance sheet at insurance valuation which is based on market values. Valuations are undertaken on a cyclical basis (approximately every 3-5 years). The assets within the collection are deemed to have indeterminate lives and a high residual value, and therefore no depreciation is charged.
Human History	The museums hold collections relating to social history, transport, science (including an important collection of astronomical apparatus in Coats Observatory), archaeology, arms, local archives, numismatics, photography, textiles, ethnography and Egyptology. The collection is included in the balance sheet at insurance valuation which is based on market values. However where an external valuation or cost information is available, or a valuation may be secured at a cost which is not prohibitive relative to the value of the item, then the Council will recognise the asset in the balance sheet at this value. Valuations are undertaken on a cyclical basis (approximately every 3-5 years). The assets within the collection are deemed to have indeterminate lives and a high residual value, and therefore no depreciation is charged.

In addition to the museums collections, there are a number of public space statues, monuments, memorials, fountains and outdoor artworks at various locations throughout Renfrewshire. These assets are not generally recognised in the balance sheet. The Council considers that obtaining valuations would involve disproportionate cost and that reliable cost or valuation information cannot be obtained for these items. This is because of the diverse nature of assets held, the number of assets and the lack of comparable data. However, where reliable cost information can be reasonably obtained, the asset will be included in the balance sheet.

The carrying amounts of heritage assets are reviewed where there is evidence of impairment for heritage assets, eg where an item has suffered physical deterioration or breakage or where doubts arise as to its authenticity. Any impairment is recognised and measured in accordance with the Council's general policies on impairment. The Museums service will occasionally dispose of heritage assets in accordance with the Renfrewshire Council Museums' Acquisitions and Disposal Policy (a copy of which is available from the Arts and Museums Service). Assets are only disposed of for curatorial reasons (eg the item has deteriorated to such an extent it is no longer suitable for public display) and not with the aim of generating funds. Any proceeds of such items are accounted for in accordance with the Council's general provisions relating to the disposal of property, plant and equipment. Disposal proceeds are disclosed separately in the notes to the financial statements and are accounted for in accordance with statutory accounting requirements relating to capital expenditure and capital receipts. Expenditure incurred in preserving individual items is recognised in the comprehensive income and expenditure statement.

Intangible Assets

The Council accounts for purchased software licences and CRC allowances purchased prospectively as Intangible Assets. Expenditure on intangible assets is capitalised when it is expected that future economic benefits or service potential will flow from the intangible asset to the Council.

Intangible assets are measured initially at cost. Amounts are not revalued, as the fair value of the assets held by the Council cannot be determined by reference to an active market. The depreciable amount of an intangible asset is amortised over its useful life. An asset is tested for impairment whenever there is an indication that the asset might be impaired. Any gain or loss arising on the disposal or abandonment of an intangible asset is posted to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement.

Where expenditure on intangible assets qualifies as capital expenditure for statutory purposes, amortisation, impairment losses and disposal gains and losses are not permitted to have an impact on the General Fund Balance. The gains and losses are therefore reversed out of the General Fund Balance in the Movement in Reserves Statement and posted to the Capital Adjustment Account and (for any sale proceeds greater than £10,000) the Capital Receipts Reserve.

Interests in Companies and Other Entities

The Council has material interests in a charitable company and Joint Boards and Committees that have the nature of subsidiaries and associates under accounting conventions, requiring it to prepare group accounts. In the Council's own single-entity accounts, these interests are not recorded as the Council has no shares in, or ownership of, any of these organisations.

Reflected in the Council's single-entity balance sheet is a 45% shareholding in a joint venture company, which was disposed of during 2014-15, and a 50% holding in a limited liability partnership. These are recorded as investments.

Inventories

Inventories (generally consumable stock) are included in the Balance Sheet at weighted average cost.

Investment Property

Investment properties are those that are used solely to earn rentals and/or for capital appreciation. Investment properties are measured initially at cost and subsequently at fair value. Properties are not depreciated but are revalued annually according to market conditions at the year-end. Gains and losses on revaluation are posted to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement. The same treatment is applied to gains and losses on disposal.

Rentals received in relation to investment properties are credited to the Financing and Investment Income line and result in a gain for the General Fund Balance. However, revaluation and disposal gains and losses are not permitted by statutory arrangements to have an impact on the Balance. The gains and losses are therefore reversed out of the General Fund Balance in the Movement in Reserves Statement and posted to the Capital Adjustment Account and (for any sale proceeds greater than £10,000) the Capital Receipts Reserve.

Landfill Allowance Trading Scheme

Landfill allowances became tradable in Scotland on 1 April 2008. Allowances (whether issued free by the Scottish Government or purchased from another Waste Disposal Authority) are recognised as current assets. Allowances are measured initially at their fair value. The Scheme is currently under review and the Scottish Government has suspended penalties and trading, therefore no asset or liability has been recognised in the Statements as there is no market for the allowances.

Leases

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

The Council as Lessee*Finance Leases*

Property, plant and equipment held under a finance lease is recognised on the Balance Sheet at the commencement of the lease at its fair value measured at the lease's inception (or the present value of the minimum lease payments, if lower). The asset recognised is matched by a liability for the obligation to pay the lessor. Initial direct costs of the Council are added to the carrying amount of the asset. Premiums paid on entry into a lease are applied to writing down the lease liability.

Lease payments are apportioned between:

- a charge for the acquisition of the interest in the property – applied to write down the lease liability, and
- a finance charge (debited to the Comprehensive Income and Expenditure Statement).

Property, Plant and Equipment recognised under finance leases is accounted for using the policies applied generally to such assets, subject to depreciation being charged over the lease term if this is shorter than the assets estimated useful life.

Operating Leases

Rentals paid under operating leases are charged to the Comprehensive Income and Expenditure Statement. Title to the property, plant or equipment remains with the lessor.

The Council as Lessor*Finance Leases*

Where the Council grants a finance lease over a property or an item of plant or equipment, the relevant asset is written out of the Balance Sheet as a disposal.

Lease rentals receivable are apportioned between:

- a capital receipt for the disposal of the asset – applied to write down the Debtor (together with any premiums received), and
- finance income (credited to the Comprehensive Income and Expenditure Statement)

Operating Leases

Where the Council grants an operating lease over a property or an item of plant or equipment, the asset is retained in the Balance Sheet. Rental income is credited to the Comprehensive Income and Expenditure Statement.

Overheads and Central Support Costs

The net cost of all central support departments is fully allocated to user departments. The method of allocation is determined by the individual support departments and in many instances is time based.

Corporate & democratic core and direct service activities are differentiated as required by the Code. The Code further defines corporate and democratic core activities into "corporate management" (CM) and "democratic representation and management" (DRM). CM includes all expenses incurred in providing the infrastructure that allows services to be provided. DRM includes all Councillor-related expenses including meetings of the Council and its Boards, officer support to Councillors, advice to voluntary bodies and activities undertaken by Councillors to represent local interests.

PFI Schemes – School Buildings Maintenance and Other Facilities

The Council carries the assets used under PFI contracts on its Balance Sheet as part of Property, Plant and Equipment.

The original recognition of these assets at fair value (based on the cost to purchase the property, plant and equipment) was balanced by the recognition of a liability for amounts due to the scheme operator to pay for the capital investment.

The accounting treatment of the PFI scheme is in accordance with IFRIC12 *Service Concession Arrangements*.

Property, Plant and Equipment

Assets that have physical substance and are held for use in the production or supply of goods or services, for rental to others or for administrative purposes, and that are expected to be used during more than one financial year are classified as Property, Plant and Equipment.

Recognition

Expenditure on the acquisition, creation or enhancement of Property, Plant and Equipment is capitalised on an accruals basis. Expenditure that maintains but does not add to an asset's potential to deliver future economic benefits or service potential is charged as an expense when it is incurred.

Measurement

Assets are initially measured at cost, comprising:

- the purchase price
- any costs attributable to bringing the asset to the location and condition necessary for it to be capable of operating

The cost of assets acquired other than by purchase is deemed to be its fair value. The valuation of work-in-progress is based on cost plus an appropriate proportion of overheads, together with attributable profits and allowances for foreseeable losses.

Plant, furniture and computer equipment costing less than £9,000 are not treated as fixed assets. This de-minimis level does not apply where certain categories of these assets are grouped together and form part of the approved capital programme. Donated assets are measured initially at fair value. The difference between fair value and any consideration paid is credited to the Comprehensive Income and Expenditure Statement. Where gains are credited to the Comprehensive Income and Expenditure Statement, they are reversed out of the General Fund Balance to the Capital Adjustment Account.

Assets are then carried in the Balance Sheet using the following measurement bases:

- infrastructure, community assets and assets under construction – depreciated historical cost
- council dwellings – fair value, determined using the basis of existing use value for social housing (EUV-SH). Council dwellings are valued using a Beacon Principle (adjusted vacant possession) methodology in accordance with the Royal Institution of Chartered Surveyors (RICS) guidance.
- Vehicles, plant, furniture and equipment – depreciated replacement cost
- Other land and buildings – fair value, determined as the market value amount that would be paid for the asset in its existing use (existing use value – EUV). Operational assets are shown at the lower of net current replacement cost or net realisable value in existing use. Non-operational assets are shown at the lower of net current replacement cost or net realisable value.

Where there is no market-based evidence of fair value because of the specialist nature of an asset, depreciated replacement cost is used as an estimate of fair value.

Assets included in the Balance Sheet at fair value are revalued sufficiently regularly to ensure that their carrying amount is not materially different from their fair value at the year-end, but as a minimum every five years. The effective date of any revaluation is 31 March. Valuations are undertaken by the Council Valuer who is MRICS qualified. Increases in valuations are matched by credits to the Revaluation Reserve to recognise unrealised gains. The Revaluation Reserve contains revaluation gains recognised since 1 April 2007 only, the date of its formal implementation. Gains arising before that date have been consolidated into the Capital Adjustment Account.

Impairment

Assets are assessed at each year-end as to whether there is any indication that an asset may be impaired. Where indications exist and any possible differences are estimated to be material, the recoverable amount of the asset is estimated and an impairment loss is recognised for the shortfall.

Where impairment losses are identified, they are accounted for as follows:

- where there is a balance of revaluation gains for the asset in the Revaluation Reserve, the carrying amount of the asset is written down against that balance (up to the amount of the accumulated gains)
- where there is no balance in the Revaluation Reserve, the carrying amount of the asset is written down against the relevant service line(s) in the Comprehensive Income and Expenditure Statement

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

Disposals

When it becomes probable that the carrying amount of an asset will be recovered principally through a sale transaction rather than through its continuing use, it is reclassified as an Asset Held for Sale. The asset is revalued immediately before reclassification and then carried at the lower of this amount and fair value less costs to sell. Where there is a subsequent decrease to fair value less costs to sell, the loss is posted to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement. Gains in fair value are recognised only up to the amount of any previously losses recognised in the Surplus or Deficit on Provision of Services. Depreciation is not charged on Assets Held for Sale. Assets that are to be abandoned or scrapped are not reclassified as Assets Held for Sale.

When an asset is disposed of or decommissioned, the carrying amount of the asset in the Balance Sheet (whether Property, Plant and Equipment or Assets Held for Sale) is written off to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement as part of the gain or loss on disposal. Receipts from disposals (if any) are credited to the Comprehensive Income and Expenditure Statement also as part of the gain or loss on disposal (ie netted off against the carrying value of the asset at the time of disposal). Any revaluation gains accumulated for the asset in the Revaluation Reserve are transferred to the Capital Adjustment Account.

Amounts received for a disposal in excess of £10,000 are categorised as capital receipts and are credited to the Capital Receipts Reserve.

Depreciation

Depreciation is provided for on all Property, Plant and Equipment assets by the allocation of their depreciable amounts over their useful lives. An exception is made for assets without a determinable finite useful life, investment properties and assets that are not yet available for use (ie, assets under construction).

Depreciation is calculated on the following bases:

- dwellings and other buildings – straight-line allocation over the useful life of the property of between 10 and 50 years as estimated by the Council Valuer
- vehicles, plant and equipment – a percentage of the value of each class of assets in the Balance Sheet, as advised by a suitably qualified officer based on useful lives of between 3 and 30 years.
- infrastructure – straight-line allocation over 40 years.

General Fund services are charged with depreciation where appropriate for the use of assets no matter how they are financed. Depreciation on the Council's non-operational assets is not charged to service revenue accounts. It is however reflected in the Comprehensive Income and Expenditure Statement through non-distributable costs.

Where an item of Property, Plant and Equipment asset has major components whose cost is significant in relation to the total cost of the item, the components are depreciated separately. Significance is determined by comparing a component's cost against the overall cost of an asset, and a component is deemed significant if its cost is 20% or more of the total asset cost. The de-minimus threshold for componentisation is £1 million.

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

Provisions

Provisions are made where an event has taken place that gives the Council a legal or constructive obligation that probably requires settlement by a transfer of economic benefits or service potential, and a reliable estimate can be made of the amount of the obligation. Provisions are charged as an expense to the appropriate service line in the Comprehensive Income and Expenditure Statement. When payments are eventually made, they are charged to the provision carried in the Balance Sheet. Estimated settlements are reviewed at the end of each financial year.

Reserves

The Council has various reserve funds. The two capital reserves arising from the system of capital accounting are the Revaluation Reserve and the Capital Adjustment Account. The former of these represents the store of gains on revaluation of fixed assets not yet realised through sales and the latter relates to amounts set aside from capital resources to meet past expenditure.

The two accounting reserves arising from the restatement of financial instruments to "fair value" are the Financial Instruments Adjustment Account and the Available-for-Sale Financial Instruments Reserve. The Financial Instruments Adjustment Account is a balancing account to allow for differences in statutory requirements and proper accounting practices for lending & borrowing by the Council. The Available-for-Sale Financial Instruments Reserve is a store of gains or losses on revaluation of the investments of the Insurance Fund not yet realised through sales.

The Pension Reserve arises from the IAS19 accounting disclosures for retirement benefits and recognises the Council's share of actuarial gains and losses in the Strathclyde Pension Fund and the change in the Council's share of the Pension Fund net liability chargeable to the Comprehensive Income and Expenditure Statement.

Revenue Expenditure Funded from Capital under Statute

Expenditure incurred during the year that may be capitalised under statutory provisions but does not result in the creation of a non-current asset has been charged as expenditure to the relevant service in the Comprehensive Income and Expenditure Statement in the year. Where the Council has determined to meet the cost of this expenditure from existing capital resources or by borrowing, a transfer in the Movement in Reserves Statement from the General Fund Balance to the Capital Adjustment Account then reverses out the amounts charged so that there is no impact on the level of council tax.

Trading Operations

All trading operations are classified as non-significant in terms of the Local Government in Scotland Act 2003. The surplus or deficit on each trading operation is allocated to the General Fund balance; with the exception of Building Services where the surplus is apportioned between the General Fund balance and the Housing Revenue Account balance based on the level of Housing related turnover.

VAT

Income and Expenditure excludes any amount relating to Value Added Tax (VAT), as all VAT is payable to HM Revenue & Customs and all VAT is recoverable from them.

Accounting Policies - Group**Introduction**

The Code of Practice on Local Authority Accounting in the United Kingdom 2014-15 ("the Code") requires local authorities to consider their interests in all types of entity. This includes other local authorities or similar bodies defined in section 106 of the Local Government (Scotland) Act 1973, for example statutory bodies such as valuation boards. Authorities are required to prepare a full set of group accounts in addition to their own council's accounts where they have a material interest in such entities.

Combining entities

Renfrewshire Council's group accounts consolidate the results of the council with the results of the Paisley, Renfrew and Johnstone Common Good Funds; other charitable trusts administered by Renfrewshire Council; and six other entities:

1. Renfrewshire Leisure Limited
2. Strathclyde Partnership for Transport
3. Strathclyde Concessionary Travel Scheme Joint Committee
4. Renfrewshire Valuation Joint Board
5. Cart Corridor Joint Venture Company Limited
6. Park Lane Developments (Renfrewshire) Limited Liability Partnership.

Under accounting standards, the council requires to include the results of Renfrewshire Leisure Limited as a *subsidiary* with Strathclyde Partnership for Transport, Strathclyde Concessionary Travel Scheme Joint Committee and Renfrewshire Valuation Joint Board included as *associates* because the council has a "significant influence" over their financial and operating policies. The council has no shares in, or ownership of, any of these four organisations, which are entirely independent of the council under law and for taxation.

Strathclyde Partnership for Transport and Strathclyde Concessionary Travel Scheme Joint Committee are included within the group accounts under the definition of *associate*, even though the council holds less than 20% or more of the voting (or potential voting) power (which is the criterion normally used to confer significant influence). However the view has been taken that the nature of the funding arrangements between the constituent councils and these entities is sufficient to confer significant influence.

Renfrewshire Valuation Joint Board is included within the group accounts as an *associate* (rather than *subsidiary*) because the council does not have a "controlling interest" in the body in terms of the voting rights.

Renfrewshire Council's share of each associate's net assets or liabilities is calculated based on the council's proportionate contribution to each associate's annual revenue costs.

The council previously held 96% (£2.469 million) of the preference share capital (which carries no voting rights) and 45% (£45) of the ordinary share capital of Cart Corridor Joint Venture Company Limited. On 18 December 2014 the council agreed to dispose of its entire share capital in the company. The council also holds 50% (£50) of the share capital of Park Lane Developments (Renfrewshire) Limited Liability Partnership. These two entities are included as *joint ventures* in the council's group accounts. Renfrewshire Council's share of each joint venture's net liabilities is calculated based on the council's proportionate ordinary shareholding in each joint venture.

The council has effective control over Renfrewshire Leisure Limited, the Paisley, Renfrew and Johnstone Common Good Funds and other charitable trusts administered by Renfrewshire Council (as sole trustee) and, as such, these are treated as *subsidiaries* in the council's group accounts, with assets, liabilities, reserves, income and expenses being consolidated line-by-line.

Basis of preparation of group statements and going concern

For the three associates and two joint ventures detailed above, the combination has been accounted for under the accounting conventions of the “acquisition basis” using the *equity method*, with the council’s share of the net assets or liabilities of each entity being incorporated and adjusted each year by the council’s share of that entity’s results and the council’s share of other gains and losses (recognised in the **group comprehensive income and expenditure statement**).

For two of the five entities the council has a share in a net liability. The net liability position of the Renfrewshire Valuation Joint Board arises from the inclusion of liabilities related to the defined benefit pension schemes as required by IAS19 (which requires that pension liabilities reflect the long-term cost of paying post-employment benefits). For Park Lane Developments (Renfrewshire) LLP the net liability arises from long-term borrowing to fund regeneration work within and around the site of the former Arnotts store in Paisley. For the Cart Corridor Joint Venture Company Limited, the council agreed to dispose of its entire share capital during 2014-2015 and no assets or liabilities remain at 31 March 2015.

All of the above associates and joint ventures consider it appropriate that their statement of accounts should follow the “going concern” basis of accounting. Arrangements with the Council and other funders for the longer-term funding of Park Lane Developments (Renfrewshire) Limited Liability Partnership are considered sufficient to meet future funding requirements.

Consideration for acquisition of associates’ net assets or liabilities

The council has acquired its share of the net assets of its associates for a nil consideration. There is no deferred or contingent purchase consideration. A fair value for its share of the net assets or liabilities of the three joint boards and committees (those numbered 2, 3 and 4 in the preceding list) at the point of acquisition and the post-acquisition results are unable to be accurately determined in view of the length of time since the transfer of these responsibilities at local government re-organisation in 1996 and the change in accounting for pensions under FRS17 in 2003-2004. It is not possible to provide the fair value of the investment in the other combining entities of the council as there are no published price quotations for these entities. No goodwill has been included in the **group balance sheet** in view of the length of time since acquisition, that no consideration was involved and that a fair value at the date of acquisition cannot now be properly assessed.

Group boundary: non-material interests in other entities

The council has a “significant interest” in three joint committees that have not been included in the group accounts. The council’s share of their net assets or liabilities is not material to the fair understanding of the financial position and transactions of the council. In the interest of transparency, details of the business nature of each organisation are shown in note G2.

Post-employment benefits

In common with Renfrewshire Council, all combining entities, except Park Lane Developments (Renfrewshire) Limited Liability Partnership, participate in the Local Government Pension Scheme, which is administered locally by Glasgow City Council through the Strathclyde Pension Fund. The associates have accounting policies for pensions accounting that are consistent with those of the council.

Value added tax

Value added tax paid by Renfrewshire Leisure Limited is accounted for within income and expenditure to the extent that it is irrecoverable from HM Revenue and Customs.

Property, plant and equipment

The basis of valuation across the combining entities is in accordance with the Code. Operational property, plant and equipment assets are shown at the lower of net replacement cost or net realisable value in existing use with the following exceptions:

- (i) The Renfrewshire Valuation Joint Board and the Concessionary Travel Scheme Joint Committee have no fixed assets.

(ii) Strathclyde Partnership for Transport holds exceptional types of fixed assets in its balance sheet. Within intangible assets, there are subsidised bus contracts that are recorded at amortised cost. There are also “third-party” assets that are rolling stock and other public assets used by other transport operators but which the partnership has the power to direct to the benefit of the travelling public within the partnership’s operating area – these are held at historic cost.

(iii) Renfrewshire Leisure Limited uses the historic cost convention for its recent leasehold improvements, but this is considered a suitable proxy for market value in existing use on a replacement cost basis. Renfrewshire Leisure Limited also uses depreciated historic cost for its computers, plant, furniture and fittings rather than the council’s depreciated replacement cost basis, however this is not considered to be material given the small values involved.

Inventories

Inventories (generally consumable stock) are included in the **group balance sheet** at weighted average cost and the lower of cost or net realisable value: weighted average cost – council’s stock; lower of cost or net realisable value – Renfrewshire Leisure Limited’s stock. The difference in valuation methods does not have a material effect on the results of the group given the levels of stockholdings in these entities.

Restrictions on the transfer of funds

The council’s share of the reserves of its associates is unusable in that it cannot be used to fund the council’s services nor to reduce taxation. All associates are entirely independent of the council under law and for taxation. The council is unable to access their reserves, whether classified as usable or otherwise in the associate’s own financial statements.

RENFREWSHIRE COUNCIL COMMON GOOD FUNDS

PAISLEY SCo19478

RENFREW SCo19479

JOHNSTONE SCo19480

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS

2014-15



TABLE OF CONTENTS

TRUSTEES' ANNUAL REPORT	1
STATEMENT OF TRUSTEES' RESPONSIBILITIES IN RESPECT OF THE ANNUAL REPORT AND ACCOUNTS	7
AUDITORS REPORT TO THE TRUSTEES OF PAISLEY, JOHNSTONE AND RENFREW COMMON GOOD FUNDS	8
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 ST MARCH 2015	10
BALANCE SHEET AS AT 31 ST MARCH 2015	11
CASH FLOW STATEMENT FOR YEAR ENDED 31 ST MARCH 2015	12
NOTES TO THE FINANCIAL STATEMENTS	13
1: ACCOUNTING POLICIES	13
2: INCOMING RESOURCES	15
3: RESOURCES EXPENDED	15
4: TANGIBLE FIXED ASSETS	16
5: FIXED ASSET INVESTMENTS	18
6: RESERVES COVER.....	19
7: CASH FLOW STATEMENT	19
8: TRUSTEES' REMUNERATION AND EXPENSES	20
9: RELATED PARTIES.....	20
10: COMMITMENTS.....	20
11: STAFF COSTS AND EMOLUMENTS.....	20
12: AUDIT COSTS	20
13: DEBTORS.....	21
14: CREDITORS	21
15: SHORT TERM DEPOSITS	21

Trustees' Annual Report

Introduction

Renfrewshire Council acts as sole trustee for the Common Good Funds listed below which have charitable status and are registered with the Office of the Scottish Charity Regulator (OSCR):

SC019478	Paisley Common Good Fund
SC019479	Renfrew Common Good Fund
SC019480	Johnstone Common Good Fund

The principal address of the Common Good Funds is:

Renfrewshire Council
Finance and Resources
Renfrewshire House
Cotton Street
Paisley
PA1 1JB

Renfrewshire Council administers the Common Good Funds and separately accounts for them. They do not form part of the Council's single entity balance sheet, although under s222 of the Local Government (Scotland) Act 1973, the property of the Common Good "vest[s] in" the relevant local authority. However they are included within the group accounts of the Council.

Auditors: Audit Scotland
 4th Floor, South Suite
 The Athenaeum Building
 8 Nelson Mandela Place
 Glasgow
 G2 1BT

Investment Managers: Standard Life Wealth Limited
 1 George Street
 Edinburgh
 EH2 2LL

Investment Advisors: Hymans Robertson LLP
 20 Waterloo Street
 Glasgow
 G2 6DB

Trustees

The Common Good is not a Trust, and is not governed by trust law. Therefore in terms of the “Trustees” of the Common Good, the guidance provided by OSCR is that those who have “general control and management” of the charity are the charity trustees. Decisions regarding the general control and management of the Common Good Funds are made by the Finance and Resources Policy Board (FRPB) of the Council, which has delegated authority from the Council in this regard; but ultimately control rests with the full Council of elected members. We have therefore interpreted the above guidance as meaning all elected members are charity trustees.

The following individuals were the Trustees of the Common Good Funds in their capacity as elected members of Renfrewshire Council :

Alexander Murrin	Eileen McCartin
Bill Perrie	John Caldwell
Eddie Grady	John Hood
Cathy McEwan	Iain McMillan
Brian Lawson	Audrey Doig
Jim Sharkey	Anne Hall
Terry Kelly	Allan Noon
Kenny MacLaren	Michael Holmes
Tommy Williams	Jim Harte
Eddie Devine	James McQuade
Marie McGurk	Sam Mullin
Lorraine Cameron	Iain Nicolson
Mark Macmillan	Roy Glen
Margaret Devine	Mags McLaren
Maureen Sharkey	Stephen McGee
Jacqueline Henry	Andy Doig
Derek Bibby	Maria Brown
Chris Gilmour	James McLaren
Stuart Clark	Paul Mack
Will Mylet	Bill Brown

Day to day management of the Common Good Funds is delegated to the Director of Finance and Resources of Renfrewshire Council.

Structure, Governance and Management

The Common Good is a fund of money and assets which the Council has a statutory obligation (under Section 15(4) of the Local Government etc (Scotland) Act 1994) to administer “having regard to the interests of the inhabitants of the area to which the Common Good formerly related” (i.e. the former burghs of Paisley, Renfrew and Johnstone). Although the Common Good is administered separately from mainstream local

authority funding, it is owned outright by the Council (s222 of the Local Government (Scotland) Act 1973) and does not have an identity separate from the Council, nor a constitutional form distinct from the Council.

The charity test, set out in Section 7 of the Charities and Trustee Investment (Scotland) Act 2005 provides that “a body meets the charity test if –

- (a) its purposes consist of only one or more charitable purposes, and
- (b) it providespublic benefit in Scotland or elsewhere.”

The Common Good Funds are not “bodies” separate from the Council, and the Council’s purposes consist of much more than the charitable purposes listed in the Act. In this context officers of the Council are exploring with OSCR and the Scottish Government the appropriateness of the charitable status of the Common Good on an ongoing basis.

History

The Common Good comprises land granted to a Burgh by the Crown, further grants of land and buildings, mainly in the late 19th and early 20th century by local industrialists and other landowners for the common good of the inhabitants of the Burgh and the rental income and sale proceeds from such land. The bulk of the Paisley Common Good was granted to the Burgh of Paisley by the King Charles II Charter dated 27 and 28 July 1666, and has been administered by the Burgh and its successors since that date. The bulk of the Renfrew Common Good was granted to the Royal Burgh of Renfrew by the Queen Anne Charter dated 7 August 1703 and again has been administered by the Burgh and its successors since that date.

Governance and Management

The Council is required to make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs. The Director of Finance and Resources has been designated as that officer in Renfrewshire Council. They manage the affairs of the Council to secure the economic, efficient and effective use of resources and safeguard its assets and those of any charitable trust it controls. Given the Common Good is owned by the Council, these specific provisions are supplemented by the general provisions relating to the administration of local authority monies, i.e. the duty to obtain best value.

The Director of Finance and Resources has responsibility for ensuring an effective system of internal financial control is maintained and operated. This system of internal financial control can only provide reasonable and not absolute assurance that assets are safeguarded, transactions are recorded and properly authorised, and that material errors or irregularities are either prevented or would be detected within a timely period. The system of internal financial control is based on a framework of regular management information, financial regulations, administrative procedures and a system of delegation and accountability. The Director of Finance and Resources is responsible for keeping proper accounting records which are up to date and which ensure that the financial statements comply with the Charities Accounts (Scotland) Regulations 2006.

Decisions regarding the operation, assets, processes or policies of the Common Good Funds are delegated by the Council to the Finance and Resources Policy Board. Income to the Common Good Funds is solely from investment returns (both financial investments and property rental income) and bank interest – no donations

to the Funds are solicited. The only other source of income which arises periodically is from the sale of fixed assets.

The investment performance of the Common Good Funds is monitored regularly by Council officers, and is reported bi-annually to the Investment Review Board, which is comprised of 5 cross party elected members. The minutes of the Investment Review Board are submitted to the Finance and Resources Policy Board, whose meetings are held in public. In turn, the minutes of this Board are submitted to the full Council for ratification. Therefore each elected member is informed of both the performance of the funds, and any decision regarding the operation of the Funds which would be made by the Finance and Resources Policy Board.

Regular training is offered to the members of the Investment Review Board through information sessions at each meeting; and attendance at Trustee training events offered by our appointed Investment Manager.

Risk

The Trustees have overall responsibility for the Common Good Funds' systems of internal control that are designed by senior management to ensure effective and efficient operations, including financial reporting and compliance with laws and regulations. The Trustees acknowledge that such a system is designed to manage rather than eliminate the risk of failure to achieve business objectives, and can only provide reasonable and not absolute assurance against material misstatement or loss.

The main risk for the Common Good relates to the investment income available for disbursement through grants. As mentioned above, investment performance is monitored quarterly by officers of the Council and they receive specialist advice in this regard from Hymans Robertson LLP, appointed investment advisors. A Statement of Investment Principles has been agreed by the Investment Review Board and this is regularly reviewed to ensure the benchmark against which performance is monitored remains relevant and appropriate.

Objectives and Activities

As mentioned above, there is no governing document for the Common Good. The assets were gifted for the common good of the inhabitants of the burgh. The most concise statement of the administration of the Common Good is contained in a judgement by Lord Kyllachy:

"The Common Good is corporate property and falls as such to be administered by the Council – and applied by them for the benefit of the community in such a manner as, and using such reasonable judgement as, they think proper".

Therefore in terms of the aims of the Common Good, they can not be narrowed down from that detailed above, i.e. that the funds are used for the benefit the inhabitants of the burgh to which they are related.

Grantmaking

There are two elements to the grants awarded from Common Good Funds: recurring grants (i.e. those awarded for a period of some years) or large grant awards that are agreed by the FRPB. In addition the FRPB also agrees the budget available to Local Area Committees (LACs) for subsequent award to community groups. LACs were set up in an effort to involve communities more directly in the decision-making of the Council, and

they are comprised of the elected members of the relevant wards, along with representatives from local community groups e.g. Community Councils, Elderly Forums, Youth Groups etc. Each LAC now is allocated an annual budget, and they consider at each LAC meeting (held in public) the grant requests they have received. Only eligible grants may be considered – further information on the eligibility criteria may be obtained from the Council.

Achievements and Performance

In 2014-15 grants totalling £87,800 were awarded by Local Area Committees to a wide variety of community organisations. Other grant expenditure totalling £246,660 was made throughout the year. This included grants to: the Cherrie Centre (out of school care provider); contributions to finance CCTV : grants to help fund Christmas light displays in Renfrew and Paisley town centres and a grant to help finance Renfrew Gala Week.

Investment performance

The Common Good Funds have adopted a total return policy for investment income, and have agreed income targets which the Investment Manager exceeded in year. During the year the average yield on investments was 3.5% (4.3% in 2013/14). The average return on cash balances held within Renfrewshire Council's Loans Fund was 0.63% (0.91% in 2013/14).

Overall, the Common Good Funds reported a combined net movement in funds of £1.662 million that is added to the previous fund balance brought forward. The surplus achieved is mainly related to unrealised gains on investments and on the revaluation of fixed assets.

Financial Review

The Common Good Funds have no explicit reserves policy, but as a general principle the "capital" of the funds is held effectively as a permanent endowment, with only the annual income available for disbursement in the year.

No individual Common Good Fund is in deficit.

The main funding sources for the Common Good Funds this year are dividend and investment income (63%) and property rental income (25%).

During the year land at Brown Street, Renfrew which had been declared surplus to requirements was sold for £425,676.

The Investment Review Board has agreed a Statement of Investment Principles (SoIP) which regulates the relationship between the Council and the Investment Manager. The SoIP details benchmark asset class holdings and also the restrictions which the Council has agreed i.e. no direct holdings in tobacco stocks or companies involved in the manufacture or supply of military equipment; and a minimum holding of 15% of the total funds to be held in fixed interest stocks.

Future Plans

The Common Good Funds will continue to make grants available to local organisations through the Local Area Committee grant making process, and will also continue to fund recurring commitments such as Christmas Lights displays.

The Council will also continue to review the funding provided by the Common Good Funds to ensure it remains appropriate and in line with the objectives of the Funds and to the benefit of the inhabitants of the relevant Burghs.

The Trustees wish to thank the Renfrewshire Council officers involved in producing the Annual Report and Financial Statements.

Signed:

Date:

Alan Russell
Director of Finance and Resources
Renfrewshire Council

On behalf of the Trustees:

Date:

Councillor Michael Holmes
Convener –Finance and Resources Policy Board
Renfrewshire Council

Statement of Trustees' Responsibilities in respect of the Annual Report and Accounts

a) Statement of responsibilities in respect of the annual report and accounts

The Trustees are responsible for preparing the annual report and financial statements for each financial year, in accordance with the Charities Accounts (Scotland) Regulations 2006 and the Statement of Recommended Practice for Accounting and Reporting by Charities 2005 (the Charities SORP), which give a true and fair view of the incoming resources and application of the resources of the charity during the year and of the charity's state of affairs at the end of the financial year. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgments and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

b) Statement of disclosure of information to auditors

The trustees who held office at the date of approval of this annual report and accounts confirm that, so far as they are each aware, there is no relevant audit information of which the auditors are unaware; and each trustee has taken all the steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the auditors are aware of this information.

Signed:

Cllr Michael Holmes
Convener –Finance and Resources Policy Board
Renfrewshire Council

Date:

Independent Auditors Report to the Trustees of Renfrewshire Council Common Good Funds and the Accounts Commission for Scotland

I certify that I have audited the financial statements of Renfrewshire Council Common Good Funds for the year ended 31 March 2015 under Part VII of the Local Government (Scotland) Act 1973 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. The financial statements comprise the statement of financial activities, the balance sheet, the cash flow statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the parties to whom it is addressed in accordance with Part VII of the Local Government (Scotland) Act 1973 and for no other purpose. In accordance with paragraph 125 of the Code of Audit Practice approved by the Accounts Commission for Scotland, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

Respective responsibilities of the trustees and auditor

As explained more fully in the Statement of Trustees' Responsibilities in respect of the Annual Report and Accounts, the trustees are responsible for the preparation of the financial statements which give a true and fair view. My responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland) as required by the Code of Audit Practice approved by the Accounts Commission for Scotland. Those standards require me to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts or disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, I read all the financial and non-financial information in the Trustees' Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my report.

Opinion on financial statements

In my opinion the financial statements:

- give a true and fair view of the state of the charities' affairs as at 31 March 2015 and of their incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and

- Have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005, and regulation 8 of The Charities Accounts (Scotland) Regulations 2006.

Opinion on other prescribed matter

In my opinion the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I am required to report by exception

I am required by The Charity Accounts (Scotland) Regulations 2006 to report to you if, in my opinion:

- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- I have not received all the information and explanations I require for my audit.

I have nothing to report in respect of these matters.

Brian Howarth ACMA CGMA
Assistant Director, Audit Services
Audit Scotland
4th Floor, The Athenaeum Building
8 Nelson Mandela Place, Glasgow, G2 1BT
September 2015

Brian Howarth is eligible to act as an auditor in terms of Part VII of the Local Government (Scotland) Act 1973.

Statement of Financial Activities for the Year Ended 31st March 2015

This Account summarises the resources that have been generated and consumed in providing services and managing the Common Good Funds during the year. It includes all day to day expenses and related income on an accruals basis, as well as transactions measuring the value of fixed assets actually consumed. This Account also includes the Statement of Total Recognised Gains and Losses which brings together all of the gains and losses of the Funds for the year and shows the aggregate increase in their net worth. All Common Good Funds have unrestricted funds only; there were no restricted or endowment funds during 2014-15 or in 2013-14.

		Year to 31 st March 2015				Year to 31 st March 2014			
		Paisley SC019478	Johnstone SC019480	Renfrew SC019479	Total	Paisley SC019478	Johnstone SC019480	Renfrew SC019479	Total
	Notes	£m	£m	£m	£m	£m	£m	£m	£m
Incoming Resources from Charitable Activities									
Grants, Interest & Dividend Income	2(a)	0.132	0.000	0.441	0.573	0.145	0.000	0.485	0.630
Rental and Other Income	2(b)	0.049	0.000	0.414	0.463	0.049	0.000	0.307	0.356
Total Incoming Resources		0.181	0.000	0.855	1.036	0.194	0.000	0.792	0.986
Resources Expended									
<i>Cost of Generating Funds</i>									
Fundraising Trading		0.000	0.000	0.011	0.011	0.000	0.000	(0.004)	(0.004)
Investment Management Costs		0.011	0.000	0.037	0.048	0.012	0.000	0.039	0.051
Charitable Activities	3(a)	0.147	0.000	0.187	0.334	0.147	0.000	0.197	0.344
Governance Costs	3(b)	0.016	0.000	0.048	0.064	0.016	0.000	0.047	0.063
Depreciation and Impairment		0.048	0.000	0.290	0.338	0.047	0.000	(0.243)	(0.196)
Total Resources Expended		0.222	0.000	0.573	0.795	0.222	0.000	0.036	0.258
Net Incoming / (Outgoing) Resources		(0.041)	0.000	0.282	0.241	(0.028)	0.000	0.756	0.728
Other Gains or Losses									
Gains/(Losses) on Revaluation of Fixed Assets	4	(0.015)	0.000	0.487	0.472	0.000	0.000	1.039	1.039
Gains/(Losses) on Investment Assets	5	0.214	0.000	0.735	0.949	0.123	0.000	0.411	0.534
Total Other Recognised Gains or Losses		0.199	0.000	1.222	1.421	0.123	0.000	1.450	1.573
Net Movement in Funds		0.158	0.000	1.504	1.662	0.095	0.000	2.206	2.301
Transfer between Funds		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total Funds Brought Forward		4.730	0.052	25.693	30.475	4.635	0.052	23.487	28.174
Total Funds Carried Forward		4.888	0.052	27.197	32.137	4.730	0.052	25.693	30.475

The notes on pages 12 to 20 form part of these financial statements.

Balance Sheet as at 31st March 2015

The Balance Sheet summarises in its top half all of the assets that the Common Good Funds own and the liabilities that they owe to others. The bottom half sets out how the net assets of the Funds are allocated between usable resources and statutory reserves needed to comply with accounting rules.

		At 31 st March 2015				At 31 st March 2014			
		Paisley SC019478	Johnstone SC019480	Renfrew SC019479	Total	Paisley SC019478	Johnstone SC019480	Renfrew SC019479	Total
	Note	£m	£m	£m	£m	£m	£m	£m	£m
Fixed Assets									
Tangible Fixed Assets	4	0.623	0.000	12.308	12.931	0.686	0.000	12.436	13.122
Heritage Assets	4	0.063	0.047	0.109	0.219	0.063	0.047	0.109	0.219
Investments	5	3.626	0.000	12.230	15.856	3.410	0.000	11.490	14.900
		4.312	0.047	24.647	29.006	4.159	0.047	24.035	28.241
Current Assets									
Debtors	13	0.005	0.000	0.032	0.037	0.005	0.000	0.017	0.022
Short term deposits	15	0.574	0.005	2.533	3.112	0.571	0.005	1.687	2.263
		0.579	0.005	2.565	3.149	0.576	0.005	1.704	2.285
Less: Current Liabilities									
Creditors: Amounts Falling Due Within One Year	14	(0.003)	0.000	(0.015)	(0.018)	(0.005)	0.000	(0.046)	(0.051)
		(0.003)	0.000	(0.015)	(0.018)	(0.005)	0.000	(0.046)	(0.051)
Net Current Assets		0.576	0.005	2.550	3.131	0.571	0.005	1.658	2.234
Net Assets		4.888	0.052	27.197	32.137	4.730	0.052	25.693	30.475
Funds of the Charities									
<u>Unrestricted Funds</u>									
Income Funds		3.406	0.036	17.918	21.360	3.378*	0.036	17.099*	20.513*
Revaluation reserve : Investments		0.843	0.000	2.749	3.592	0.678	0.000	2.181	2.859
Revaluation reserve : Other Fixed Assets		0.639	0.016	6.530	7.185	0.674*	0.016	6.413*	7.103*
		4.888	0.052	27.197	32.137	4.730	0.052	25.693	30.475

* 2013/14 reserve figures have been restated to correct a historic discrepancy in the apportionment between general and revaluation reserves. The unaudited accounts were issued on 25 June and the audited accounts were authorised for issue on 24th September 2015

Signed:

Date:

Alan Russell

Director of Finance and Resources
Renfrewshire Council

Signed:

Date:

Councillor Michael Holmes
Convener – Finance and Resources
Policy Board
Renfrewshire Council

Cash Flow Statement for Year Ended 31st March 2015

This statement summarises the inflows and outflows of cash arising from the transactions with third parties on both day to day revenue transactions and expenditure on capital activities. For the purposes of this statement, cash is defined as cash in hand and deposits repayable on demand.

	Notes	Year ended 31st March 2015				Year ended 31st March 2014			
		Paisley £m	Johnstone £m	Renfrew £m	Total £m	Paisley £m	Johnstone £m	Renfrew £m	Total £m
Net Cash Inflow from Operating Activities	7	0.005	0.000	0.425	0.430	(0.007)	0.000	0.537	0.530
Capital Expenditure and Financial Investment									
Cash paid for fixed asset investment		(0.343)	0.000	(1.150)	(1.493)	(0.862)	0.000	(3.048)	(3.910)
Receipts from sales of fixed asset: investments		0.420	0.000	1.416	1.836	0.861	0.000	3.042	3.903
Receipts from sales of fixed asset: property		0.000	0.000	0.426	0.426	0.000	0.000	0.000	0.000
Payments to acquire tangible fixed assets		0.000	0.000	0.000	0.000	0.000	0.000	(0.028)	(0.028)
Net cash flow from capital expenditure and financial investments		0.077	0.000	0.692	0.769	(0.001)	0.000	(0.034)	(0.035)
(Increase)/decrease in cash held for investments		(0.079)	0.000	(0.271)	(0.350)	0.025	0.000	0.086	0.111
Increase/(decrease) in cash held in the year		0.003	0.000	0.846	0.849	0.017	0.000	0.589	0.606
Reconciliation of net cash flow to movement in net funds									
(Decrease)/increase in cash in year		0.003	0.000	0.846	0.849	0.017	0.000	0.589	0.606
net funds at 1 April		0.571	0.005	1.687	2.263	0.554	0.005	1.098	1.657
Net funds at 31 March		0.574	0.005	2.533	3.112	0.571	0.005	1.687	2.263

Notes to the Financial Statements

1: Accounting Policies

Introduction

The Financial Statements for the year ended 31 March 2015 have been compiled in accordance with the Charities Statement of Recommended Practice (the SORP), UK Generally Accepted Accounting Principles (UK GAAP) and the Charities Accounts (Scotland) Regulations 2006. They are designed to give a true and fair view of the financial performance and position of the Common Good Funds and comparative figures for the previous financial year are provided. There are no significant departures from accounting standards other than that outlined specifically below.

The accounting concepts of “materiality” and “going concern” have been considered in the application of accounting policies. In this regard the materiality concept means that information is included where the information is of such significance as to justify its inclusion. The going concern concept assumes that the Charities will not significantly curtail the scale of their operations.

The accounts have been prepared under the historic cost convention, other than changes resulting from the revaluation of certain categories of assets. The following accounting policies used in its preparation have been reviewed following the introduction of Financial Reporting Standard 18 “Accounting Policies” (FRS18).

Incoming Resources

Recognition of incoming resources

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes entitled to the resources;
- The trustees are virtually certain they will receive the resources; and
- The monetary value can be measured with sufficient reliability.

Grants and Donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Gifts in Kind

Gifts in kind are not reflected in the SORP, but are referred to when necessary in the Trustees Annual Report.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Resources Expended

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Charitable Activities

Decisions regarding the way the Common Good Funds' income is spent are taken by the Finance and Resources Policy Board, whose membership comprises of 15 of the trustees of the Common Good Funds. Voluntary groups are encouraged to apply for funding from the available funds allocated to Renfrewshire Council Local Area Committees.

Governance Costs

Governance costs include the:

- costs of the preparation and examination of statutory accounts;
- cost of any legal advice to trustees on governance or constitutional matters; and
- cost of administering grants.
- property maintenance.

Grants Payable without Performance Conditions

These are recognised in the accounts when the grant has been paid.

Assets

Valuation

Land and buildings have been valued on the basis of market value in relation to existing use, assessed either on a comparative basis or on a depreciated replacement cost basis. The valuations have been compiled by the Council Valuer who is MRICS qualified. Assets under construction are shown at historic cost. Land and buildings are revalued every five years, with increases in valuation matched by credits to the Revaluation Reserve.

A de-minimis of £9,000 is applied for capitalisation of expenditure.

The civic regalia and equipment (heritage assets) have been valued on a present value insurance basis.

Investments are valued at market value.

Depreciation

Depreciation is charged on a straight -line basis on all assets other than land, heritage assets and assets under construction. The Council Valuer determines the useful life of property assets. Depreciation is based on expected life of costs capitalised

Impairment

The value of each category of asset is reviewed at the end of each financial year for evidence of reductions in value. Where impairment is identified as part of this review or as a result of a revaluation exercise, the loss is charged to the SOFA.

Departures from the Charities SORP

Operational land and buildings have been valued on a depreciated replacement costs basis, not a historic basis as per the Charities SORP. The main reason for this is the obligation under the Local Government Code of Practice on local authority accounting to apply a depreciated replacement cost valuation basis, and it is under the Local Government Code that the Common Good Accounts have been audited in previous years.

2: Incoming Resources

a) Grants, Interest and Dividend income

	2014-15				2013-14			
	Paisley	Johnstone	Renfrew	Total	Paisley	Johnstone	Renfrew	Total
	£m	£m	£m	£m	£m	£m	£m	£m
Grant income	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Dividend income	0.128	0.000	0.429	0.557	0.140	0.000	0.472	0.612
Interest income	0.004	0.000	0.012	0.016	0.005	0.000	0.013	0.018
Total grant & investment income	0.132	0.000	0.441	0.573	0.145	0.000	0.485	0.630

b) Rental and Other Income

	2014-15				2013-14			
	Paisley	Johnstone	Renfrew	Total	Paisley	Johnstone	Renfrew	Total
	£m	£m	£m	£m	£m	£m	£m	£m
Rental income from properties	0.049	0.000	0.313	0.362	0.049	0.000	0.307	0.356
Other Income	0.000	0.000	0.101	0.101	0.000	0.000	0.000	0.000
Total rental and other income	0.049	0.000	0.414	0.463	0.049	0.000	0.307	0.356

3: Resources Expended

a) Charitable Activities

	2014-15				2013-14			
	Paisley	Johnstone	Renfrew	Total	Paisley	Johnstone	Renfrew	Total
	£m	£m	£m	£m	£m	£m	£m	£m
Voluntary organisation grants	0.030	0.000	0.058	0.088	0.030	0.000	0.058	0.088
Civic related grants	0.117	0.000	0.129	0.246	0.117	0.000	0.139	0.256
Total charitable activities grants	0.147	0.000	0.187	0.334	0.147	0.000	0.197	0.344

b) Governance Costs

	2014-15				2013-14			
	Paisley £m	Johnstone £m	Renfrew £m	Total £m	Paisley £m	Johnstone £m	Renfrew £m	Total £m
Accountancy and Administrative Services	0.005	0.000	0.013	0.018	0.010	0.000	0.028	0.038
Property Services	0.011	0.000	0.035	0.045	0.006	0.000	0.019	0.025
Total Governance Costs	0.016	0.000	0.048	0.063	0.016	0.000	0.047	0.063

4: Tangible Fixed Assets

a) Paisley Common Good Fund

	Operational Land and Buildings £m	Non-Operational Assets – Surplus Assets £m	Total Tangible Fixed Assets £m	Heritage Assets £m
Gross Book Value				
At 1 st April 2014	0.477	0.352	0.829	0.063
Additions	0.000	0.000	0.000	0.000
Disposals	0.000	0.000	0.000	0.000
Revaluations	0.000	(0.015)	(0.015)	0.000
At 31st March 2015	0.477	0.337	0.814	0.063
Depreciation				
At 1 st April 2014	0.143	0.000	0.143	0.000
Depreciation for Year	0.048	0.000	0.048	0.000
Depreciation on Revaluation	0.000	0.000	0.000	0.000
At 31st March 2015	0.191	0.000	0.191	0.000
Net Book Value at 31st March 2015	0.286	0.337	0.623	0.063
Net Book Value at 31st March 2014	0.334	0.352	0.686	0.063

b) Renfrew Common Good Fund

	Operational Land and Buildings	Plant and Equipment	Non- operational assets – Investment Properties	Non- Operational Assets – Surplus Assets	Total Tangible Fixed Assets	Heritage Assets
	£m	£m	£m	£m	£m	£m
Gross Book Value						
At 1 st April 2014	11.104	0.532	0.689	0.349	12.674	0.109
Additions	0.000	0.000	0.000	0.000	0.000	0.000
Disposals	0.000	0.000	0.000	(0.325)	(0.325)	0.000
Transfers	(1.150)	1.150	0.000	0.000	0.000	0.000
Revaluations	0.026	0.241	0.102	0.000	0.369	0.000
At 31st March 2015	9.980	1.923	0.791	0.024	12.718	0.109
Depreciation						
At 1 st April 2014	0.223	0.000	0.015	0.000	0.238	0.000
Depreciation for year	0.242	0.041	0.007	0.000	0.290	0.000
Impairment	0.000	0.000	0.000	0.000	0.000	0.000
Depreciation write back on revaluations	(0.540)	0.000	0.000	0.000	(0.540)	0.000
Impairment losses written out on revaluation	0.422	0.000	0.000	0.000	0.422	0.000
At 31st March 2015	0.347	0.041	0.022	0.000	0.410	0.000
Net Book Value at 31st March 2015	9.634	1.882	0.769	0.024	12.308	0.109
Net Book Value at 31st March 2014	10.881	0.532	0.674	0.349	12.436	0.109

c) Johnstone Common Good Fund

	Heritage Assets £m
Gross Book Value	
At 1 st April 2014	0.047
Additions	0.000
Disposals	0.000
Revaluations	0.000
At 31st March 2015	0.047
Depreciation	
At 1 st April 2014	0.000
Depreciation for year	0.000
At 31st March 2015	0.000
Net Book Value at 31st March 2015	0.047
Net Book Value at 31st March 2014	0.047

d) Heritage Assets

Heritage Assets include items of civic regalia and equipment formerly used by the Provost of the Council on civic occasions. The assets are now held in Renfrewshire museums.

5: Fixed Asset Investments

Investments are held specifically to provide the funds from which donations and civic activities can be funded from.

a) Analysis of market values

	2014-15			2013-14		
	Paisley	Renfrew	Total	Paisley	Renfrew	Total
Market Value	£m	£m	£m	£m	£m	£m
At 1 st April 2014	3.410	11.490	14.900	3.311	11.159	14.470
Additions	0.343	1.150	1.493	0.862	3.048	3.910
Disposals	(0.420)	(1.416)	(1.836)	(0.861)	(3.042)	(3.903)
Net gain/(loss) on revaluation	0.214	0.735	0.949	0.123	0.411	0.534
Increase/(decrease) in cash in bank awaiting investment	0.079	0.271	0.350	(0.025)	(0.086)	(0.111)
At 31st March 2015	3.626	12.230	15.856	3.410	11.490	14.900

b) Asset Allocation Analysis

	2014-15			2013-14		
	Paisley	Renfrew	Total	Paisley	Renfrew	Total
	£m	£m	£m	£m	£m	£m
Bonds:						
UK Government Bonds	0.234	0.811	1.045	0.169	0.588	0.757
Other UK Bonds	0.219	0.731	0.950	0.262	0.865	1.127
Overseas Bonds	0.166	0.555	0.721	0.148	0.492	0.640
Equities:						
UK Equities	1.725	5.614	7.339	1.684	5.680	7.364
Overseas Equities	1.064	3.789	4.853	0.981	3.312	4.293
Non-Region Specific	0.045	0.153	0.198	0.037	0.124	0.161
Property Investments	0.079	0.264	0.343	0.034	0.115	0.149
Cash	0.094	0.313	0.407	0.095	0.314	0.409
Total Investment Assets	3.626	12.230	15.856	3.410	11.490	14.900

All investments during 2014-15 and in 2013-14 were held in unrestricted funds.

6: Reserves Cover

	2014-15				2013-14			
	Paisley	Johnstone	Renfrew	Total	Paisley	Johnstone	Renfrew	Total
	£m	£m	£m	£m	£m	£m	£m	£m
Free Reserves								
Unrestricted Funds	3.447	0.036	17.737	21.220	3.406 *	0.036	16.343*	19.785*
Allocation Adjustment	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Unrestricted Funds from SOFA	(0.041)	0.000	0.181	0.140	(0.028)	0.000	0.756	0.728
Total Unrestricted Funds	3.406	0.036	17.918	21.360	3.378 *	0.036	17.099*	20.513*
Less Funds tied up in fixed assets	(3.626)	0.000	(12.230)	(15.856)	(3.410)	0.000	(11.490)	(14.900)
Total Free Reserves	(0.220)	0.036	5.688	5.504	(0.032)*	0.036	5.609*	5.613*
Annual Running Costs exclude impairment	0.222	0.000	0.573	0.795	0.222	0.000	0.522	0.744
Number of months held in reserve	0	0	119	n/a	0	0	128*	n/a

* 2013/14 reserve figures have been restated to correct a historic discrepancy in the apportionment between general and revaluation reserves

Funds tied up in fixed assets are represented by investments held by the Common Good Funds.

7: Cash Flow Statement

a Reconciliation of net incoming/outgoing resources to net cash inflow/ (outflow) from operating activities

	Year to 31 st March 2015			Year to 31 st March 2014		
	Paisley	Johnstone	Renfrew	Paisley	Johnstone	Renfrew
	£m	£m	£m	£m	£m	£m
Net incoming/outgoing resources before other recognised gains and losses	(0.041)	0.000	0.282	(0.028)	0.000	0.756
Transfer of revaluation reserve realised on investment movement	0.000	0.000	0.000	0.000	0.000	0.000
Depreciation and impairment	0.048	0.000	0.290	0.048	0.000	(0.243)
Gain on sale of fixed asset - property	0.000	0.000	(0.101)	0.000	0.000	0.000
Decrease/(increase) in debtors	0.000	0.000	(0.015)	0.003	0.000	0.014
Increase/(decrease) in creditors	(0.002)	0.000	(0.031)	(0.030)	0.000	0.010
Net cash (inflow)/outflow from operating activities	0.005	0.000	0.425	(0.007)	0.000	0.537

b Analysis of changes in net funds

	At 1 April 2014	Cash- flow	At 31 March 2015	At 1 April 2013	Cash- flow	At 31 March 2014
	£m	£m	£m	£m	£m	£m
Short term deposits						
Paisley	0.571	0.003	0.574	0.554	0.017	0.571
Johnstone	0.005	0.000	0.005	0.005	0.000	0.005
Renfrew	1.687	0.846	2.533	1.098	0.589	1.687
	2.263	0.849	3.112	1.657	0.606	2.263

8: Trustees' remuneration and expenses

Neither the Trustees of the Common Good Funds nor any associated person connected with them have received any remuneration for their services. Further, no directly incurred expenses were reimbursed to the Trustees during 2014-15.

9: Related Parties

During the year, the Common Good Fund balances were invested by Renfrewshire Council, who manage the administration of the Funds on behalf of the Trustees. The costs of this are disclosed in note 3(b), Governance Costs. The Council also acts as the banker for the Common Good Funds and all transactions, incoming and outgoing, are made via the Council's accounts. This creates a debtor as detailed in the respective Funds' balance sheets. There are no outstanding balances due to or from Renfrewshire Council other than those that appear in the balance sheet.

10: Commitments

As at March 2015, no Common Good Fund had outstanding commitments on capital contracts. There were no outstanding commitments for operating lease rentals.

11: Staff Costs and Emoluments

No members of staff were employed directly via the Common Good Funds during 2014-15 (2013-14 nil). All costs were incurred by Renfrewshire Council and recharged as detailed in note 3(b) Governance Costs. There are therefore no employees with emoluments above £60,000 (2013-14 nil).

12: Audit Costs

Costs of £4,550 were incurred in relation to the audit of the 2014/15 financial statements.

13: Debtors

	Year to 31 st March 2015				Year to 31 st March 2014			
	Paisley	Johnstone	Renfrew	Total	Paisley	Johnstone	Renfrew	Total
	£m	£m	£m	£m	£m	£m	£m	£m
Accrued Income	0.005	0.000	0.032	0.037	0.005	0.000	0.017	0.022
Total Debtors	0.005	0.000	0.032	0.037	0.005	0.000	0.017	0.022

14: Creditors

	Year to 31 st March 2015				Year to 31 st March 2014			
	Paisley	Johnstone	Renfrew	Total	Paisley	Johnstone	Renfrew	Total
	£m	£m	£m	£m	£m	£m	£m	£m
Trade Creditors	0.003	0.000	0.010	0.013	0.005	0.000	0.038	0.043
Rents in Advance	0.000	0.000	0.005	0.005	0.000	0.000	0.008	0.008
Total Creditors	0.003	0.000	0.015	0.018	0.005	0.000	0.046	0.051

15: Short Term Deposits

Short term deposits are accounts held with Renfrewshire Council who process receipts, payments and accounting entries on behalf of the Common Good Funds.

RENFREWSHIRE COUNCIL TRUST FUNDS

TRUSTEES' REPORT AND FINANCIAL STATEMENTS 1 APRIL 2014 to 31 MARCH 2015



Table of Contents

TRUSTEES' REPORT	1
INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF RENFREWSHIRE COUNCIL TRUST FUNDS AND THE ACCOUNTS COMMISSION FOR SCOTLAND	6
TRUST ACCOUNTS FINANCIAL STATEMENTS OVERVIEW	8
STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 ST MARCH 2015	9
STATEMENT OF BALANCES AS AT 31 ST MARCH 2015	10
NOTES TO THE FINANCIAL STATEMENTS	11

Trustees' Report

1. INTRODUCTION

Renfrewshire Council acts as sole trustee for the Trust Funds listed below which have charitable status and are registered with the Office of the Scottish Charity Regulator (OSCR):

The following charities' financial statements are included in this report:

Charity Number	Charity Name	Charity Number	Charity Name
SC042035	Renfrew Burgh Citizens Fund	SC042036	Renfrewshire Council Citizens Fund
SC042037	Paisley Burgh Citizens Fund	SC019454	Coats Observatory Fund

The principal address of the Trust Funds is:

Renfrewshire Council
Finance and Resources
Renfrewshire House
Cotton Street
Paisley
PA1 1JB

Renfrewshire Council administers the Trust Funds and separately accounts for them. They do not form part of the Council's single entity balance sheet, although under s222 of the Local Government (Scotland) Act 1973, the property of the Trusts "vest[s] in" the relevant local authority.

Independent Auditors: Audit Scotland

4th Floor, South Suite
The Athenaeum Building
8 Nelson Mandela Place
Glasgow G2 1BT

TRUSTEES

In terms of the “Trustees” of the Trusts, the guidance provided by OSCR is that those who have “general control and management” of the charity are the charity trustees. Decisions regarding the general control and management of the Trust Funds are made by the Finance and Resources Policy Board of the Council, which has delegated authority from the Council in this regard; but ultimately control rests with the full Council of elected members. We have therefore interpreted the above guidance as meaning all elected members are charity trustees.

The following individuals were the Trustees of the Trust Funds in their capacity as elected members of Renfrewshire Council :

Alexander Murrin	Eileen McCartin
Bill Perrie	John Caldwell
Eddie Grady	John Hood
Cathy McEwan	Iain McMillan
Brian Lawson	Audrey Doig
Jim Sharkey	Anne Hall
Terry Kelly	Allan Noon
Kenny MacLaren	Michael Holmes
Tommy Williams	Jim Harte
Eddie Devine	James McQuade
Marie McGurk	Sam Mullin
Lorraine Cameron	Iain Nicolson
Mark Macmillan	Roy Glen
Margaret Devine	Mags McLaren
Maureen Sharkey	Stephen McGee
Jacqueline Henry	Andy Doig
Derek Bibby	Maria Brown
Chris Gilmour	James McLaren
Stuart Clark	Paul Mack
Will Mylet	Bill Brown

Day to day management of the Trust Funds is delegated to the Director of Finance and Resources of Renfrewshire Council. All of the trustees for the accounts are normally elected or re-elected at local government elections. By-elections are held to elect new members in the event of existing members vacating their position. New members automatically become trustees.

2. STRUCTURE, GOVERNANCE AND MANAGEMENT

The three Citizens Funds were set up in 2011 as successor funds to the various sundry trusts controlled by Renfrewshire Council. The Council made use of the reorganisation provisions of the Charities and Trustee Investment (Scotland) Act 2005 to enable better use to be made of the balances within the existing funds, and reorganize them into larger funds with updated purposes. The reorganisation was completed with the consent of OSCR.

The Coats Observatory Fund was inherited by the local authority in early 1963 from the Paisley Philosophical Society. The Council as Trustees own the buildings comprising the Coats Observatory.

HISTORY

The following table gives an indication of the purpose of the Trusts:

Charity No.	Name	Purpose
SC042035	Renfrew Burgh Citizens Fund	Promoting the welfare of individuals who are in need by reason of age, ill-health, disability, financial hardship or other disadvantage and fostering good citizenship and community wellbeing and regeneration by giving financial assistance by way of grant to those living or working in the area. To further voluntary activity or to contribute to the regeneration of the community in the area formerly known as the Burgh of Renfrew
SC042036	Renfrewshire Council Citizens Fund	As above, but for the area for which Renfrewshire Council and its successors is responsible
SC042037	Paisley Burgh Citizens Fund	As above, but for the area formerly known as the Burgh of Paisley
SC019454	Coats Observatory Fund	"for the upkeep of Coats Observatory equipment" The above purpose was relevant while there were cash funds available; however these funds have been exhausted, and only the property assets remain.

GOVERNANCE AND MANAGEMENT

The Council is required to make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs. The Director of Finance and Resources has been designated as that officer in Renfrewshire Council. They manage the affairs of the Council to secure the economic, efficient and effective use of resources and safeguard its assets and those of any charitable trust it controls. Given the Trust Funds are controlled by the Council, these specific provisions are supplemented by general provisions relating to the administration of local authority monies, i.e. the duty to obtain best value.

The Director of Finance and Resources has responsibility for ensuring an effective system of internal financial control is maintained and operated. This system of internal financial control can only provide reasonable and not absolute assurance that assets are safeguarded, transactions are recorded and properly authorised, and that material errors or irregularities are either prevented or would be detected within a timely period. The system of internal financial control is based on a framework of regular management information, financial regulations, administrative procedures and a system of delegation and accountability. The Director of Finance and Resources is responsible for keeping proper accounting records which are up to date and which ensure that the financial statements comply with the Charities Accounts (Scotland) Regulations 2006.

Decisions regarding the operation, assets, processes or policies of the Trust Funds are delegated by the Council to the Finance & Resources Policy Board (FRPB). The FRPB will request the appropriate Local Area Committee (LAC) - the view of the Local Area Committee being representative of the general public view for that locality - to submit proposals for the Board to consider for project expenditure, taking account of the original intentions of the donors of the funds as to purpose and location within the Local Area Committee boundary. Proposals submitted by LACs are then considered for approval by the FRPB.

RISK

The Trustees have overall responsibility for the Trust Funds' system of internal control. This system is designed by senior management to ensure effective and efficient operation, including financial reporting and compliance with laws and regulations. The Trustees acknowledge that such a system is designed to manage rather than eliminate the risk of failure to achieve business objectives, and can only provide reasonable and not absolute assurance against material misstatement or loss.

3. OBJECTIVES AND ACTIVITIES

Income to the Trust Funds is solely from interest earned on balances held by Renfrewshire Council Loans Fund – no donations to the Funds are solicited.

4. ACHIEVEMENTS AND PERFORMANCE

During the year one payment was made from the Renfrew Burgh Citizens Fund to help with repairs to the Renfrew Riverside Walkway. Four awards totalling £11,260 were paid from the Renfrewshire Council Citizens Fund. These payments were made from funds associated with Kilbarchan, to organisations in the Kilbarchan area.

One award was made from the Paisley Burgh Citizens Fund during the year to the Harmony Pensioners Club for £533.

The combined monies of the Trusts were invested in the Council's Loans Fund on the basis that the returns available were better than those available commercially. The average rate of interest achieved in the period was 0.63% (0.91% in 2013/14).

5. FINANCIAL REVIEW

The Trust Funds have no explicit reserves policy, and it is anticipated that the Citizens Funds will be fully disbursed in the coming years. No individual Trust Fund is in deficit. Other income of £104,630.53 was received in the year was from Renfrewshire Council and this was used to fund the expenditure on repairs to the observatory building carried out during the year

6. FUTURE PLANS

It is anticipated that as further community projects are recommended for funding, the Citizens Funds will in time be wound up, their balances having been fully disbursed.

The Trustees wish to thank the Renfrewshire Council officers involved in producing the Report and Financial Statements.

Signed:

Date:

Alan Russell
Director of Finance and Resources
Renfrewshire Council

On behalf of the Trustees:

Date:

Councillor Michael Holmes
Convener – Finance & Resources Policy Board
Renfrewshire Council

Independent Auditor's Report to the Trustees of Renfrewshire Council Trust Funds and the Accounts Commission for Scotland

I certify that I have audited the financial statements of Renfrewshire Council Trust Funds for the year ended 31 March 2015 under Part VII of the Local Government (Scotland) Act 1973 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. The financial statements comprise the statement of receipts and payments, statement of balances and the related notes. The financial reporting framework that has been applied in their preparation is a receipts and payments basis.

This report is made solely to the parties to whom it is addressed in accordance with Part VII of the Local Government (Scotland) Act 1973 and for no other purpose. In accordance with paragraph 125 of the Code of Audit Practice approved by the Accounts Commission for Scotland, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

Respective responsibilities of the trustees, Director of Finance and Resources and auditor

As explained more fully in the Trustees' Report, all elected members of Renfrewshire Council have general control and management responsibilities, the Director of Finance and Resources is responsible for keeping proper accounting records which are up to date and which ensure that the financial statements comply with the Charities Accounts (Scotland) Regulations 2006. My responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland) as required by the Code of Audit Practice approved by the Accounts Commission for Scotland. Those standards require me to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts or disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, I read all the financial and non-financial information in the Trustees' Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my report.

Opinion on financial statements

In my opinion the financial statements:

- properly present the receipts and payments of the charities for the year ended 31 March 2015 and their statement of balances at that date; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005, and regulations 9(1), (2) and (3) of The Charities Accounts (Scotland) Regulations 2006.

Opinion on other prescribed matter

In my opinion the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I am required to report by exception

I am required by The Charity Accounts (Scotland) Regulations 2006 to report to you if, in my opinion:

- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- I have not received all the information and explanations I require for my audit.

I have nothing to report in respect of these matters.

Brian Howarth ACMA CGMA

Assistant Director, Audit Services

Audit Scotland

4th Floor, The Athenaeum Building

8 Nelson Mandela Place, Glasgow, G2 1BT

September 2015

Brian Howarth is eligible to act as an auditor in terms of Part VII of the Local Government (Scotland) Act 1973.

Trust Accounts Financial Statements Overview

1. INTRODUCTION

The following pages detail the Statement of Receipts and Payments, the Statement of Balances and relevant Notes to the Accounts, as required by the Charities Accounts (Scotland) Regulations 2006. A Cash Flow Statement is not required as all of the charities are classified as small charities as defined in the Charities SORP and therefore are exempt from producing a Cash Flow Statement.

2. STATEMENT OF RECEIPTS AND PAYMENTS

The Statement of Receipts and Payments provides an analysis of the incoming and outgoing cash and bank transactions for the period. The Trust Funds have income and expenditure in their respective unrestricted funds.

If applicable, the Statement would also show any cash movements in relation to fixed assets. In the case of the Trust Funds, there have been no purchases or sales of fixed assets.

3. STATEMENT OF BALANCES

The Statement of Balances reconciles the cash and bank balances at the beginning and end of the financial year with the surpluses or deposits shown in the Statement of Receipts and Payments. The Statement of Balances also summarises final closing balances at the end of the period.

4. NOTES TO THE ACCOUNTS

Notes to the accounts expand on or explain the information contained in the Statement of Receipts and Payments and the Statement of Balances.

Statement of Receipts and Payments for the year ended 31st March 2015

year ended 31st March 2015					
	Paisley Burgh Citizens Fund SC042037 Unrestricted £	Renfrew Burgh Citizens Fund SC042035 Unrestricted £	Renfrewshire Council Citizens Fund SC042036 Unrestricted £	Coats Observatory Fund SC019454 Unrestricted £	Total £
Receipts					
Income from other charities	0.00	0.00	0.00	0.00	0.00
Income from investments other than land and buildings	28.00	149.00	215.28	0.00	392.28
Other receipts	0.00	0.00	0.00	104,630.53	104,630.53
Total receipts	28.00	149.00	215.28	104,630.53	105,022.81
Receipts from investment sales					
Proceeds from sale of investments	0.00	0.00	0.00	0.00	0.00
Total receipts from investment sales	0.00	0.00	0.00	0.00	0.00
Payments					
Charitable activities	433.00	4,920.46	11,260.00	0.00	16,613.46
Governance costs	333.33	333.33	333.34	0.00	1,000.00
Building maintenance costs	0.00	0.00	0.00	104,630.53	104,630.53
Total payments	766.33	5,253.79	11,593.34	104,630.53	122,243.99
Transfer between funds	0.00	0.00	0.00	0.00	0.00
Surplus / (deficit) for period	(738.33)	(5,104.79)	(11,378.06)	0.00	(17,221.18)

year ended 31st March 2014					
	Paisley Burgh Citizens Fund SC042037 Unrestricted £	Renfrew Burgh Citizens Fund SC042035 Unrestricted £	Renfrewshire Council Citizens Fund SC042036 Unrestricted £	Coats Observatory Fund SC019454 Unrestricted £	Total £
Receipts					
Income from other charities	200.00	0.00	0.00	0.00	200.00
Income from investments other than land and buildings	272.00	210.00	356.05	0.00	838.05
Total receipts	472.00	210.00	356.05	0.00	1,038.05
Receipts from investment sales					
Proceeds from sale of investments	0.00	0.00	0.00	0.00	0.00
Total receipts from investment sales	0.00	0.00	0.00	0.00	0.00
Payments					
Charitable activities	34,640.00	0.00	9,900.00	0.00	44,540.00
Governance costs	783.33	783.33	783.34	0.00	2,350.00
Total payments	35,423.33	783.33	10,683.34	0.00	46,890.00
Transfer between funds	0.00	0.00	0.00	0.00	0.00
Surplus / (deficit) for period	(34,951.33)	(573.33)	(10,327.29)	0.00	(45,851.95)

Statement of Balances as at 31st March 2015

As at 31st March 2015							
	Paisley Burgh Citizens Fund SC042037	Renfrew Burgh Citizens Fund SC042035	Renfrewshire Council Citizens Fund SC042036	Coats Observatory Fund SC019454	Coats Observatory Fund SC019454	Coats Observatory Fund SC019454	Total
	Unrestricted £	Unrestricted £	Unrestricted £	Unrestricted £	Restricted £	Total £	Total £
Cash funds							
<i>Balances held with Renfrewshire Council:</i>							
Opening balance	5,746.59	30,783.60	42,386.84	0.00	0.00	0.00	78,917.03
Surplus / (deficit) for period	(738.33)	(5,104.79)	(11,378.06)	0.00	0.00	0.00	(17,221.18)
	5,008.26	25,678.81	31,008.78	0.00	0.00	0.00	61,695.85
Other assets (at current valuation)							
<i>Land and buildings:</i>							
Coats Observatory, Paisley	0.00	0.00	0.00	0.00	619,603.96	619,603.96	619,603.96
<i>Long Term Investments</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	619,603.96	619,603.96	619,603.96

As at 31st March 2014							
	Paisley Burgh Citizens Fund SC042037	Renfrew Burgh Citizens Fund SC042035	Renfrewshire Council Citizens Fund SC042036	Coats Observatory Fund SC019454	Coats Observatory Fund SC019454	Coats Observatory Fund SC019454	Total
	Unrestricted £	Unrestricted £	Unrestricted £	Unrestricted £	Restricted £	Total £	Total £
Cash funds							
<i>Balances held with Renfrewshire Council:</i>							
Opening balance	40,697.92	31,356.93	52,714.13	0.00	0.00	0.00	124,768.98
Surplus / (deficit) for period	(34,951.33)	(573.33)	(10,327.29)	0.00	0.00	0.00	(45,851.95)
	5,746.59	30,783.60	42,386.84	0.00	0.00	0.00	78,917.03
Other assets (at current valuation)							
<i>Land and buildings:</i>							
Coats Observatory, Paisley	0.00	0.00	0.00	0.00	640,566.72	640,566.72	640,566.72
<i>Long Term Investments</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	640,566.72	640,566.72	640,566.72

Signed:

Alan Russell
Director of Finance and Resources
Renfrewshire Council
Date:

Signed:

Councillor Michael Holmes
Convener – Finance & Resources Policy Board
Renfrewshire Council
Date:

Notes to the Financial Statements

1. ACCOUNTING POLICIES

INTRODUCTION

The Financial Statements for the year ended 31 March 2015 have been compiled in accordance with the Charities Statement of Recommended Practice (the SORP), UK Generally Accepted Accounting Principles (UK GAAP) and the Charities Accounts (Scotland) Regulations 2006. They are designed to give a true and fair view of the financial performance and position of the Trust Funds and comparative figures for the previous financial year are provided. There are no significant departures from accounting standards other than that outlined specifically below.

The accounting concepts of "materiality" and "going concern" have been considered in the application of accounting policies. In this regard the materiality concept means that information is included where the information is of such significance as to justify its inclusion. The going concern concept assumes that the Trustees will not significantly curtail the scale of the charities' operations, however it is anticipated that the Citizens Funds will not continue indefinitely as their balances reduce. This has no impact on the financial statements as the assets of these Funds comprise entirely cash balances which are not subject to a valuation estimation.

The accounting concept of "accruals" is not relevant to these statements, which have been prepared on a receipts and payments basis.

The accounts have been prepared under the historic cost convention, other than changes resulting from the revaluation of certain categories of assets. The following accounting policies used in its preparation have been reviewed following the introduction of Financial Reporting Standard 18 "Accounting Policies" (FRS18).

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanations of the nature and purpose of each fund is included in the notes to the financial statements

The 2013-14 comparative figures have been brought forward unchanged.

INCOMING/OUTGOING RESOURCES

Recognition of incoming resources

All income is recognised and included in the Statement of Receipts and Payments (SoRP) when the money is actually received.

Recognition of expenditure

Expenditure is recognised and included in the Statement of Receipts and Payments (SoRP) when it is paid for.

Charitable Activities

Decisions regarding the way the Trust Funds' income is spent are taken by the Finance & Resources Policy Board, whose membership comprises 16 of the trustees of the Trust Funds.

Costs of Generating Funds

The cost of administering the Trust Funds is borne entirely by Renfrewshire Council.

Governance Costs

Governance costs, where applicable, include the:

- costs of the preparation and examination of statutory accounts;
- cost of any legal advice to trustees on governance or constitutional matters; and
- cost of administering grants.

Grants Payable Without Performance Conditions

These are recognised in the accounts when the grant has been paid.

ASSETS

The Citizens Funds hold no assets other than cash which is held on deposit with Renfrewshire Council (see Note 4).

The Observatory Fund includes the land and buildings of Coats Observatory, Paisley. The valuation is based on fair value, determined as the market value that would be paid for the asset in its current use. Valuations are provided by the Council Valuer who is MRICS qualified, and are updated as a minimum every five years. The Observatory building is being depreciated on a straight-line basis over 30 years.

2. ANALYSIS OF RECEIPTS/PAYMENTS

The other income received in the year was from Renfrewshire Council and this was used to fund the expenditure on repairs to the observatory building carried out during the year. These repairs had no effect on the value of the asset.

Details are provided in the Trustees' Annual Report explaining the grants paid out.

3. TRUSTEES' REMUNERATION AND EXPENSES

Neither the trustees of the Trust Funds nor any associated person connected with them have received any remuneration for their services. Further, no directly incurred expenses were reimbursed to the trustees during the period (2013-14 nil).

4. RELATED PARTIES

During the period, the Trust Fund balances were invested by Renfrewshire Council, who manage the administration of the Funds on behalf of the Trustees. No costs were incurred by the Trust Funds for this administration. The Council also acts as the banker for the Trust Funds and all transactions, incoming and outgoing, are made via the Council's accounts. This creates a debtor as detailed in the respective Funds' statement of balances, labelled as "balances held with Renfrewshire Council". There are no other outstanding balances due to or from Renfrewshire Council.

5. MOVEMENT IN FUNDS

	At 01/04/2014 £	Net movement in funds £	Transfers between funds £	At 31/03/2015 £
Unrestricted funds	78,917.03	(17,221.18)	0.00	61,695.85
Endowment funds	0.00	0.00	0.00	0.00
Restricted funds :				
Coats Observatory	0.00	0.00	0.00	0.00
	<u>78,917.03</u>	<u>(17,221.18)</u>	<u>0.00</u>	<u>61,695.85</u>

The restricted funds hold the Coats Observatory building and land asset. The current market value of the Coats Observatory at 31/03/2015 is £619,603.96

To: Council

On: 24 September 2015

Report by: Director of Finance and Resources

Heading: Financial Outlook 2016/17 – 2017/18

1. Overview and Key Messages

1.1 The report to Council on 13 February 2014 'Revenue Budget and Council Tax 2014/15' established the Council's anticipated medium term financial position through to 2017/18, confirming a likely budget saving requirement of between £20 and £30 million. Since that time, the Council has set two budgets covering 2014/15 - 2015/16, securing agreement over £16 million of the required savings.

1.2 The strategy through to 2017/18 has been kept under ongoing review, recognising the range of uncertainty in relation to key factors underpinning the forecast saving requirement. The most recently completed review of the strategy has scaled back marginally the forecast budget gap over this period to £28 million. Notwithstanding this update, uncertainty remains a major factor, although over the coming months it is expected that a number of key issues will begin to crystallise, the most significant of these will remain both pay and grant. In this context, this report will cover the following key areas of the financial strategy for elected members:

- The Council's current financial position;
- The updated projection covering the current budget strategy period to 2017/18, taking account of decisions already taken by the Council in prior year budgets, developments in key areas such as pay settlements and the Council's future government grant

prospects in the context of the outcome of the UK Government's July budget.

- The medium term financial outlook for the Council through to 2017/18 and beyond, taking account of changes in planned UK public expenditure levels announced as part of the UK Government's July budget;
- The current non-housing capital investment programme.

1.3 Key Messages

1.3.1 The Council's current financial position remains in line with the financial planning assumptions made when the Council set its budget for 2015/16. In addition, Audit Scotland has recently completed their audit of the 2014/15 accounts and the audited financial position remains in line with that reported to Council in June 2015. Notwithstanding the significant financial challenges to be faced in the forthcoming years, as detailed in this report, overall the Council's immediate financial position remains stable and consistent with existing financial and service plans.

1.3.2 The Council, in setting its 2014-16 budgets, continued to take a medium term view of the Council's finances, recognising that in the absence of grant figures beyond 2015/16, it was anticipated that the Council would continue to be required to deliver significant budget savings over the two year period covering 2016/17 – 2017/18. In setting these budget, members agreed a package of savings measures totalling £16 million of which £5 million are due to be delivered in 2016/17 and which also provided scope for investment in priority areas principally covering schools, regeneration and tackling poverty. The most recent update of the medium term outlook for the Council has scaled back marginally the estimated savings target through to 2017/18 to approximately £28 million to address the anticipated budget gap. This remains within the parameters of the £20 million - £30 million range established as part of the original medium term forecast. However, it should be noted that this estimate continues to be underpinned by a range of significant assumptions in relation to key and uncertain factors, the actual outcome of which may result in both positive and negative movements in the estimated saving requirement.

1.3.3 Although the UK Government's budget announcement in July presented a less significant cut in planned UK public sector expenditure in 2016/17 and 2017/18 than that previously anticipated, allocation of the announced £20bn of revenue savings across Whitehall departments has yet to be concluded. Where these savings ultimately impact in terms of devolved and non devolved budgets will have a significant influence on the Scottish Block through the workings of the Barnett formula. Until this becomes clearer it is too early to assume any consequential positive impact on the Council's grant prospects following the July budget statement.

- 1.3.4 The outcome of the UK Government's Comprehensive Spending Review (CSR) is now not expected to be announced until November of this year, at which point the Scottish Government's settlement from the UK Government for 2016/17 and planning figures for future years are anticipated to be confirmed. This will inevitably have consequences for the timing of the Scottish Government setting their own budget for 2016/17 and any planning figures for future years. In the context of this anticipated timeline, there is the risk that the Council may not receive its confirmed grant settlement figures from the Scottish Government, which may be for 2016/17 only, until January 2016. Given the close proximity to the February budget setting period, there would be little time for the Council to respond to any unexpected negative outcomes emerging from a local government settlement announcement in January 2016. As a consequence and in the context of the medium term expectations that the Council will be required to deliver ongoing savings beyond the 2017/18 period, it is important that the Council continues to adopt a strategic and sustainable financial plan linked to the delivery of priorities agreed with partners in the Community Plan.
- 1.3.5 Whilst there are ongoing uncertainties over the scale of the budget deficit leading to 2017/18, the advice of the Director of Finance and Resources is for the Council to continue to focus on the development of a budget strategy which prepares the Council, its services and workforce for the scale of potential challenge highlighted in paragraph 1.3.2 above and in the context of the anticipated financial outlook beyond 2017/18 detailed in the main body of this report. Moving forward towards 2017/18 the budget strategy and financial planning assumptions of the Council will continue to be updated and reported to Members as appropriate. As indicated above, the CSR is expected to be announced in November and which may provide public sector expenditure figures for 2016/17 and planning figures for the following three years. Although any corresponding medium term budget plan from the Scottish Government may not emerge until into 2016/17, the CSR figures will nevertheless provide a greater degree of clarity that will assist in the Council's medium term financial planning.
-

2. **Recommendations**

2.1 It is recommended that the Council:

- Notes the updated position on the 2016 - 18 budget strategy.
- Notes the update on the outcome of the UK Government's July budget, the anticipated timing of the subsequent comprehensive spending review announcement in November and the likely impact on the Scottish Government budget announcement,

- Notes that the Council's confirmed grant settlement figures for 2016/17 may not be confirmed until January 2016 and the consequential risks this poses given the proximity to the February budget setting period.
- Notes the update on the Council's medium term financial outlook through to 2020/21 and the expectation that the Council will be required to deliver significant annual budget savings each year over the medium term.
- Notes the anticipated position on capital grant for 2016/17 and the recommendation to continue to restrict the Council's commitment to new investment supported by capital grant to the period of grant confirmation provided by the Scottish Government in January.
- Approve the Council's ongoing commitment to the financial planning principles outlined at paragraph 3.3.4 and 4.2 below.

3. **Financial Outlook – Revenue Budget**

3.1 Current Financial Position

- 3.1.1 The Council's current financial position remains in line with financial planning assumptions made in the setting of the 2015/16 budget. Audit Scotland has recently completed their audit of the 2014/15 accounts which has confirmed that the audited financial position remains in line with that reported to Council in June. Unallocated reserves are currently £7.7 million and there is currently no dependence on these reserves as part of the 2015/16 budget strategy approved in February 2015. As reported to Council at the February budget meeting, it would not be recommended that unallocated reserves fall below £7 million. Budget monitoring for 2015/16 to date confirms all services remain in line with budget. Notwithstanding the significant financial challenges to be faced in the forthcoming years, overall the Council's immediate financial position remains stable and in line with existing financial plans.

3.2 Update on Budget Strategy 2016-18

- 3.2.1 The report to Council on 13 February 2014 'Revenue Budget and Council Tax 2014/15' established the Council's anticipated medium term financial position through to 2017/18, confirming a likely budget saving requirement of between £20 million and £30 million. Since that time, the Council has set two budgets covering 2014/15 - 2015/16, securing agreement on over £16 million of savings as part of the Council's agreed budgets.

- 3.2.2 The estimated savings requirement over the medium term basis was and continues to be based on a range of assumptions which remain under ongoing review. The main influencing factors being pay levels, government grant, legislative changes to pensions, the financial impact of demographic pressures, and the rising costs of social care. High levels of uncertainty in relation to each of these key factors and the subsequent risk to positive and negative financial impacts has remained an enduring characteristic of the Council's financial environment increasing the challenges for financial planning and the delivery of the Council's shorter term budget strategy.
- 3.2.3 Over the course of 2014 and moving into the Council's budget meeting in February 2015, it was reported to Members that, principally as a consequence of increasingly negative forecasts in the prospects for future government grant levels and upward pressure emerging on potential future pay growth, the updated medium term forecast for the Council through to 2017/18 was that the estimated saving requirement was increasingly expected to be at the high end of the original forecast and potentially beyond the upper £30 million forecast.
- 3.2.4 Over the past number of months a further review of the 2016-18 strategy has been completed taking into account a number of key updates, including:
- progress being achieved on national pay negotiations for 2015/16 – 16/17 albeit they remain to be fully concluded,
 - the emerging picture for UK public spending following the UK Government's July budget statement notwithstanding the recognition that any material detail on the impact on the Scottish Block will not emerge until the comprehensive spending review announcement,
 - a clearer picture emerging on the timing of the Council's commitment to provide temporary support to the city deal infrastructure investment programme reflecting the mismatch between the planned 10 year period of investment and the payment of grant from the government over a 20 year period. The need to make provision in the revenue budget for this temporary support arrangement has now pushed out beyond 2017/18 and is therefore no longer a feature of the revenue budget up to 2017/18,
 - new emerging pressures and risks, most significantly around recent changes in the cost of co-mingled waste disposal for the Council and a potential emerging risk in relation to the impact of Non Domestic Rates revaluation, which at present is expected to take effect from 1st April 2017 following its delay by the Scottish Government from 2015.

- 3.2.5 Taking these updated factors into account, the most recent update of the medium term outlook for the Council has scaled back marginally the estimated savings requirement for 2014/15 through to 2017/18 to approximately £28 million to address the anticipated remaining budget gap. This continues to remain within the parameters of the £20 million - £30 million range established as part of the original medium term financial planning strategy which was set in February 2014. It should be noted that this forecast is in addition to the £22 million of savings being delivered through the Council's debt smoothing strategy over this period and which have already been taken into account as part of establishing the medium term savings forecast.
- 3.2.6 It is important to recognise that notwithstanding this most recent update, the financial outlook continues to be underpinned by a range of significant assumptions in relation to key and uncertain factors, the actual outcome of which may result in both positive and negative movements in the estimated savings requirement moving forward. It is however anticipated that over the coming months certainty in relation to a number of key issues will begin to emerge and crystallise, the most significant of these will remain both pay and grant.
- 3.2.7 In relation to pay, the budget strategy reflects the two year offer currently presented by the employers' side to trade unions for 2015-17. Positive progress has been achieved in the negotiations over recent weeks and it is expected that the balloting of trade union members for acceptance of the offer will commence imminently. Assuming agreement is subsequently reached over the coming weeks, this would leave only the 2017/18 pay position being uncertain. At this stage, there is no indication whether the Scottish Government will follow the lead of the UK Government by committing to a 1% per annum pay increase for the public sector over the medium term. Although local government in Scotland negotiates its own pay settlements with employee groups and is not bound by such national government commitments at either a UK nor Scottish level, they would nevertheless provide important context for future pay negotiations and would clearly be an influencing factor in the Scottish Government's considerations in their own budget setting and the level of resources directed to the local government portfolio.
- 3.2.8 In terms of government grant, the Budget Strategy has been framed on an assumption that over the period 2016-18, the Council is likely to suffer a grant reduction of between 3% - 6% with more recent indications being that this was more likely to be at the higher end of the forecast range. This forecast reflected the position presented in the UK Government budget announced in March 2015. By comparison, the July budget announcement by the new incoming UK Government presented a distinctly different medium term plan for UK public sector expenditure. There remains a planned reduction in UK public sector expenditure over the medium term, but in 2016/17 and 2017/18 this is much shallower and

it now extends into 2019/20 with expected growth not emerging until 2020/21.

3.2.9 Although this presents a different context to the Council's medium term financial outlook, it is important to recognise the detail released to date by the UK Government has been at an overall UK level. Importantly, the allocation of the announced £20bn of revenue savings by the UK Government across Whitehall departments has yet to be concluded. Where these savings fall in terms of devolved and non devolved budgets will have a significant influence on the Scottish Block provided by the UK Government to the Scottish Government through the workings of the Barnett formula. For example, early announcements by the UK government in terms of investing a further £8bn in Health spending will have a positive effect, but conversely the commitment to protect Defence and Overseas aid spending will have negative Barnett consequential effects on Scotland. The outcome of this process will have implications for the Scottish Government budget for 2016/17 and beyond, notwithstanding the political decisions the Scottish Government itself will take in relation to the setting of their budget. For example, whether the Scottish Government chose to continue to protect Health Budgets in real terms will have significant implications for the remainder of the public sector budget in Scotland, including local government.

3.2.10 At this stage therefore, it would be premature to assume any consequential positive impact on the Council's grant prospects following the July budget statement and confirmation of any such expectation, is unlikely to emerge until the Comprehensive Spending Review (CSR) announcement. The CSR is now not expected to be announced until November of this year, at which point the Scottish Block settlement for 2016/17 and planning figures for future years are expected to be confirmed. Given this anticipated timeline, there is the risk that the Council may not receive its confirmed grant settlement figures from the Scottish Government, which may be for 2016/17 only, until January 2016. Given the close proximity to the February budget setting period, there would be little time for the Council to respond to any unexpected negative outcomes emerging from a settlement announcement in January 2016. As a consequence and in the context of the medium term expectations that are outlined below, that the Council will be required to deliver ongoing savings beyond the 2017/18 period, it is important that the Council continues to adopt a strategic medium term approach to the delivery of its budget strategy and financial plans linked to the delivery of priorities agreed with partners in the Community Plan.

3.3 Financial Outlook beyond 2017/18

3.3.1 Looking to the medium term period beyond 2017/18, by its nature becomes more uncertain. Nevertheless, continuing to take a medium to longer term perspective of the Council's likely financial landscape is important for a number of reasons.

- Notwithstanding the uncertainty due to the time period involved, the anticipated overview of the Council's financial outlook over the medium term provides important context to help guide the Council to make informed and financially sustainable decisions when considering the shorter term budget strategy covering 2016-18.
- Appropriate recognition can be given to key changes that are likely to emerge in the medium term that provide important context and require due consideration in terms of shorter term decision making. For example, the Debt Smoothing Strategy and a range of other corporate financing savings have been a key element of the Council's financial planning arrangements over the period 2012 – 2018, providing in excess of £40 million of savings that have helped the Council to protect priority front line services from higher level of savings than otherwise would have been required. However, moving beyond 2017/18 the positive impact of debt smoothing savings are expected to come to an end and will therefore no longer be available to dampen the impact of future cost pressures on the Council over the medium term.
- Medium to longer term planning assists the Council to identify both long term influencing factors on cost growth and emerging risks on the horizon, providing the opportunity to put in place appropriate plans to manage the anticipated impact of those risks and develop appropriate mitigation plans.

3.3.2 Work remains ongoing to update the Council's detailed medium term financial plans, however it is recognised that over coming months a range of key milestone events are expected to emerge that will have a significant influence and which will assist in informing a more robust update, including:

- The outcome of the UK Government's CSR which as detailed earlier is expected to set out the UK public sector expenditure plans for up to the next 4 years, including the planned Scottish Block settlement over this period.
- The Scottish Government's budget announcement, recognising that although the UK Government CSR will provide up to 4 years of Scottish Block figures, the timescales of the announcement are such that the Scottish Government may restrict their budget considerations to 2016/17 only with limited indication given of plans for 2017/18 and beyond.
- Outcome of national pay negotiations and the influence this may have on the future potential pay growth.

- Progress achieved on the Strategic Waste project and the impact this is expected to have on the long term growth that has been experienced in the cost of managing waste.

3.3.3 In this context therefore it would be intended to provide a more substantial update of the medium term financial outlook to the December Council meeting. However, as a general update it is expected that over a five year medium term period from 2016/17 to 2020/21, the Council is likely to face a sustained requirement to deliver significant annual budget savings over the medium term, reflecting a range of factors including:

- The UK Government's July budget announcement, the consequence of which is an expectation of grant reductions continuing post 2017/18 and potentially until 2020 with uncertainty over how and to what extent any anticipated growth in public expenditure at a UK level may feed through to Scottish Local Government grant moving into 2020/21.
- Over the medium term, the Council will continue to face a range of significant ongoing cost pressures. In the period up to 2017/18, the Council has and continues to experience very significant cost pressures that have been the primary factor driving the need for savings over this period. In addition to long term recurring pressures such as demographics, inflationary pressures on key supplies and pay inflation, the Council has been required to manage the impact of a range of very specific cost increases. Some of these have been driven by a range of national policy changes, most significantly around pension reform and welfare reform measures. It is anticipated that moving into the medium term the level of cost pressures faced by the Council is likely drop to a less significant level than that being experienced in 2016 – 2018. Nevertheless, it is expected that this could still be in excess of £10 million per annum over the medium term.
- The Council has set out a range of ambitions in key priority areas in respect to regeneration, including participation in the City Deal, City of Culture 2021 and the Heritage led regeneration of Paisley Town Centre. The financial impact of these in future years will require to be appropriately recognised and planned for in the context of actions taken in setting budgets for 2016 – 2018.

- As detailed earlier in the report, the annual benefit the Council's financial position has accrued from the debt smoothing strategy is unlikely to extend materially beyond 2017/18 and will therefore no longer be available to offset the impact of emerging cost pressures. In the absence of any material increase in grant levels emerging over the medium term period, addressing the likely budget pressures and ensuring the Council sustainably plans for funding key regeneration priorities will inevitably have to rely on the delivery of sustainable cost savings and the redirection of resources across services of less significant priority.

3.3.4 The Council's existing medium term financial strategy which covered the period up to 2017/18, established a range of key financial principles that were endorsed as part of the Council's financial strategy to support the delivery of a sustainable medium term financial plan. Notwithstanding the detailed update of the medium term financial plan being progressed by officers, in the context of the high level position outlined above, the relevance of the principles outlined below, remain equally valid to the Council's medium term outlook:

- (i) The Council has an ongoing commitment to efficiency and modernisation of service delivery.
- (ii) The Council strives to maximise income, grow its tax base and attract external funding.
- (iii) Capital investment is focused on Council priorities including service transformation and early intervention/ prevention, including lifecycle maintenance to protect existing asset condition.
- (iv) New borrowing commitments are capable of repayment on a sustainable basis and overall debt levels are contained within affordable parameters.
- (iv) The Council's core budget is not underwritten by the use of general reserves or speculative capital receipts.
- (v) Council reserves are maintained at a level which provides appropriate financial resilience and should be subject to ongoing annual review in the context of the risk profile faced by the Council.

3.3.5 It is clear that over the medium term the Council will continue to face significant financial challenges, that a focus on delivering savings through the Better Council Change Programme will continue to be a critical feature of the Council's budget strategy for the foreseeable future as will a need

to further prioritise spending to achieve those outcomes of greatest priority to the Council and its partners.

- 3.3.6 The Corporate Management Team continues to be available to work with political groups and elected members as required to develop budget proposals which best reflect political priorities and the delivery of key strategies identified in the Council Plan.

4. Financial Outlook - Non-Housing Capital Investment

- 4.1 Similar to the revenue budget, the Council has no visibility of capital grant levels beyond 2015/16 and this is unlikely to emerge until January as part of the Scottish Government budget announcement and the specific detail of the local government settlement. Similar to the revenue grant, this will be heavily influenced by the UK Government CSR announcement in November, as well as decisions the Scottish Government may take in relation to new borrowing powers now available to them.
- 4.2 In considering its strategy for investment, the Council has sought to ensure capital spending remains affordable, financially sustainable and deliverable within the resources that are available over the medium to longer term. In addition, as part of prudently managing its investment commitments, the Council has restricted making investment commitments supported by capital grant until firm figures are confirmed by the Scottish Government, and has sought to protect its existing asset base moving forward through planned and responsible maintenance programmes. In this context, the Council has previously agreed that the medium term investment strategy will progress on the basis of continuing to adopt the following financial planning principles:
- Any new capital borrowing undertaken by the Council will be underpinned by specific investment cases which are capable of delivering efficiencies to support the annual costs of the associated borrowing and or those costs being supported by savings delivered through the Council's wider budget planning process.
 - Future years capital grant funding will continue to be prioritised in the first instance to support ongoing lifecycle maintenance and renewal programmes across the Council's asset base to protect the assets the Council currently holds and its ability to deliver services to citizens.

- Investment commitments will only be taken forward on the basis of capital receipts that have been secured and received by the Council with no reliance being placed on the predicted future generation of receipts from planned disposal programmes.
- The Council will continue to actively pursue other sources of funding to maximise support for investment opportunities including external grant funding sources, partner contributions and where appropriate bid funds which may become available through the Scottish Government and other sources.

4.3 It is proposed that moving forward over the medium term the Council continues to commit to these financial planning principles and given at present there is no visibility of capital grant funding beyond 2015/16, it is proposed that the updating of the capital programme, focuses only on known and estimated resources that are expected to be confirmed in January. Officers will be available to work with political groups and elected members as required, to develop proposals for capital investment, in line with the financial planning principles agreed by Council.

Implications of this report

- 1 **Financial Implications** – The report details an estimated budget position over the period 2016-18, and highlights the likelihood of the need for further budget savings over the medium term period through to 2020/21. The forecast position through to 2017/18 is broadly consistent with that presented to members in previous years and since the original strategy position was framed in February 2014 and this report seeks members ongoing commitment to the set of financial planning principles as set out in the report.
- 2 **HR and Organisational Development Implications** – integration with the Council's workforce planning arrangements will continue to be a key measure required to help address the forecast medium term reduction in Council resources.
- 3 **Community Plan/Council Plan Implications** - The Council remains committed to Community Planning priorities and the priorities outlined within the Council Plan will be key to providing strategic context to support prioritising future budget decisions.
- 4 **Legal Implications** – N/A
- 5 **Property Implications** - N/A
- 6 **Information Technology Implications** - N/A

7. **Equal Opportunity Implications** – Equality Impact Assessment will continue to be a key consideration in the development budget proposals.
 8. **Health and Safety Implications** – N/A
 9. **Procurement Implications** – N/A
 10. **Risk Implications** - N/A
-

List of Background Papers

Author: Alan Russell – 0141 618 7364

To: Council

On: 24 September 2015

Report by: Chief Executive

Heading: Tackling Poverty Strategy and Action Plan

1. **Summary**

- 1.1 The report details the key elements of the draft Tackling Poverty Strategy, which includes information of the governance, consultation and monitoring and evaluation arrangements to support the strategy and action plan.
-

2. **Recommendations**

- 2.1 It is recommended that members of the Council:
- approve the content of the Tackling Poverty Strategy set out in Appendix A
 - note the arrangements for governance, consultation and monitoring and evaluation.
-

3. **Background**

- 3.1 The Renfrewshire Tackling Poverty Commission was set up by the Council in February 2014. The Commission was asked by the Council to consider the nature, causes and impact of poverty in Renfrewshire and to make recommendations to mitigate and minimise the impact of child poverty in Renfrewshire.

- 3.2 The Commission published its report on Friday 13 March 2015, submitting the report to the Council and Community Planning Partners for consideration.
- 3.3 At the Council meeting on 23 March 2015 the Council endorsed all of the Commission's recommendations and made an initial allocation of £3.3 M from the £6M of Council resources set aside in the 2015/16 budget to support an early response to the work of the Commission. Recognising the value of a partnership response, the Commission's report was referred to the Community Planning Partnership Board to agree a coordinated, cross-partnership response to the findings and recommendations of the Commission and to report back to Council on 25 June 2015.
- 3.4 In June 2015, Council approved an action plan to tackle poverty developed by the Community Planning Partnership. This action plan fully committed the total of £6M set aside in the 2015/16 budget to enable an early response to the work of the Tackling Poverty Commission. The allocation of the additional resources is in addition to strategic investments already made by the council in support of longer term economic growth and regeneration and reaffirms the Council's commitment to tackle poverty and inequality
4. **Renfrewshire's Tackling Poverty Strategy**
- 4.1 The aim of the Tackling Poverty Strategy is to provide a formal response to the work of the Tackling Poverty Commission, which sets the £6 million Council investment within the context of the opportunities and challenges that Renfrewshire will face in coming years.
- 4.2 The strategy acknowledges that Renfrewshire has already started innovative work to tackle poverty. It highlights the importance that the Council continues to deliver programmes which are already having an impact, and continue to invest in developing innovative approaches. The strategy highlights Renfrewshire's achievements to date, such as Families First, Invest in Renfrewshire and Street Stuff – all of which have a robust evidence base which demonstrates real impact for low income citizens in Renfrewshire.
- 4.3 The strategy also puts the action plan in context of the opportunities that Renfrewshire faces with significant strategic investment through the City Deal and Paisley Town Centre Heritage Asset Strategy. It focuses on putting tackling poverty at the heart of all of the Council's major investments, making sure everyone in Renfrewshire is able to benefit.

- 4.4 The strategy acknowledges the challenges that Renfrewshire will face over the next few years, namely with further welfare reforms and the challenges to local authority and wider public sector funding. The strategy establishes protecting low-income families from financial challenges the Council faces as a priority and reinforces the Council's intention to challenge welfare reforms, which risk more children being pushed into poverty.
- 4.5 The strategy is structured into six key priorities as outlined by the Tackling Poverty Commission. These are:
1. Increase the number of households who can access employment that provides an acceptable standard of living
 2. Prevent financial crisis and support low income families to make the most of their money
 3. Improve levels of physical and mental health of children in low income families
 4. Close the educational gap between children from low income families and their better off peers
 5. Create neighbourhoods where people want to live and can afford to live
 6. Narrow inequalities by working in a way which is inclusive, effective and evidence-based

5. Governance

- 5.1 In June 2015, Council approved a Tackling Poverty Steering Group, which is comprised of chief officers from across the Council and key Community Planning Partners and stakeholders. This steering group will be chaired by the Head of Policy and Commissioning and will meet quarterly. The group will report to Leadership Board and Community Planning Partnership on the progress of the programme on a six-monthly basis.
- 5.2 There will be three project boards for the Tackling Poverty programme, which will drive the delivery of the projects within the Tackling Poverty Action Plan, and manage the relationships with the wide range stakeholders. The three project boards will report to the Leadership Board and the Council's Corporate Management Team, as appropriate. These three project boards will be themed in line with the key outcomes of the strategy:
1. Pockets – Maximising financial resources of families on low incomes
 2. Prospects – Improved life chances of children in poverty
 3. Places – Children from low income households live in well designed sustainable places

- 5.3 Existing governance arrangements for issues relating to welfare reform will be reviewed as the proposals around welfare reform and devolution of welfare are developed, but will report into the Pockets project board.

6. Engagement and consultation

- 6.1 The engagement approach used within the Tackling Poverty Commission will be extended through the life of the strategy, to ensure that people's experiences are clearly heard through the development and delivery of the action plan. This engagement work is now underway, and sees the Council working with an extended range of third sector partners across Renfrewshire.
- 6.2 A session was held with a range of stakeholders from across the third sector in Renfrewshire in July, to establish interest in creating a network of organisations that can carry out ongoing consultation and conversation with their service users throughout the life of the Tackling Poverty programme.
- 6.3 A number of organisations are carrying out consultation sessions with their service users on the strategy and action plan over September 2015, as a continuation of (and in the same style as) the consultation work done by the Tackling Poverty Commission. The programme is currently engaging with the following wide range of third sector organizations; Stepping Stones, Families First, Childcare First, Local Energy Action Plan, Home-Start Renfrewshire, Engage Renfrewshire, Citizens Advice Bureau, Recovery Across Mental Health, Barnados Threads, Renfrewshire Foodbank, Renfrewshire Access Panel, Star Project, Save the Children, Foundations First (Shelter).
- 6.4 In the first instance, the Council is working with these organisations and their service-users to feed in to the monitoring and reporting processes for the Strategy and Action Plan, and more specifically to develop citizen-led measures of success and the methods for reporting progress on the programme.
- 6.5 Moving forward, the Council will be working with these organisations throughout the life of the programme to inform the development of projects within the Tackling Poverty Action Plan.
- 6.6 A workshop was held where council officers contributed views and ideas on how the impact of the Tackling Poverty programme can be measured moving forward. These will be incorporated into the performance monitoring of the programme moving forward.

- 6.7 Consultation has also been carried out with Community Planning Partners, with updates and discussions on the Action Plan being given at all of the Community Planning Thematic Boards in September. This included an engagement session with S6 students at the Children and Young People's Thematic Board.

7. Measurement and evaluation

- 7.1 A Poverty in Renfrewshire 'dashboard' is being developed in order to give a more responsive picture of poverty in Renfrewshire, by looking at key causes and impacts of poverty as well as poverty levels themselves.
- 7.2 A draft set of indicators for the dashboard has been produced to support the strategy, and this is currently being developed with a range of stakeholders and is a key part of the engagement work with citizens.
- 7.3 The Tackling Poverty Programme team is in discussions with the Welfare Analysis team within the Scottish Government in the development of this dashboard moving forward, to ensure local measurements are aligned and supported by the national Child Poverty Measurement Framework.
- 7.4 Individual projects within the action plan are developing key performance indicators for the success of their projects, which will be monitored by the relevant project board.
- 7.5 The Community Planning Partnership has a target to 'reduce poverty to no more than 15% in any area' by 2020. This target, along with other related poverty targets within the Community Plan will be reviewed as part of the Single Outcome Agreement later in 2015.
- 7.6 It should be noted that where projects have been extended by the Tackling Poverty Action Plan, this is based on robust evaluations that have been carried out. For example, Families First and Street Stuff already have external evaluations that will be continued in the life of the project.
- 7.7 Where new approaches are being tested within the Action Plan, they will be appropriately evaluated, and the lessons learnt from these evaluations will be shared widely.
- 7.8 We will also commission a piece of qualitative research which follows the experiences of a selection of Renfrewshire families over the course of the programme, in order to understand how life events and different services affect the lives of our residents.

Implications of the Report

1. **Financial** – The Strategy outlines the approach to support the delivery of the £6million of investment allocated within previous Council meetings
2. **HR & Organisational Development** - The Strategy outlines the approach to support the Tackling Poverty Action Plan, previously agreed by Council. The investment within the Action Plan has HR and Organisational Development impacts associated with the recruitment of a range of new posts.
3. **Community Planning** – The Community Planning Partnership has set challenging targets for reducing child poverty in Renfrewshire. The Tackling Poverty Strategy expected to have a positive impact on reducing the causes and impact of child poverty in Renfrewshire. The recommendations contained in this report propose the development of a comprehensive and coordinated Community Planning response to the Commission's recommendations. All of the Community Planning Thematic Boards have been consulted with and updated on progress so far and the content of the draft strategy.
4. **Legal** – none
5. **Property/Assets** – none
6. **Information Technology** – none
7. **Equality & Human Rights** – The Tackling Poverty Strategy is of high relevance to equalities and human rights issues, but it is anticipated that the strategy and action plan will have a positive equalities impact as they represent investment and focus on a wide range of areas of social inequality. The development of the integrated poverty and equality impact assessment (agreed as part of the Tackling Poverty Action Plan) will play a key role in (a) identifying any adverse equalities and human rights impacts within the strategy and (b) maximising any opportunities to enhance equality of opportunity.
8. **Health & Safety** – none
9. **Procurement** – none
10. **Risk** - The Council and its partners are committed to breaking the poverty cycle in Renfrewshire. If the Council and partners do not

effectively tackle the causes and impacts of poverty in Renfrewshire there will be further polarity of poverty in Renfrewshire, increasing inequality and health inequalities, and greater demand for services. The Tackling Poverty Strategy is intended to mitigate and minimise the causes and impact of child poverty in Renfrewshire.

11. **Privacy Impact** – none

List of Background Papers

- (a) Background Paper 1 – Tackling Poverty in Renfrewshire, Report of Renfrewshire's Tackling Poverty Commission
- (b) Background Paper 2 – Tackling Poverty Action Plan, Paper to Council (25/06/15)

The foregoing background papers will be retained within Chief Executive's Service for inspection by the public for the prescribed period of four years from the date of the meeting. The contact officer within the service is Annabelle Armstrong-Walter, Policy Lead (Tackling Poverty, Welfare Reform and Equalities), 0141 618 5968, Annabelle.armstrong-walter@renfrewshire.gov.uk

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RENFREWSHIRE COUNCIL

Tackling Poverty in Renfrewshire

Tackling Poverty Strategy 2015-2017

Contents

Foreword by Councillor Mark Macmillan	2
Executive Summary	3
What is poverty?	5
Poverty in Renfrewshire	6
Our approach: Renfrewshire's strengths and challenges.....	7
Our approach: Vision and priorities.....	10
Pockets – Maximising financial resources of families on low incomes	12
Prospects – Improved life chances of children in poverty	14
Places – Children from low income households live in well-designed, sustainable places	16
Principles – How organisations should work.....	18
Delivering the strategy	20
Measuring Success.....	21

Foreword by Councillor Mark Macmillan

Renfrewshire's Tackling Poverty Commission presented the Community Planning Partnership with its findings on child poverty in Renfrewshire in March 2015, along with some challenging recommendations for the Council and our partners. Our Tackling Poverty Strategy responds to these challenges, and provides the blueprint for our approach to tackling poverty.

The findings of the Commission were sobering. Too many of Renfrewshire's children continue to live on the breadline, and it's predicted that child poverty will rise across the country over the course of the next few years. Many of the key causes of poverty are out of Renfrewshire Council's direct control, but it's vital we use our influence to affect change where we can.

Our Council priorities are to increase opportunity in employment and education, support the most vulnerable members of our community and put in place the necessary strategic investment that will deliver positive change for Renfrewshire. Tackling poverty is core to achieving all our priorities, and therefore needs to be firmly at the core of everything we do.

Our strategy puts tackling poverty at the heart of our role as a service provider, educator, employer, community leader and landlord. Our commitment to tackling poverty is demonstrated by our early investment of a £6 million Tackling Poverty Action Plan over the next two years, which will deliver a raft of preventative and emergency measures to fight deprivation. We're committed to strong leadership around tackling poverty, both for our partners in Renfrewshire and on a national stage.

Poverty is not inevitable and we should not underestimate our ability to affect change locally. We already provide services everyday that stop people falling into poverty, and which mitigate the impacts of living in hardship.

Renfrewshire is entering an exciting time of investment and regeneration. I want everyone in Renfrewshire to be able to access the benefits of investments such as the City Deal and our Paisley Town Centre Heritage Asset Strategy, and we will do everything in our power to address the inequalities Renfrewshire faces.

The strategy and action plan provide a comprehensive roadmap for Renfrewshire Council for the next two years. It is the beginning of a long journey, and we will face significant challenges, but doing nothing to address the issue of child poverty in Renfrewshire is not an option.

Councillor Mark Macmillan

Executive Summary

Renfrewshire's Tackling Poverty Strategy sets out a blueprint for our approach to tackling child poverty in Renfrewshire. It is supported by a £6 million Tackling Poverty Action Plan.

Case study: Renfrewshire's Tackling Poverty Commission was set up to assess the nature, causes and impact of child poverty in Renfrewshire. The Commission made recommendations for the introduction of a strategic approach to tackle poverty across Renfrewshire in March 2015.

Renfrewshire's strengths and challenges

Renfrewshire has already started innovative work to tackle poverty. We will continue to deliver and expand programmes which are already having an impact, and continue to invest in developing innovative approaches which address the causes of poverty.

Renfrewshire is facing a time of unprecedented opportunity. We will put tackling poverty at the heart of all of our major investments, making sure that we narrow inequalities and that everyone in Renfrewshire benefits.

Renfrewshire also faces real challenges. We will protect low-income families from the brunt of the cuts we face and we will challenge UK welfare reforms which risk more children being pushed into poverty.

Our approach

Maximising incomes is at the core of our Tackling Poverty Strategy, but we have produced a comprehensive strategy and action plan which also seeks to address the persistent inequalities faced by people living in poverty.

We aim to prevent people from experiencing poverty in the first place, as well as mitigating the impacts of poverty and supporting people to lift themselves out of poverty.

We will look to build on what is already working well as well as developing ways of doing things differently.

Local people have a central role in defining the success of this strategy, and we will make sure that the stories and voices of people living in poverty remain at the centre of our decision-making.

Our priorities

The strategy sets out a clear vision and 6 priorities:

1. **Income and employment** - Increase number of households who can access employment that provides an acceptable standard of living
2. **Managing money** - Prevent financial crisis and support low income families to make the most of their money
3. **Health** - Improve levels of physical and mental health of children in low income families
4. **Attainment** - Close the educational attainment gap between children from low-income families and their better off peers
5. **Neighbourhoods** - Create neighbourhoods where people want to live and can afford to live
6. **How organisations should work** – Narrow inequalities by working in a way which is inclusive, effective and evidence-based

Delivering and evaluating

Tackling poverty is a long-term aspiration that cannot be achieved in the next two years; our strategy is the next step in a long and challenging journey ahead.

The strategy provides the structure for our Action Plan, but also describes what are priorities are when delivering services everyday. It outlines what we are doing that is already working, as well as what we would like to do differently.

We still have a lot to learn. We will closely measure and evaluate our activities, and learn lessons about what works.

What is poverty?

There are a number of different ways of describing poverty, with a wide range of definitions and measurements.

The Joseph Rowntree Foundation defines poverty as ‘When a person’s resources (mainly their material resources) are not sufficient to meet their minimum needs (including social participation).’

Quote: Measures are only part of the picture of the scale and the impact of poverty, Renfrewshire Tackling Poverty Commission

Poverty is, first and foremost, about household income. However, the experience of poverty is often much wider and more complex than just having a low income, with some people experiencing a range of disadvantages that extend beyond just not having enough money.

We understand that many people that we might describe as ‘living in poverty’ do not consider themselves to be living in poverty, or don’t associate with words like ‘poverty’ at all.

We will challenge myths and misinformation about poverty.

Quote: ‘Poverty is changing, and our response needs to change’, Renfrewshire Tackling Poverty Commission

Some areas of Renfrewshire have much higher levels of poverty than others, and we often call these ‘deprived neighbourhoods’ as a result of area-based measures of poverty such as the Scottish Indices of Multiple Deprivation. In some cases, the actions in our strategy are focussed on areas where we know there are more people living in poverty. However, we recognise that there are people living in poverty in all of Renfrewshire’s communities, and therefore challenge the view that poverty can be determined by where you live.

People don’t tend to stay in poverty forever. Many people who experience poverty will do so only for a short time, or will move in and out of poverty. Many of the actions target people who are living in poverty, whereas other actions are focussed on preventing people from moving into poverty by supporting people universally through life events or moments of transition (such as having a baby).

Some groups of people are at a higher risk of experiencing poverty, such as disabled people, lone parents and care leavers. That doesn’t mean that all people in these groups experience poverty, but it does mean that we need to think about the needs of these groups of people when we deliver our action plan.

Poverty in Renfrewshire

The Tackling Poverty Commission carried out a detailed assessment of poverty in Renfrewshire which forms the evidence base for this strategy. The Commission's report details the key findings from its assessment of poverty in Renfrewshire. There is also a detailed 'Poverty Profile' of Renfrewshire, which supported the Commission's findings and can be found at www.renfrewshire.gov.uk/tacklingpoverty.

Summary of key findings

In Renfrewshire, more than 1 in 5 of our children is growing up in poverty

Infographic: Levels of poverty in key wards in Renfrewshire

Infographic: Families with children are the biggest group in poverty

Fact: A parent with two children aged 5 and 14 will be classed as living in poverty if their income (before tax but after housing costs) is less than £269 per week

Quote: '[You] feel like you are looking in on the rest of the work as there is such a divide', Participant, Star Project

Fact: Paisley Jobcentre Plus has the highest number of sanctions in the west of Scotland

Infographic: Inflation rates

Fact: A boy born in Bishopton lives on average 16.4 years longer than a boy born in Ferguslie Park

Infographic: Deprivation and attainment at P5 in Renfrewshire

Quote: 'The existence of poverty isn't due to individuals and if we accept that poverty is societal problem then we have to also accept that there is a societal response. Scotland is one of the richest countries in the world and yet we have families who are unable to eat properly. As a society, we need to say that we will no longer tolerate the existence of poverty.' Poverty Alliance

Our approach: Renfrewshire's strengths and challenges

Renfrewshire has already started innovative work to tackle poverty

Renfrewshire has already established itself as a real leader in Scotland for its approach to tackling poverty.

Renfrewshire's Tackling Poverty Commission was the first of its kind in Scotland to look specifically at child poverty at a local level, and sets ambitious recommendations for the Council and our partners to meet.

Renfrewshire has been investing in innovative programmes that have already started to make a difference to people living in poverty across the area, such as our economic development programme 'Invest in Renfrewshire' and our Early Years Strategy 'Families First'.

We will continue to deliver and expand programmes which are already having an impact, and continue to invest in developing new and innovative approaches. We will also continue to focus on prevention and early intervention.

Case Study: Renfrewshire's Tackling Poverty Commission was set up to assess the nature, causes and impact of child poverty in Renfrewshire, and make recommendations for the introduction of strategic approach for the Community Planning Partnership. It published its report and recommendations in March 2015.

The Commission was the first of its kind in Scotland, and this is what made its recommendations different; they are designed to be delivered in partnership, and focused on making a difference at a local level.

More information on Renfrewshire's Tackling Poverty Commission can be found at www.renfrewshire.gov.uk/tacklingpoverty

Renfrewshire is facing a time of unprecedented opportunity

There are big plans for Renfrewshire, with strategic investments like the City Deal and Paisley Town Centre Heritage Asset Strategy bringing major investment into the area.

The £1.13 billion Greater Glasgow and Clyde City Deal is an opportunity to transform Renfrewshire's economy by increasing employment and supporting growth with improved transport links.

We also have plans for Paisley which build on its rich cultural heritage, which will have a wider effect on all of Renfrewshire. This focus to put Paisley back on the map will also see Paisley bid for UK City of Culture 2021.

Fact: The City Deal is expected to create 15,000 construction jobs while work is underway on its projects and 28,000 permanent jobs when work is finished.

We will put tackling poverty at the heart of all our major investments, making sure that we narrow inequalities and everyone in Renfrewshire is able to benefit.

Renfrewshire also faces real challenges

The UK government's welfare reforms have already had a significant effect on people in Renfrewshire. The latest announcement of welfare reforms still needs to be developed, but it is likely that new welfare cuts will continue to hit Renfrewshire families hard. Further devolution of powers within the Scotland Bill poses potential opportunities to mitigate these impacts, but many areas of welfare reform will remain within the control of the UK Government.

Fact: Ferguslie Park is one of the 20 most affected wards in Scotland by welfare reform.

Shrinking budgets and increases in demand for services will also continue to put pressure on local government budgets. Renfrewshire Council faces a significant shortfall between the money we receive and the costs of the services we must provide over the next three years.

Renfrewshire Council is proud of its success in protecting low income citizens from reductions in funding and we will continue to make sure that we protect low income citizens from cuts to front-line public services wherever possible.

Quote: "[The cuts] risk putting local authorities in a situation where they will be unable to meet their statutory duties and unable to deliver critical services to their poorest and most vulnerable citizens" Cost of the cuts, Joseph Rowntree Foundation

We will continue to condemn UK welfare reforms that risk more of Renfrewshire's children being pushed into poverty, and continue to mitigate the impact welfare reform locally.

Case study: A Better Council

We are constantly looking for ways to improve the services we provide, and increasing our focus on addressing inequalities. Our new Customer and Business Services function brings many of our front-line services together, such as our customer service centres, benefits teams and advice services. By doing this, we can make sure the service we deliver is much more streamlined, and reduce the need for people to contact lots of different teams, or to give us information multiple

times. We're also bringing together teams that work in health with our social care teams as part of Health and Social Care Integration. Through our Customer Access project, people will be able to contact us in more convenient ways, such as paying bills online – and our customers who need more assistance face-to-face will be able to access help more easily.

Our approach: Vision and priorities

Vision: We want a Renfrewshire where no child lives in poverty. All children should be able to achieve their potential and feel healthy, happy and valued, no matter how much money their parents or carers have.

We want a Renfrewshire where everyone understands that tackling poverty is everyone's responsibility. We believe that if we act locally, and in partnership, we can make a real difference.

Our strategy has six key priorities, which are linked to the outcomes within the Child Poverty Strategy for Scotland. These outcomes are often referred to as Pockets, Prospects and Places.

National Outcomes

Pockets – Maximising financial resources of families on low incomes

Prospects – Improved life chances of children in poverty

Places – Children from low-income households live in well-designed, sustainable places

Local priorities

The strategy is guided by six key priorities for tackling poverty in Renfrewshire:

Income and employment - Increase number of households who can access employment that provides an acceptable standard of living

Managing money - Prevent financial crisis and support low income families to make the most of their money

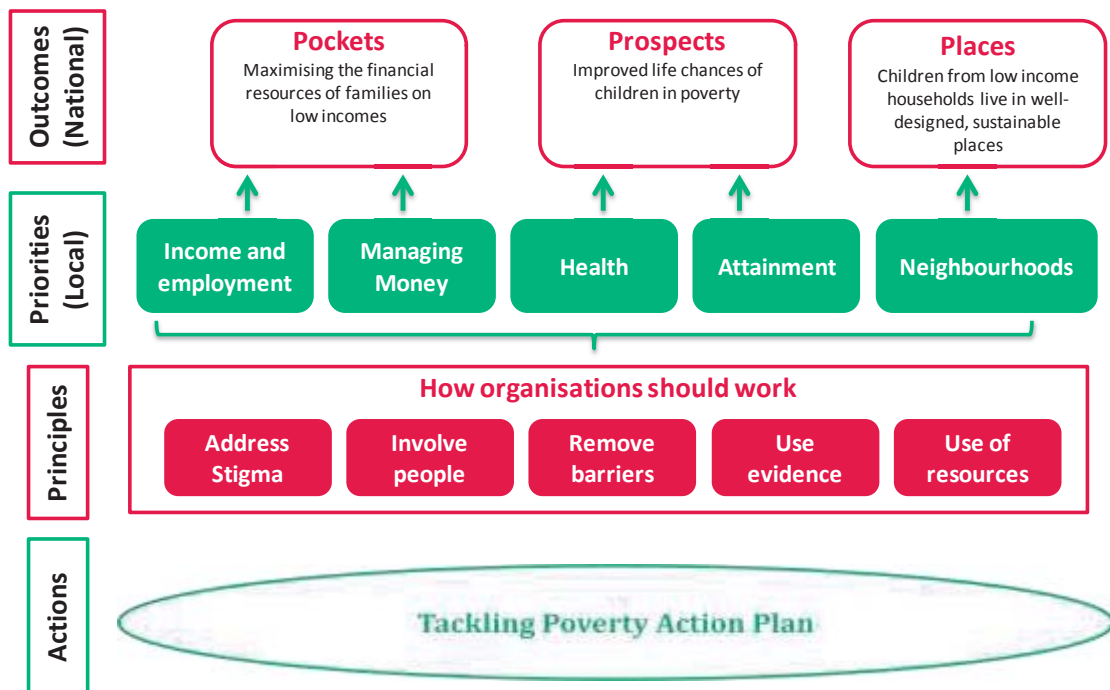
Health - Improve levels of physical and mental health of children in low income families

Attainment- Close the educational attainment gap between children from low-income families and their better off peers

Neighbourhoods - Create neighbourhoods where people want to live and can afford to live

How organisations should work – Narrow inequalities by working in a way which is inclusive, effective and evidence-based

Tackling Poverty Strategy: Our Approach



Pockets – Maximising financial resources of families on low incomes

There are currently more families in poverty who are working than not working. In-work poverty is rising, and its being driven by low pay, unstable contracts and rises in the cost of living.

Welfare reforms are taking money out of the pockets of people in Renfrewshire, and further welfare reforms targeted at working-age people are likely to hit families even harder.

Major investments such as the City Deal and Paisley Town Centre Heritage and Asset Strategy will bring a real boost to Renfrewshire's economy, but we need to make sure they also deliver for local people living in poverty.

Quote: 'Central to any strategy for tackling poverty is to maximise incomes, this is true to families both in and out of work' Poverty Alliance

Our Priorities

Priority 1: Increase the number of households who can access employment that provides an acceptable standard of living.

Priority 2: Prevent financial crisis and support low income families to make the most of their money.

What is already working well

We've already invested heavily in boosting Renfrewshire's economy, with a particular focus on improving youth employment rates through our **Invest in Renfrewshire** programme, which has made a real impact.

Case study: Invest in Renfrewshire

Invest is an integrated economic development programme which aims to generate jobs, bridge the skills gap, and support business growth. Invest in Employability provides help and support to any unemployed person looking for work. The service aims to tackle poverty in the area through reducing unemployment and supporting local people to realise and fulfil their potential in employment. Invest has provided wage incentives to create an additional 882 new and additional paid posts (jobs, internships, apprenticeships and traineeships). Invest has also helped a further 2000 people (young people and adults) find wider employment opportunities and it continues to work with around 2000 job seekers each year.

We have refocused Invest in Renfrewshire to specifically address inequalities, extending our service to work with all ages and on key issues for tackling poverty such as in-work progression. We're also working more intensively with people who have more barriers to employment.

Renfrewshire Council has been working closely with the Department for Work and Pensions locally, in particular to prepare for the introduction of Universal Credit in Renfrewshire. We've put Income Advisers into all of the local Jobcentres to provide budgeting support, and we're one of two local authorities working with Department for Work and Pensions nationally on their response to the Oakley review on benefit sanctions.

We've been working hard to increase payment of the **Living Wage** across Renfrewshire, but we'll be doing more to encourage this across the Community Planning Partnership. We aim to take advantage of the changes being introduced by the Procurement Reform (Scotland) Act to do more to leverage on procurement spend in support of our tackling poverty objectives.

We have a number of successful advice projects in Renfrewshire that are already making a huge difference to people living in poverty. We will extend advice projects which have received promising evaluations, such as **Healthier Wealthier Children** and **Energy Advice Renfrewshire**. We've also set up the **Advice Partnership Renfrewshire**, which includes a range of advice-giving organisations across Renfrewshire.

What we will do differently

We will be looking at how we might be able to deliver more **flexible and affordable childcare** in Renfrewshire, and whether there might be other models of delivery that might better suit some low-income families.

We will be looking at how we build on the co-location work with the Department for Work and Pensions to avoid **benefit sanctions** and the harm these can cause.

We will make **advice** as easy to access as possible in Renfrewshire, making sure people who need advice can get appointments quickly and at a convenient place.

We will also be piloting new projects that support people to develop their **digital and financial skills**, and testing more innovative and sustainable ways of doing this work by involving people more closely in the design and delivery of the projects.

Prospects – Improved life chances of children in poverty

Children from poorer families in Renfrewshire are getting an unfair start in life. The attainment gap in schools means poorer children often do less well at school than their more affluent peers. This 'gap' widens as children go through school, with fewer poorer children heading off to 'positive destinations' and ultimately, to better paid work.

Quote: 'Growing up in poverty can have a huge impact on a child's future. Addressing the attainment gap in schools is critical to making sure children from low-income families are able to achieve their potential.' Renfrewshire's Tackling Poverty Commission

There is also a large life expectancy gap in Renfrewshire, with a boy born in Bishopton living on average 16.4 years longer than a boy born in Ferguslie.

Our priorities

Priority 3: Improve levels of physical and mental health of children in low income families

Priority 4: Close the educational attainment gap between children from low income families and their better off peers

What is already working well

There has already been significant investment in supporting children's early years in Renfrewshire, most notably through our early years strategy '**Families First**'

Case study: Families First is a family support programme. It started with two 'core teams', one in Ferguslie and one in Linwood – to help families build a better future for their children, with a focus on 0-8 years. The teams offer a support package that starts with staff building trust and quickly moves forward to helping the families achieve their potential. Some families have a key worker working very closely with them for months, while others come to drop-in sessions for a chat – and they know the teams are there if they need them. 371 families have been supported by Families First core teams, with £1million of income generated for local families

We're expanding our Families First programme to add three new localities to our core team approach, in Johnstone, Foxbar and Gallowhill, based on the results of a successful evaluation from University of Glasgow.

It is essential that we promote good mental health and wellbeing for young people in Renfrewshire. We have successful **peer-mentoring** projects currently operating in two of our secondary schools, and we will be rolling that out across all of our schools. We will also be supporting that with arts, cultural and sports opportunities that improve health and wellbeing for young people.

What we will do differently

We will invest £2 million to **address the attainment gap** in Renfrewshire. The primary focus of this work will be developing new approaches to teaching reading across Renfrewshire. We're also focusing on improving how we support parents to engage with their children's learning at school and at home.

We will set up a fund dedicated to supporting families with the **cost of the school day**, and we will work with young people to better understand the impacts of the cost of the school day on their learning.

We will set up a new joint team focussed on **positive destinations** that will make sure that young people from low-income households get the support they need to move on to work or further education that meets their aspirations and abilities, such as improving work experience opportunities.

Places – Children from low income households live in well-designed, sustainable places

Changes to the housing landscape mean that more and more people are living in the private rented sector, but lack of regulation and standards within the sector means tenants have poorer security of tenure and little protection from escalating rents.

Many of Renfrewshire's communities continue to face deprivation despite significant investment in housing regeneration, with high turnover of tenancies and low demand for social housing in some areas. We believe that putting local people back in the driving seat is key to addressing some of these issues

Quote: 'Power should be shared, with communities allowed to set their own priorities, and resources devolved to help them achieve them.' Renfrewshire Tackling Poverty Commission

Our priority

Priority 5: Create neighbourhoods where people want to live, and can afford to live

What is already working

Street Stuff is a successful partnership programme which provides activities for young people, and helps make communities feel safer.

Case Study: Street Stuff is a youth engagement project celebrating its fifth year in operation and supported by Renfrewshire Council, St Mirren Football Club, Engage Renfrewshire, Scottish Fire and Rescue and Police Scotland. It works with children and young people in their own communities, through the deployment of resources, including football pitches and shipping containers with various equipment (games consoles, dance mats, exercise equipment)

Here are some of the 'headlines':

- Reduction in anti-social behaviour and low-level offending across the local authority by 75% since 2009
- Street Stuff has won 13 awards and been recognised in the Scottish Parliament as a model of best practice
- Average annual attendance figures of 20,000 children and young people since 2009
- 96 sessions delivered 6 nights per week, 52 weeks of the year
- 200 young people have become volunteer coaches, with 15 securing employment through the programme

Shelter Scotland has launched an innovative new project in Renfrewshire called **Foundations First**, which aims to support families at risk of homelessness across the range of tenures. This project embodies many of the principles of the Renfrewshire

Tackling Poverty Commission, such as co-production and community capacity building.

What we will do differently

We will pilot **asset-based approaches** to regeneration by introducing ‘community builders’ into communities to build networks and encourage communities to set their own priorities and support them to build their capacity. We’d like to do this in an area where we already have some planned physical regeneration activity and devolve some money out to communities.

We will increase enforcement of **private rented sector** landlords, to improve the housing standards for tenants. We will also be working with social landlords across Renfrewshire to make sure that **social housing rents** are fair and affordable.

We will be offering a range of **volunteering and work experience** opportunities in community safety and in partnership with the police, to give young people a chance to improve their employability while helping to keep their communities safe.

Principles – How organisations should work

The Commission made a set of recommendations around how organisations should work, which are the key principles of how the Tackling Poverty Strategy will be delivered.

Quote: ‘It’s not just what you do that’s important; it’s also how you do it’
Renfrewshire’s Tackling Poverty Commission

Our priority

Priority 6: Narrow inequalities by working in a way which is inclusive, effective and evidence-based

Address Stigma

We all have a responsibility to challenge the stigma associated with poverty, but the Commission’s engagement with citizens was particularly challenging around how we address stigma within our own organisations.

Quote: “Everyone felt blamed. A feeling of ‘eye rolling’ and ‘you again’”
Participant, Star Project

We will be launching a campaign to tackle stigma, which will initially be targeted at staff members across the Council and Community Planning Partnership.

Involve People

It’s clear that services designed without people who have direct experience of poverty often fail to meet their needs. In particular, the Commission recommended co-production and peer support as models for Community Planning Partnership work moving forward.

We will continue the engagement approach of the Commission throughout the life of the Strategy and Action Plan, in particular working with third sector organisations as facilitators for conversations with the community.

Remove barriers

It’s important that we remove the barriers to accessing our services, and people told us that even some of our free and universally available services have barriers that we aren’t aware of.

We will be introducing poverty into our impact assessment process to make sure the services we design and deliver are accessible, appropriate and meet people’s needs.

Use evidence

It's important that the decisions that we make are evidence based, but we want to make sure that we use evidence wisely. We've identified in our strategy and action plan which activities are proven, and which are promising.

We will robustly monitor and evaluate our action plan, and make the details of performance and evaluations widely available.

Use of resources

In a time of shrinking budgets and increasing demand, it's important that we make the most of our combined resources to have the most impact.

We will pilot work across the Community Planning Partners to better understand our collective spend on tackling poverty across all of our service areas, and look at opportunities for joint resourcing.

Case Study: Digital Strategy

Increasing digital participation is a key part of our approach to tackling poverty. We will be developing a new digital strategy for Renfrewshire, with digital participation at the core, focussing on how we can improve access to technology and internet and support people to build their digital skills. We will initially target those who face the most barriers; people living in poverty, disabled people and older people.

Our digital participation plan embodies many of the principles of our tackling poverty strategy, for example:

- The digital participation plan was designed in close consultation with local people, and citizens will form a central part of the reference group as the plan is delivered.
- It addresses stigma and removes barriers by ensuring that digital access and training is located in accessible locations which are used by target groups. Person centred support will be provided to trained staff using accessible technology.
- The digital participation plan will develop and pilot new approaches, evaluate success locally and feed into a national digital skills framework to provide a coordinated, consistent approach to measuring digital participation across Renfrewshire.

Delivering the strategy

The Tackling Poverty in Renfrewshire programme is owned by the Community Planning Partnership. This is essential to make sure that the Strategy and Action Plan are delivered in true partnership.

Quote: Tackling poverty is everyone's responsibility. The Council, its Community Planning Partners and wider organisations such as employers and housing providers, will need to work in partnership on shared priorities and deliver real leadership around anti-poverty practice in Renfrewshire and beyond.

A Tackling Poverty Steering Group has been set up which comprises senior officers across the Council and Community Planning Partners. This group will meet quarterly and will drive the delivery of the Tackling Poverty Action Plan.

Tackling poverty is a long-term aspiration, and cannot be achieved in the next two years. The focus of our Strategy and Action Plan will be to build a more robust evidence base for the anti-poverty impact of the work we are already doing, and to test the new approaches recommended by the Commission. This will allow us to produce a long-term, evidence-based and sustainable approach to tackling poverty in 2017.

The Community Planning Partnership will report annually on its progress implementing Renfrewshire's Tackling Poverty Commission's recommendations and the success of the Tackling Poverty Action Plan.

Measuring Success

Measuring poverty can often be challenging, as there are many different ways of measuring levels of poverty. Often these measures are not collected regularly, and are only available nationally. It is also predicted that child poverty levels in Scotland may start to rise again, and many of the reasons for this (such as UK welfare reform) are out of Renfrewshire's control.

We will monitor a range of measures that give us a more responsive picture of poverty in Renfrewshire, by looking at key causes and impacts locally as well as poverty levels themselves. We believe this is a more practical approach than adopting a single measure or target.

We will produce a "Poverty in Renfrewshire" dashboard quarterly, which will highlight key national and local poverty measures. This will help us to understand whether poverty is getting better or worse across Renfrewshire. It will also be aligned to the Scottish Child Poverty Measurement Framework.

A key part of our strategy is assessing how effective the Tackling Poverty Action Plan. We will closely measure the impact of our activities, and learn lessons about what works.

Many of the activities in our action plan have been proven to be successful, such as Families First and Street Stuff, and have already had robust external evaluations. These evaluations will continue to assess the success of these projects.

There are also activities within our action plan which test new approaches which appear promising, such as our plans around developing new approaches to teaching reading. These will be robustly evaluated to get better evidence about their impact, investing in external evaluations from subject-matter experts such as the University of Strathclyde.

It's essential that local people have a role in defining the success of this work, and the role of people's stories and voices cannot be underestimated. We have continued the engagement approach of the Commission, and these relationships and conversations are an essential part of the work going forward.

To: Council

On: 24 September 2015

Report by: Director of Children's Services

Heading: Annual Report of the Chief Social Work Officer 2014/15

1. Summary

- 1.1. The Chief Social Work Officer provides an annual update report to Council in Autumn each year. The requirement for every local authority in Scotland to appoint a professionally qualified Chief Social Work Officer (CSWO) is set out within Section 3 of the Social Work (Scotland) Act 1968. The particular qualifications are set down in regulations and this is one of a number of statutory requirements which local authorities must comply with. In Renfrewshire Council the role of the Chief Social Work Officer is held by the Director of Children's Services.
- 1.2. The annual reports of all CSWOs are submitted to the Office of the Chief Social Work Officer at the Scottish Government in order that a national overview report can be produced.
- 1.3. The report provides a summary of activity relating to the role of the Chief Social Work Officer, and also seeks to provide an overview of progress for elected members on the changes to governance in light of the integration of adult health and social care and the creation of the Children's Services Directorate. More details are given in Appendix 1.
- 1.4. This is a retrospective report covering services previously delivered by the Social Work Directorate and which have now transferred either to the Children's Services Directorate (Criminal Justice Social Work and Children & Families Social Work) or to the Renfrewshire Health and Social Care Partnership (HSCP) (Adult Social Work, Domestic Violence Services and Addictions Services).

2. Recommendations

2.1 It is recommended that elected members:

- Note the key activities outlined in this report;
- Note that the report will be submitted to the Office of the Chief Social Work Officer at the Scottish Government; and
- Agree that the next update to Council will be presented in Autumn 2016

3. The Chief Social Work Officer

- 3.1 The principal role and purpose of the Social Work service is contained within the Social Work (Scotland) Act 1968, which gave local authorities the responsibility of “promoting social welfare”. The Social Work Service has a statutory duty to provide care and protection to the most vulnerable people across Renfrewshire, often meaning that many of our service users do not engage with us on a voluntary basis.
- 3.2 The role of the Chief Social Work Officer (CSWO) is critical in terms of achieving this purpose. The practice guidance published by the Scottish Government in 2009 suggests that the overall objective of the CSWO is to provide professional advice on the provision of social work services to elected members and officers; advice which assists authorities in understanding many of the complexities which are inherent across social work services. The CSWO should also assist authorities in understanding the key role that social work plays in contributing to the achievement of national and local outcomes, to improving local performance and in terms of the management of corporate risk. The key aspect of this locally has been the provision of an annual report to Council, and these, along with CSWO reports from other local authorities, are now being used nationally to create an overview report.
- 3.3 The CSWO is a ‘proper officer’ in relation to the social work function: an officer given particular responsibility on behalf of a local authority, where the law requires the function to be discharged by a specified post holder.
- 3.4 The qualifications of the CSWO are set down in regulations and stipulate that the postholder must be a qualified social worker registered with the Scottish Social Services Council. The CSWO must be able to demonstrate extensive experience of operational and strategic management at a senior level within social work or social care services.
- 3.5 The scope of the CSWO role covers all social work and social care services, whether provided directly by the local authority, or in partnership with others. Where these services are purchased or commissioned from external providers, the CSWO has responsibility to advise on the specification, quality and standards of services commissioned.
- 3.6 The CSWO has a range of other responsibilities relating to the promotion of values and standards and leadership.

- 3.7 Social work services have a statutory duty to provide care and protection to the most vulnerable people across their local authority area. This means that many of our service users do not engage with us on a voluntary basis. Access to the majority of services is assessed on the basis of need, and social work staff work in partnership with individuals, carers, families and communities to meet this need within the resources available to the service and partner agencies.

4. Local Governance Arrangements

- 4.1 During 2014/15, there were a number of significant changes to the structure and governance of social work services in Renfrewshire. As a result of adult social care services integrating with health services, the Council created a new Directorate of Children's Services which incorporates Education, Children & Families Social Work and Criminal Justice Social Work. The former Director of Social Work, Peter MacLeod, was appointed to the role of Director of Children's Services. Adult social care services are now led by the Chief Officer Designate of Renfrewshire Health and Social Care Partnership (HSCP), David Leese. He reports jointly to Renfrewshire Council and NHS Greater Glasgow and Clyde.
- 4.2 Within Renfrewshire Council the Director of Children's Services acts as Chief Social Work Officer. As well as the responsibilities associated with the directorship, as CSWO he retains professional leadership for adult social care services delivered by the HSCP. The post has a number of general and specific duties, including:
- (i) Providing regular reports to elected members on the key activities and role of the Chief Social Work Officer.
 - (ii) Leading for Social Work on the Renfrewshire HSCP Executive Governance Group and the Integration Joint Board
 - (iii) Reporting directly to the Education and Children Policy Board and Renfrewshire Council.
 - (iv) Being a member of the Council's Corporate Management Team and the Chief Officer's Group and reporting directly to the Chief Executive and senior elected members.
 - (v) Representing services and the council more widely, at a local, regional and national level.
 - (vi) Chairing the Senior Leadership Team of Children's Services and the twice-yearly meeting of all social work managers from both Children's Services and the HSCP.

- (vii) Chairing various joint development fora such as the local Alcohol and Drug Partnership.
- (viii) Leads for Social Work on the Chief Officers' Group
- (ix) Specific Duties
In relation to specific duties associated with the position, the CSWO within Renfrewshire Council acts as:
 - Final point of appeal in relation to Adoption and Fostering decisions
 - Recipient of all Mental Health and Adults with Incapacity Orders
 - Decision maker in relation to Secure Care applications for Children
- (x) Management of Risk

The Chief Social Work Officer is accountable to the Chief Executive, the Corporate Management Team and the Council as part of the Chief Officers' Group which manages public protection risks on a partnership basis. Heads of Service have responsibility for the management of risk within their respective service areas.

5. Activities of the Chief Social Work Officer 2014/15

- 5.1 The report attached as Appendix 1 summarises the key activities of the Director of Social Work, as the Chief Social Work Officer in Renfrewshire. It does not provide an exhaustive description of the full range of duties and responsibilities undertaken by the Director of Social Work, but seeks to provide a broad overview of this role. This report and its appendices will be submitted to the Office of the Chief Social Work Officer to inform a national overview report.
- 5.2 The next report on the activities of the Chief Social Work Officer will be submitted to the Council in Autumn 2016.

Overview of activities within social work services

- 6.1 Services continue to experience high demand in a number of areas, which is being managed in a financially prudent manner and during a period of significant structural change for social care and the wider Council. The management of significant levels of risk to vulnerable children and adults continues to be significant for the service and for partner agencies. Many of those pressures are related to high levels of alcohol and drug misuse in Renfrewshire. The service works as part of a multi-agency partnership to co-ordinate the provision of services which aim to protect vulnerable people locally and continues to deliver high-quality services to vulnerable people in Renfrewshire and to innovate and improve through a programme of continuous development and improvement. A programme of transition has

been undertaken throughout 2014/15 alongside 'business as usual' frontline service delivery.

- 6.2 The CSWO has a range of statutory duties which are detailed in Appendix 1 to this report; that appendix also includes more detail of demand and provision in those areas. Key elements of the annual report are summarised in Sections 6.3 to 6.15 below.

Activity relating to Statutory Duties in Children and Families Services

- 6.3 Statutory functions in respect of children encompass looked after and accommodated children, child protection, work with the Scottish Children's Reporter Administration and work with young people who offend and are subject to secure orders. Renfrewshire has historically had a high number of looked after children and children on the child protection register, and much of this is attributable to high local levels of deprivation and substance misuse. In recent years, the service, in partnership with others, has developed a strong focus on early intervention and prevention, on the use of evidence-based programmes to support families, on the use of intensive support in complex cases, and on focusing on permanence including looked after and accommodated children who are not able to return to the care of their parent(s).

Activity relating to Statutory Duties in Adult Services

- 6.7 The Renfrewshire Adult Protection Committee is responsible for developing, implementing and monitoring the strategic approach to the management of the protection of vulnerable adults in Renfrewshire in terms of the Adult Support & Protection (Scotland) Act 2007. There continues to be a steady increase in Adult Protection referrals and work related to the Adults with Incapacity (Scotland) Act 2000. These are two areas of significant pressure in Adult Services.
- 6.8 Self-directed support is now being embedded in 'business as usual' in relation to assessment and care management, with performance and budget management built in to regular operational and strategic meetings. Many service users continue to opt for services chosen and arranged by the local authority but there is growing use of direct payments and of 'Option 2' whereby service users choose their own package of care and ask the local authority to arrange it on their behalf. As the SDS approach becomes more widespread, there is likely to be some impact on existing local authority services as people opt for alternative providers.

Activity relating to Statutory Duties in Criminal Justice Services

- 6.9 The Criminal Justice Service supervises a range of community-based requirements on offenders, provides reports to Courts and the Parole Board, manages the inter-authority Pathways Partnership Project which works with sexual offenders and operates a range of statutory and voluntary services to support female offenders. A number of services which previously operated on

a shared basis with neighbouring authorities have now been brought in-house. Multi-agency arrangements are in place to manage high-risk offenders, violent and sexual offenders and to tackle domestic abuse.

Key Achievements in 2014/15

- 6.10 In Children's Services, there are significant pressures in relation to looked after children and child protection. Against this backdrop, the service has had considerable success in identifying permanent alternative family placements for children, and 24 children were adopted during 2014/15. Almost all children newly in need of foster care are now placed with local authority foster carers. Services were part of a multi-agency inspection of integrated children's services during 2014/15, and findings from this are expected by the end of 2015.
- 6.11 In Adult Services, Renfrewshire continues to be one of the most successful partnerships nationally in terms of reducing hospital bed days lost due to delayed discharge. The service faces significant demand pressures arising from an ageing population, from increased prevalence of co-morbid conditions in older age and from increased workloads related to the Adults with Incapacity Act and a significant rise in Adult Protection referrals. Although the service has added resource to the Mental Health Officer team, the volume of cases continues to rise, as it does across Scotland. The self-directed support model is becoming embedded as 'business as usual' and performance and budgets are being closely monitored in terms of delivering outcomes and ensuring continued sound budgetary management.
- 6.12 In Criminal Justice Services, the Throughcare (offenders in custody) and Drug Treatment and Testing Order services have been brought in-house following several years of operating shared services with neighbouring authorities. The Women Offenders Service is fully operational and is delivering positive outcomes in a number of areas. Multi-Agency Public Protection Arrangements (MAPPA) are in place for those convicted of sexual offences and violent offences. The service also contributes to Multi-Agency Risk Assessment Conferences (MARAC) in place to tackle domestic abuse. The supervision of Community Payback Orders, which are increasing in volume, continues to be a source of resource pressure for the service.

Structural Change

- 6.13 As noted in 4.1, there has been significant structural change in relation to the management and governance arrangements for social work services in Renfrewshire. Formal delegation of responsibility for adult social care will pass to the Integration Joint Board (IJB) by 1 April 2016. Strategic responsibility for domestic violence will also transfer to the new partnership. The CSWO will sit on the IJB as a non-voting member and will also sit on the HSCP Executive Governance Group.
- 6.14 The Advice Works service has transferred to the Council's Directorate of Finance and Resources.

- 6.15 Under the new structural arrangements, the Chief Social Work Officer now serves as the Director of Children's Services and has overall strategic and operational responsibility for Children & Families Social Work, Criminal Justice Social Work and Education. He will continue to be the professional lead for social work services within the HSCP. As part of this role, he will sit on the Integration Joint Board and on the Renfrewshire HSCP Executive Governance Group. He will also chair twice-yearly meetings of senior social work managers from both Children's Services and the HSCP. More details of the CSWO's governance role are included in Appendix 2 to this report.

Key Challenges in 2015/16

- 6.16 Based on our assessment of internal and external factors the CSWO has identified key priorities for the year ahead:
- Embedding the new governance and structural arrangements for Children's Services and integrated health and social care services and maintaining strong links between them
 - Effectively discharging our public protection role and working with partners to ensure that vulnerable children and adults live as safely as possible within local communities
 - Supporting vulnerable people affected by the current programme of welfare reform
 - Improving outcomes for children living in Renfrewshire through evidence-based early intervention and preventative programmes and other initiatives which will aim to transform services for children
 - Strategic commissioning
 - Wider partnership working
 - Tackling inequality in Renfrewshire
- 6.17 These key priorities will be linked to the priorities set out in the Council Plan and the Community Plan.

Implications of the Report

1. **Financial** – None
2. **HR & Organisational Development** – None
3. **Community Planning** – The report details the progress made by the service to protect vulnerable children and adults, reduce offending behaviour, increase community safety, and promote early intervention, independent living and wider health improvement. It highlights partnership working, details the measures which ensure the workforce is skilled and effective and highlights achievements in relation to support to communities, customer service and consultation.

4. **Legal** - None
5. **Property/Assets** – None
6. **Information Technology** – None
7. **Equality & Human Rights** –
 - (a) The Recommendations contained within this report have been assessed in relation to their impact on equalities and human rights. No negative impacts on equality groups or potential for infringement of individuals' human rights have been identified arising from the recommendations contained in the report because it is for noting only. If required following implementation, the actual impact of the recommendations and the mitigating actions will be reviewed and monitored, and the results of the assessment will be published on the Council's website.
8. **Health & Safety** – None
9. **Procurement** –None
10. **Risk** - Risks related to the management and delivery of Social Work services are closely monitored and are included within the Social Work Risk Register.
11. **Privacy Impact** – None

List of Background Papers

None

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Appendix 1: Annual Report of the Chief Social Work Officer, 2014/15

1. Local Authority Overview

Renfrewshire's population of 174,230 is predominantly centred in the large town of Paisley and the four smaller towns of Renfrew, Johnstone, Erskine and Linwood. These five towns account for around 80% of the population, with most of the remaining residents living in semi-rural large villages. It is the tenth largest local authority in Scotland by population. There are areas of significant deprivation within Renfrewshire as well as areas of considerable affluence. It is often noted that the variation between male life expectancy in the most deprived and least deprived areas of Renfrewshire is 16.4 years.

As in other areas of Scotland, Renfrewshire has an aging population, with increasing numbers of older people and fewer of working age. There is a small but growing BAME population, who comprised 2.73% of the total population at the time of the last Census in 2011.

Renfrewshire Council is undergoing a period of structural change which began during 2014/15. In line with legislative requirements, adult social care services have transferred to the Renfrewshire Health and Social Care Partnership. Social care services for children & families and for offenders form part of the new Directorate of Children's Services along with Education services. Embedding of new structures will continue through 2015/16.

2. Partnership Structures/Governance Arrangements

The responsibilities and duties of Social Work services are contained within the Social Work (Scotland) Act 1968, which gave local authorities the responsibility of "promoting social welfare". This includes a statutory duty to provide care and protection to the most vulnerable people in society, which often means that service users do not engage with services on a voluntary basis.

The role of the Chief Social Work Officer (CSWO) is critical in terms of achieving this purpose. The practice guidance published by the Scottish Government in 2009 suggests that the overall objective of the CSWO is to provide professional advice on the provision of social work services to elected members and officers; advice which assists authorities in understanding many of the complexities which are inherent across social work services. The CSWO should also assist authorities in understanding the key role that social work plays in contributing to the achievement of national and local outcomes, to improving local performance and in terms of the management of corporate risk.

In Renfrewshire, the role of CSWO is held by the Director of Children's Services, Peter MacLeod. Previously, as Director of Social Work, he had responsibility for all service areas until March 2015, when operational and strategic management of Adult Social Care transferred to the Renfrewshire Health and Social Care Partnership. As Chief Social Work Officer, the Director of Children's Services continues to have a professional leadership role in terms of Adult Social Care.

As a Director, the CSWO sits on the Council's Corporate Management Team. He reports regularly to the Education and Children Policy Board and the Children and Young People Thematic Board and will continue to have input into reports to the Social Work, Health and Wellbeing Policy Board for matters that relate to adult services and addictions until services are formally delegated to the Integration Joint Board. An Integration Joint Board (IJB) has now been formally established

following the Scottish Government's approval of Renfrewshire's Integration Scheme and the CSWO is a non-voting member of the IJB providing professional leadership for social work staff.

The CSWO has a key role in relation to local multi-agency public protection arrangements and sits on Renfrewshire Child Protection Committee, Renfrewshire Adult Protection Committee and the overarching Chief Officers Group. An independent chair oversees both the adult and child protection committees in Renfrewshire.

At a national level, the CSWO has Co-Chair of the National Steering Group on Joint Commissioning and Chair of the Institute for Research and Innovation in Social Services (IRISS). He is a past President of Social Work Scotland (formerly known as the Association of Directors of Social Work).

Renfrewshire Council has 40 elected members across 11 multi-member wards and is governed by a Labour-led administration. Elected members oversee Social Work services principally through the Social Work, Health and Wellbeing Policy Board and the Education and Children Policy Board, although issues may be reported to full Council or other Boards as appropriate. The CSWO provides a significant number of reports to these Boards throughout each year, as well as to full Council and other Boards as required. These include reports on policy developments, service redesign, budget position, improvement activity and performance and legislative changes impacting on Social Work. Policy Boards have cross-party representation. Renfrewshire Community Planning Partnership, of which Renfrewshire Council is a key partner, also operates a number of thematic boards with specific remits, and Social Work involvement has been particularly strong on the Children and Young People Thematic Board, the Community Care, Health and Wellbeing Thematic Board, and the Safer and Stronger Thematic Board.

Throughout 2014/15, Social Work continued to be a key partner in local Joint Planning & Performance Implementation Groups, which are a formalised stakeholder engagement mechanism structured on a client group basis.

3. Social Services Delivery Landscape

Summary

In common with many areas of Scotland, there are significant demand pressures impacting on Social Work services in Renfrewshire. As noted above, the area has an ageing population, leading to increasing numbers of people assessed as having complex needs. This includes growing numbers of people with dementia. Long-term conditions are prevalent, with almost one-third of residents reporting in the last Census that they had at least one such condition. This includes 7.2% of people reporting a physical disability, 6.9% with a hearing impairment, 5.2% with a mental health condition and 2.4% with a visual impairment. These are not mutually exclusive and some people report multiple conditions. National figures indicate that 27% of people aged 75-84 have two or more long-term conditions, and there is evidence that multi-morbidity increases with deprivation.

Renfrewshire has significant numbers of people living in areas classed as deprived. There are 9,000 people in Renfrewshire living in areas among the 5% most deprived parts of Scotland and the Ferguslie area of Paisley is ranked as the most deprived area of the country. Inequalities in health and income are key features of deprivation. Some 25,000 people in Renfrewshire are classed as income-deprived. Renfrewshire Community Planning Partnership set up a Tackling Poverty

Commission in 2014 to develop policies and actions to mitigate and minimise the impact of child poverty. The Commission is particularly focused on child poverty though it will also look at wider issues of deprivation. It has set five priorities for Community Planning Partners, focused on attainment, access to employment and improving health and wellbeing for low income families.

Average figures show that Renfrewshire has generally poorer health than the Scottish average. Rates of hospitalisation resulting from COPD, coronary heart disease and cerebrovascular disease are above the Scottish average, as are hospital psychiatric admissions. Cancer rates are slightly lower than the Scottish average although early deaths (before age 75) from cancer are above the average. The prevalence of diabetes is around the national average, and the prescribing rate for anxiety and/or depression (generally used as a proxy for mental health) is a little higher than the average.

However, average figures for Renfrewshire can mask the real inequalities which persist. As with life expectancy, there is a marked difference between health in different localities; for example, people in Ferguslie are fourteen times more likely to be admitted to hospital for some conditions than people in Ralston, two areas of Paisley only two and a half miles apart.

Alcohol and drug misuse are correctly recognised as significant drivers of poor health outcomes, though the extent of misuse in any community can be difficult to quantify as problems can often be hidden. In parts of Renfrewshire, drug and alcohol related hospital admissions are two or three times the average.

The impact of these factors is evident in the demand for services, and this is particularly true in relation to looked after children and child protection, where services are frequently involved because of substance misuse within families. The high levels of substance misuse and deprivation are a critical element in explaining the comparatively high rates of child protection cases and numbers of looked after children locally.

Provision of Services

Social Work services in Renfrewshire have around 5,500 service users engaged with different parts of the service. Two-thirds are aged over 65, with the remainder split evenly between children and adults. Services are delivered on the basis of assessed need. The table below gives an indication of levels of service delivery.

Services delivered (as at 31 March 2015):

- 1785 older adults receiving home care services
- 616 people receiving community meals services (almost 5400 meals per week)
- 105 people receiving direct payments
- 1074 people supported in care homes (985 older adults and 89 adults)
- 552 older adults receiving day care services
- 3100 people had a community alarm
- 693 looked after children, including 298 accommodated children
- 83 children on the Child Protection Register
- 1272 people involved with drugs services across Renfrewshire
- 1017 people involved with alcohol services across Renfrewshire

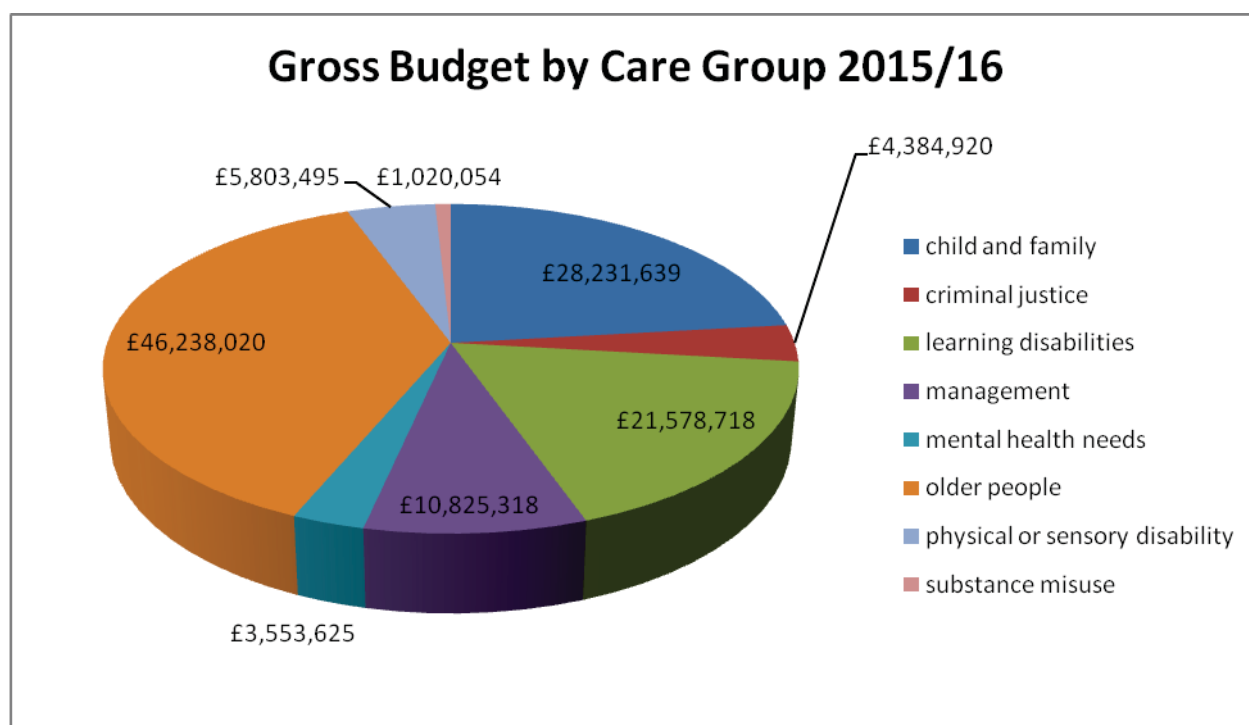
Criminal Justice Services continue to be impacted by the workloads resulting from Community Payback Orders which require the provision of a range of interventions including but not limited to unpaid work. The timescales associated with completion of unpaid work continue to be challenging for local authorities. The service has also transferred of formerly shared services to Renfrewshire, specifically the Drug Treatment & Testing Order team and the Throughcare team. These returned to a single authority management structure on 1 April 2015. In 2015/16, Criminal Justice Social Work will embark on a pilot with the Scottish Government to reduce the use of remand and short sentences.

Renfrewshire continued to perform strongly during 2014/15 in relation to minimising delayed discharges from hospital, but this has required additional resources in community-based services, particularly in Care at Home and Mental Health Officer services. Referrals overall are increasing and there has been a steady increase in the volume of Adult Protection work. As services transition into an integrated model, the priorities identified in the 10 year Older People's Joint Strategic Commissioning Plan will continue to be the partnership's main focus.

Throughout 2014/15, the service has worked to embed self-directed support as 'business as usual'. Good progress has been made and clear processes are in place to support this more person-centred approach to support. Care planning and budgets are overseen by a Support Plan Authorisation Group, and performance is regularly reported to senior managers.

4. Finance

The service has a gross budget of approximately £122m in 2015/16. This allocation of resources demonstrates close alignment with the Community Plan themes of Children & Young People; Jobs & the Economy; Community Care; Health & Wellbeing; Safer & Stronger Renfrewshire; Greener Renfrewshire and Empowering Communities. Figure 1 shows the breakdown of the budget:



Against the background of ongoing financial constraint, one of the key challenges for the Social Care Service has been the continued development of strategies and approaches which allow the service to provide high quality outcome-focused services to individuals in the community who require them within the resources available. Given that the Social Care budget accounts for almost a quarter of the Council total, it is recognised that effective management of the Social Care budget is critical to the delivery of the Council's budget strategy. The Council continues to commit significant levels of investment to the Social Care service in recognition of the real demographic pressures it faces across all client groups:

- in children's services, where there continues to be high numbers of children requiring to be looked after by the local authority and often over long periods,
- in adult services where people with disabilities and increasingly complex needs are living longer and more independent lives in the community with significant support from the Social Care service and often from ageing carers,
- in relation to the increasing numbers of older people requiring a range of supports to continue to live independently in their homes and where this is no longer possible, requiring extra care housing, residential or nursing care. The increasing incidence of dementia is also a critical factor here,
- implementing Health and Social Care integration to improve services for individuals within these areas, allowing expertise and resources to be combined, shared and coordinated.

The Council's budget strategy currently makes provision for annual budget investment to address the cost impact of these demographic pressures. It is recognised that constraints on finance will continue to be a feature over the medium term and therefore the service has developed and is implementing a range of early intervention, preventative and reablement approaches to manage demand-led cost pressures and so mitigate the financial impact of local social economics and national demographics. The development and consolidation of these approaches aims to protect or improve outcomes for local people.

As noted above there are significant demand-led pressures facing social work services at a time of ongoing financial constraint. Renfrewshire Council is involved in 'A Better Future, A Better Council' programme which has work streams focused on efficiencies, smarter working and stronger asset management amongst other areas. Social care services will work closely with the programme to realise strategic outcomes for the Council.

5. Service Quality and Performance

Alongside the changing policy landscape, social work services continue to make good progress in terms of improving services to support improved outcomes for vulnerable people within Renfrewshire. Our key achievements for the past year are summarised here within the context of the seven service outcomes. Over the coming months, plans will be developed which reflect the new governance arrangements and there will be an opportunity to consider what the key outcomes should be.

Service Outcome 1: Vulnerable children and adults feel protected and live as safely as possible in the community

- Improving permanency planning for looked after children. Children & Families staff are collaborating with the Centre for Excellence for Looked After Children in Scotland (CELCIS)

on a new approach, Permanency and Care Excellence. In 2014/15, 24 were adopted and as of 31 March 2015, a further 19 were in pre-adoptive placements.

- Embedded the Women's Community Justice Service, which now manages the majority of female offenders. The service works in partnership with the voluntary sector through the temporarily funded Public Social Partnerships and with other public sector partners. A national report evaluating women's services across Scotland is underway.
- Launching an Integrated Services Plan, setting out the strategic direction of multi-agency Children's Services across Renfrewshire.
- Working with community planning partners to prepare for the changes to the community justice arrangements from 2016/17.
- Preparing for the structural changes within the Council with the creation of a Directorate of Children's Services. The Chief Social Work Officer, Peter MacLeod, has been appointed as the new Director of the service, and a Transition Manager is in place to support the Directorate in taking forward the arrangements for full implementation.

Service Outcome 2: Our services focus on early intervention and rehabilitation so that people have the opportunity to improve their quality of life and live independently in the community as long as possible

- Scoped local strategic priorities and areas for development to form the basis of joint strategic commissioning plans for people with learning disabilities and people with mental health issues.
- Ahead of the creation of the new service, we engaged with Education to develop a local strategic group to progress work on improving education attainment for looked after children.
- Implemented the Renfrewshire Autism Strategy 2014-2017 to deliver the national policy on autistic spectrum disorder. The local strategy was published in August 2014 and identifies several emerging priority areas for action including; improved communication and co-ordination between agencies and smoother transition processes for service users as they move through key life stages. These priority areas will be developed as part of the Integration Joint Board's strategic planning for people with learning disabilities.
- Continued to develop the reablement care at home services model by extending provision to people aged under 65 years.

Service Outcome 3: Local people are healthy and active, regardless of who they are or where they come from

- Identifying opportunities for community capacity building and piloting an approach which will seek to develop several projects with partners in the community and the third sector.
- Supporting all areas of the service to undertake Equality Impact and Human Rights Assessments when developing policy as part of a service level approach to mainstreaming the Equalities Act 2010 and contributing to the corporate Equalities Plan.
- Established governance arrangements and scoped local strategic priorities and areas for development to form the basis of a joint strategic commissioning plan for people with physical disabilities and/or sensory impairment. This will be taken forward as part of the Integration Joint Board's Strategic Plan.
- Worked with community partners as part of the Community Care, Health and Wellbeing Thematic Board to tackle local health inequalities including analysis of locality information gathered during community planning conferences.

Service Outcome 4: Our services work in partnership with other organisations and with communities to ensure that vulnerable people can get the right support, from the right person, at the right time

- Launching 'Positive Destinations', which is focusing on supported employment opportunities for young people leaving care.
- Embedding the Functional Family Therapy service in partnership with Action for Children, and exploring options to continue this partnership approach.
- Implemented Year 4 of the Reshaping Care for Older People's Change Fund, working with partners to shift the balance of care towards community based settings.
- Continued to work with partners to reduce delayed discharge from the Royal Alexandra Hospital, extending the roll out of the reablement model of care at home including out of hours and rapid response services.
- Developed proposals with partners as part of the Clinical Services Review to reduce avoidable hospital admissions, focussing Social Work involvement on early assessment and treatment, anticipatory care planning and care at home.

Service Outcome 5: Local people are treated as individuals and are able to make choices about the support they receive

- Continued to develop and refine local arrangements to deliver Self Directed Support including financial systems and business processes to promote choice and control using of the four options.
- Continued to work with community groups and organisations to develop their web presence to fully benefit from a resource directory being developed.
- Reviewed assessment and care planning tools to identify options to make these personal outcomes focussed and undertook consultation with staff to develop best practice.

Service Outcome 6: Our staff are skilled, knowledgeable, efficient and effective at delivering services

- Undertaking extensive preparation for the multi-agency inspection of Integrated Children's Services which commenced in January 2015. Partners are in discussion with inspectors about initial findings and a report is expected before the end of the year.
- Rolling out replacement ICT equipment to support staff to work flexibly
- Developed and delivered Year 3 of the Social Work Learning and Development Plan.
- Made good progress in implementing a programme of dementia awareness training within the care at home service with 64 staff successfully completing a six month course.
- Developed a reablement and palliative care training programme in partnership with NHS palliative care teams which continues to be refined and delivered to care at home staff.

Service Outcome 7: The views of service users, the community and staff will shape our services and we will work with communities to help them develop their own supports

- Undertaking a review of current processes and performance in relation to service level complaints ahead of developing an improved approach.
- Developed a service Communications Strategy for approval, the contents of which will be taken forward into the wider strategic planning arrangements for the Integration Joint Board and which will form the basis for a separate communications plan for Children's Services.

- Organised a series of officer workshops to develop proposals for community-based preventative and early intervention services in Adult Services and identified third sector leads for each.

6. Statutory Functions

The statutory duties of social work services to provide care and protection to the most vulnerable people in society are laid out in legislative frameworks which include, but are not restricted to, the Social Work (Scotland) Act 1968, the Children (Scotland) Act 1995, the Criminal Procedure (Scotland) Act 1995, the Adults with Incapacity (Scotland) Act 2000, the Mental Health (Care and Treatment) (Scotland) Act 2003, the Children's Hearing Act (Scotland) 2011, the Social Care (Self-directed Support) (Scotland) Act 2013 and the Children and Young People (Scotland) Act 2014. Consequently, many of our service users do not engage with us on a voluntary basis. Access to the majority of services is based on an assessment of need, and Social Work staff work in partnership with individuals, carers, families and communities to meet these needs within the resources available.

The statutory functions cover the delivery of services in relation to looked after children, public protection (including child and adult protection), mental health legislation, Adults with Incapacity legislation, the supervision of offenders in the community, support for people with substance misuse issues, and reports to the courts, the Parole Board, the Scottish Prison Service and the Scottish Children's Reporter Administration.

During 2014/15, significant work was undertaken to implement the Children & Young People (Scotland) Act 2014, embedding GIRFEC and preparing for the introduction of a Named Person and the Children's Plan. This legislation brings in far-reaching changes, including in areas such as kinship care and throughcare services for young people leaving care.

Looked After Children

Social Work has a range of statutory duties in relation to vulnerable children, including the duty to act as a corporate parent to children placed under a supervision requirement (Children's (Scotland) Act 1995), to operate a Fostering and Adoption Panel in its role as a fostering and adoption agency (Children's (Scotland) Act 1995), and to provide support to care leavers up until the age of 26 (Children and Young People (Scotland) Act 2014).

The Head of Child Care and Criminal Justice operates as the Agency Decision Maker (ADM) who makes decisions based on the recommendations of the Fostering Panel and the Adoption Panel. These panels, which meet at least monthly, considers the assessment of applications to be foster carers and prospective adoptive parents, permanence plans for children, reviews of current foster carers, and the matching of individual children with prospective long term foster carers or adoptive parents. The Chief Social Work Officer has overall responsibility for all matters relating to fostering and adoption and acts as the final point of appeal for all decisions.

Renfrewshire has historically had a high number of looked after children, a trend which is at least partly attributable to the area's levels of deprivation and substance misuse. The percentage of children who are looked after has tended to be higher than the national average for a number of years. At the end of 2014/15, there were 693 looked after children in Renfrewshire, of whom 298

were looked after and accommodated. There has been a steady decrease in overall numbers in recent years, reflecting the success of work on early intervention, and evidence-based approaches. The majority of accommodated children are looked after in a community setting.

In Renfrewshire, there is a strong focus on permanence for those looked after and accommodated children including those who are not able to return to the care of their parent(s). The service is working with the Centre for Excellence for Looked After Children at the University of Strathclyde on a permanency project which implements small scale tests of change in order to improve practice. The early phase has been successful and these tests of change are now being rolled out to a wider cohort.

Social Work secured adoption for 24 children in 2014/15, with a further 19 children in pre-adoptive placements at 31 March 2015. Wherever possible, children requiring foster care are placed with local authority carers, and very few new placements are with external carers. This is possible in part due to success in recruiting and retaining local authority foster carers.

Secure Orders

Secure Orders can be made by a Children's Panel, on the authorisation of the CSWO or by a Sheriff as an alternative to remanding a young person to a young offender's institution. Secure orders are used infrequently and only in circumstances where the young person is at significant risk or poses significant risk to others. In Renfrewshire, intensive intervention and community-based support packages are considered to be a better approach to dealing with complex cases. As at 31 March 2015, 7 children in Renfrewshire were the subject of a secure order. There were 13 Renfrewshire children who spent time in a secure unit at some point during 2014/15.

Referrals to Scottish Children's Reporter Administration

Provisional data from the Scottish Children's Reporter Administration (SCRA) show that there were 681 referrals on non-offending grounds in Renfrewshire, and 143 on offending grounds. The number of children subject to a supervision order has been falling over a number of years, and there were 571 children subject to an order at the end of 2014/15, compared with 600 the previous year. Nonetheless, there continues to be a high number of looked after children in Renfrewshire (as noted above) and this reflects the longer-term arrangements in place for many children.

Child Protection

Renfrewshire Child Protection Committee is responsible for implementing and overseeing the strategic approach to the protection of vulnerable children across Renfrewshire and ensuring partners work together to achieve their common goals in this area. All key partners are represented on the committee. The Committee has a lead officer to co-ordinate its work and Social Work has a Child Protection Officer who supports Social Work best practice in this area. During 2014/15, a multi-agency inspection of Integrated Children's Services in Renfrewshire was undertaken.

During 2014/15, 26 children were the subject of a Child Protection Order under Section 57 of the Children (Scotland) Act 1995. The number of children on the Child Protection Register at any one time varies depending on the circumstances and nature of risk attending to the children and families that are being supported. As at 31 March 2015, there were 83 children on the Child Protection

Register, compared with 99 at the end of 2013/14; as a snapshot, the number is subject to considerable variation throughout the year. Renfrewshire historically has, and continues to have, a much higher rate of child protection registrations per 1000 population than much of Scotland.

In September 2014, Sheriff Ruth Anderson published the findings of a Fatal Accident Inquiry into the death of Declan Hailey in 2009. Although Sheriff Anderson made it clear that parental neglect was a contributory factor in Declan's death, she found that improved interagency working and communication could have prevented this. The sheriff formally recorded that the Inquiry recognised the improvements which had been made in this regard and the progress which had been made in implementing the recommendations of the Significant Case Review of 2012. Sheriff Anderson made four recommendations in her report in respect of:

- Staffing levels in Social Work and Health Services
- Action to be taken when a Notification of Concern in relation to an unseen child is received by a Social Work department
- The distribution of medical information to those working in cases where there are children of substance misusing parents
- Mandatory training of general practitioners in the guidance and protocols relating to child protection

All partners continue to work together through the Renfrewshire Child Protection Committee to embed the improvements resulting from both the Significant Case Review and the Fatal Accident Inquiry Report.

Adult Protection

The Renfrewshire Adult Protection Committee is responsible for developing, implementing and monitoring the strategic approach to the management of the protection of vulnerable adults in Renfrewshire in terms of the Adult Support & Protection (Scotland) Act 2007. The Committee was established in April 2008 and consists of an elected member, officers from Renfrewshire Council and partner organisations and is led by an independent chairperson. The work of the Committee is supported by a lead officer who co-ordinates its work. The Health and Social Care Partnership (HSCP) has an Adult Protection Officer who supports best practice amongst practitioners in relation to processes and data quality.

The number of adult protection contacts received in 2014/15 was 1708, similar to the levels reported in 2013/14. As in previous years, the majority of these concerns (73%) were reported by the police. Of these concerns, 105 led to Adult Protection Inquiries, and there were 37 Initial Adult Support and Protection Case Conferences and 75 Review Conferences. As a result of increasing volumes of work in this area, the service is redesigning its fieldwork arrangements in order to allocate a dedicated resource to this work.

Mental Health and Adults with Incapacity

Local authorities have a number of duties under the Mental Health (Care & Treatment) (Scotland) Act 2003 to provide care and support to people with mental health disorders. These include duties to enquire into the circumstances of a person with a mental disorder who appears to be at risk, responsibility to provide services to promote wellbeing, and the duty to appoint a sufficient number

of mental health officers (MHOs). An MHO is a registered Social Worker who has relevant experience, has undergone training and continues to meet the accreditation requirements detailed in the legislation and accompanying directions. MHOs have a wide range of duties under the legislation in terms of preparation of reports, applications to the mental health tribunal service and monitoring and supervision of people subject to mental health legislation. Renfrewshire Social Work has an MHO team comprising 8 full-time MHOs, and 15 frontline social workers (including 6 team managers) who are qualified MHOs and carry a small number of these cases and cover MHO duty in addition to their team case load.

The Mental Health (Care & Treatment) (Scotland) Act 2003 authorises a range of requirements for individuals with mental disorders, including detention in hospital, authorisation of the administering of particular treatments, and community-based orders which specify where a person lives. These are known as Compulsory Treatment Orders (CTOs) and as at 31 March 2015, 97 people in Renfrewshire were subject to a CTO.

The legislation also makes provision for mentally disordered offenders. At 31 March 2015, there were 14 patients subject to a Compulsion Order & Restriction Order (CORO), and a further 13 people subject to other measures under the criminal procedures part of the mental health legislation.

Under the Adults with Incapacity (Scotland) Act 2000, Guardians can be appointed to manage on an ongoing basis the financial and/or welfare affairs of a person unable to look after those affairs him or herself. The Local Authority has a duty under the legislation to make application for such orders where it is necessary and no one else is doing so; these will seek to appoint the Chief Social Work Office as welfare guardian. This is an area of increasing pressure both locally and nationally.

As of 31 March 2015, the Chief Social Work Officer had responsibility for 89 Welfare Guardianships, including 19 new orders granted during 2014/15. Where the CSWO acts as Welfare Guardian, the day to day management of each case is delegated to a nominated officer. These are reviewed regularly by the CSWO with relevant managers.

The local authority also applied for an Intervention Order in 8 cases. These are in addition to the Welfare Guardianships, many of which also include an application for financial guardianship. The local authority cannot itself act as a Financial Intervener or Financial Guardian, so solicitors are appointed from an approved list. The local authority also has a duty to supervise all private welfare guardianships. The management of this activity is a significant challenge for the Authority given the number of guardianships being made. Renfrewshire saw a rise of 91% in new order during period 2014/15 and the rate of new orders continues.

The service has appointed a full time Financial Welfare Officer to support the CSWO and MHOs in managing Financial Matters relating to Adults With Incapacity (AWI) & Department of Work and Pensions (DWP) benefits for clients who lack capacity.

Criminal Justice

The Criminal Justice service supervises a range of community-based requirements on offenders, as well as providing reports for courts and the Parole Board. Community-based orders are predominantly Community Payback Orders but the service continues to supervise a small number of

offenders completing Community Service Orders, Probation Orders and Supervised Attendance Orders, all of which are reducing as they only apply to offences committed before 2012. As a result of funding changes to Criminal Justice Social Work, a number of previously shared services are now delivered 'in house'..

In 2014/15, Criminal Justice prepared 911 Criminal Justice Social Work Reports for court. In addition, the following were approved and monitored by Criminal Justice services and partnerships:

- 761 new Community Payback Orders, including 455 with an unpaid work requirement
- 27 other community orders (Community Service Order, Probation, Supervised Attendance Orders)
- 19 new Drug Treatment and Testing Orders
- 64 individuals released from custody on licence and supervised in the community. At 31 March 2014, 152 individuals were on licence in the community.

Timescales for the completion of unpaid work continue to be challenging for the service. During 2015/16, Procurator Fiscals will be able to impose Fiscal Work Orders, which is likely to add to pressures in the service in terms of identifying sufficient suitable work placements.

Multi-Agency Public Protection Arrangements (MAPPA) are in place for those convicted of sexual offences and violent offences. Renfrewshire Social Work leads and manages the Pathways Partnership Project service for those individuals subject to management and supervision in the community as a result of sexual offending. The extension of MAPPA for violent offenders is anticipated in 2015/16.

Criminal Justice services operate a service to co-ordinate the range of statutory and voluntary services available to support female offenders. Women subject to Community Payback Orders or Supervised Attendance Orders have access to Lifeskills Groups which include interventions in a range of areas including health improvement, literacy services and welfare rights services. Social Work and voluntary sector staff are co-located and the service has been able to begin offering mentoring support for these vulnerable women, and also has a link to services for women subject to gender-based violence. The service has now been in place for a year and is delivering positive outcomes for the women supported by it. An evaluation of the first nine months of the programme shows clearly improved outcomes in relation to mental health and emotional wellbeing, problem solving, housing issues and substance misuse, as well as many other presenting issues.

In partnership with the police, other agencies and other council departments, high-risk offenders are managed through the Multi-Agency Tasking and Co-ordinating Agency (MATAC) and Multi-Agency Risk Assessment Conferences (MARAC) are in place to tackle domestic abuse.

Addictions

At the end of 2014/15, drugs services were working with 1272 service users and alcohol services were working with 1017. This is a considerable increase on the previous year. In the last quarter of 2014/15, responsibility for Addictions Services transferred to the Health and Social Care Partnership, as required by the Public Bodies (Joint Working) (Scotland) Act. The new structures will build on existing strong joint working arrangements and build on the recovery model which is the

primary focus for Addictions services locally. Progress has been made around the recovery agenda and there is a thriving Recovery Cafe in the centre of Paisley regularly attended each week by people in recovery. Funding has also been secured from the banking sector to support families with children up to the age up 8 where parental substance use is a concern.

Planning and Risk Assessment

As with other Council services, Social Work prepared an annual Service Improvement Plan and reports progress with this to elected members. In Renfrewshire, a strategic commissioning approach to planning has been developed within Social Work in recent years and this is now the key planning tool for services and will continue to be in the new structures.

The Council also has formal arrangements for the identification and oversight of potential service level risks. The service produces an annual risk management plan and reports on this twice-yearly to elected members. The avoiding/mitigating actions identified in the risk management plan are monitored quarterly by senior managers within Social Work. As new structures are now in place, a 2015/16 Risk Management Plan has been developed for Children's Services and a joint plan will be produced for integrated health and social care services from 1 April 2016, pending which risk management issues relating to adult and addiction services will continue to report to the Social Work, Health and Wellbeing Policy Board.

Leadership on Social Work Practice

During 2014/15, the CSWO continued to engage with senior managers and staff in relation to service developments, particularly in relation to professional leadership within the new governance structures. The CSWO continues to be the professional lead for social work staff within the Renfrewshire Health and Social Care Partnership and sits on the Integration Joint Board. He continues to have direct responsibility for Mental Health Officers and Guardianships. In addition, he continues to take a prominent role in a number of national groups.

As part of his role, the CSWO will sit on the newly-established Renfrewshire Health and Social Care Partnership Executive Governance Group. He will also chair twice-yearly meetings of senior social care managers as part of his professional leadership and governance role.

7. Improvement Approaches

Social work services for children and families in Renfrewshire were part of a multi-agency inspection which took place in early 2015. Some initial discussions on findings have taken place and a full report is anticipated before the end of the year.

The service also continues to meet regularly with the Care Inspectorate's link inspector to discuss improvement activity within the service.

During 2014/15, an informal review of complaints handling was undertaken, and processes have been revised in light of this, in order to ensure a more consistent approach. In 2015/16, work will begin to align social work processes in terms of the new service structures.

The service is part of Renfrewshire Council's programme in Customer Service Excellence (CSE) and the Public Sector Improvement Framework (PSIF) and all areas of Social Work are covered by these. These involve operational staff in the service's continuous improvement activity. The service is also reviewing and analysing information in relation to complaints in order to increase understanding of how services could be improved from a customer perspective. As new structures are embedded, improvement activity will be refocused to reflect new governance arrangements.

Children's Services are now implementing a Plan, Do, Study, Act (PDSA) approach for Children & Families work and will now roll this out into Criminal Justice Social Work.

8. User and Carer Empowerment

Social work services in Renfrewshire undertake a range of activity focused on increasing personalisation, choice and control for service users and carers and is working towards an outcomes-based approach to service delivery.

Stakeholders, including service users and carers, are represented on the Joint Planning & Performance Implementation Groups (JPPIGs), multi-agency groups with oversight of planning along care group lines. The service also has strong links to Renfrewshire Carers Centre and the Renfrewshire Access Panel. Links with community groups and the third sector are strengthened through the work of the Community Link Team, which administers Section 10 funding to allow community groups to develop and grow. Work to develop joint commissioning plans has service user engagement built in as a key component of the process. A Champions Board for Looked After Children provides an opportunity for all looked after children in Renfrewshire to meet with elected members and senior Council officers to express their views.

The service has invested in additional resources to support the implementation of Self-directed Support. New service users are moving through the process and it is being embedded as 'business as usual'. To date, around one-third of service users have chosen to have the local authority design and arrange their package of care based on an outcomes-focused care plan.

There is recognition that there are many opportunities in Renfrewshire to strengthen community capacity and participation. Activity is currently focused on services for older people and opportunities are being explored under the auspices of Reshaping Care for Older People and as part of the development of the HSCP.

9. Workforce Planning and Development

The development of professional social work and social care staff has continued to be a priority within Renfrewshire. Our staff are involved in front line assessment, support and care for a wide range of service users and carers and require to have the competence, skills and knowledge to carry this out effectively.

Our approach to learning and development in child protection has been refreshed and updated to reflect the complex nature of the work. An ongoing modular programme is offered to all frontline child care staff which will promote core skills and knowledge development for new staff and provides an opportunity for existing staff to refresh their professional role and share their experience and knowledge with newer co workers.

Our Philosophy of Care approach in the residential child care service has been supported by an extensive education programme developing staffs skills and competence in a range of areas including abusive behaviours, neglect and protection issue. This approach has been supported by our qualification agenda; all of our staff meet the national qualification standards.

Our approach to self-directed support continues to gather momentum. As our staff have become more familiar with the approach and systems utilised our learning and education programme has adapted to reflect the changing needs of practitioners. The programme now focuses on working with staff to enhance and develop their partnership skills; working in a co-production model with service users and their families, guiding and enabling individuals to shape and develop themselves and their lives. This training has been offered in local venues to mixed agency groups, working in short bursts to maximise peoples time. A mentoring and support model has also been utilised to support individuals on their learning journey.

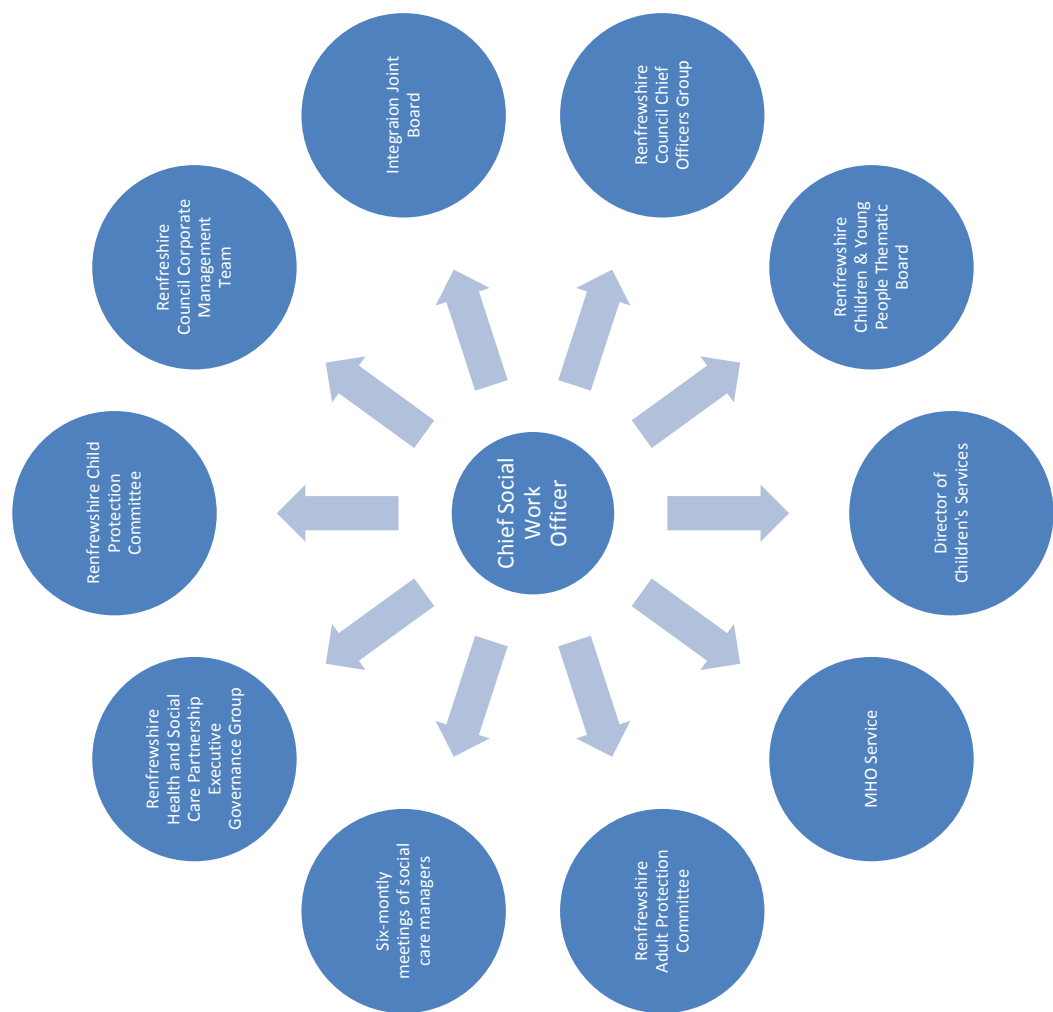
Our frontline home care, residential and day care staff are all involved in structured learning programmes; individuals all complete regular training in moving and assisting, health emergencies, dealing with dementia etc and our own promoting positive behaviour programme. This is a considerable investment by the Council and reflects the desire to ensure staff are confident and equipped to deliver a high quality service to those who use our services. These programmes are further enhanced by our approach to qualification with all of our residential and day care staff qualified and a considerable number of our large home care work force.

Multi agency practice development is a cornerstone of our learning agenda. The training group around adult and child protection continue to develop a range of learning programmes around the broad protection agenda to staff form within the partnership. The children's services group has been reformed to widen the focus of the group to take into account the learning requirements from the Children and Young People (Scotland) Act 2014. Training in relation the named person and the Child's Plan will be a core element of the programme.

The public service reforms that are taking place within social care will continue to develop our partnership working. In Renfrewshire this will take place with Health and Education professionals building on the strengths and success that we currently have in place through strong and clear learning strategies for the next 3 years. The Renfrewshire Health and Social Care Partnership will develop a workforce plan for integrated services.

Appendix 2: The CSWO's role in local governance arrangements

The Chief Social Work Officer has a lead role in the following groups within Renfrewshire Council:



To: Council

On: 24 September, 2015

Report by: Director of Finance and Resources

Heading: **Local Government Boundary Commission for Scotland – Fifth Review of Electoral Arrangements – Consultation on Ward Boundaries**

1. Summary

- 1.1 The Council at its meeting held on 30 April, 2015 approved its response relative to the Local Government Boundary Commission for Scotland's (the Commission) proposals for consultation in relation to the ward boundaries within Renfrewshire Council local authority area in terms of its Fifth Review of Electoral Arrangements.
- 1.2 The Council also agreed unanimously, under the terms of Section 19 (1) of the Local Government (Scotland) Act 1973, to call on the Commission to hold a local inquiry into the impact on Renfrewshire of the Review of Electoral Arrangements.
- 1.3 The Commission considered responses received before agreeing its proposals for consultation with the public. The Commission has intimated that these are not the final recommendations. Once the public consultation has closed the Commission will revisit all 32 reviews before deciding on the next steps.
- 1.4 This report provides details of the Commission's response to the Council's proposals, as appended hereto, and the 12-week public consultation which started on 30 July, 2015 and runs until 22 October, 2015.
-

2. Recommendation

- 2.1 That the report be noted.
-

3. Background

- 3.1 The Council at its meeting held on 30 April, 2015 considered a report relative to the Commission's Fifth Review of Electoral Arrangements in Scotland.
- 3.2 The report noted that the consultation document did not provide a great deal of information and was insufficient to enable the Council to determine all that had been taken into account by the Commission when creating the proposals for the new wards. However, the main points noted were that the number of wards was increased from 11 to 13; none of the wards remained unaltered; there would be nine wards each electing three members and four wards each electing four members; Johnstone had its own single ward and Paisley was given two additional wards which, if Gallowhill was included, would be divided into seven wards, all of which would be three-member wards. It was also noted that Erskine would be split between two wards.
- 3.3 The Commission wrote to the Council in July, 2015 and indicated that they rejected the Council's request for a local inquiry at this stage. The letter stated that the Commission would normally hold a local inquiry when it considered it did not have sufficient information to reach an informed decision about a particular area therefore it was not minded to consider a local inquiry in advance of receiving responses to the public consultation.
- 3.4 The Commission did however accept a limited number of the changes to their proposals put forward by the Council which will now form part of the consultation and these were detailed in the appendix to their letter and which is appended to this report. For example, they have accepted the changes to the ward names that the Council put forward. They have also accepted the criticism made by the Council of the intention to split Erskine and it looks as if the existing Ward 11 will be retained as one of the wards. They advise that they have also made some changes to the boundaries between the new wards 8 and 9 and between wards 9 and 10 to reflect physical boundaries.
- 3.5 Apart from these limited points the document issued for public consultation was the same as that considered by the Council at its meeting held on 30 April, 2015.

- 3.6 The 12-week public consultation started on 30 July, 2015. The Leadership Board at its meeting held on 18 February, 2015 had agreed, recognising the importance of facilitating the fullest local discussion of potential ward boundaries, and the possible permutations thereof, in the interests of local democracy, to request that the Commission consider the consultation period being from 15th May to 30th September, 2015. However, the Commission rejected this proposal. The following link is to the relevant page on the Commission's website which contains full details of the consultation and the proposals in respect of the Ward boundaries in Renfrewshire, http://www.lgbc-scotland.gov.uk/reviews/5th_electoral/renfrewshire/
- 3.7 As detailed in paragraph 1.3 above, once the public consultation has closed the Commission will revisit all 32 reviews before deciding on the next steps.

Implications of the Report

1. **Financial** - none
2. **HR & Organisational Development** - none
3. **Community Planning** –
4. **Legal** – in terms of the Local Government (Scotland) Act 1973, the electoral boundaries for local authorities must be reviewed every 8 to 12 years.
5. **Property/Assets** - none
6. **Information Technology** - none
7. **Equality & Human Rights**
 - (a) The Recommendations contained within this report have been assessed in relation to their impact on equalities and human rights. No negative impacts on equality groups or potential for infringement of individuals' human rights have been identified arising from the recommendations contained in the report. If required following implementation, the actual impact of the recommendations and the mitigating actions will be reviewed and monitored, and the results of the assessment will be published on the Council's website.
8. **Health & Safety** - none
9. **Procurement** – none
10. **Risk** - none
11. **Privacy Impact** - none

Background papers: letter received on 21 July, 2015 from the Boundary Commission for Scotland

Author: Lilian Belshaw, Democratic Services Manager
0141 618 7112 (lilian.belshaw@renfrewshire.gcsx.gov.uk)



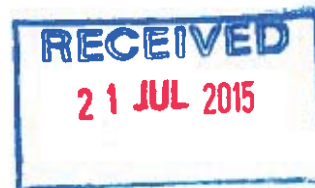
Local Government Boundary Commission for Scotland

Thistle House, 91 Haymarket Terrace, Edinburgh, EH12 5HD

Chair: Ronnie Hinds CPFA

Secretary: Isabel Drummond-Murray

Sandra Black
Chief Executive, Renfrewshire Council
Renfrewshire House
Cotton Street
Paisley
PA1 1WB



Dear Ms Black,

FIFTH REVIEWS OF LOCAL GOVERNMENT ELECTORAL ARRANGEMENTS

Thank you for Renfrewshire Council's response to the Local Government Boundary Commission's consultation on its proposals for ward boundaries that ran between 19 March and 19 May 2015. I am writing to update you on the Commission's consideration of responses received and plans for the public consultation phase.

The Commission considered responses received at its meetings on 9 June and 7 July before agreeing its proposals for consultation with the public. It is important to note that these are not final recommendations. In many cases the Commission has agreed to adopt changes suggested by Councils for the purposes of the public consultation; in other cases it has retained its original proposals at this stage. Once the public consultation has closed the Commission will revisit all 32 reviews before deciding on next steps.

The Commission considered Renfrewshire Council's response at its meeting on 9 June. An extract from the minute is attached at Appendix A. The Secretariat is preparing consultation materials that will reflect the position agreed at that meeting.

Your Council requested that the Commission hold a local inquiry into the impact on Renfrewshire of the Review of Electoral Arrangements. The Commission would normally hold a local inquiry when it considered it did not have sufficient information to reach an informed decision about a particular area. For that reason the Commission is not minded to consider a local inquiry in advance of receiving responses to the public consultation.

The public consultation phase will begin on 30 July and run to 22 October. We will shortly be providing your Council with materials for display points and appreciate your help in distributing and displaying these. We will also send your office a copy of the consultation materials for your information. All materials and meeting papers and minutes will be published on our website at the start of the consultation.

established by Parliament to advise Ministers on local government boundaries

phone: 0131 538 7510

email: lgbc@scottishboundaries.gov.uk

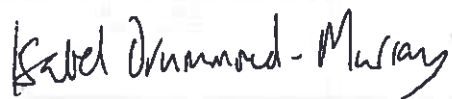
fax: 0131 538 7511

web: www.lgbc-scotland.gov.uk

The Commission is grateful for the input from Councils received to date and hope to continue that positive engagement during the public consultation phase. We are of course happy to take further views from the Council prior to preparing final recommendations to Ministers. It would be helpful too if your officers were able to help answer points that may arise during the next phase of the review and on which the Secretariat may require clarification.

Please do not hesitate to contact me if you have any questions at all on the process to date and the next steps.

Isabel Drummond-Murray

A handwritten signature in black ink that reads "Isabel Drummond-Murray". The signature is written in a cursive, flowing style.

Secretary

Appendix A

Extract of Minutes of Meeting held at Thistle House, 91 Haymarket Terrace, Edinburgh

Tuesday 9 June 2015

Consultation with Councils on ward boundaries: Renfrewshire (LGBCS Paper 2307)

1. The Commission considered Paper 2307 and noted that Renfrewshire Council made a number of points regarding the proposed wards and the Commission's work during the 5th Reviews of Electoral Arrangements.
2. The Commission was disappointed that Renfrewshire Council felt that the consultation document lacked detail as to what has been taken into account by the Commission. However, it agreed that more could be done to publicise the Commission's meeting papers and associated minutes online and include a statement on the Commission's reasons for deciding on its preferred option in the consultation document, such as an extract from the minutes of the relevant meetings.
3. The Commission noted the misinterpretation of the overall parity benchmark and agreed to include a definition in future consultation documents.
4. The Council offered alternative suggestions for names of some proposed wards. The alternative suggestions were:
 - Ward 1: Renfrew North and Braehead
 - Ward 2: Renfrew South and Gallowhill
 - Ward 3: Paisley Northeast and Ralston
 - Ward 8: Paisley Southwest and Elderslie
 - Ward 10: Bridge of Weir, Howwood, Kilbarchan and Lochwinnoch
 - Ward 11: Linwood and Craigends
5. The Commission agreed to adopt these alternative names for the proposed wards.
6. The Council queried the Commission's proposals for wards 3 and 4 however the Commission was content that its proposals dealt effectively with community ties in those wards given the levels of deprivation and limits on acceptable parity.
7. The Commission was also content that its proposals did not risk breaking ties between Elderslie and the southern part of Johnstone, which have shared a ward since 2007. The Commission considered that the links within the town of Johnstone are probably stronger than those between Elderslie and parts of

Johnstone. That, combined with the opportunity presented by the increase in councillor numbers to enable Johnstone community council area to be coterminous with a single ward boundary, had greater weighting for the Commission than those ties developed since the existing ward's establishment in 2007.

8. The Council's response highlighted the division of Erskine in the Commission's proposals. The Secretariat suggested that the existing Erskine and Inchinnan ward could be largely reinstated and the remainder of Erskine community council area north of the A898 retained in a ward with Bishopton and Langbank.
9. The Commission was content to agree to the suggested changes to the proposals for ward 13 which would improve alignment with non-denominational primary school catchments in the area and keep the entire Inchinnan community council area in a single ward. The resulting forecast overall parity for the council area would not be significantly affected.
10. The Council highlighted Bridge of Weir's links with villages in the north and northwest of the council area, with which it has shared a ward since 2007. The Commission was of the opinion that Bridge of Weir's inclusion in ward 10 allowed the ward to comprise an integer number of community council areas and avoided the division of settlements elsewhere in the council area.
11. In its response, the Council pointed out that some proposed boundaries between wards 8 and 9 and between wards 9 and 10 that followed community council boundaries in the area did not reflect physical features. The Commission agreed to adopt the suggested amendments as shown in Appendix D of LGBCS Paper 2307.
12. Renfrewshire Council had called for a local inquiry into the impact on Renfrewshire of the Review of Electoral Arrangements and this was noted by the Commission. The Commission decided that a local inquiry without the benefit of a public consultation beforehand would be premature.
13. As such the Commission provisionally agreed to consult with the public using the ward boundaries unaltered from the Council Consultation except for the changes agreed as described in LGBCS Paper 2307 Appendices C and D.

To: Council

On: 24 September 2015

Report by: Chief Executive

Heading: Redevelopment of the Former Arnotts Building, Gauze Street, Paisley

1. Summary

- 1.1 Renfrewshire Council has clearly stated its ambition to prioritise the economic regeneration of Renfrewshire by investing in the many strengths of the area including its built heritage, culture, businesses, educational opportunities, and strengths of its community.
- 1.2 The report seeks to provide members with an update on the specific proposal to assist with the redevelopment of the former Arnotts site, a key element of the ongoing successful regeneration of Paisley Town Centre and the wider Renfrewshire economy and seeks authority to increase the limit on the existing loan facility on a temporary basis to ensure continued cashflow in the project.

2. Recommendations

- 2.1 It is recommended that Council :
- Note the significant positive progress made in the redevelopment of the former Arnotts building in Paisley town centre.
 - Approve the extension of Development Funding Facility as outlined in paragraph 3.7 below.
-

3. Background

- 3.1 Members will be aware of the work being taken forward to deliver economic regeneration across Renfrewshire. In this context at its meeting of 27 February 2014 amongst a range of other regeneration proposals; Council agreed a series of measures to advance the redevelopment of the former Arnotts building.
- 3.2 Since then Park Lane Developments (Renfrewshire) LLP, which is the Council's Limited Liability Partnership (LLP), has continued to manage the delivery of this project and to this end have made considerable progress in the provision of 11 residential flat units for sale and the formation of ground floor commercial space.
- 3.3 In this context it was recognised that the financial deliverability of the development proposal, including assumed sales values and the terms of the lease, would continually be reviewed by Council officers to ensure that the scheme as delivered was an acceptable and financially viable proposal which would support a commercial return for the LLP. At the same time it was recognised that the investment by the Council would be monitored and reported to Members within the terms of the relevant Standing Orders and Financial Regulations.
- 3.4 Subsequent to this, at its meeting of June 26th 2014, Council committed to a development funding package to support the redevelopment of the former Arnotts Building and a commitment to enter into a Head Lease of the commercial space on the ground floor. These measures by the Council provided the LLP with the ability to let the contract for the construction works that are currently underway.
- 3.5 It is recognised that this commitment by the Council has been crucial in unlocking what is now a key investment in the regeneration of Paisley town centre. Substantial positive progress has been achieved by the LLP over the course of 2015 to advance the redevelopment and to realise the anticipated regeneration benefits, re-enforcing the importance of the Council's agreement to support the redevelopment proposals. The LLP is progressing the physical redevelopment project on time and within the project budget. In addition, as was anticipated in the redevelopment business plan, market interest in the residential units has been strong. At present nine of the eleven residential units have secured sale reservations off plan and well in advance of the planned completion of the development in early 2016, with positive sales progress anticipated in relation to the remaining two units.
- 3.6 At the same time, the long term sub-lease of the Ground Floor commercial space is nearing completion which in turn will deliver a new Bar and Grill restaurant facility in the town centre. Early indications are that the company will be seeking to create a high quality offering with seating for up to 100 covers which represents a substantial commitment to the ongoing regeneration of Paisley and will provide a significant boost to the evening economy and offer of Renfrewshire.

- 3.7 Within the approved redevelopment business plan that is being supported by the Council, the LLP is progressing the planned sale of the commercial unit, which would include the Council head lease arrangement with the LLP. Positive progress is being achieved by LLP in this respect with commercial and legal negotiations to conclude a sale with a prospective investment purchaser currently ongoing. In the original business plan it was anticipated that the investment sale would be pre-sold ahead of completion of the development at or around October 2015. However indications are that this is likely to take longer to legally and financially conclude with the prospective purchaser. In the context of the development cashflow profile, the investment sale of the commercial unit pushing out beyond this original timeframe requires an increase in the Development Funding facility provided by the Council. This had originally been set at £1.6 million and it is proposed to increase the Development Funding facility to £2.070 million to reflect the revised timing of the commercial unit and subsequent impact on the development cashflow profile. In line with the original development funding agreement, this would continue to be secured against the development site and all sale proceed from the residential units and commercial unit sale are paid immediately to the Council to pay down the development funding facility.
-

Implications of the Report

1. **Financial:** The Council has previously made provision for the financial support required to deliver the refurbishment of the Arnotts Building and the Funding Facility provided by the Council for the development is protected through appropriate security arrangements over the development site. The proposed extension of the facility is set at £2.070 million in line with the statutory limit of 90% of the estimated value of the land on completion of the building works, providing flexibility to the LLP in managing the development cashflow requirements.
2. **HR & Organisational Development:** None.
3. **Community Planning - Jobs and the Economy –** The redevelopment of the Arnotts Site and the corresponding increase of people living in the town centre is in keeping with the aim of growing the footfall within the town which will benefit local business.
4. **Legal –** appropriate adjustments to the legal agreements between the Council and the LLP would be required to reflect an increase to the funding facility.
5. **Property/Assets –** N/A
6. **Information Technology -** None.
7. **Equality & Human Rights:** The Recommendations contained within this report have been assessed in relation to their impact on equalities and

human rights. No negative impacts on equality groups or potential for infringement of individuals' human rights have been identified arising from the recommendations contained in the report.

8. **Health & Safety:** None.
9. **Procurement:** Any contractual arrangements required will be made in accordance with the Council's statutory requirements in respect of the EU regulatory requirements, the Council's Standing orders Relating to Contracts and the Council's Financial Regulations.
10. **Risk:** None
11. **Privacy Impact** – N/A

List of Background Papers

Author: Ken Graham, Head of Corporate Governance

To: Council

On: 24 September 2015

Report by: Director of Children's Services

Heading: School Estate Management Planning

1. Summary

- 1.1. On 8 May 2014 the education policy board approved the school estate management plan (SEMP). This outlined a number of priorities for the council based on the condition and sufficiency core facts. One of the highest priorities highlighted within the agreed SEMP was to address the poor condition and sufficiency of St Fergus' Primary School in Paisley.
- 1.2. Following a preliminary feasibility study it was agreed that the council would achieve best value by building a new school for St Fergus' on land owned by the council which is immediately adjacent to the current site.
- 1.3. At its meeting in February 2013 the council approved a capital investment of £30m for the further development of the school estate. In February 2014 a further allocation of a further £2.5m of investment was made. In addition to this funding approximately £2m has also been made available by the Scottish Government in order to enhance and extend accommodation for early years.
- 1.4. In line with the priorities established by the SEMP and the legislative requirements detailed in the Schools (Consultation) (Scotland) Act 2010 approval was granted by the education policy board on 21 August 2014 to consult with all stakeholders on the relocation of St Fergus' Primary School to a new building on an adjacent council owned site.
- 1.5. The consultation formally opened on 6 October 2014 and closed on 25 November 2014. The response to the consultation was brought back to the education policy board on 5 March 2015. At this meeting approval was granted for the development of design proposals, including project design, fully developed project costing, financial assessment and funding approach for the construction of the new school.

- 1.6. The report on school estate priorities which was approved by the education policy board on 8 May 2014 noted that not all projects were fully funded at this time. Only projects where funding is available would be taken forward to consultation and design. The proposal to rebuild St Fergus' Primary School was fully funded within the resources available as it was set as the highest priority for the council.
 - 1.7. The council was approached by the Scottish Futures Trust (SFT) in September 2014 in order to consider the possible funding of one of the council's current capital projects. The proposal discussed was to provide capital funding on a 50:50 basis for a condition 'C' building. It was agreed that the most suitable project to receive this funding was St Fergus' Primary School. This was confirmed by the Scottish Government in November 2014. Confirmation was requested by the council that the project could be delivered within agreed timescales and that there were no risks to delivery. The principle agreed was that investment made by the Scottish Futures Trust would allow funding already allocated within the council's asset strategy could be released for reinvestment in other projects.
 - 1.8. The projected cost for the new building was £5.9m. This includes the cost of demolition of the old school. Only the build costs for St Fergus' would be shared by SFT. As a result it is anticipated that we would receive funding in the order of £2-2.5m. This figure will only be confirmed following further negotiation, similar to previous school estate projects.
 - 1.9. The delay in confirmation of funding from SFT relates to the accounting treatment associated with infrastructure projects being delivered through the Non Profit Distributing Model (NPD) utilised by the Scottish Government. Until these issues are resolved SFT have indicated that they will not be in a position to provide formal confirmation of any further funding.
 - 1.10. The design phase of the new school is now well advanced with tender documents being prepared to go to the market later in September 2015. At this stage we have not received final clarification of funding from SFT. As a result it is proposed that the council proceeds to tender based on the overall capital funding available to it without reliance on additional resources from the Scottish Futures Trust. Should SFT funding not be forthcoming then a further report will be brought back outlining the implications for the overall SEMP.
 - 1.11. Negotiations will continue with SFT in order to secure additional resources for priorities identified within the School Estate Management Plan. Further confirmation will be brought to the council at a suitable date in the future following conclusion of these negotiations.
-

2. Recommendations

- 2.1. The council is asked to:
 - note the content of this report;
 - approve the funding approach outlined;
 - approve council officers ongoing negotiations with SFT; and

- note that a further progress report will be presented to council at a future date.
-

3. Background

- 3.1. Renfrewshire Council's vision for its school estate is to promote learning and achievement, and to give our children and young people the opportunity to learn in the best possible environment.
- 3.2. The SEMP sits within the Council's corporate asset management plan to ensure the most effective use of all council assets. The purpose of the SEMP is to set out a strategy to focus the resources available for new and redesigned school and pre 5 accommodation.
- 3.3. The SEMP is guided by Scottish Government's 9 principles for school estate management planning and the Council's 4 objectives for the school estate in Renfrewshire:

Scottish Government Principles:

1. Good consultation to support better outcomes;
2. Innovative design and change informed by experience;
3. A more integrated, holistic and longer term approach to change;
4. Schools must be in a condition to support and enhance their functions;
5. Schools must be more suitable and inclusive, better future proofed for flexibility and adaptability;
6. Schools should be greener, more sustainable and environmentally efficient;
7. A well managed estate should represent and deliver best value;
8. Schools should drive and support effective learning and teaching; and
9. Schools should best serve their communities.

Council Objectives:

1. To provide the best educational experience for all learners in Renfrewshire;
 2. To satisfy the condition, sufficiency and suitability core facts;
 3. To retain services within communities where possible; and
 4. To provide environmentally and economically sustainable facilities with lower carbon footprints.
- 3.4. The Council's SEMP aims to improve the fabric, efficiency and suitability of school buildings. To assist councils in making progress towards this objective a set of indicators referred to as 'core facts' are gathered on an annual basis. These core facts provide ratings with respect to a school's condition, sufficiency and suitability.
 - 3.5. Core facts ratings are as follows:
 - A Good
 - B Satisfactory
 - C Poor
 - D Bad

- 3.6. Through its school estate project team the Council continually reviews the performance of the school estate in terms of these core fact findings.
- 3.7. This process identified that the existing St Fergus' Primary School building was not performing well for the school community as it was too big and the condition of the building was deteriorating.
- 3.8. Building on this intelligence elected members approved an approach to engage school communities and interested parties in the development of the SEMP and in respect of the property performance challenges facing St Fergus' Primary School the review concluded that:
- the educational experience for children and young people would be improved if delivered in a facility specifically designed to support education in the 21st century;
 - the condition and sufficiency challenges facing this school are such that the most appropriate, best value approach would be to relocate the school to a new school building on an adjacent council owned site; and
 - a consultative approach, involving all stakeholders and service users, would deliver a new build school that would enhance the educational experience for all children and young people attending St Fergus' Primary School. The building would be well designed; recognising current practice in energy management and statutory compliance and it would be sustainable with low carbon emissions.
- 3.9. In line with legislative requirements detailed in the Schools (Consultation) (Scotland) Act 2010, amended through the enactment of the Children and Young People (Scotland) Act consultation on the proposal to relocate the existing St Fergus' Primary School to a new building on an adjacent council owned site was undertaken and approved by the education policy board in March 2015.
- 3.10. It is proposed that the new school should be operational by Spring 2017. The agreed programme is as follows:
- | | |
|--|--------------|
| • Consultation conducted | October 2014 |
| • Approval to proceed received | March 2015 |
| • Start of design phase | March 2015 |
| • Start of construction phase | January 2016 |
| • School operational | April 2017 |
| • Demolition of vacant facilities commencing | June 2017 |
- 3.11. A further phase of funding from SFT was announced in September 2014. There was not to be a bidding process as in previous phases. In this round there was to be an ongoing discussion between the council and SFT to agree an appropriate project.
- 3.12. The prerequisite for inclusion was for condition 'C' buildings having an impact on the largest number of children. In addition there needed to be clarity that there are unlikely to be any planning or consultation issues resulting in delay.

- 3.13. As the full scope of our current SEMP is unfunded, inclusion in the next phase of SFT funding would allow us to extend the scope of our current programme of works.
- 3.14. Following extensive discussions it has been agreed with the Scottish Futures Trust that the new build of St Fergus' Primary School will receive capital funding on a 50:50 basis. Although this has been agreed in principle the council has not yet received formal confirmation of this funding. As a result the next phase in the implementation requires to progress without reference to this allocation.
- 3.15. The underlying issue which the SFT is dealing with on behalf of the Scottish Government and which is being intimated by the SFT as the cause of the delay, relates to the accounting treatment associated with projects being delivered through the Non Profit Distributing Model (NPD) and Hub models used by the Scottish Government to deliver certain infrastructure programmes.
- 3.16. The SFT are working through some proposed changes to both NPD and Hub models to resolve the current accounting treatment issue. These negotiations remain ongoing and at this stage the SFT have not been able to provide an indication when they anticipate it will be resolved.
- 3.17. Although the St Fergus project does not involve either the NPD or Hub Models, were the Government not to achieve the desired accounting classification this is likely to impact on their planned capital and revenue budgets - consequently it has been indicated that formal confirmation of the St Fergus funding offer will not be provided until this issue is resolved.

Implications of this report

1. Financial Implications

There are no immediate financial implications for the Council outwith the proposed adjustment to the funding approach for the existing SEMP programme.

2. HR and Organisational Development Implications

None.

3. Community Plan/Council Plan Implications

Children and Young People

- The proposed new school will provide learning facilities that are fit for the 21st century.

Greener

- The proposed new school will be environmentally and economically sustainable.

4. Legal Implications

None.

5. Property/Assets Implications

The School Estate Management Plan provides a robust framework to

ensure the school estate is fit for purpose.

6. Information Technology Implications

None.

7. Equality and Human Rights Implications

The Recommendations contained within this report have been assessed in relation to their impact on equalities and human rights. No negative impacts on equality groups or potential for infringement of individuals' human rights have been identified arising from the recommendations contained in the report because for example it is for noting only. If required following implementation, the actual impact of the recommendations and the mitigating actions will be reviewed and monitored, and the results of the assessment will be published on the Council's website.

8. Health and Safety Implications

None.

9. Procurement Implications

The procurement of the new school will be reported to a future board meeting.

10. Risk Implications

If SFT funding is not secured then there is a risk to the delivery of the project within the agreed timescales.

11. Privacy Impact

None.

List of Background Papers

Background Paper 1: Report on the consultation to develop the School Estate Management Plan (SEMP) and proposals to address the property challenges in the primary and pre 5 estate, Education Policy Board, 8 May 2014

Background Paper 2: Proposal to Consult on: The Relocation of St Fergus' Primary School to a New School Building; and a Catchment Review Affecting St Fergus' and St Mary's Primary Schools, Education Policy Board, 21 August 2014

The foregoing background papers will be retained within children's services for inspection by the public for the prescribed period of four years from the date of the meeting. The contact officer within the service is Gordon McKinlay, 0141 618 7194, gordon.mckinlay@renfrewshire.gcsx.gov.uk.

Children's Services

GMcK/LG

3 September 2015

Author: Gordon McKinlay, 0141 618 7194, gordon.mckinlay@renfrewshire.gcsx.gov.uk

To: Council

On: 24 September, 2015

Report by: Director of Finance and Resources

Heading: **Children's Hearings Scotland – Partnership Agreement with Renfrewshire Council**

1. Summary

- 1.1 The Council at its meeting held on 28 February, 2013 agreed a Partnership Agreement (the Agreement) with Children's Hearings Scotland (CHS) for the two-year period ending on 23 June, 2015.
 - 1.2 The Agreement now requires to be renewed and the purpose of this report is to seek the Council's approval.
 - 1.3 A copy of the proposed Agreement is appended to the report.
-

2. Recommendations

- 2.1 That the terms of the Partnership Agreement between Children's Hearings Scotland and the Council, as set out in the appendix to the report be agreed;
- 2.2 That it be delegated to the Head of Corporate Governance to approve the renewal of subsequent versions of the Agreement provided there are no material changes to the previously approved terms; and
- 2.3 That it be delegated to the Head of Corporate Governance to make the necessary arrangements for the annual Children's Panel and AST members' recognition event.

3. Background

3.1 As reported to the Council meeting on 28 February, 2013 the previous system of administration, management and support for Children's Panel members was replaced under the Children's Hearings (Scotland) Act 2011 by a new structure comprising CHS, the Renfrewshire Area Support Team (AST) (which replaced the Children's Panel Advisory Committee) and the Council.

3.2 The Agreement was made in terms of the 2011 Act for the support and administration requirements of the AST.

3.3 The Children and Young People (Scotland) Act 2014, in relation to administrative support by local authorities, amended the 2011 Act to require that

"a constituent authority must provide an area support team with such administrative support as the National Convener considers appropriate".

Administrative support means staff, property or other services which the National Convener considers are required to facilitate the carrying out by an AST of its functions.

3.4 In preparation for the Agreement's renewal, the National Convener attended a meeting in Renfrewshire and provided an overview of experiences CHS had with different ASTs throughout Scotland. He noted that there were evident variations in practice and the level of support offered by local authorities to ASTs and in the level of service volunteer AST members might expect to receive. There was discussion on the operation of the AST over the last two years in Renfrewshire and it was agreed that there were things that were working well and that both parties would wish to maintain and that there were areas that could be improved. The National Convener proposed that the Agreement be renewed to 24 June 2017 with the annual review process providing an opportunity for review in the interim.

3.5 In the main, the terms of the Agreement are not significantly different to that agreed in 2013. However, the National Convener has requested (a) that the Agreement include arrangements for working outside normal office hours. This would not be expected for the conduct of routine business but only in exceptional circumstances and the AST will provide advance notice of requirements for administrative support outwith normal office hours to allow arrangements to be put in place; and (b) that the Council contribute to a jointly-funded annual local recognition event for Children's Panel and AST members with contributions from both the Council and CHS being agreed in advance. These requests are considered to be acceptable.

- 3.6 To support the AST, CHS provides (a) continuity of funding for the purposes of the recruitment, appointment, training and assessment of Panel and AST members, advice, guidance and information to enable AST members to fulfil their responsibilities, payment of expenses for all volunteers, including panel members, payment of Protection of Vulnerable Groups (PVG) fees for all Panel and AST members; (b) support and training through a national system, provision of and training for the IT software package which assists in the day-to-day management of the Children's Panel and general support and advice for AST members; (c) encouraging the learning and development of ASTs through sharing of good practice and effective performance management; and (d) general support for the clerk and his colleagues supporting the AST.
- 3.7 The Council provides (a) a member of staff suitably trained, qualified and experienced to act as clerk of the AST carrying out administrative and secretarial support to the Area Convener and the e AST; organising AST meetings; assisting the Area Convener with performance of his duties, dealing with administration of expenses, and the provision of statistics and reports; (b) accommodation and office and support facilities to support functions of the AST as required.
-

Implications of the Report

1. **Financial** - support to the AST will be met from within the current budget.
2. **HR & Organisational Development** - none
3. **Community Planning** – none
4. **Legal** - The Children and Young People (Scotland) Act 2014 requires that “a constituent authority must provide an area support team with such administrative support as the National Convener considers appropriate”.
5. **Property/Assets** - none
6. **Information Technology** - none
7. **Equality & Human Rights**
 - (a) The Recommendations contained within this report have been assessed in relation to their impact on equalities and human rights. No negative impacts on equality groups or potential for infringement of individuals' human rights have been identified arising from the recommendations contained in the report. If required following implementation, the actual impact of the

recommendations and the mitigating actions will be reviewed and monitored, and the results of the assessment will be published on the Council's website.

- 8. **Health & Safety** - none
- 9. **Procurement** – none
- 10. **Risk** - none
- 11. **Privacy Impact** - none

Background papers: Note of meeting between Renfrewshire Council and National Convener

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Children's Hearings Scotland

Renfrewshire Council

Agreement

1. This Agreement is established between Children's Hearings Scotland (CHS) and Renfrewshire Council (the Council) under the terms of the Children's Hearings (Scotland) Act 2011, and relates to the support and administration requirements of the Renfrewshire Area Support Team, as defined by the Act.

Background

2. The 2011 Act makes a number of changes to the children's hearings system ("the System") to help ensure that the System is nationally consistent and locally delivered, to ensure that all hearings are child and young person centred and that they make effective, evidence based decisions.
3. The 2011 Act provides for:
 - a new position of National Convener to provide leadership, support and coherence for panel members across Scotland;
 - the establishment of CHS, a new dedicated national body which will provide coherent and consistent support for panel members across Scotland, and support for the National Convener in the exercise of his/her responsibilities;
 - the establishment of a national Children's Panel to replace the existing 32 local Panels;
 - the establishment of Area Support Teams (ASTs) on a collaborative basis between local authorities and CHS to take local responsibility for the recruitment, selection, training, retention, support and deployment of panel members, and the operation of the System in local areas;
 - appointments to ASTs to be made by the National Convener, key among these will be the Area Convener who will provide leadership and direction to the AST and ensure that it fulfils its responsibilities.
4. The Council undertakes to support the operation of the Renfrewshire AST, panel members and the System as set out in this Agreement.
5. ASTs will:
 - Uphold the CHS vision, mission and values
 - Work within the CHS national standards at local level
 - Carry out functions on behalf of the National Convener to support members of the Children's Panel who sit on hearings in their local area

- Work with local authorities, the Scottish Children's Reporter Administration (SCRA) and all relevant partners towards continual improvement across the Children's Hearings System.
6. ASTs will have responsibility for panel member recruitment, selection, induction and practice observation, for rota management and for supporting panel members at local level. They will report regularly to the National Convener to share information about trends, issues, problems and best practice, so that the quality of practice across Scotland improves. AST members will act as ambassadors for the Children's Panel and represent it to other organisations and employers locally.

Purpose of the Agreement

7. The purpose of this Agreement is to record the commitment of CHS and the Council to support:
- the System in Scotland, and the national children's panel and underpinning framework of standards, in line with the terms of this Agreement
 - administration of the Renfrewshire AST by the Council through the provision of the services of an AST clerk, and his or her team, and adequate accommodation, office and administration support required for the effective operation of the Renfrewshire AST
 - the national children's panel within the Renfrewshire AST area through the Council providing accommodation, administrative support and resources which will assist the AST and CHS with recruitment and retention of sufficient panel and AST members at the area level.
 - the System in the Renfrewshire AST area by CHS providing continuity of funding, effective support to ASTs, partner engagement and consultation, and information, advice and guidance in line with agreed national standards
8. **This Agreement is intended to underpin a shared commitment to the System by establishing a clear, uniform understanding across Scotland of the services to be provided for the support and administration of ASTs, and to clarify the commitment of the parties involved to the provision of these services.**

Duration

9. This Agreement shall commence on the 24 June 2015 **and unless the Parties agree otherwise, shall subsist until 30 June 2017**. The Parties shall review this Agreement annually to agree the services to be provided during the following year.

Principles

10. The System, as revised under the terms of the 2011 Act, is based on well-established principles which place the child at the centre of our concerns, requiring the operation of

the System to be fair and responsive and to be administered effectively and efficiently. Eight standards for the operation of the System have been set out in a national standards framework (the National Standards):

1. Children are at the centre of everything we do
 2. Panel members are well equipped and supported to undertake their role
 3. Panel member practice is consistent across Scotland
 4. Every children's hearing is managed fairly and effectively
 5. Every children's hearing makes decisions based on sound reasons in the best interests of the child or young person
 6. AST members are well equipped and supported to undertake their role
 7. Communication and information sharing across the Children's Panel, ASTs and CHS is clear, appropriate and purposeful
 8. Functions, roles and responsibilities are clearly defined and understood within the System
11. It is acknowledged that these standards will only be achieved through a shared commitment by the National Convener, CHS, Renfrewshire AST, panel members and local authority partners. The effective operation of the Renfrewshire AST is central to the achievement of these standards, and in this regard, the contribution by the Renfrewshire AST clerk and his/her team is of critical importance.

Service Commitment

Services to support the Renfrewshire AST

12. CHS will provide:
- i) Continuity of funding in relation to
 - a. the recruitment, appointment, training and assessment of Renfrewshire panel members
 - b. the recruitment, appointment, training and assessment of Renfrewshire AST members
 - c. the advice, guidance and information required to enable Renfrewshire AST members to fulfil their responsibilities
 - d. the payment of expenses for all volunteers including panel members, the Area Convener and Renfrewshire AST members in accordance with the national scheme of expenses to be prepared and updated from time to time by CHS
 - e. the payment of Protection of Vulnerable Groups (PVG) fees for all panel members and AST members.
 - ii) Support and training through

- a. the development of a national training curriculum and delivery to Renfrewshire AST members and panel members
 - b. localised delivery of training including support and funding to the Renfrewshire AST training team
 - c. delivery of Panelpal and CHIRP training for the Renfrewshire AST Clerk and relevant members of their team
 - d. ensuring the National Convener's duty to provide legal and procedural advice for children's hearings is fulfilled and Renfrewshire AST members have the information they require to effectively support the work of panel members
 - e. fielding day-to-day enquiries from Renfrewshire AST and providing advice on the role of Renfrewshire AST members and on any panel member issues that the AST is unable to deal with.
 - f. guiding and monitoring the day to day work of Renfrewshire AST to make sure that it is in accordance with the National Standards.
 - g. creating systems for the exchange of ideas, learning and best practice between ASTs
- iii) The learning and development of ASTs through sharing of good practice and effective performance management including
- a. supporting the National Convener in annual assessment of ASTs and sharing with the Council any issues arising from the annual reporting process
 - b. providing training, advice and support to AST members in the assessment process
 - c. establishing systems for analysing the activities, performance and impact of ASTs and sharing this information with all relevant partners including the local authority
- iv) Support the clerks and their teams through the AST and CHS networks to be established
- v) Other ad hoc and incidental support as agreed with the Council

13. The Council will provide:

- i) A member of staff who is suitably trained, qualified and experienced, to act as the clerk of the Renfrewshire AST and specifically to
 - a. provide general administrative and secretarial support to the Area Convener and the Renfrewshire AST
 - b. organise Renfrewshire AST meetings, including accommodation, agendas, preparation of reports , including financial reports, and minute taking

- c. make administrative arrangements enabling the Area Convener to assess Renfrewshire AST members
 - d. assist the Area Convener with the preparation of reports to the National Convener and the Renfrewshire AST annual report
 - e. ensure the collection, analysis, reporting and return (where required) of information required for performance and monitoring purposes
 - f. maintain a database of panel member workload and allocation to inform local training and recruitment strategies
 - g. provide administrative support to the panel representatives in the preparation of the panel member rota
 - h. liaise with the Area Convener and panel representatives who will put in place arrangements to manage changes to the rota and procedures to ensure that panel members and panel representatives can contact each other out with normal office hours and that panel members are available for emergency hearings and at short notice when required.
 - i. maintain up to date records of panel member availability
 - j. work with the Area Convener and Renfrewshire AST colleagues to ensure the availability of sufficient panel members
 - k. check and process claims for the payment of panel member allowances in keeping with the national scheme of expenses
 - l. work with appropriate CHS staff to prepare expenses budgets and devolved funding plans and make quarterly reports of expenditure in order to reclaim funding from CHS
 - m. respond to telephone and other enquiries in relation to the Renfrewshire AST or the national children's panel
 - n. support the panel member recruitment and selection and reappointment processes
- ii) Accommodation and office support and facilities appropriate to support the functions of the Renfrewshire AST including
- a. office support for Renfrewshire AST meetings
 - b. take all reasonable steps to provide meeting space for Renfrewshire AST meetings both during the day and in the evening if required. If accommodation is needed in the evening the Council will require a minimum of 14 days' advance notice of this
 - c. minute taking and secretarial support for Renfrewshire AST meetings and events, with an expectation that these will usually take place within normal office hours, Monday to Friday. Working outside normal office hours will not be expected for the conduct of routine business but only in exceptional circumstances. The AST will provide a minimum of 14 days' advance notice of requirements for administrative support outwith normal

office hours to allow flexible working arrangements to be agreed for supporting Council staff.

- d. take all reasonable steps to provide meeting and seminar facilities for local panel member events organised by the Renfrewshire AST, for example training sessions and information evenings for prospective panel members.
- e. contribute to a jointly-funded annual local recognition event for panel members and AST members. Contributions from both the Council and CHS will be agreed in advance.

iii) Secure IT and office support systems required to allow the clerk and other relevant Council staff to support the proper functioning of the Renfrewshire AST

iv) Other ad hoc and incidental support as agreed in advance with CHS

Structure, Personnel and Administration

- 14. The names, job titles and contact details of key personnel will be submitted without delay to the National Convener by the clerk.
- 15. The Area Convener and Renfrewshire AST members will determine any sub-committee arrangements with local partners and will ensure relevant parties are aware of such arrangements.
- 16. The clerk will also provide the National Convener with a specification of the AST sub committee structure once determined.

Disagreements and Conflicts

- 17. CHS and the Council agree that when disagreements and conflicts arise about the operation of the AST all efforts will be made to achieve resolution as quickly and expeditiously as possible by the Area Convener and the senior nominated Council representative. When an issue arises where resolution is not achieved locally, the matter shall be referred to the National Convener and the Chief Executive of the Council.

General

- 18. In agreeing to work together to support the System and Renfrewshire AST as set out in this Agreement, both CHS and the Council acknowledge and will comply with their respective obligations, including but not limited to the following:
 - a. the Freedom of Information (Scotland) Act 2002;
 - b. the Data Protection Act 1998, and

c. the Equality Act 2010

19. Neither CHS nor the Council shall disclose to any person any confidential information relating to the other party except in the proper course of its duties.
20. Neither CHS nor the Council shall issue any publicity (including press announcements) relating to or otherwise reveal or make public any financial or other confidential information in connection with the services provided or the terms of this Agreement without the prior written consent of the other. Neither party will knowingly commit or permit any of its employees, agents or subcontractors to commit any act which might prejudice or damage the reputation of the other.
21. Each Party shall have Employers Liability and Public Liability insurance to cover their respective duties under this Agreement. The level of cover shall be in compliance with all relevant statutory requirements.

Signed on behalf of Renfrewshire Council

Democratic Services Manager

Date

Signed on behalf of Children's Hearings Scotland

National Convener

Date

To: Council

On: 24 September, 2015

Report by: Director of Finance and Resources

Heading: Scheme of Delegated Functions

1. Summary

- 1.1 The purpose of this report is to consider proposed amendments to the Council's Scheme of Delegated Functions (the Scheme) which was approved by the Council at its meeting held on 3 October, 2013 and the interim Scheme which has been in place since 1 July, 2015.
-

2. Recommendations

- 2.1 That the terms of the revised sections 1, 2, 4 and 5 of the Scheme, forming the appendix to this report be approved; and
- 2.2 That the interim Scheme be revoked at midnight on 24 September, 2015 and the revised Scheme be implemented with effect from 25 September, 2015.
-

3. Background

- 3.1 The Council's Scheme of Delegated Functions sets out the formal delegations made by the Council to enable decisions to be taken by its Boards and officers. The scheme is set out in five sections as follows:
1. Powers reserved to the Council
 2. Terms of Reference and delegations to Boards
 3. The Provost and Depute Provost

4. Statutory appointments of officers
5. Powers delegated to officers

- 3.2 The Council at its meetings held on 20 December, 2012 and 28 February, 2013 revised Sections 2 and 4 and 5 respectively of the Scheme. Further revisions to the Scheme were made at the meeting of the Council held on 3 October, 2013. These amendments were made to reflect restructuring of Council service and management structures at that time and to update legislative references.
- 3.3 At the meeting of the Council held on 18 December, 2014 changes to the Council's governance structures and arrangements as a result of the effect of a number of major initiatives previously approved by the Council and the implementation of health and social care integration were agreed.
- 3.4 In addition, at the meeting of the Leadership Board held on 18 February, 2015, revised chief officer management arrangements for the Council were agreed to bring renewed focus to the delivery of the Council's key priorities in the context of continued financial restraints.
- 3.5 The Head of Corporate Governance using his authority to vary the Scheme to reflect changes in job titles, reorganisations of services and vacancies in posts; or to change references to any piece of legislation where the legislation is repealed and to insert references to new pieces of legislation where the new pieces of legislation largely re-enact the provisions of repealed legislation, established an interim Scheme reflecting the changes detailed in paragraphs 3.2 and 3.3 effective from 1 July, 2015.
- 3.6 In view of the requirement to make changes to the Scheme, the opportunity was taken, in consultation with Directors and Heads of Service, to consider any issues which had arisen subsequent to the previous Scheme being approved by Council on 3 October, 2013 and amendments to sections 1, 2, 4 and 5 of the Scheme as detailed in the appendix to this report, are proposed. There are no proposed changes to section 4 of the Scheme.
- 3.7 Some of the main changes relate to: (a) the uplift in thresholds relative to the acquisition and disposal, by the Head of Property Services, of property from £50,000 to £100,000 and from £100,000 to £200,000, in consultation with the Chief Executive; and in relation to the acquisition of property it is proposed to include "where there is a series of related transactions or where a number of properties are purchased as part of the same transaction, the financial thresholds relate to the value of each individual property and not to the aggregate value of the properties involved in that transaction or series of transactions"; (b) the uplift in the threshold from £50,000 to £100,000 in the delegation to the Chief Executive, Directors and Heads of Service to submit applications for, and accept subsequent offers of, external funding, such as lottery

funding; and (c) the delegation to the Director of Children's Services and appropriate officers to approve individual care packages with a weekly value over £2,000 involving purchase of community-based care and support services but subject to the provisions of the Council's Standing Orders relating to Contracts and to adequate budgetary provision having been made, being increased to £5,000.

- 3.7 The proposed amendments are in keeping with the Council's aim of ensuring that decisions are taken at the appropriate level and do not contain any obstacles to the efficient operation of the Council's functions. Unless there is a real need for a decision to be taken by the Council or a Policy Board, the preparation and submission of reports to the Board is inefficient and causes delay to the decision making processes of the Council. The amendments proposed continue to reflect that approach.

Implications of the Report

1. **Financial** – none for this report but uplifts in delegations will be met from service budgets.
2. **HR & Organisational Development** – None
3. **Community Planning** – None
4. **Legal** – the scheme has been amended to reflect legislative changes as appropriate.
5. **Property/Assets** - none.
6. **Information Technology** – none
7. **Equality & Human Rights**
 - (a) The Recommendations contained within this report have been assessed in relation to their impact on equalities and human rights. No negative impacts on equality groups or potential for infringement of individuals' human rights have been identified arising from the recommendations contained in the report. If required following implementation, the actual impact of the recommendations and the mitigating actions will be reviewed and monitored, and the results of the assessment will be published on the Council's website.
8. **Health & Safety** – none

- 9. **Procurement** – none
- 10. **Risk** – none
- 11. **Privacy Impact** - none.

Background papers

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APPENDIX

Proposed changes to the Scheme

Section 1 – Non-statutory Reservations

It is proposed that there be included in the non-statutory reservations to the Council ‘to agree the Partnership Agreement between Children’s Hearings Scotland and Renfrewshire Council under the terms of the Children’s Hearings (Scotland) Act 2011.’ Where there is no material change to the terms of the agreement, it is proposed that this be delegated to the Head of Corporate Governance as set out in the separate report to the Council on renewal of the Partnership Agreement.

Section 2 – Terms of Reference

1 Audit, Scrutiny & Petitions Board and Finance & Resources Policy Board

It is proposed, to better reflect the Audit, Scrutiny & Petitions Board’s and Finance & Resources Policy Board’s remits in relation to risk management, that (a) Audit, Scrutiny & Petitions be responsible for oversight of the framework for risk management and satisfy themselves regarding the effectiveness of that framework through consideration of the risk management annual report; and (b) that Finance & Resources be responsible for the approval of the Corporate Risk Register and appropriate service risk registers in relation to the plan to manage the risks, and that the terms of reference to each Board be amended accordingly.

2 Education & Children and Social Work, Health & Well-being Policy Boards

The remit of the Education Policy Board was changed to include those parts of the Social Work, Health & Well-being Policy Board’s remit relating to child care and community justice and the name of the Board was changed to Education & Children Policy Board.

The remaining adult social care functions stay with the Social Work, Health & Well-being Policy Board until the Renfrewshire Health & Social Care Partnership is able to exercise the functions delegated to it. This must take place by 1 April, 2016.

The terms of reference of both Boards included the provision of information and advice about money matters. As the strategic responsibility for advice services provision and for the management of Advice Works now sits the Head of Business Services this remit has been moved to the Finance and Resources Policy Board.

3 Finance & Resources Policy Board

It is proposed that specific reference is included in the remit of the Finance & Resources Policy Board to Customer and Business Services and ICT and that the Board’s role in relation to performance management be transferred to the Leadership Board.

4 Housing & Community Safety Policy Board

To recognise the Board’s role in community safety, it is proposed to include within its terms of reference oversight and monitoring of the Council’s partnership working to tackle serious and organised crime and terrorism.

5 Leadership Board

The Leadership Board's remit has been amended to reflect recent Council decisions in terms of the Board's oversight of the Glasgow and Clyde Valley City Deal, Renfrewshire Health and Social Care Partnership, Renfrewshire Leisure Limited, Paisley 2021 and tackling poverty.

6 Procurement Sub-Committee

It is proposed that to better reflect the activities of the sub-committee and the procurement process, the remit now be:

1. To authorise the award of contracts in accordance with the Council's Standing Orders Relating to Contracts,
2. To provide oversight of the Council's participation in collaborative procurement arrangements,
3. To note updates, and, where appropriate, to approve responses on the Council's behalf on matters such as legislation, case law and policy changes, procurement reform and corporate and social responsibility initiatives,
4. Any other matter delegated by the Finance and Resources Policy Board relating to procurement.

Section 4 – Statutory Appointments of Officers

The officers appointed as statutory officers are to carry out their respective duties personally, but where they are unable to do so owing to absence, other officers are identified who will undertake their duties. Accordingly, it is proposed that in the absence of the Director of Children's Services as Chief Social Work Officer, the Head of Children's Services undertake this role.

Section 5 – Powers Delegated to Officers

1 Chief Executive

- (a) It is proposed that the period in the delegation to the Chief Executive, in consultation with Head of Human Resources & Organisational Development, "to approve the creation of additional temporary senior management posts in response to major project work being undertaken by a service or corporately within the Council, such posts to be reviewed at the end of a period of six months" be increased to 24 months unless approved for a shorter period of time. Experience has shown that major projects in the Council can last up to two years.
- (b) It is proposed that the words '*to recognise current conditions of service*' are included in the delegation to the Chief Executive, in consultation with the Head of Human Resources & Organisational Development "in difficult to recruit to positions, taking into account the individual circumstances, for the purposes of Maternity Leave, Annual Leave and Sickness Allowance." This is to ensure we have the flexibility to attract appropriate employees and to give the Chief Executive the flexibility in consultation with the Head of Human Resources & Organisational Development to recognise current conditions of service, for example if they have come from another organisation.

- (c) As the term 'spend to save' is an outdated term, it is proposed that the words "to introduce a spend to save scheme" are deleted from the delegation to the Chief Executive, in consultation with the Head of Human Resources & Organisational Development and this is replaced with: "to determine requests to 'buy out' inherited conditions and personal preservations."
- (d) It is proposed that the delegation to the Chief Executive in appropriate circumstances to approve applications by employees for assistance with legal expenses be amended to include where an employee is under investigation which could result in their being charged or where they require to be legally represented at Fatal Accident Inquiries.

2 Chief Executive, Directors and Heads of Services

- (a) It is proposed that the existing delegation to Directors and Heads of Service, with the approval of the Chief Executive and in consultation with the Head of Human Resources & Organisational Development "to amend the grading of posts and make changes to their establishments below Chief Officer level, provided that the grading of amended posts are in accordance with the Council's Pay and Grading Structure and any increase in costs can be met from existing service budgets" be amended to *"to amend the grading of posts and make changes to the Council's establishment below Chief Officer level, provided that any increase in costs can be met from existing service budgets."* This is to make it clearer that this impacts on posts outwith Chief Officer posts.
- (b) It is proposed that the level of the delegation to the Chief Executive, Directors and Heads of Service, which has been in place since 2007, in consultation with the relevant Board Convener(s) to submit applications for, and accept subsequent offers of, external funding, such as lottery funding, subject to (i) the financial, including in kind, commitment of the Council not exceeding £50,000 and being met from existing approved budgets and (ii) the application being consistent with Council policy, be increased to £100,000.
- (c) The previous delegations to the Chief Executive, Directors and Heads of Service to grant authorisations for covert surveillance permitted under sections 6 and 7 of the Regulation of Investigatory Powers (Scotland) Act 2000 and to appoint officers to act as investigation managers for the purposes of the Act, has, at the request of the Office of Surveillance Commissioners, been restricted to the Chief Executive, Head of Corporate Governance, Head of Public Protection, the Homelessness and Community Services Manager, the Environmental Strategy Manager or the Community Protection Manager.

3 Children's Services

3.1 Education Function

The delegation to Head Teachers/Depute Head Teachers to approve appointments in consultation with the Head of Business Services, as appropriate, and where budgetary provision exists, of temporary Business Services staff in schools involved in delegated management of resources, subject to six-monthly review, has been transferred to the Head of Business Services in consultation with Head Teachers/Depute Head Teachers.

3.2 Social Work Function

- (a) It is proposed that the delegation to approve individual care packages with a weekly value over £2,000 involving purchase of community-based care and support services but subject to the provisions of the Council's Standing Orders relating to Contracts and to adequate budgetary provision having been made, be increased to £5,000.
- (b) Those functions which will be undertaken by Renfrewshire Health and Social Care Partnership in terms of adult services have been transferred to the Chief Officer, see paragraph 7 below.

4 Community Resources

- (a) It is proposed that Trading Standards Scotland (TSS) and its officers be included in the existing delegation to grant authorisation, where it is appropriate to do so and on terms thought appropriate in the circumstances, to local authorities other than Renfrewshire Council and to carry out a range of regulatory functions carried out by officers in Community Resources.

TSS is an initiative funded by the UK Department of Business, Innovation and Skills as a supplement to the resources of the individual Scottish local authorities to investigate on a national, Scotland-wide basis, complaints regarding contraventions of trading standards. The proposed amendment will allow Renfrewshire Council to assist initiatives by TSS, for example, to identify, investigate and, if necessary, report for prosecution a trader who has generated complaints in the course of business across a number of local authority areas.

- (b) The delegations to the Head of Corporate Governance in relation to making or amending Management Rules relating to the Council HQ complex, to make exclusion orders in terms of these Management Rules and in relation to the Council's internal mail arrangements, and the delegation to the Head of Property Services in consultation with the Provost to determine when flags should be flown at half mast, have been transferred to the Head of Facilities Management.
- (c) The delegation to the Head of Amenity Services to compulsory purchase land, under section 66 of the Flood Prevention (Scotland) Act 1961 has been removed as the compulsory purchase of land requires Board or Council approval.

5 Section E – Development & Housing Services

This section has been updated to reflect the roles of the Heads of Regeneration, Planning & Housing and Project Director (City Deal), including a new delegation to the Director of Development & Housing Services with the Project Director (City Deal) and Head of Regeneration in relation to the Construction (Design and Management) Regulations 2015 for all projects within the remit of Development & Housing Services.

6 Section F – Finance & Resources

- (a) A new delegation to the Head of Property Services, in consultation with the Director of Finance & Resources, is proposed to pay claims for compensation up to £50,000 and with the additional approval of the Chief Executive to up to £100,000 under Flood Prevention Compensation Schemes.

- (b) At present the Head of Property Services, in consultation with the Head of Legal & Democratic Services has authority to approve and conclude the acquisition of any interests in heritable property where the value of the interest does not exceed £50,000 and with the additional approval of the Chief Executive where the value of the interest in heritable property does not exceed £100,000, subject always to confirmation being required from the appropriate Director regarding budget provision for the acquisition. These levels have been in effect since 2007 and it is proposed, that they be increased to £100,000 and £200,000 respectively. In addition, it is proposed to include "where there is a series of related transactions or where a number of properties are purchased as part of the same transaction, the financial thresholds referred to above relate to the value of each individual property and not to the aggregate value of the properties involved in that transaction or series of transactions."
- (c) At present the Head of Property Services is authorised (i) to make arrangements for the disposal on the open market of heritable property identified as surplus to the requirements of the Council to conclude any sales to the highest offerer provided that the offer does not exceed £50,000 and (ii) to negotiate with adjoining proprietors and/or existing commercial tenants regarding the disposal by the Council of heritable property to a value not exceeding £50,000. Again these levels have been in effect since 2007 and it is proposed that they be increased to £100,000.
- (d) A new delegation to the Director of Finance & Resources with the Head of Property Services, in terms of the Construction (Design and Management) Regulations 2015 for all projects within the remit of Finance & Resources.
- (e) A new delegation is to the Head of Property Services is proposed to authorise the installation of commemorative structures on Council property, including parks, in consultation with the local members.
- (f) To recognise existing practice, delegations are proposed for the Chief Auditor to (a) refer matters relating to fraud to the Procurator Fiscal for consideration of proceedings; and (b) to authorise the offer of an administrative penalty in relation to Housing Benefit fraud.

7. Renfrewshire Health & Social Care Partnership

A Chief Officer has been appointed by the Partnership who is responsible for operational control of a range of adult social care functions previously within the delegations exercised by the Director of Social Work, as well as functions carried out by the NHS. The revised Scheme lists the delegations made to the Chief Officer. In effect the Chief Officer exercises the same degree of operational control as one of the Council's directors. A Chief Finance Officer has also been appointed who has been included in the delegations for the Director of Finance & Resources and Head of Finance as appropriate until the Renfrewshire Health and Social Care Partnership is operational.

Renfrewshire Council

Scheme of Delegated Functions

Document Title	Scheme of Delegated Functions		
Service	Finance & Corporate Services	Lead Author	Democratic Services Manager
Date Effective	25 September, 2015	Review Date	June, 2017
Amendments page	Amendments set out as agreed by subsequent meetings of the Council following the review of the scheme and changes by delegated powers		

INDEX		
Section 1: Introduction and Powers Reserved to Council		
	Introduction	
	Introduction	5
	Extent of delegations	5
	Powers reserved to Council	6
	Delegations to boards	6
	Statutory appointments of officers	7
	Powers delegated to officers	7
	Interpretation of the Scheme	7
	Powers reserved to Council	
	Statutory reservations	8
	Non-statutory reservations	9
Section 2: Terms of Reference and Delegations to Boards		
	Appeals Board	11
	Audit, Scrutiny & Petitions Board	12
	Economy & Jobs Policy Board	15
	Education & Children Policy Board	18
	Environment Policy Board	21
	Finance & Resources Policy Board	24
	Housing & Community Safety Policy Board	29
	Leadership Board	32
	Planning & Property Policy Board	35
	Regulatory Functions Board	38
	Social Work, Health & Well-being Policy Board	40
	Local Area Committees	42
	Adoption & Fostering Panel	44
	Appointment Board	45
	Emergencies Board	46
	Employees Joint Consultative Board (non-teaching)	47
	Investment Review Board	48
	Local Review Body	49
	Procurement Sub-committee	50
	Renfrewshire Joint Negotiating Committee for Teaching Staff	51
	Social Work (Complaints Review) Appeals Panel	52
Section 3: Delegations to Provost and Depute Provost		53
Section 4: Statutory Appointments of Officers		54
Section 5: Delegations to Officers		
	Exercise of powers	63
	Chief Executive	64

	<ul style="list-style-type: none"> • Head of Policy & Commissioning 	66
	<ul style="list-style-type: none"> • Chief Executive, all Directors (including the City Deal Project Director and the Chief Officer Renfrewshire Health & Social Care Partnership) 	67
	<ul style="list-style-type: none"> • Director of Children's Services, Assistant Director Schools, Education Heads of Service, Head of Childcare & Criminal Justice and Head of Resources • Head Teachers/Depute Head Teachers • Social Work Service Managers and Fieldwork Managers 	72
	<ul style="list-style-type: none"> • Director of Community Resources, Head of Amenity Services, Head of Facilities Management, and Head of Public Protection • Amenity Services Supervisors, Community Safety Service Officers, Environmental Health Officers and Commissionaires 	81
	<ul style="list-style-type: none"> • Director of Development & Housing Services, Head of Planning & Housing, Head of Regeneration and Project Director (City Deal) 	102
	<ul style="list-style-type: none"> • Director of Finance & Resources, Head of Business Services, Head of Corporate Governance, Head of Finance, Head of HR & Organisational Development Head of ICT, and Head of Property Services • Legal & Democratic Services Manager and Depute Director City Deal Project • Civic Government Enforcement Officer and Licensing Standards Officer 	109
	<ul style="list-style-type: none"> • Chief Officer Renfrewshire Health & Social Care Partnership, Head of Adult Services, Locality Managers and Fieldwork Managers and Mental Health Officers 	125
Amendments	Amendments agreed at Council meetings and by the Head of Corporate Governance	127
Guidance and Constitutional Documents		128

Scheme of Delegated Functions

Section 1 Introduction and Powers Reserved to Council

1 Introduction

1.1 Like every other local authority, Renfrewshire Council is only able to do what statute empowers it to do. In the absence of a decision by the Council to the contrary, all powers are exercisable by the Council itself. Recognising that such a requirement would be so cumbersome as to be unworkable, the Council has chosen to exercise one of the powers available to it - the power to delegate. This Scheme describes the delegations that have been agreed by the Council and it explains how these delegations are expected to be exercised.

1.2. Extent of delegations

1.2.1 Certain of the Council's powers cannot be delegated, but subject to these exceptions all other powers can be delegated. However, the Council may only delegate to a committee, (which this Council has referred to as a "Board") or a Sub-Committee, or an officer of the Council, or a Joint Committee with one or more other Councils.

1.2.2 Where a responsibility has been delegated, there is nothing to prevent the delegator from dealing with the responsibility delegated, or from withdrawing or amending the delegation granted. Exercise by a delegate of a delegated responsibility is as if it had been done by the Council itself.

1.2.3 It is virtually impossible to specify comprehensively all of the powers that are available to the Council and then to assign these, in whole or in part, to a variety of delegates. To overcome this problem, the Council has decided that except for matters which must be dealt with at the level of the Council itself (because statute requires this, or because the Council has so decided); all other powers should be delegated.

1.2.4 The Council has adopted the principle that decisions should be made at the lowest or most local level consistent with the nature of the issues involved. Functions, therefore, have been delegated to

- Boards
- the Chief Executive
- Directors and Heads of Service
- other officers

1.2.5 In respect of powers which have been delegated, those not specifically delegated to Boards or officers, are the responsibility of the appropriate Board.

1.2.6 Unless otherwise specified in the Scheme, where the Convener is not available for consultation, the Depute Convener should be consulted.

1.2.7 Any powers delegated to officers in terms of this Scheme must be exercised in accordance with the Council's Standing Orders relating to Contracts, Financial Regulations and Financial Codes. The Scheme of Delegation does not permit any action which is prohibited in terms of said Standing Orders, Regulations and Codes.

1.3. Powers reserved to Council

- 1.3.1 In terms of statute, certain responsibilities must be exercised at the level of the Council itself. However, in addition, there are certain matters which the Council has chosen to deal with at Council level. Section one itemises these statutory and non-statutory reservations. These matters can be the subject of advice from other sources, but the power to take decisions and initiate action rests with the Council and has not been delegated.

1.4 Delegations to Boards

- 1.4.1 The Council has established a small number of "themed" Boards, reflecting the Council's wish to focus on policy priorities and to develop a multi-functional approach to the issues intended to be addressed. The objective is to have Boards that have a strategic role, focusing on policy development, service review, and strategic management of the Council's services.
- 1.4.2 Subject to the provisions of the Local Government (Scotland) Act 1973, and the Local Government etc. (Scotland) Act 1994, and to the special delegations and limitations provided for in this Scheme and in the Council's Standing Orders, the Council has delegated to the respective Boards all the functions, matters, services or undertakings contained in the Terms of Reference of those Boards set out in section two; and also in any Minute of the Council making a specific delegation to a Board.
- 1.4.3 Each Board may exercise and perform on behalf of the Council all powers and duties of the Council in relation to the functions, matters, services or undertakings included in the appropriate Terms of Reference. However, delegations to a Board are subject to the following restrictions and conditions:-
- (1) each Board, in carrying out the functions, powers and duties referred or delegated to it, must observe and comply with the Standing Orders of the Council and with any resolutions, directions or instructions passed by the Council with reference to its business generally; and
 - (2) a Board may in any case direct that the matter be reported to the Council for decision or that their resolution be submitted to the Council in the form of a recommendation.
- 1.4.4 Because Boards are "themed", occasional difficulties can be encountered in determining the particular Board that has responsibility for a specific matter. To assist the accurate identification of the relevant Board, details of the broad remit of each Board and of the general and specific delegations available to each Board are set out in section two. However, it should be borne in mind that whilst the information detailed in section two is accurate, it is not necessarily comprehensive. Any powers that are available to the Council, but which have not been reserved by the Council nor delegated to an officer are delegated to the relevant Board. The relevant Board may be identified by referring to the respective terms of reference of each Board.

1.4.5 Reports will only be submitted to one Board for determination. Where a report has implications which would otherwise require the approval of more than one Board, the Board having the primary interest will be able to reach a decision on such reports without the requirement to remit the report to other Boards.

1.4.6 In the event of doubt in relation to which Board should consider a report the matter will be determined by the Head of Corporate Governance.

1.5. Statutory appointments of officers

1.5.1 In terms of various statutes, the Council is required to appoint officers for a variety of particular purposes. Occasionally, officers so appointed are other than the Chief Executive or a Director. Officers appointed to perform these statutory roles are empowered to take such action as is implicit in their roles. The statutory appointments that have been made by the Council are detailed in section four.

1.6 Powers delegated to officers

1.6.1 Delegations that have been agreed for the Chief Executive, Directors, Heads of Service and other officers are a mix of general delegations (i.e. each of the officers listed is similarly empowered) and specific delegations (i.e. the delegations are peculiar to individual officers). When exercising any delegated authority, officers are bound to have regard to a variety of stipulations that the Council has decided should govern and influence the exercise of powers delegated to officers. Details of general delegations and specific delegations to officers and of the stipulations relevant to them are contained in section five.

1.6.2 In addition to any specific officer delegation referred to within this Scheme, the Chief Executive, Directors and Heads of Service may authorise other officers to carry out their duties in their absence or with their authority.

1.7 Interpretation of the Scheme

1.7.1 Any reference to an enactment (whether primary legislation or not) is a reference:

(i) to the enactment as amended, and

(ii) to any enactment which makes similar provision to the provisions of that enactment, whether or not it repeals the named enactment,

and the authority conferred by this Scheme of Delegation shall operate notwithstanding the repeal, amendment, re-enactment or substitution of the named amendment.

1.7.2 interpretation of the Scheme is to be determined by the Head of Corporate Governance.

2 Powers reserved to Council

2.1 The powers which are reserved to the Council are a mixture of those which must, in terms of statute, be reserved, and those which the Council has, itself, chosen to reserve. Powers which are not reserved are delegated, in accordance with the provisions of this Scheme.

2.2 The following is a comprehensive list of what is reserved to the Council, categorised as statutory and non statutory:-

2.2.1 Statutory Reservations

- a. To change the name of the Council in terms of section 23 of the Local Government (Scotland) Act 1973.
- b. To appoint the Convener and Depute Convener of the Council and to decide on their titles, in terms of section 4 of the Local Government etc. (Scotland) Act 1994.
- c. To appoint Committees (Boards) in terms of section 57 of the Local Government (Scotland) Act 1973.
- d. To promote and oppose private legislation in terms of section 82 of the Local Government (Scotland) Act 1973.
- e. To set Council tax in terms of section 56(6) of the Local Government (Scotland) Act 1973.
- f. To consider reports by the Head of Paid Service made under section 4 of the Local Government and Housing Act 1989.
- g. To consider reports by the Monitoring Officer under section 5 of the Local Government and Housing Act 1989.
- h. To decide whether or not to divide the Council's area into licensing divisions and to appoint members to the Licensing Board in terms of the Licensing (Scotland) Act 2005.
- i. To determine planning applications for national developments as specified in the National Planning Framework.
- j. To determine planning applications for major developments which are significantly contrary to the local development plan.
- k. Approval of the annual investment strategy and annual investment report.
- l. To consider findings of the Standards Commission for Scotland in terms of the Ethical Standards in Public Life (Scotland) Act 2000.

2.2.2 Non Statutory Reservations

- a. To deal with all matters relating to the election of Councillors, where these are not the responsibility of the Returning Officer.
- b. To establish such Boards as may be considered appropriate to conduct business and to appoint and remove Conveners, Depute Conveners and members of Boards.
- c. To make and amend Procedural Standing Orders, Standing Orders relating to Contracts and Financial Regulations.
- d. To make and amend a Scheme of Delegated Functions detailing terms of reference and delegations to Boards, and delegations to officers.
- e. To fix and amend a programme of Council and Board meetings, subject to the provisions of the Council's Procedural Standing Orders.
- f. To appoint to a Board persons who are not members of the Council.
- g. To determine the Council's annual revenue budget and capital programme.
- h. To determine the level of Council house rents.
- i. To raise money by Council Tax or loan and to issue Council stock.
- j. To incur any expenditure not provided for in the annual estimates of the Council unless and until such expenditure has been reported to and approved by the Council.
- k. To determine the process for selection, appointment and dismissal of the Chief Executive.
- l. To consider matters relating to the fixing or amendment of the Council's geographic boundaries, its electoral boundaries and wards, or matters relating to the fixing or amendment of the boundaries of the parliamentary constituencies lying wholly or partly within the Renfrewshire Council area.
- m. To deal with matters reserved to the Council by Standing Orders, Financial Regulations and other Schemes approved by the Council.
- n. To consider the unaudited Annual Accounts as submitted to the auditor and, subsequently, to consider the audited Annual Accounts and if it is satisfied that it is appropriate to do so, to approve those accounts for signature, all in terms of the Local Authority Accounts (Scotland) Regulations 2014.
- o. To agree the Partnership Agreement between Children's Hearings Scotland and Renfrewshire Council under the terms of the Children's Hearings (Scotland) Act 2011.

Renfrewshire Council

Scheme of Delegated Functions

Section 2 Terms of Reference and Delegations to Boards

Appeals Board

Terms of Reference

The following shall comprise the areas of responsibility of the Appeals Board:

I. Personnel Appeals and Applied Conditions of Service

1. To determine any appeals referred to it in terms of the Council's disciplinary and grievance procedures policies.
2. To determine appeals arising from termination of service on the grounds of ill health or lack of capability.
3. To consider and make recommendations to the Finance and Resources Policy Board regarding submissions made by the trade unions concerning the personnel policies of the Council.

II. Bursaries and Endowments Appeals

4. To determine appeals relating to higher school bursaries and education maintenance allowances.
5. To determine appeals relating to education endowments.

III. Placing Requests and Exclusions

6. To determine appeals relating to:
 - (a) placing requests; and
 - (b) exclusions.

IV. Non-Domestic Rates Appeals

7. To determine appeals against the application of the Council's policy relating to the discretionary relief of rates.
8. To determine requests from sheriff officers for instructions to proceed with warrant sales relative to the recovery of non-domestic rates.

Audit, Scrutiny and Petitions Board

Terms of Reference

The following shall comprise the areas of responsibility of the Audit, Scrutiny and Petitions Board:

General Delegations

1. To grant authority to members to attend seminars, conferences and other visits.
2. To refer issues relative to the operation of this Board to one or more of the Local Area Committees for their consideration/and or comment.
3. To consider issues referred to this Board by one or more of the Local Area Committees.

Audit

4. To act as the Council's Audit Committee.
5. To consider reports by the Accounts Commission, Audit Scotland and other similar organisations and to make recommendations where appropriate to the Council.
6. To consider reports by the Council's external auditors including those relating to the Council's annual accounts and to submit recommendations to the Council.
7. To approve the Council's internal audit charter and annual plans.
8. To consider internal audit performance and progress reports and the main findings of the internal audit work and the Chief Auditor's annual report.
9. To consider and monitor reports regarding compliance by services with recommendations made by both Internal and External Audit.

Corporate Governance

10. To consider the Council's code of corporate governance.

Risk Management

11. To approve the risk management policy and strategy.
12. To consider the effectiveness of the risk management arrangements through consideration of the annual risk management report.

Monitoring and Reviewing Service Delivery Performance, Policies and Practices

13. To review performance management arrangements across all services and to submit recommendations to the Council.
14. To consider reports by the Scottish Public Services Ombudsman in terms of the Scottish Public Services Ombudsman Act 2002.
15. To review service delivery and performance across all services and to submit recommendations to the Council.
16. To conduct reviews into particular issues and/or policies at the request of the Leadership Board and/or Council. Such reviews shall only occur after a period of not less than 6 months has elapsed from the date of implementation of the policy.
17. To review decisions taken by the Policy Boards (other than those concerning quasi-judicial functions) and how they are implementing Council policy and to submit recommendations to the Leadership Board and/or Council. Such reviews shall only occur after a period of not less than 6 months has elapsed from the date of implementation of the policy.

Community Leadership Through Monitoring of Other Public Bodies Etc

18. To conduct reviews of issues of significance and/or concern to Renfrewshire which are not necessarily matters which are the responsibility of the Council.
19. To conduct reviews of the activities of other public bodies, including Joint Boards and Joint Committees in so far as they impact on Renfrewshire.

Standards and Ethics

20. To consider matters of policy relating to standards and ethics in relation to elected members, including the promotion of codes of conduct, but excluding consideration of allegations against a councillor, as this will be dealt with by the Chief Investigating Officer and Standards Commission appointed by Scottish Ministers.
21. To consider guidance issued by the Standards Commission under section 6 of the Ethical Standards in Public Life etc. (Scotland) Act 2000 and to ensure the application of such guidance.

Written Intimations

22. To determine requests submitted by individual Audit, Scrutiny and Petitions Board members for a particular matter to be considered which is within the terms of reference of the Audit, Scrutiny and Petitions Board.

Petitions

23. To consider petitions in accordance with the procedures agreed by the Council.

Economy and Jobs Policy Board

Terms of Reference

The following shall comprise the areas of responsibility of the Economy and Jobs Policy Board:

- A. Remit** Economic development
 Employment
 Tourism
 Town centres management and events
- B. General Delegations** in relation to matters relevant to this Board's remit:
1. To monitor the capital and revenue expenditure programmes and approve remedial action.
 2. To determine property requirements.
 3. To determine charges for services.
 4. To determine requests for financial assistance.
 5. To approve and oversee the relevant parts of the annual service and/or business plan for the services whose functions are covered by the remit and delegations of the Board.
 6. To oversee the organisation, performance and management of the services whose functions are covered by the remit and delegations of the Board.
 7. To grant authority to members to attend seminars, conferences and other visits.
 8. To write off deficiencies or bring into charge surplus stocks and stores.
 9. To approve where required the Council's response to consultation papers which are within the Board's terms of reference.
 10. To refer issues relative to the operation of this Board to one or more of the Local Area Committees for their consideration/and or comment.
 11. To consider issues referred to this Board by one or more of the Local Area Committees.

C. Specific Delegations

Employment and Economic Development

12. To oversee the setting of the Council's priorities for employment generation and economic development in Renfrewshire.
13. To provide strategic direction for the activity of the Council and partner organisations engaged in promoting employment and economic growth in Renfrewshire.
14. Overseeing the development and delivery of an Employment and Economic Strategy for Renfrewshire.
15. To oversee the development and implementation of the Invest in Renfrewshire Strategy.
16. To exercise the functions of the Council in relation to economic development.
17. To approve and oversee policies and operational arrangements in relation to the industrial and economic development of Renfrewshire.
18. To receive an annual report in relation to the economic development property portfolio.
19. To approve the provision of financial assistance under Council Business Development and Training Programmes and other grant aid schemes, for example those associated with Paisley Town Centre.
20. To oversee the activities of the Council in relation to town centres management including promoting and marketing the town centres.
21. To oversee the Council's participation with Scottish Enterprise, Renfrewshire Chamber of Commerce and other organisations concerned with economic and business development.
22. To oversee liaison with agencies and organisations which can assist in the development or implementation of Council policies in relation to industrial and economic development or assist in minimising levels of unemployment.
23. To monitor economic and social activity levels in the Council's area.
24. To oversee the activities of the Council in securing funding for Council objectives from all relevant external funding bodies and to initiate such action as may be required to maximise such funding.
25. To determine invitations by overseas aid agencies for inputs to new projects.

26. To determine proposals for establishing agreements, memoranda, and links of any substantive nature with bodies, institutions, regions, groupings of regions or countries overseas, and to approve any visits to and from the Council's area.
27. To identify specific project opportunities for the benefit of the Council and to develop marketing initiatives to promote the profile of Renfrewshire.
28. To promote Renfrewshire's case to the Scottish Government, Scottish Enterprise and other agencies operating at a national level and European level that could assist in promoting growth in Renfrewshire's economy.

Tourism and Events

29. To approve and oversee the development of policies and arrangements designed to promote tourism and conference activities within Renfrewshire including liaison with other agencies for this purpose.
30. To oversee the Council's arrangements for organising or participating in events.

Education and Children Policy Board

Terms of Reference

The following shall comprise the areas of responsibility of the Education Policy Board:

- A. Remit**
- Education
 - Care
 - Children and Families
 - Community Learning and Development
 - Criminal Justice
 - North Strathclyde Community Justice Authority
 - Social Work (children and families)
- B. General Delegations** in relation to matters relevant to this Board's remit:
1. To monitor the capital and revenue expenditure programmes and approve remedial action.
 2. To determine property requirements.
 3. To determine charges for services and, where appropriate, letting policies.
 4. To determine requests for financial assistance.
 5. To approve and oversee the annual service and/or business plan for the services whose functions are covered by the remit and delegations of the Board.
 6. To oversee the organisation, performance and management of the services whose functions are covered by the remit and delegations of the Board.
 7. To grant authority to members to attend seminars, conferences and other visits.
 8. To write off deficiencies or bring into charge surplus stocks and stores.
 9. To approve where required the Council's response to consultation papers which are within the Board's terms of reference.
 10. To refer issues relative to the operation of this Board to one or more of the Local Area Committees for their consideration/and or comment.
 11. To consider issues referred to this Board by one or more of the Local Area Committees.

C. Specific Delegations

Education

12. To develop, determine and monitor the Council's policies in relation to education.
13. To exercise the functions of the Council as Education Authority, and to oversee the establishment and management of the education service.
14. To approve and oversee the provision of services in relation to:
 - (a) pre-five, primary, special and secondary education; and
 - (b) community learning and development.
15. To approve and oversee the provision of an educational development service.
16. To approve and oversee arrangements to meet special educational needs.
17. To approve and oversee the provision of a Council psychology service.
18. To approve and oversee the provision of educational resource support for schools.
19. To liaise with other agencies in the provision of education support services, e.g. the careers service.
20. To approve and oversee the management and development of services which provide activities of a kind suitable for pre-school children.
21. To determine policy and priorities in all appropriate matters relating to children, young people and their parents.
22. To promote the interests of children, young people and their parents with all appropriate agencies on matters affecting these interests.

Social Work

23. To develop, determine and monitor the Council's policies in relation to family well-being
24. To exercise the functions of the Council as Social Work Authority to the extent of its functions in relation to children and families, child protection and criminal justice social work services.
25. To develop and review the following matters:
 - (a) the impact of poverty and deprivation on service developments, and
 - (b) the adoption of a community development approach to service delivery

26. To approve commissioning and contract strategies and grants to other agencies.
27. To exercise the functions of the Council relating to child care.
28. To develop and review services relating to children and young people.
29. To determine policy matters relating to adoption, fostering and children with special needs.
30. To develop and review plans, policies and services in respect of the needs of children and young people
31. To determine the future residential provision in respect of children and young people.
32. To oversee matters relating to voluntary homes and residential schools maintained in respect of children and young people.
33. To exercise the functions of the Council in respect of the transfer of parental responsibilities and rights to the authority.

Criminal Justice

North Strathclyde Community Justice Authority

34. To consider matters relative to the North Strathclyde Community Justice Authority.

Environment Policy Board

Terms of Reference

The following shall comprise the areas of responsibility of the Environment Policy Board:

- A. Remit**
- | | |
|-----------------------|---------------------------------------|
| Environmental Issues | Clyde Valley Waste Initiative |
| Facilities Management | Strathclyde Partnership for Transport |
| Water and Sewerage | |
| Waste Management | |
| Flood Prevention | |
| Roads and Transport | |
| Sustainability | |
| Parks and Cemeteries | |
| Trading Operations | |
- B. General Delegations** in relation to matters relevant to this Board's remit:
1. To monitor the capital and revenue expenditure programmes and approve remedial action.
 2. To determine property requirements.
 3. To determine charges for services and, where appropriate, letting policies.
 4. To determine requests for financial assistance.
 5. To approve and oversee the annual service and/or business plan for the services whose functions are covered by the remit and delegations of the Board.
 6. To oversee the organisation and management of the services whose functions are covered by the remit and delegations of the Board.
 7. To grant authority to members to attend seminars, conferences and other visits.
 8. To write off deficiencies or bring into charge surplus stocks and stores.
 9. To approve where required the Council's response to consultation papers which are within the Board's terms of reference.
 10. To monitor the performance, expenditure reports and trading statements of the trading operations within the Board's remit and to approve remedial action.
 11. To refer issues relative to the operation of this Board to one or more of the Local Area Committees for their consideration/and or comment.

12. To consider issues referred to this Board by one or more of the Local Area Committees.

C. Specific Delegations

13. To develop, determine and monitor the Council's policies in relation to the environment and on infrastructure matters.

Environmental issues

14. To approve and oversee policy and procedures for consumer protection and the protection and enhancement of the environment, and for environmental safety including nuclear issues.
15. To approve and oversee policy relating to health education and home safety.
16. To approve and oversee arrangements and facilities in relation to recycling.
17. To approve and oversee arrangements and facilities for Streetscene activities (street cleansing and grounds maintenance).
18. To oversee matters regarding strategic waste management including strategies, policies, plans and waste treatment and disposal arrangements.
19. To approve and oversee the Council's physical programmes for improvement of the environment.
20. Clyde Valley Waste Initiative.

Roads and Transport

21. To exercise the functions of the Council as Roads Authority.
22. To exercise the functions of the Council in relation to road traffic regulations.
23. To approve traffic management proposals in terms of the Roads Traffic Regulation Act 1984 and the Roads (Scotland) Act 1984 and all associated legislation and regulations.
24. To oversee the organisation and management of fleet, vehicle maintenance and transport services in relation to the functions of the Council including internal transport arrangements.
25. To consider issues relating to road safety and accident prevention.
26. To oversee the organisation and management of school crossing patrol services.
27. To oversee the functions of the Council in relation to the naming of streets and numbering of premises.

28. To oversee matters relevant to the operation of the Strathclyde Passenger Transport Authority and the Strathclyde Concessionary Travel Scheme Joint Committee.
29. To consider matters relative to the operation of the Strathclyde Partnership for Transport.

Parks, play areas and cemeteries

30. To oversee the strategic provision, organisation, management and maintenance of parks, play areas, and public open spaces.
31. To oversee the strategic provision, organisation, management and maintenance of cemeteries.

Flood prevention, reservoirs and navigation

32. To exercise the functions of the Council in relation to flood prevention, land drainage, reservoirs and navigation.

Water and sewerage

33. To consider matters relating to water and sewerage and the relationship with the Water Authority.

Soft Facilities Management (janitorial, catering and cleaning)

34. To oversee the management of catering services, including schools catering, in relation to all functions of the Council.
35. To oversee the organisation and management of cleaning, building cleaning, janitorial and related services in relation to all functions of the Council.

Sustainability

36. To oversee matters in relation to sustainability and promote reductions in waste and pollution and contamination.
37. To oversee matters in relation to carbon reduction targets.
38. To oversee and promote biodiversity.
39. To oversee matters in relation to fuel poverty.

Finance and Resources Policy Board

Terms of Reference

The following shall comprise the areas of responsibility of the Finance and Resources Policy Board:

- A. Remit**
- Civic functions
 - Customer and Business Services
 - Finance and Resources
 - Human Resources and Organisational Development
 - ICT
 - Risk Registers
 - Procurement
 - Renfrewshire Licensing Forum
 - Renfrewshire Valuation Joint Board
 - Scotland Excel
- B. General Delegations** in relation to matters relevant to this Board's remit:
1. To monitor the capital and revenue expenditure programmes and approve remedial action.
 2. To determine property requirements.
 3. To determine charges for services.
 4. To determine requests for financial assistance.
 5. To approve the allocation of common good funds (with the exception of grants which are allocated by the Local Area Committees).
 6. To approve and oversee the annual service and/or business plans for the services whose functions are covered by the remit and delegations of the Board.
 7. To oversee the organisation and management of the services whose functions are covered by the remit and delegations of the Board.
 8. To oversee the Council's establishment and training of employees and to make such adjustments as are necessary within the Council's personnel policies and subject to nationally agreed terms and conditions of employment.
 9. To provide responses on behalf of the Council to consultations in relation to pay levels and conditions of service of Council employees.
 10. To provide oversight and review of the Council's workforce planning, organisational development and human resource strategies and plans.

11. Within the approved corporate framework, to decide on service packaging, service specifications, selection of tenderers, awarding of contracts, monitoring of contract performance and to undertake any other task relevant to filling the client role within the responsibility of this Board.
12. To accept tenders for previously approved projects.
13. To grant authority to members to attend seminars, conferences and other visits.
14. To make and review byelaws or management rules.
15. To write off deficiencies or bring into charge surplus stocks and stores.
16. To approve where required the Council's response to consultation papers which are within the Board's terms of reference including responses to consultations in relation to pay levels and conditions of service of Council employees.
17. To refer issues relative to the operation of this Board to one or more of the Local Area Committees for their consideration/and or comment.
18. To consider issues referred to this Board by one or more of the Local Area Committees.

C. Specific Delegations

Civic functions

19. To determine all matters in relation to civic hospitality and civic receptions.
20. To determine all matters in relation to the civic and ceremonial arrangements of the Council.

Finance and Resources

21. To oversee all arrangements concerning the Coat of Arms.
22. To approve and oversee town twinning links.
23. To oversee arrangements for the provision of resources for elected members, whether by way of accommodation, equipment or otherwise.
24. To approve all arrangements in relation to public and statutory holidays.
25. To exercise the functions of the Council in relation to staffing, accommodation and associated matters under the Licensing (Scotland) Act 2005.
26. To exercise the functions of the Council in relation to the registration of births, deaths and marriages.

27. To oversee arrangements for compliance with the requirements of data protection legislation and freedom of information legislation and information governance and management issues in general.
28. To determine matters associated with the Council's policies and practices in relation to the Council's employees, including their pay and conditions of service, and matters associated with sick pay schemes, pension, and accident insurance.
29. To approve and oversee policies in relation to health, safety and welfare of Council employees and service users for whom they are responsible.
30. To approve and oversee policies in relation to training and development of Council employees.
31. To oversee the promotion of good employment relations between the Council and its employees.
32. To oversee the operation of the Council's disciplinary and grievance procedures.
33. To oversee the Council's employment responsibilities as defined by the Equality Act 2010 (General Duty) requiring it to pay due regard to the need to eliminate unlawful discrimination, advance equality of opportunity and foster good relations.
34. To oversee the Council's employment responsibilities as defined by the Public Sector Equality Duty (PSED).
35. To oversee electoral arrangements, other than matters reserved to the Council.
36. To approve and oversee arrangements for community councils.
37. To oversee the Council's financial and budgetary arrangements including:
 - (a) monitoring the capital and revenue budgets of the Council;
 - (b) the making of recommendations in relation to the borrowing of money;
 - (c) the supervision of arrangements for the recovery of money due to the Council;
 - (d) approving the arrangements for authorising all loan, leasing and investment documents;
 - (e) the writing off of accounts due to the Council;
 - (f) banking arrangements;

- (g) overseeing the Council's treasury management arrangements, including the Council's treasury management and investment strategy and approval of any amendments to the said strategy between annual strategies being approved by Council;
 - (h) the control and allocation of trust funds within the responsibility of the Council;
 - (i) accounting arrangements relating to salary and wages and associated arrangements for payment of Council paid employees and elected members; and
 - (j) matters relating to financial provision for the undertaking of Council activities and projects including expenditure consents.
- 38. To determine matters associated with the Council's policies and practices in relation to the management and delivery of customer and business services across the Council.
 - 39. To develop and review the provision of information and advice about money matters.
 - 40. To approve and oversee the Council's procurement arrangements.
 - 41. To approve policy in relation to the Council's procurement arrangements.
 - 42. To approve and oversee matters relating to allowances for members.
 - 43. To approve and oversee the Council's insurance arrangements.
 - 44. To approve the corporate risk register and the relevant service risk registers and plans.
 - 45. To oversee all matters relating to central purchasing of goods and services.
 - 46. To approve policy in relation to the management and investment of Common Good funds, and to receive reports from the Investment Review Board on the performance of Common Good investments.
 - 47. To determine applications for grants and donations not within the area of responsibility of other Boards or the Local Area Committees.
 - 48. To approve and oversee the Council's corporate ICT strategy.

Corporate Governance

- 49. To approve and oversee the Council's governance arrangements.

Renfrewshire Valuation Joint Board

- 50. To consider matters relating to the operation of the Renfrewshire Valuation Joint Board.

Scotland Excel

- 51. To consider matters relating to the operation of Scotland Excel.

Renfrewshire Local Licensing Forum

- 52. To oversee matters relating to the Renfrewshire Local Licensing Forum.

Public Private Partnership Arrangements

- 53. To consider matters relative to the Council's Public Private Partnership arrangements.

Human Resources and Organisational Development

- 54. To provide oversight and review of the council's workforce planning, organisational development and human resources strategies and plans.

Housing and Community Safety Policy Board

Terms of Reference

The following shall comprise the areas of responsibility of the Housing and Community Safety Policy Board:

A. Remit	Housing Emergency planning Building Services	Police Fire & Rescue Community Safety & Public Protection
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B. General Delegations in relation to matters relevant to this Board's remit:

1. To monitor the capital and revenue expenditure programmes and approve remedial action.
2. To determine property requirements.
3. To determine charges for services and, where appropriate, letting policies.
4. To determine requests for financial assistance.
5. To approve and oversee the annual service and/or business plan for the services whose functions are covered by the remit and delegations of the Board.
6. To oversee the organisation and management of the services whose functions are covered by the remit and delegations of the Board.
7. To grant authority to members to attend seminars, conferences and other visits.
8. To write off deficiencies or bring into charge surplus stocks and stores.
9. To approve where required the Council's response to consultation papers which are within the Board's terms of reference.
10. To monitor the performance expenditure reports and trading statements of the Building Services Trading Operation and to approve remedial action.
11. To refer issues relative to the operation of this Board to one or more of the Local Area Committees for their consideration/and or comment.
12. To consider issues referred to this Board by one or more of the Local Area Committees.

C. Specific Delegations

13. To develop, determine and monitor the Council's policies in relation to housing, and community safety.

Housing

14. To exercise the functions of the Council as Housing Authority.
15. To determine housing needs within the Council area.
16. To oversee the letting, maintenance, management and improvement of the Council's housing stock, including associated properties.
17. To approve new initiatives in housing tenure and investment.
18. To approve policies and procedures for the allocation of Council housing.
19. To oversee liaison with other agencies in relation to meeting the needs and priorities of the Council and the provision of resources for housing.
20. To determine the rent structure.
21. To determine the operation of a housing benefits/ Council tax reduction scheme in terms of the relevant legislation.
22. To approve the housing plan and annual policy statements.
23. To approve and oversee strategies for the management of and investment in the Council's housing stock.
24. To approve and oversee schemes of financial assistance, whether by way of grant or loan or otherwise to assist in the improvement of the quality of housing.
25. To approve and oversee policies in relation to participation by Council tenants in the activities of the Council as housing authority.
26. To approve and oversee policies, procedures and investment to meet special housing needs.
27. To approve and oversee policies and procedures in relation to housing conditions, substandard housing and houses in multiple occupation or other shared accommodation.
28. To oversee the sale or transfer of Council housing stock.
29. To oversee matters relating to social housing providers.

Emergency planning

30. To exercise the functions of the Council in relation to planning for emergencies, including the preparation and review of the Council's emergency plan.
31. To oversee and monitor the Council's civil contingency arrangements.

Community Safety and Public Protection

32. To oversee the Council's policies and functions in relation to community safety and public protection and to consider matters in relation to the Council's participation in Renfrewshire Community Safety.
33. To consider and oversee the Council's policies and functions in relation to CCTV.
34. Oversight and monitoring of the Council's partnership working to tackle serious and organised crime and terrorism.

Police

35. To consider matters relating to the police service including the Council's involvement with the Scottish Police Authority and the Scottish Police Service, and arrangements for local policing including the Council's contribution to the development and implementation of the Local Policing Plan.

Fire & Rescue

36. To consider matters relating to the fire & rescue service including the Council's involvement with the Scottish Fire & Rescue Service and arrangements for local fire and rescue services including the Council's contribution to the development and implementation of the Local Fire & Rescue Plan.

Leadership Board

Terms of Reference

The following shall comprise the areas of responsibility of the Leadership Board:

- | | | |
|---|-------|--|
| A | Remit | Adult Social Care and Health Integration
Best Value and Performance Management
Corporate Advocacy and Campaigning
Corporate Communications and Public Relations
Digital Inclusion
Glasgow and Clyde Valley City Deal Project
Leisure and Culture Trust
Paisley 2021
Performance Management
Public Service Reform
Strategic Leadership and Oversight
Tackling Poverty and Welfare Reform |
|---|-------|--|
-
1. To provide strategic leadership for the Council and ensure consistency across the Council's policy objectives.
 2. To provide strategic oversight of the Council's corporate strategy and key policy priorities, including the Council's business plan.
 3. To provide strategic oversight of the Council's approach to Welfare Reform.
 4. To provide strategic leadership and oversight of community planning and policy development within the Council, and to liaise with partner organisations in relation to issues within the overarching themes of the Community Plan, Council Plan, and Single Outcome Agreement, including oversight, promotion and development of effective partnership and multi-agency arrangements.
 5. To provide oversight, leadership and development of the public service reform agenda in Renfrewshire, including shared services.
 6. To provide oversight and continuous improvement of the Council's corporate performance management and quality assurance framework and the Council's arrangements and systems for achieving best value.
 7. To direct and oversee the development and operation of the Council's decentralisation strategy, including Local Area Committees, the promotion of active citizenship, community engagement, consultation and feedback.
 8. To provide oversight of the Council's strategic approach to the use of arms length external organisations and arrangements.
 9. To act as the Council's lead in corporate advocacy and campaigning.

10. To provide strategic oversight of the Council's approach to community empowerment and engagement including the development of community cohesiveness and capacity.
11. To oversee the arrangements for digital connectivity of communities.
12. To oversee and consider the Council's approach to the application of Co-operative principles in service delivery.
13. To provide oversight and monitoring of the effectiveness of the Council's corporate communications.
14. To provide oversight and monitoring of the Council's public relations arrangements.
15. To approve the Council's response to consultation papers except where these fall within the responsibility of a Policy Board.
16. To determine matters concerned with the structure and organisation of local government generally, including arrangements concerning relations with the Scottish and UK Governments, Scottish Local Government Partnership, CoSLA and other relevant bodies, except where these fall within the responsibility of a Policy Board.
17. To provide strategic leadership for the Council in liaising and consultation with the Scottish and UK Governments and other relevant bodies.
18. To provide oversight of and to determine matters concerning Renfrewshire Health and Social Care Partnership.
19. To provide oversight of the Glasgow and Clyde Valley City Deal and the individual projects for which the Council is responsible.
20. To provide oversight of the policy, development and performance of Renfrewshire Leisure Limited.
21. To provide oversight and to determine matters concerning Paisley 2021.
22. To grant authority to members to attend seminars, conferences and other visits.
23. To call-in decisions by the other Boards in circumstances where the Leadership Board considers that a matter requires to be reconsidered either in terms of the correctness of the decision in relation to the specific theme(s) concerned, or because of the importance or impact of the decision on the Council. (The Leadership Board will however have no power to call in decisions made by Boards in the exercise of a judicial, quasi-judicial or similar function, which includes the determination of licensing and planning applications and personnel or other appeals).
24. To approve and oversee the procedures for examining the economy, efficiency and effectiveness of all Council services.

25. To oversee the Council's management systems for all aspects of service delivery including best value and quality systems.
26. To request that the Audit, Scrutiny & Petitions Board conduct reviews into particular issues and/or policies, after a period of not less than 6 months has elapsed from the date of implementation of the policy.
27. To refer issues relative to the operation of this Board to one or more of the Local Area Committees for their consideration/and or comment.
28. To consider issues referred to this Board by one or more of the Local Area Committees.

Planning and Property Policy Board

Terms of Reference

The following shall comprise the areas of responsibility of the Planning and Property Policy Board:

- A. Remit**
- Development planning
 - Development management
 - Building standards
 - Strategic Development Plan
 - Area regeneration, development and renewal
 - Corporate Asset Management
 - Clyde Muirshiel Park Authority
- B. General Delegations** in relation to matters relevant to this Board's remit:
1. To monitor the capital and revenue expenditure programmes and approve remedial action.
 2. To determine property requirements.
 3. To determine charges for services.
 4. To determine requests for financial assistance.
 5. To approve and oversee the relevant parts of the annual service and/or business plan for the services whose functions are covered by the remit and delegations of this Board.
 6. To oversee the organisation, performance and management of the services whose functions are covered by the remit and delegations of the Board.
 7. To grant authority to members to attend seminars, conferences and other visits.
 8. To write off deficiencies or bring into charge surplus stocks and stores.
 9. To approve where required the Council's response to consultation papers which are within the Board's terms of reference.
 10. To refer issues relative to the operation of this Board to one or more of the Local Area Committees for their consideration/and or comment.
 11. To consider issues referred to this Board by one or more of the Local Area Committees.

C Specific Delegations

Planning

12. To develop, determine and monitor the Council's policies in relation to planning and development.
13. To exercise the functions of the Council as Planning Authority.
14. To determine planning applications where the appointed officer has declined to exercise his delegated powers or where the Board decides itself to determine applications which would otherwise fall to be determined by a person appointed to do so under the scheme of delegated functions.
15. To determine applications for major developments as set out in the Schedule to the Town and Country Planning (Hierarchy of Developments) (Scotland) Regulations 2009.
16. To determine applications for listed building consent for demolition of listed buildings and conservation area consent for demolition of a building in a conservation area.
17. To determine applications under the Town and Country Planning (Scotland) Act 1997 made by the Planning Authority; where the application falls into the category of 'major development'.
18. To determine applications under the Town and Country Planning (Scotland) Act 1997 which relate to land in the ownership of the Planning Authority or to land in which the planning authority have a financial interest where the application falls into the category of 'major development'.
19. To exercise the functions of the Council as Building Control Authority.
20. To oversee the development and implementation of the Local Transport Strategy.
21. To oversee matters regarding strategic planning, including the operation of the Glasgow and the Clyde Valley Strategic Development Planning Authority Joint Committee.

Area regeneration, development and renewal

22. To approve and oversee the Council's physical programmes for area regeneration, development and renewal.

Corporate Asset Management

23. To oversee the Council's corporate arrangements, plans and strategies of the management of its assets.

Property services

24. To oversee the management of the register of land and buildings owned or occupied by the Council, incorporating information on location, size, use, condition, occupation, leases, rentals and reviews.
25. To oversee the maintenance of non-housing property in the Council's ownership or control.
26. To oversee facilities management of the Council's HQ.
27. To oversee the management of Council property, other than Council houses and lock-ups, including procedures for inspections, lettings, sale, acquisition or disposal and assessment of running costs.
28. To determine the allocation or disposal of property, other than Council houses or lock-ups, whether by way of sale or lease.
29. To determine terms for the acquisition or disposal of property and land whether by way of sale, purchase, lease or otherwise.
30. To approve the standing list of contractors for construction and associated works.
31. To oversee the Council's activities in relation to energy conservation in the Council's public buildings and non Housing Revenue Account (HRA) properties.

Clyde Muirshiel Park Authority Joint Committee

32. To oversee matters relative to the Clyde Muirshiel Park Authority Joint Committee.

Regulatory Functions Board

Terms of Reference

The following shall comprise the areas of responsibility of the Regulatory Functions Board:

1. To determine applications submitted to the Council for licences, permits, permissions and/or registrations which are not specifically allocated to another Policy Board, including those made under the following enactments:

The Hypnotism Act 1952
The Theatres Act 1968
The Celluloid and Cinematograph Film Act 1922
The Civic Government (Scotland) Act 1982
The Cinemas Act 1985
The Fire Safety and Places of Sport Act 1987
Safety of Sports Grounds Act 1975
The Marriage (Approval of Places) (Scotland) Regulations 2002
The Anti Social Behaviour etc. (Scotland) Act 2004
2. To develop and review the Council's policies, and to exercise the functions of the Council in relation to applications for licences, permits, permissions, and or registrations which are not otherwise specifically allocated to another Policy Board.
3. To exercise the functions of the Council in relation to matters of:
 - (a) food safety and food control;
 - (b) control of pollution, including provisions in relation to clean air, noise abatement and the monitoring of water quality;
 - (c) animal welfare and the control of animals and the control of insects and rodent pests;
 - (d) health and safety at work including occupational health, safety and welfare;
 - (e) public health, the abatement of statutory nuisances and the control of communicable diseases;
 - (f) consumer advice and protection, and trading standards.
4. To determine charges for licences, permits, permissions and registrations.
5. To approve where required the Council's response to consultation papers which are within the Board's terms of reference.

6. To refer issues relative to the operation of this Board to one or more of the Local Area Committees for their consideration/and or comment.
7. To consider issues referred to this Board by one or more of the Local Area Committees.
8. To grant authority to members to attend seminars, conferences and other visits.

Social Work, Health and Well-being Policy Board

Terms of Reference

The following shall comprise the areas of responsibility of the Social Work, Health and Well-being Policy Board:

- A. Remit** Social Work (Adult and Community Care Services)
 Care
 Health
 Renfrewshire Alcohol and Drug Partnership
- B. General Delegations** in relation to matters relevant to this Board's remit:
1. To monitor the capital and revenue expenditure programmes and approve remedial action.
 2. To determine property requirements.
 3. To determine charges for services and, where appropriate, letting policies.
 4. To determine requests for financial assistance.
 5. To approve and oversee the annual service and/or business plan for the services whose functions are covered by the remit and delegations of the Board.
 6. To oversee the organisation, performance and management of the services whose functions are covered by the remit and delegations of the Board.
 7. To receive advice, guidance and reporting on relevant matters from the Chief Social Work Officer
 8. To grant authority to members to attend seminars, conferences and other visits.
 9. To write off deficiencies or bring into charge surplus stocks and stores.
 10. To approve where required the Council's response to consultation papers which are within the Board's terms of reference.
 11. To refer issues relative to the operation of this Board to one or more of the Local Area Committees for their consideration/and or comment.
 12. To consider issues referred to this Board by one or more of the Local Area Committees.

C. Specific Delegations

Social Work

13. To develop, determine and monitor the Council's policies in relation to adult and community well-being.
14. To exercise the functions of the Council as Social Work Authority to the extent of its functions in relation to the care of adults, adult protection, and community care.
15. To approve commissioning and contract strategies and grants to other agencies.
16. To develop and review the following matters:
 - (a) the impact of poverty and deprivation on service developments, and
 - (b) the adoption of a community development approach to service delivery.
17. To make arrangements for the exercise of the functions of the Council relating to community care, including:
 - (a) the provision of services to older people and those with dementia; people with mental illness; people with learning and physical disabilities; and people with addictions and HIV/AIDS; and
 - (b) securing the provision of community care services including home care, day care, respite care, residential and nursing home care, occupational therapy, supported accommodation and community alarms and any other relevant community care services.
18. To oversee the development of social work services relating to adults and older people.
19. To approve and oversee plans to cater for the needs of adults and older people.
20. To oversee matters relating to residential establishments and supported accommodation in respect of adults and older people.

Health and Wellbeing

21. To determine joint planning of services with the Health Board in all matters relating to care in the community, and the development of joint services.
22. To consider matters relative to public health and improving the health and wellbeing of the community.
23. To oversee matters in relation to alcohol and drug misuse.

Local Area Committees

Terms of Reference

The following shall comprise the areas of responsibility of the Local Area Committees. Local Area Committees may not undertake any matter which forms part of the remit of any Council Board:

A. Remit

1. To promote the well-being of the area and ensure that services meet the needs of the residents of that area by
 - Promoting active citizenship
 - Advancing the well-being of the area and its communities by shaping services around the needs of residents
 - Promoting enhanced coordination and scrutiny of public services at a local level
 - Funding local projects and distributing grants from delegated area budgets.
2. To monitor how the Council and other public sector services are delivered and developed within the Local Area Committee boundary.
3. To ensure that the delivery of Council services and the use of its resources reflect the policies and priorities of the Council.

B. General Delegations in relation to matters relevant to the Local Area Committee's remit

4. To appoint members or representatives of the Local Area Committee, when invited to do so, to local organisations and groups.
5. To appoint representatives to the Local Area Committees.
6. To carry out other functions as may be determined from time to time by the Council.

C. Specific Delegations

7. To maintain strong links with community and voluntary organisations and community planning structures.
8. To maintain an overview of local partnership arrangements and activities in ensuring that there is consistency.

9. To ensure that the Council, partner agencies, other public sector agencies and the local community work together as necessary to implement the Council's policies and to respond to local issues and to adopt an effective common response to local issues where appropriate.
10. To work with partner agencies to promote the Council's (and its partners') corporate plans and to ensure that these are implemented appropriately at a local level.
11. To support local initiatives which are consistent with Council policy and community planning objectives, within the Local Area Committee's financial allocations either within or outwith the Local Area Committee boundary.
12. To determine applications for funding in line with their objectives and terms and conditions of grant and reflecting the policies and priorities of the Council from:
 - (a) the Council's area budgets, and other devolved funds; and
 - (b) the Common Good Funds allocated to the relevant Local Area Committee in terms of legislation. (This does not apply to the Houston, Crosslee, Linwood, Riverside and Erskine Local Area Committee.)
13. To fund and promote local projects which meet the necessary terms and conditions attached to the relevant funding streams.
14. To approve revenue costs annually arising from new projects and from those approved previously by the former Local Grant Committees, former Local Area Committees and former Local Grant Boards.
15. To allow for consultation with communities regarding community planning priorities within the local area committee boundary and to provide a forum for community planning partners to report back on progress against planned activity.
16. To assist in the development and monitoring of local community planning priorities by providing an opportunity for engagement with the community.
17. To be consulted by the Council and policy boards regarding the local implementation of policy developments and service delivery, excluding any matter of a judicial or quasi judicial nature.
18. To be consulted on capital and revenue expenditure which is targeted by the Council within the Local Area Committee boundary.
19. To provide a focus for community participation in the process of Council decision making and a vehicle for liaison between the wider community and Council services.
20. To be consulted on any review of the Scheme of Community Councils.

Adoption & Fostering Panel

Terms of Reference

The following shall comprise the areas of responsibility of the Adoption & Fostering Panel:

1. To consider and recommend to the Director of Children's Services whether adoption is in the best interests of a particular child and, if so, whether an application should be made under section 18 of the Adoption (Scotland) Act 1978, to free the child for adoption.
2. To consider proposals for adoption of children and for permanence orders and make recommendations to the Director of Children's Services all in accordance with the Adoption and Children (Scotland) Act 2007 and any Regulations made thereunder.
3. To consider and recommend to the Director of Children's Services whether a prospective adopter is suitable to be an adoptive parent.
4. To consider and recommend to the Director of Children's Services whether a prospective adopter would be a suitable adoptive parent for a particular child. The panel in making its recommendations to the Director of Social Work must be aware of the local authority's duties to promote the welfare of the child and to have regard to the religious upbringing of the child.
5. To monitor the reasons for applicants withdrawing following a formal application having been made.
6. To review on an annual basis or as required approved applicants who have not been matched with a suitable child.
7. To consider reports on the disruption of any placement recommended by the panel or involving applicants approved by the panel.
8. To consider and make recommendations to the Director of Children's Services on matters relating to financial assistance for adopters in terms of any scheme of approved adoption allowances which the Council has, or in relation to the payment of legal expenses incurred by the adopters in obtaining an adoption order.
9. To consider and make recommendations to the Director of Children's Services on matters in relation to the approval of foster parents and the placement of children with foster carers.
10. To provide advice to the Director of Children's Services in respect of applications to the Sheriff for Parental Responsibilities Orders in terms of section 86 of the Children (Scotland) Act 1995.

Appointment Board

Terms of Reference

The following shall comprise the areas of responsibility of the Appointment Board to be established for vacant posts at Chief Executive, Director, Assistant Director - Schools and Head of Service level:

1. To consider applications for the post and short list candidates.
2. To interview candidates and select the successful candidate.

Emergencies Board

Terms of Reference

The following shall comprise the areas of responsibility of the Emergencies Board:

1. To oversee the activities of the Council, including the deployment of resources, in the event of any emergency, such as may be defined by the Chief Executive.

Employees Joint Consultative Board (non - teaching)

Terms of Reference

The following shall comprise the areas of responsibility of the Employees Joint Consultative Board (non-teaching):

Functions

The functions of the Employees' JCB will be:

1. To act as a forum for consultation between the Council and the trade unions representing all non-teaching employees on employment/service conditions matters which are not specifically determined by their respective national negotiating bodies;
2. To secure the greatest possible measures of joint action between the Council and the trade unions for the development and improvement of the work of the Council;
3. To consider any reference from the Council or the trade union side on matters affecting the mutual interests of the Council and its employees and to make recommendations thereon to the appropriate Board of the Council;
4. To consider measures for safeguarding the health and welfare of the Council's employees;
5. The Employees' JCB will not consider questions of individual appointment or other matters which are more properly the province of the Council's grievance or disciplinary procedures.

Investment Review Board

Terms of Reference

The following shall comprise the areas of responsibility of the Investment Review Board:

1. To determine the discretionary agreement and any amendments in relation to the investment of the Common Good funds, which are managed by the Council's Investment Manager appointed by the Finance and Resources Policy Board.
2. To meet at least annually with the Investment Manager to review the performance and strategy relating to the invested funds for the Common Good funds and to report their findings to the Finance and Resources Policy Board.

Local Review Body

Terms of Reference

The following shall comprise the areas of responsibility of the Local Review Body:

1. In relation to local planning applications as specified in the Planning etc. (Scotland) Act 2006 to review and determine:
 - i. Appeals against decisions by officers to refuse planning permission;
 - ii. Appeals against the nature of the conditions set by officers in respect of a planning permission; and
 - iii. Failure by officers to make a decision in respect of a planning application within the statutory timescale.

Procurement Sub Committee

Terms of Reference

The following shall comprise the areas of responsibility of the Procurement Sub-Committee of the Finance and Resources Policy Board:

A. Remit

1. To authorise the award of contracts in accordance with the Council's Standing Orders Relating to Contracts,
2. To provide oversight of the Council's participation in collaborative procurement arrangements",
3. To note updates, and, where appropriate, to approve responses on the Council's behalf on matters such as legislation, case law and policy changes, procurement reform and corporate and social responsibility initiatives,
4. Any other matter delegated by the Finance and Resources Policy Board relating to procurement.

Renfrewshire Joint Negotiating Committee for Teaching Staff

Terms of Reference

The following shall comprise the areas of responsibility of the Renfrewshire Joint Negotiating Committee for Teaching Staff:

Functions

1. To determine relevant conditions of service for all teaching staff, music instructors, education advisers and educational psychologists.
2. Consultation on other relevant matters.

Social Work (Complaints Review) Panel

Terms of Reference

The following shall comprise the areas of responsibility of the Social Work (Complaints Review) Panel:

1. To review any matter in accordance with the procedure as laid down in section 5B of the Social Work (Scotland) Act 1968 as amended by section 52 of the National Health Service and Community Care Act 1990 including consideration of any complaints where the complainer has indicated that he/she is dissatisfied with the response from the Director of Children's Services or the Chief Officer of the Renfrewshire Health and Social Care Partnership.
2. To make recommendations in writing to the Social Work, Health and Well-being Policy Board or Education and Children Policy Board, as appropriate, as soon as is reasonably practicable after reference to it.

Renfrewshire Council

Scheme of Delegated Functions Section 3 The Provost and Depute Provost

Section Three

The Provost and the Depute Provost

1. The Provost, whom failing the Depute Provost, shall be authorised in furtherance of the duties of their office to undertake visits within Renfrewshire and in Scotland; and
2. The Provost, whom failing the Depute Provost, shall be authorised to incur expenditure to meet the expenses of their office on the provision of reasonable hospitality, whether within or outwith Renfrewshire, to representatives of other authorities, organisations, members of the Council or others, where the cost of hospitality for any one occasion is estimated not to exceed £2,000. Reports on the expenditure incurred will be submitted on a quarterly basis to the Finance and Resources Policy Board.

Renfrewshire Council

Scheme of Delegated Functions

Section 4 Statutory Appointments of Officers

Section Four

Statutory appointments of officers

In terms of various statutes, the Council is required to appoint officers for a variety of particular purposes. Officers so appointed are empowered to take such action as is implicit in their role. The statutory appointments agreed by the Council are as follows:-

Statutory Provision	Purpose/Role	Officer
Social Work (Scotland) Act 1968		
s.3	Chief Social Work Officer	Director of Children's Services
Local Government (Scotland) Act 1973		
s.33A	Proper officer to receive delivery of councillors' declaration of acceptance of office	Head of Corporate Governance
s.33A(3)	Officer before whom the declaration of acceptance of office may be made.	Head of Corporate Governance
s.34	Proper officer for receipt of councillors' resignations.	Chief Executive
s.43 and schedule 7 para 1(4)	Proper officer for receipt of requisition for special Council meeting.	Head of Corporate Governance
s.43 and schedule 7 para 2(1)	Proper officer to sign summons to special Council meetings.	Head of Corporate Governance

s.43 and schedule 7 para 2(2)	Proper officer for receipt of notice by member of alternative address.	Head of Corporate Governance
s.50B	Proper officer to exclude reports containing exempt information from public, and to provide documents to the press.	Head of Corporate Governance
s.50C(2)	Proper officer to provide written summary where minutes are excluded from public.	Head of Corporate Governance
s.50D	Proper officer for compiling lists of background papers.	Chief Executive and all Directors
s.50F	Proper officer to determine documents which are not open to inspection.	Head of Corporate Governance
s.92	Proper officer for dealing with the transfer of securities.	Director of Finance & Resources
s.95	Proper officer for the administration of the Council's financial affairs.	Director of Finance & Resources
s.128	Proper officer for transfer of educational endowments.	Head of Corporate Governance
s.145	Proper officer in respect of Ordnance Survey applications.	Director of Development & Housing Services
s.190	Proper officer for service of legal proceedings, notices, etc., on the Council.	Head of Corporate Governance
s.191	Proper officer to sign any claim on behalf of the Council in any sequestration, liquidations and other such	Head of Corporate Governance

	proceedings in which the Council is entitled to make a claim.	
s.193	Proper officer to sign notices, orders, etc.	Director with responsibility for the relevant function to which the notice, order etc., relates
s.197	Proper officer in respect of arrangements for the inspection and depositing of documents.	Head of Corporate Governance
s.202	Proper officer to authenticate byelaws.	Head of Corporate Governance
s.202B	Proper officer to certify entry in register of byelaws.	Head of Corporate Governance
s.204	Proper officer to provide certificate as evidence of byelaws.	Head of Corporate Governance
s.206(2)	Proper officer in respect of the keeping of a register of persons admitted as freemen of the Council's area.	Head of Corporate Governance
s.231	Proper officer to make application to the Sheriff on questions arising from the Local Government (Scotland) Act 1973.	Head of Corporate Governance
Schedule 7	Proper officer for calling of meetings.	Head of Corporate Governance
Civic Government (Scotland) Act 1982		
s.113	Proper officer in respect of evidence of management rules.	Head of Corporate Governance

Representation of the People Act 1983

s.25 and s.41	Returning Officer.	Chief Executive
s.67-70	notification of matters relating to election agents.	Chief Executive
s.131(1)	the provision of accommodation for the election court.	Chief Executive
s.133(1)	the seeking of repayments of expenses of the election court at the discretion of the court.	Chief Executive
Schedule 5 Para6	retention of a list of rooms for use for parliamentary election meetings.	Chief Executive

Weights and Measures Act 1985

s.72(1)(a)	Chief Inspector of Weights and Measures	Trading Standards & Licensing Manager
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Housing (Scotland) Act 1987

s.87	Proper officer to make official representation in respect of houses not meeting tolerable standard.	Director of Community Resources
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Local Government and Housing Act 1989

s.2	Proper officer in respect of lists of politically restricted posts.	Head of Human Resources & Organisational Development
s.4	Head of Paid Service	Chief Executive

s.5	Monitoring Officer	Head Corporate Governance
Environmental Protection Act 1990		
s.149(1)	Officer appointed for the purposes of discharging the functions imposed or conferred on the Council for dealing with stray dogs in its area.	Director of Community Resources
Requirements of Writing (Scotland) Act 1995	Proper officer for the purposes of section 7(7) and paragraphs 4(1) and (2) of schedule 2.	Head of Corporate Governance, Legal & Democratic Services Manager, Depute Project Director City Deal, Managing Solicitors and Assistant Managing Solicitors
Licensing (Scotland) Act 2005		
Schedule 1, paragraph 8	Clerk to the Licensing Board.	Head of Corporate Governance
Public Health etc (Scotland) Act 2008	Competent persons to undertake public health functions on behalf of local authorities.	Environmental Health Officers with two years experience
Local Authorities (Contracts) (Scotland) Regulations 1997 Regulation 4	Proper officer for certification purposes.	Head of Corporate Governance
The Ethical Standards in Public Life etc (Scotland) Act 2000 (Register of Interests) Regulations 2003	Proper officer for receipt and recording of members' interests, and register of gifts and hospitality.	Head of Corporate Governance

The officers appointed for the foregoing purposes are to carry out their respective duties personally, but where they are unable to do so owing to absence, the following officers will undertake their duties:-

In the absence of the Chief Executive for election purposes	Head of Corporate Governance
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In the absence of the Head of Corporate Governance as monitoring officer	Legal & Democratic Services Manager
In the absence of the Head of Legal & Democratic Services as proper officer in terms of the Local Government (Scotland) Act 1973	Legal & Democratic Services Manager
In the absence of a Director as proper officer	the relevant Head of Service
In the absence of the Director of Children's Services as Chief Social Work Officer	Head of Child Care and Criminal Justice
In the absence of the Head of Corporate Governance as Clerk to the Licensing Board	Legal & Democratic Services Manager
In the absence of the Head of Corporate Governance as proper officer for certification purposes	Legal & Democratic Services Manager
In the absence of the Head of HR & Organisational Development	Human Resources & Organisational Development Manager

Renfrewshire Council

Scheme of Delegated Functions

Section 5 Powers Delegated to Officers

Section Five

Powers delegated to officers

The exercise of powers delegated to officers in this section is subject always to:-

- i. the policies of the Council as embodied in any formal document of the Council which has been approved and issued and in particular Standing Orders, Financial Regulations and any other guidance issued in connection with the exercise of a particular function.
- ii. appropriate provisions for financial outlays having been made in the estimates for the current year.
- iii. the right of an officer to consult with the Chief Executive on any matter, even although specifically delegated to them, or to refer the matter to the appropriate Board of the Council.
- iv. the obligation on the Chief Executive, Director or Head of Service to arrange consultation with individual local members on matters which affect their areas. Such consultations shall include the provision of information on substantial or significant projects including the undernoted types, prior to finalisation and subject always to their inclusion in the approved capital or revenue expenditure programmes:-
 - housing projects
 - roads schemes
 - educational buildings
 - social work buildings
 - leisure and recreational projects
 - engineering works
 - Council offices and other properties
 - purchase of land or buildings
 - contaminated land
 - waste management
- v. the provision of appropriate, legal, financial, human resources, administrative and other central Council support to any officer exercising a delegated function.
- vi. the observation by the Chief Executive, Directors and Heads of Service of the principles of good governance and relevant codes of conduct and good practice.

A. Chief Executive

The Chief Executive is authorised:-

1. To give a direction in special circumstances that any officer shall not exercise a delegated function.
2. Where considered to be in the interests of the Council, to approve the provision of reasonable hospitality to representatives of other authorities, organisations, officers of the Council or others; to make visits and to authorise visits by officers of the Council or others (excluding elected members) representing the Council outwith the UK; and to deal with all issues relating to the extension of civic hospitality.
3. To approve attendance at conferences outwith the UK of officers, in cases where it is considered to be in the interests of the Council.
4. To deal with and, in appropriate circumstances, to approve applications by employees charged with offences or under investigation which could result in their being charged, in the course of their employment for assistance with legal expenses of their defence.
5. To deal with and, in appropriate circumstances, to approve applications by employees convicted of, and fined in respect of offences committed whilst acting in the course of their employment, for full or part payment of the fine imposed.
6. To deal with and, in appropriate circumstances, to approve applications from employees for reimbursement of reasonable legal expenses, in part or in whole, incurred in their being represented at Fatal Accident Inquiries, providing that they were acting
 - (a) within the course of their employment;
 - (b) in accordance with Council procedures; and
 - (c) in good faith.
7. To deal with, and in appropriate circumstances, to approve applications from employees for reimbursement of reasonable legal expenses, in part or in whole, incurred in defending actions raised against them personally, providing that they were acting
 - (a) within the course of their employment;
 - (b) in accordance with Council procedures; and
 - (c) in good faith.
8. To secure the efficient and effective implementation of the Council's programmes and policies, the deployment of resources towards that end, and also the maintenance of internal and external relations being actions of a routine nature implicit in the day to day management of affairs and all steps ancillary thereto, not involving a change of policy or the incurring of serious expenditure and for which there is adequate provision in the estimates.

9. To deal with any operational matter including but not restricted to the granting of planning permission and the award of contracts not otherwise delegated in the period between the last meeting of an administration and prior to the setting up of a new Council following statutory elections and also during the period of the Council's summer recess.
10. To issue publicity related to the promotion of the Council's interests and also, in consultation with the Leader or Depute Leader of the Council, the issue of appropriate press releases, or other forms of publicity on behalf of the Council.
11. In consultation with the Head of Human Resources & Organisational Development to approve special leave for Directors in accordance with the provisions of the appropriate scheme of salaries and conditions of service and any guidelines issued by the Council.
12. In consultation with the Chief Auditor to decide in terms of the Council's defalcation procedures whether to refer any particular case to the Police.
13. In consultation with the Head of Human Resources & Organisational Development to exercise all discretions available to the Council in terms of The Local Government Pension Scheme (Scotland) Regulations 2014, The Local Government Pension Scheme (Transitional Provisions & Savings) (Scotland) Regulations 2014, The Local Government Pension Scheme (Administration) (Scotland) Regulations 2008, The Local Government Pension Scheme (Benefits, Membership and Contributions) (Scotland) Regulations 2008, The Local Government Pension Scheme (Transitional Provisions) (Scotland) Regulations 2008, The Local Government Pension Scheme (Governance) (Scotland) Regulations 2015 and The Local Government (Discretionary Payments and Injury Benefits) (Scotland) Regulations 1998.
14. In consultation with the Head of Human Resources & Organisational Development, to determine all requests from employees for voluntary redundancy/early retirement.
15. In consultation with the Head of Human Resources & Organisational Development to determine any injury benefit allowance payable.
16. In consultation with Head of Human Resources & Organisational Development, to approve the creation of additional temporary senior management posts in response to major project work being undertaken by a service or corporately within the Council, such posts to be reviewed at the end of a period of 24 months unless approved for a shorter period of time.
17. In consultation with the Head of Human Resources & Organisational Development, in difficult to recruit to positions, taking into account the individual circumstances, to recognise current conditions of service or continuity of service for the purposes of Maternity Leave, Annual Leave and Sickness Allowance.

18. To approve payment by the Council on behalf of employees of subscriptions or membership fees to professional bodies.
19. In consultation with the Head of HR & Organisational Development, to determine requests to 'buy out' inherited conditions and personal preservations.
20. To alter or amend polling places in the event of an approved place becoming unavailable or unviable, eg through fire or flood or some other circumstance.
21. With the Director of Community Resources, Head of Corporate Governance, Head of Public Protection, Chief Auditor, and the Homelessness and Community Services Manager, Regulatory & Enforcement Manager or the Strategic Change Manager, Services to grant authorisations for covert surveillance permitted under sections 6 and 7 of the Regulation of Investigatory Powers (Scotland) Act 2000 and to appoint officers to act as investigation managers for the purposes of the Act.
22. With the Director of Community Resources, and Strategic Change Manager, Services to grant authorisations for performing covert surveillance (including urgent oral applications) and utilising covert human intelligence sources under the Regulation of Investigatory Powers (Scotland) Act 2000.

Head of Policy & Commissioning

The Head of Policy & Commissioning is authorised:

23. In respect of procurement to implement the Council's corporate procurement strategy, policies and procedures.
24. To make the necessary arrangements concerning the services provided by Scotland Excel for all purchases made by the Council through Scotland Excel.
25. To determine in consultation with the Corporate Management Team, the implementation plans and benefits realisation actions flowing from the scope and objectives of the Council's agreed strategic change priorities.

B. Chief Executive, all Directors (including the City Deal Director and the Chief Officer, Renfrewshire Health & Social Care Partnership) and Heads of Service

The Chief Executive, all Directors (including the City Deal Director and the Chief Officer Renfrewshire Health & Social Care Partnership) and Heads of Service are authorised:-

1. Subject to there being the appropriate provision in the Council's budget, to deploy resources as they think fit for the best execution of functions under their management.
2. To ensure that all activities undertaken are within the legal powers of the Council and in the event of doubt to consult with the Head of Corporate Governance.
3. With the approval of the Chief Executive and in consultation with the Head of Human Resources & Organisational Development to amend the grading of posts and make changes to the Council's establishment below Chief Officer level, provided that any increase in costs can be met from existing service budgets.
4. To sign all documents on behalf of the Council relevant to the functions for which the Chief Executive/Director (including the City Deal Director and Chief Officer Renfrewshire Health & Social Care Partnership) or Head of Service is responsible and to authorise other officers to do so, excluding always any specific provision made for documents in terms of primary or subordinate legislation, statutory direction, the policies of the Council or in this or other Administrative schemes.
5. To take any actions necessary in any emergency situation that are within the remit of their own post or the service for which they are responsible.
6. To make decisions regarding complaints made under the Council's complaints and redress procedure, including, with the agreement of the Head of Corporate Governance,
 - (i) the payment of an ex gratia payment, in respect of any one incident up to an amount not exceeding £500, and
 - (ii) and/or to reimburse actual loss or costs incurred, in respect of any one incident, up to an amount not exceeding £500.
7. To lodge objections and representations to applications in terms of the Licensing (Scotland) Act 2005, the Civic Government (Scotland) Act 1982, the Gambling Act 2005, the Housing (Scotland) Act 2006 and any other legislation in terms of which the Council is a competent objector.

8. To submit responses to consultation documents which concern operational issues and in consultation with the Convener or Depute Convener of the appropriate Board to determine that a response to a consultation need not be submitted for Board approval.
9. To approve the (re)naming of Council facilities in consultation with the Convener of the relevant Board and the relevant local member(s).
10. To ensure, so far as reasonably practicable, the health, safety and well-being at work of Council employees and others affected by the Council's undertakings, in line with the Council's Corporate Health and Safety Policy and Corporate Health and Safety Plan.
11. Where thought to be in the interests of the Council to approve the provision of reasonable hospitality to representatives of other authorities, organisations, officers of the Council and to others up to a maximum of £1,000 in relation to any one occasion.
12. To approve the attendance of officers at conferences within the United Kingdom where considered to be in the interests of the Council provided that the cost does not exceed £1,500, exclusive of VAT.
13. In consultation with the Head of HR & Organisational Development, to authorise the attendance of officers on full-time or part-time courses of study and the payment of appropriate fees.
14. To appoint within their respective services all staff up to chief officer grade within the authorised establishments, except where the Council determines otherwise.
15. To exercise the powers given to chief officers in the various conditions of service so far as the discipline and efficiency of their services are concerned.
16. To apply the Council's conditions of service as affecting employees within their services.
17. To authorise the working of overtime by appropriate grades of employees and the payment of overtime or compensatory leave or honoraria in accordance with criteria laid down by Council policy.
18. To sign and issue (a) authorisation to officers of the Council to exercise statutory powers (including the right to enter land and premises in connection with the discharge of their duties) and (b) identity cards.
19. To make recompense in respect of damage to, or loss of an employee's personal property in respect of any one incident up to an amount not exceeding £500 and up to £1,000 with the agreement of the Head of Corporate Governance.

20. To permit any member of staff to absent themselves occasionally and temporarily during business hours to attend to duties or services of a civic, honorary, charitable, academic or social nature in accordance with the Council's special leave policy provided that these do not interfere with the efficient discharge of the functions of the Council.
21. To allow reasonable unpaid leave of absence to any employee to attend to public duties as defined in sections 50(1) and (2) of the Employment Rights Act 1996 or approve leave of absence in accordance with the Council's special leave policy.
22. In terms to the Protection of Vulnerable Groups (Scotland) Act 2007, and in consultation with the Head of HR & Organisational Development to maintain lists of positions identified as being regulated work, to ensure that appropriate checks and rechecks are obtained for those appointed to/undertaking these positions and following up when advised new information is available for those appointed to/undertaking these positions.
23. To appoint temporary staff where the appointments are fully funded by external agencies or as replacements for established employees on long-term absence through sickness, maternity or special leave.
24. In consultation with the Head of Human Resources & Organisational Development to appoint temporary staff on appropriate grades additional to the formal establishment to address exceptional workload peaks, such appointments to be for periods not exceeding 26 weeks or such longer period as may be agreed with the Chief Executive and subject to funding being met from existing budgets.
25. In consultation with the Head of Human Resources & Organisational Development and subject to the exigencies of the service to approve the secondment of staff between Council services and between the Council and other Councils or other organisations such appointments to be for periods not exceeding 2 years.
26. To take all necessary action of a routine nature in terms of their appointment, and to implement the policies, practices and procedures previously agreed by the Council, and also to take such action implicitly in all matters ancillary thereto, including the incurring of expenditure of a minor or recurring nature and for which adequate provision has been made in the estimates.
27. To exercise delegations in terms of the Standing Orders relating to Contracts adopted by the Council and to issue orders for the supply of goods and services for their services required for normal working and for which there is provision in the estimates in accordance with the purchasing policy of the Council.
28. To exercise delegations in terms of the Financial Regulations adopted by the Council.

29. To maintain proper security for staff, buildings, stocks, stores, furniture, equipment and similar items under their control. Where special arrangements are considered necessary they shall consult with the Director of Finance & Resources.
30. To authorise the payment of accounts due by the Council for goods and services properly supplied and for which there is adequate provision in the estimates.
31. To advise the Director of Finance & Resources about any extraordinary financial obligation which will affect the Council.
32. To advise the Head of Policy & Commissioning about any extraordinary procurement risk which will affect the Council.
33. To advise the Director of Finance & Resources about any extraordinary risk which will affect the insurances held on behalf of the Council.
34. To terminate or suspend any grant payment which the council is entitled to terminate or suspend in terms of the appropriate conditions of grant.
35. To exercise the powers given to the Council by section 1 of the Local Authorities (Goods and Services) Act 1970.
36. In consultation with the relevant Board Convener(s) to submit applications for, and accept subsequent offers of, external funding, such as lottery funding, subject to (i) the financial, including in kind, commitment of the Council not exceeding £100,000 and being met from existing approved budgets and (ii) the application being consistent with Council policy.
37. In consultation with the Director of Finance & Resources, and the appropriate Director, to investigate any claims received for injury benefit allowance and make recommendations to the Chief Executive on individual cases.
38. To determine requests under the Freedom of Information (Scotland) Act 2002 for the release of information held by their own service.
39. To determine requests under the Data Protection Act 1998 for the release of personal data held by their own service.
40. In consultation with the Head of Human Resources & Organisational Development to amend post designations where they do not affect the grade of the posts.
41. To determine appeals arising from disciplinary action and termination of service of employees except in so far as such appeals stand referred to the Appeals Board all in accordance with the Council's disciplinary procedures.

42. To determine appeals relating to grievances in accordance with the Council's grievance procedure with the exception of those relating to teachers referred to the Appeals Board in accordance with the grievance procedure applicable to teaching staff.
43. To exercise the powers including the powers of delegation or authorisation given to chief officers in terms of the Council's disciplinary and grievance procedures policies.
44. In consultation with the Head of Human Resources & Organisational Development to approve the award of temporary responsibility payments to employees in recognition of significant increase in duties and responsibilities, such payments to be reviewed at the end of a period of six months unless approved for a shorter period of time.
45. To act as Lead Officer for the Local Area Committees, where appointed to do so, and to undertake any powers delegated to Lead Officers.

C Director of Children's Services

Education Function

The Director of Children's Services, the Assistant Director - Schools and the appropriate Heads of Service are authorised:-

1. To determine applications for the provision of footwear and clothing for pupils at public schools, in terms of section 54 of the Education (Scotland) Act 1980 outwith the guidelines approved by the Council.
2. To arrange programmes of in-service training for teachers.
3. To arrange in-service courses for chaplains to schools as and when considered desirable.
4. To carry out the functions of the Council as Education Authority in relation to the provision of adequate and efficient education for children with additional support needs in terms of section 1 of the Education (Scotland) Act 1980 and the Education (Additional Support for Learning) (Scotland) Act 2004, including placement in day and residential schools.
5. To carry out the duties imposed on the Council as Education Authority by the Scottish Schools (Parental Involvement) Act 2006 to:
 - develop, monitor and review a strategy for parental involvement
 - review Children's Services' complaints in relation to parental involvement
 - promote parental involvement in education provided by the school attended by the parent's child
 - promote the establishment and support the operation of parent councils to represent the parent forum
6. To carry out the functions of the Council as Education Authority under the Children and Young People (Scotland) Act 2014.
7. In consultation with the Director of Finance & Resources to receive and determine applications for disbursements of funds in accordance with the provisions of the trust schemes vested in the Council and any endowments administered by these trusts.
8. To transfer teachers within the policy established by the Education Authority and, where appropriate, to pay transfer expenses.
9. To make grants up to £1,500 in any one case, to organisations, groups and persons providing or involved in a function relating to pre-five services and their families.

10. To make grants of up to a maximum of £1,500 in any one case to organisations, groups and persons providing or involved in a function providing for children of school age.
11. To make grants of up to a maximum of £1,500 in any one case to organisations, groups and persons providing out of school care and play schemes.
12. To exercise the discretionary powers available in implementation of conditions of service in relation to teachers in the employment of the Authority.
13. To carry out the administration, assessment and award of higher school bursaries, further education bursaries and education maintenance allowances in accordance with Council policy and Scottish Government guidance.
14. To exercise the power to disregard parental income in part or in total where the parents of the students are divorced or living apart.
15. To decide from time to time which courses will be supported by the Council's bursary scheme.
16. To support students approved under the government dance and drama award scheme and to ensure that the support for them is reasonable and meets the conditions of the Council policy.
17. To amend the levels of tuition fees, examination expenses, dependant's allowances, maintenance allowances and contribution scales on an annual basis. Where increases are proposed these shall be no greater than the rate of inflation calculated by reference to the retail price index.
18. To approve premature retirement under the Teachers (Compensation for Premature Retirement and Redundancy) (Scotland) Regulations 1996, and the Teachers' Superannuation (Scotland) Regulations 2005 without enhancement of salary at no additional cost to the Authority or in circumstances where any cost incurred is recoverable within a maximum of two years.
19. To make grants to pupils to enable them to attend courses and conferences and to undertake educational visits and excursions at home and abroad within the approved estimates and policies of the Council.
20. To make the necessary arrangements for the boarding out of pupils.
21. To issue licences in terms of the Children (Performances and Activities) (Scotland) Regulations 2014.
22. To act as the Council's authorised officer for the purposes of any byelaws relating to the employment of children.
23. To approve or refuse applications received from schools for arrangements to be made for visits in accordance with approved policy.

24. To make sessional staffing appointments within Children's Services establishments, having regard to the financial circumstances existing at the time.
25. To provide courses in educational training as requested by outside agencies including other local authorities and to negotiate appropriate charges for these services.
26. To ensure that requisite provision is made for any pupil entitled in terms of section 53(3) of the Education (Scotland) Act 1980 to receive refreshment in the middle of the day.
27. To make grants to pupils resident within Renfrewshire and attending local authority schools within Renfrewshire who are selected to join national music organisations in the United Kingdom in respect of fees and attendance at courses related to their membership
28. Subject to Council policy, to provide grants, normally up to 50% and, in cases of hardship up to the full cost of fees and travel expenses to residents of Renfrewshire attending local authority schools who attend part-time courses at the Royal Scottish Academy of Music and Drama and the Scottish Ballet School.
29. To exercise the powers available to the Council as Education Authority, in terms of section 23 of the Education (Scotland) Act 1980, with regard to the provision by the Council of education for pupils belonging to the areas of other education authorities and to make charges and to fix fees in consultation with the Director of Finance & Resources.
30. To consider and determine all placing requests under section 28A of the Education (Scotland) Act 1980 in accordance with the guidelines formulated by the Council and to make whatever transport arrangements are deemed to be appropriate, in individual cases where supporting documentation indicates that the child concerned has serious emotional or psychological problems.
31. To exercise, in accordance with Council policy and the relevant statutory provisions, the powers available to the Council as Education Authority in relation to the exclusion of pupils from schools.
32. To grant, in accordance with guidelines approved by the Education Policy Board, unpaid leave of absence up to a maximum of two years to enable teachers to undertake voluntary service overseas.
33. To determine in consultation with the Head of Human Resources & Organisational Development, the dates of local school holidays within Renfrewshire after appropriate consultation.
34. In consultation with the Director of Finance & Resources to administer existing endowments and to accept and administer any new trusts or endowments offered to the Council.

35. To carry out the functions of the Council in terms of section 58 of the Education (Scotland) Act 1980 relating to the cleanliness of pupils at schools.
36. In consultation with the Convener of the Education Policy Board to exercise the functions of the Council in terms of section 50 of the Education (Scotland) Act 1980, regarding provision of travelling facilities and accommodation in exceptional circumstances.
37. To approve attendance by Children's Services employees on authorised youth exchange visits overseas where the employees, as part of their duties, are required to accompany the group undertaking the exchange.
38. To approve the participation of school pupils and supervising employees in cultural social and recreational visits within and outwith the United Kingdom and the reception of visiting pupils and supervisors.
39. To approve the taking up of temporary posts up to 23 months in duration by teaching staff undertaking posts outwith the area of the Council and the taking up of temporary positions within the area of the Council by teaching staff from the Council and elsewhere.
40. In consultation with the Director of Finance & Resources to approve the level of fees payable to establishments within and outwith the area of the Council in respect of the education of children with additional support needs.
41. To disburse school clothing grants whether by way of cash or voucher in terms of the Council's agreed policy.
42. In consultation with the Convener of the relevant Board and the Director of Finance & Resources to adjust prices for specific promotions.

Head Teachers/Depute Head Teachers

Head Teachers/Depute Head Teachers are authorised:-

43. To exclude pupils in accordance with the relevant statutory provisions and the policy of the Council.

Social Work Function – Children’s Services and Criminal Justice

The Director of Children’s Services and Heads of Service as appropriate to their remit are authorised:-

44. To carry out the functions of the Council in so far as they relate to children and families in terms of the following sections of the Social Work (Scotland) Act 1968:-
 - (i) Under section 12 to promote social welfare by making available advice, guidance and assistance on such a scale as may be appropriate for its area. The delegation in terms of this section shall include authority:-
 - (a) to make loans or grants in accordance with any notes of guidance approved by the Council between £301 and £500 in any one month in respect of any family and at times of extreme crisis payments of between £750 and £1000 to individual families and that a half yearly report be submitted to the information bulletin.
 - (b) to give any other appropriate assistance, including provision for the storage of furniture in cases of emergency.

In calculating the amount given or loaned for the purposes of this provision, account shall be taken of any additional payment made in terms of section 12, otherwise authorised by the Council.

 - (c) to support persons identified as persons in need to find and maintain suitable employment such as supported employment schemes.
- (ii) Under section 27 to provide for the supervision and care of persons put on probation or released from prisons etc including the provision of Social Background Reports, supervision of probation, community service and Supervised Attendance Orders, licences and voluntary contact from up to 12 months post release from custody, including the supervision of persons subject to Drug Treatment and Testing Orders (Crime and Disorder Act 1998), Community Payback Orders as introduced by the Criminal Justice and Licensing Act 2010.
- (iii) Under section 27 to provide for the supervision and care of persons put on probation or released from prisons etc to receive grant paid in the first instance to North Strathclyde Community Justice Authority (NSCJA) established under section 3 of the Management of Offenders etc (Scotland Act 2005) and provide that correct and proper systems are in place to account for the funds and in accordance with the terms of the grant.

45. To carry out the functions of the Council under the Children (Scotland) Act 1995 particularly:-
- (i) Under section 22 to safeguard and promote the welfare of children who are in need by providing a range and level of services appropriate to their needs. A service may comprise or include giving assistance in kind, or in exceptional circumstances, cash. At times of extreme crisis making payments of between £750 and £1000 to individual families.
 - (ii) Under section 25(1) to provide any child with accommodation who appears to the Director or Head of Service to require accommodation for any of the reasons specified.
 - (iii) Under section 26 to provide accommodation and maintenance for a child being looked after by the Council including boarding out or maintaining the child in a residential establishment.
 - (iv) Under section 29:-
 - (a) to provide where required, after care in the form of advice, guidance and assistance to any person under the age of 19 years who was, but is no longer looked after by the Council and ensuring that the value of any assistance given to a compulsorily supported person (whether in cash or in kind) is not less than the value of welfare benefits that the young person would have been entitled to, but for the operation of the regulations made pursuant to section 6 of the Children (Leaving Care) Act 2000. However, in the case of providing financial assistance this is subject to regulation 13 of the Support and Assistance of Young People Leaving Care (Scotland) Regulations 2003.
 - (b) to deal with applications under section 29(2) from those who were looked after beyond school leaving age and who are now aged over 19 years but less than 21 years for advice, guidance and assistance and to provide such advice, guidance and assistance where the application is granted.
 - (v) Under section 30 to grant where appropriate financial assistance towards the expenses of education or training or to make contributions towards the accommodation and maintenance of young people who were looked after by the authority until the age of 21 years or until training or education is completed.
 - (vi) Under section 32 to remove any child from a residential establishment.
46. To carry out the functions of the Council under the Children's Hearings (Scotland) Act 2011, when in force, particularly: -
- (i) In terms of Section 83 to give effect to a Compulsory Supervision Order and any of the measures specified therein, made by a Children's Hearing for the Council's area.

- (ii) Under Section 86, to give effect to an interim Compulsory Supervision Order
 - (iii) Under Section 114, to give effect to a Compulsory Supervision Order and any of the measures contained therein, made by a Children's Hearing for the Council's area.
 - (iv) Under Section 131, to seek a review by a Children's Hearing of the Compulsory Supervision Order in certain circumstances.
 - (v) Under Section 143, to arrange for the transfer of a child where necessary
 - (vi) Under Section 35, to instruct the Head of Corporate Governance to apply to the court for a Child Assessment Order where necessary.
 - (vii) Under Section 37, to make an application to court for a Child Protection Order where necessary.
47. To carry out the functions of the Children and Young People (Scotland) Act 2014 as they relate to Corporate Parenting, After Care, Continuing Care, Kinship Care and Looked After Services.
 48. To carry out the functions of the Council in terms of the Social Care (Self-directed Support) (Scotland) Act 2013 with regard to a young person who is to choose (or has chosen) one of the options for self-directed support.
 49. To instruct the Head of Corporate Governance to apply to Court for appointment of the Chief Social Work Officer as Guardian with welfare powers under section 57 of the Adults with Incapacity (Scotland) Act 2000 or for an appointee under an Intervention Order under section 53 of the 2000 Act or to apply in relation to financial or property affairs for the appointment of a Guardian or person appointed under an Intervention Order in the circumstances required by section 57(2) or section 53(3) of the 2000 Act respectively.
 50. To arrange or assist in arranging holidays, including holidays abroad or other temporary absences of any child in the care of the Council, except in those cases where the cost to the Council is in excess of £1000.
 51. To arrange the temporary storage of furniture in certain circumstances on behalf of certain persons in terms of the National Assistance Act 1948.
 52. To instruct the Head of Corporate Governance to apply for a Permanence Order or for a Permanence Order with authority to adopt under section 80 of the Adoption and Children (Scotland) Act 2007.
 53. Under section 71 of the Adoption and Children (Scotland) Act 2007 to prepare an Adoption Allowances Scheme.

54. Under Regulation 5 of the Adoption Agencies (Scotland) Regulations 2009 to appoint such number of persons as considered necessary as medical and legal advisers to the Adoption Panel as appointed by the Council.
55. To carry out the functions of the Council in relation to the adoption of children in terms of the Adoption and Children (Scotland) Act 2007.
56. To consider and determine recommendations made by the Adoption Panel and the Fostering Panel in connection with recommendations made in connection with adoption and fostering matters.
57. Under Regulation 19 of the Looked After Children (Scotland) Regulations 2009 to appoint such number of persons as Medical and Legal Advisors as considered necessary to enable the Fostering Panel to carry out its functions under Regulation 20 of the 2009 Regulations.
58. Under Regulation 33 of the Looked After Children (Scotland) Regulations 2009 to pay such allowances as considered appropriate to Foster Carers and Kinship Carers.
59. To consider and determine recommendations by the Adoption Panel and the Fostering Panel which are approved by the Head of Child Care & Criminal Justice for assistance with legal fees (up to an amount considered reasonable by the Head of Corporate Governance) and medical expenses.
60. To approve individual care packages for children with a value up to and including £5,000 per week involving the purchase of community-based care and support services but subject to the provisions of the Council's Standing Orders relating to Contracts and to adequate budgetary provisions having been made.
61. To approve the provision of entertainment and events within the remit of the Service in accordance with the policies, practices and procedures of the Council.

Social Work Service Managers and Fieldwork Managers

Children's and Criminal Justice Social Work Service Managers and Fieldwork Managers are authorised:-

62. To complete and sign the appropriate sections of a passport application form in respect of a child where Renfrewshire Council holds parental rights and responsibilities in respect of the child by virtue of a Permanence Order, or deemed Permanence Order, in terms of the Adoption and Children (Scotland) Act 2007.
63. To give, or decline to give consent in any situation where parental consent is required, where Renfrewshire Council holds parental rights and responsibilities in respect of the child, by virtue of a Permanence Order, or deemed Permanence Order in terms of the Adoption and Children (Scotland) Act 2007.

64. To make loans and/or grants in accordance with any notes of guidance approved by the Council under section 12 of the Social Work (Scotland) Act 1968, or, where relevant, section 22 of the Children (Scotland) Act 1995 up to a limit of £500 in any one month in respect of any one family. In calculating the amount given or lent for the purposes of this provision, account shall be taken of any additional payment made in terms of section 12 otherwise authorised by the Council.
65. To provide aids and adaptations for the homes of children with physical and/or learning disabilities up to the value of £4500 in any one case.
66. To vary the cost of packages for children purchased from registered care providers of residential care on the basis of rates previously approved by the Council, where the contract allows for this, and where due to exceptional circumstances additional or extraordinary costs have been identified as a result of client needs which do not warrant a fuller re-commissioning of the care package.
67. Senior Social Workers are authorised to make loans and/or grants in accordance with any notes of guidance approved by the Council under section 12 of the Social Work (Scotland) Act 1968, or where relevant section 22 of the Children (Scotland) Act 1995, up to a limit of £100 in any one month in respect of any one family. In calculating the amount given or lent for the purposes of this provision, account shall be taken of any additional payment made in terms of section 12, otherwise authorised by the Council. Under section 227F of the Criminal Procedures (Scotland) Act 1995 they are also authorised to provide payment of reasonable travel expenses in respect of offenders subject to community disposal or Community Payback Orders and also to provide assistance in terms of Section 27 of the Social Work (Scotland) Act 1968 for offenders in order to prevent offending, with a limit of £20 per individual.

D. Director of Community Resources

The Director of Community Resources is authorised:

1. To grant authorisation, and to issue written credentials, to officers in Community Resources to carry out duties under the legislation in Undernotes A and B and under any subordinate legislation made under the European Communities Act 1972 relating to consumer protection, food safety or animal food stuffs.
2. To grant authorisation, where it is appropriate to do so and on terms thought appropriate in the circumstances, to local authorities other than Renfrewshire Council and to Trading Standards Scotland (TSS) and its officers to carry out any of the functions specified in paragraphs 17 and 18.
3. To nominate any other person to act as a Single Point of Contact (SPOC) for the purposes of the Regulation of Investigatory Powers Act 2000, subject to their holding an appropriate level of post and approval by the Home Office.
4. To withdraw an existing school crossing patrol service point which does not comply with Council policy, following a reassessment by Community Resources against Council policy and after discussion and communication with the Head Teacher and local primary school board.
5. To determine, in consultation with the Heads of Corporate Governance and Facilities Management, and the Provost, which major events deserving of recognition in respect of which flags on Council buildings are to be flown at half mast.

The Director of Community Resources, along with the other officers so specified, is authorised:

6. with the Head of Facilities Management, and in consultation with the local members and parent council concerned, to permit parent/teacher associations or such other organisations or persons as considered appropriate to execute works of construction or of improvement within the curtilage of an educational establishment subject to:-
 - (a) being satisfied that the works are relevant to the function of and will not prejudice the operation of the educational establishment;
 - (b) the Director of Development & Housing Services being satisfied that the works are acceptable;
 - (c) the execution of the works being supervised by the Director of Development & Housing Services; and
 - (d) the Director of Finance & Resources being satisfied with the contractual and financial arrangements relating to the execution of the works.

7. to assess responsibility for repairs in accordance with the policy determined by the Council
9. to make arrangements for the repair and maintenance of all non domestic properties within the resources allocated via the central repairs account to reflect the best use of the Council's resources in accordance with its agreed policies.
10. To make or amend management rules relating to the Council HQ complex.
11. To make exclusion orders in terms of the Management Rules for the Council's HQ complex.
12. with the Head of Public Protection to provide operational control over the Council's civil contingency arrangements.
13. with the Head of Public Protection to provide operational control over the Council's partnership working with Police Scotland and other partners to tackle serious and organised crime and counter terrorism.
14. with the Head of Public Protection, Regulatory & Enforcement Manager and Wardens Services Manager, their respective Team Managers, Environmental Health Officers and Technical Officers to exercise powers granted (including power of entry, inspection and sampling) under the relevant statutes undernoted at A and any regulations, orders or byelaws made thereunder and where appropriate to issue, vary or renew any necessary notices, certificates, licences, registrations and entries in registers in terms of that legislation.
15. with the Head of Public Protection and the Regulatory & Enforcement Manager, and their respective Team Managers where appropriate to refuse or revoke licences, registration and entries in registers in terms of the statutes undernoted at A and any regulations, orders or byelaws made thereunder, and to authorise the submission of reports to the Procurator Fiscal.

UNDERNOTE A

Animal Boarding Establishments Act 1963
 Animal Health and Welfare (Scotland) Act 2006
 Antisocial Behaviour etc. (Scotland) Act 2004
 Breeding of Dogs Acts 1973 and 1991
 Breeding and Sale of Dogs (Welfare) Act 1999
 Building (Scotland) Act 2003
 Caravan Sites and Control of Development Act 1960
 Civic Government (Scotland) Act 1982
 Clean Air Act 1993
 Climate Change (Scotland) Act 2009
 Control of Dogs (Scotland) Act 2010
 Control of Pollution Act 1974
 Deer (Scotland) Act 1996
 Dog Fouling (Scotland) Act 2003
 Dangerous Wild Animals Act 1976

Environmental Protection Act 1990
 Environment Act 1995
 European Communities Act 1972
 Factories Act 1961
 Food and Environment Protection Act 1985
 Food Safety Act 1990
 Game Act 1831
 Guard Dogs Act 1975
 Health and Safety at Work etc Act 1974
 Housing (Scotland) Acts 1987, 2006 and 2010
 Licensing (Scotland) Act 2005
 Local Government (Scotland) Act 1973
 Local Government etc. (Scotland) Act 1994
 Local Government in Scotland Act 2003
 Offices, Shops and Railway Premises Act 1963
 Performing Animals (Regulation) Act 1925
 Pet Animals Act 1951
 Prevention of Damage by Pests Act 1949
 Private Rented Housing (Scotland) Act 2011
 Public Health etc. (Scotland) Act 2008
 Refuse Disposal (Amenity) Act 1978
 Riding Establishments Acts 1964 and 1970
 Sewerage (Scotland) Act 1968
 Smoking, Health and Social Care (Scotland) Act 2005
 Tobacco & Primary Medical Services (Scotland) Act 2010
 Unsolicited Goods and Services Act 1971
 Water (Scotland) Act 1980
 Wildlife and Countryside Act 1981
 Zoo Licensing Act 1981

16. with the Head of Public Protection, the Regulatory & Enforcement Manager, the Trading Standards & Licensing Manager, Trading Standards Officers, Enforcement Officers and Authorised Officers, to exercise powers granted (including powers of entry, inspection and sampling) under the relevant statutes undernoted at B, including any relevant subordinate or amending legislation, orders or byelaws made thereunder and where appropriate to issue, vary or renew any necessary notices, certificates, licences, registrations and entries in registers in terms of that legislation.
17. with the Head of Public Protection and the Regulatory & Enforcement Manager, and their respective Team Managers where appropriate to refuse or revoke licences, registrations and entries in registers in terms of the statutes undernoted at B and any regulations, orders or byelaws made thereunder, and to authorise the submission of reports to the Procurator Fiscal.
18. The Head of Public Protection, subject to approval by the Home Office, is authorised to act as the Council's Designated Person and as a Single Point of Contact (SPOC) and grant authorisations for gaining access to communications data under the provisions of the Regulation of Investigatory Powers Act 2000.

19. with the Head of Public Protection, Regulatory & Enforcement Manager, Trading Standards & Licensing Manager and Trading Standards Officers in terms of Regulation 14 of the Manufacture and Storage of Explosives Regulations 2005 to assent to an application for a licence for the manufacture or storage of explosives and where appropriate to determine whether to hold a public hearing and the procedure for that public hearing.
20. with the Head of Public Protection, Regulatory & Enforcement Manager, Trading Standards & Licensing Manager and Trading Standards Officers to exercise the powers contained in the Enterprise Act 2002, including:
 - (a) making applications to the Court for enforcement orders or interim enforcement orders;
 - (b) drafting and accepting written undertakings from traders; and
 - (c) engaging in consultation with traders to prevent future infringements or to achieve cessation or repetition of infringements.

UNDERNOTE B

Agricultural Produce (Grading and Marking) Act 1928
 Agricultural Produce (Grading and Marking) Amendment Act 1931
 Agriculture Act 1970
 Animal Health and Welfare (Scotland) Act 2006
 Antisocial Behaviour etc. (Scotland) Act 2004
 Animal Boarding Establishments Act 1963
 Animal Health Act 1981
 Breeding of Dogs Acts 1973 and 1991
 Breeding and Sale of Dogs (Welfare) Act 1999
 Children and Young Persons (Scotland) Act 1937
 Children and Young Persons (Protection from Tobacco) Act 1991
 Civic Government (Scotland) Act 1982
 Clean Air Act 1993
 Climate Change (Scotland) Act 2009
 Companies Act 2006
 Consumer Credit Act 1974
 Consumer Credit Act 2006
 Consumer Rights Act 2015 (from 1 October 2015)
 Consumers, Estate Agents and Redress Act 2007
 Consumer Protection Act 1987
 Control of Dogs (Scotland) Act 2010
 Control of Pollution Act 1974
 Copyright, Designs and Patents Act 1988
 Courts and Legal Services Act 1990
 Dangerous Wild Animals Act 1976
 Deer (Scotland) Act 1996
 Development of Tourism Act 1969
 Education Reform Act 1988
 Energy Act 1976

Enterprise Act 2002
 Environment and Safety Information Act 1988
 Estate Agents Act 1979
 European Communities Act 1972
 Explosives Act 1875
 Fair Trading Act 1973
 Fireworks Act 2003
 Food and Environment Protection Act 1985
 Food Safety Act 1990
 Game Act 1831
 Hallmarking Act 1973
 Health and Safety at Work etc Act 1974
 Housing (Scotland) Act 2006
 Medicines Act 1968
 Motor Cycle Noise Act 1987
 Olympic Symbol etc. (Protection) Act 1995
 Performing Animals (Regulation) Act 1925
 Pesticides (Fees and Enforcement) Act 1989
 Pet Animals Act 1951
 Petroleum (Consolidation) Act 1928
 Petroleum (Transfer of Licences) Act 1936
 Poisons Act 1972
 Prices Act 1974
 Property Misdescriptions Act 1991
 Protection of Children (Tobacco) Act 1986
 Public Health etc. (Scotland) Act 2008
 Riding Establishments Acts 1964 and 1970
 Smoking, Health and Social Care (Scotland) Act 2005
 Telecommunications Act 1984
 Tobacco Advertising and Promotion Act 2002
 Tobacco & Primary Medical Services (Scotland) Act 2010
 Trade Descriptions Act 1968
 Trade Marks Act 1994
 Unsolicited Goods and Services Act 1971
 Video Recordings Acts 1984, 1993 and 2010
 Weights and Measures Acts 1976 and 1985
 Zoo Licensing Act 1981

21. with the appropriate Head of Service:

- (a) in consultation with the Convener of the relevant Board and the Director of Finance & Resources to adjust prices for specific promotions;
- (b) to take all necessary action with regard to the supervision and management of the Council's cemeteries and burial grounds, including the sale of lairs and the giving of titles thereto.

22. with the Head of Public Protection and Regulatory & Enforcement Manager in terms of the National Assistance Act 1948 to cause to be buried or cremated the body of any person who has died or has been found dead in the area of the local authority in any case where it appears that no suitable arrangements for the disposal of the body have been or are being made otherwise than by the local authority and where appropriate to recover the expenses thereof from the estate of the deceased person under Section 50 of the Act.
23. with the Head of Public Protection, Regulatory & Enforcement Manager, Trading Standards & Licensing Manager, Trading Standards Officers and Authorised Officers to issue, vary or revoke the notices specified in Regulations 11 and 14 of the General Product Safety Regulations 2005, namely suspension notices and withdrawal notices which shall have effect throughout the United Kingdom.
24. with the Head of Public Protection, Regulatory & Enforcement Manager, Trading Standards & Licensing Manager to issue, vary or revoke the notices specified in Regulations 12, 13 and 15 of the General Product Safety Regulations 2005, namely requirements to mark, warn and recall notices which shall have effect throughout the United Kingdom.
25. with the Head of Amenity Services Manager, Roads & Transportation, Fleet Manager to carry out the following functions in terms of the Transport Act 1968 and the Goods Vehicles (Licensing of Operators) Act 1995 in relation to the Operator's Licence:
 - (a) under section 8 of the Goods Vehicles (Licensing of Operators) Act 1995 to apply for and publicise notice of the application for an operator's licence;
 - (b) under section 17 of the Goods Vehicles (Licensing of Operators) Act 1995 to apply for variations to an operator's licence;
 - (c) under section 95 of the Transport Act 1968 and corresponding subordinate legislation to ensure that requirements relating to drivers' hours are complied with; and
 - (d) under section 98 of the 1968 Act and corresponding subordinate legislation to ensure that requirements relating to the keeping of written records for drivers' hours are complied with.
26. with the Head of Amenity Services, StreetScene and Land Services Manager to appoint further officers to those designated at paragraph 144 below as authorised officers for the enforcement of Management Rules for Cemeteries, War Memorials and Public Parks.
27. to agree to alter any war memorial to make it serve as a war memorial in connection with any war subsequent to that in connection with which it was erected.

28. to maintain, repair and protect any war memorial and correct any error or omission in the inscription on a war memorial.
29. With the Site Services Manager to alter or to extend the internal mail delivery service where it may be considered economic and/or convenient to do so.

Amenity Services (Roads)

The Director of Community Resources, along with the other officers so specified is authorised:-

To carry out the following functions of the Council in terms of the Roads (Scotland) Act 1984:-

30. with the Head of Amenity Services and the Transportation, Infrastructure Manager under section 13 in relation to the imposition on frontagers of the roads requirements to make up and maintain private roads including the service of appropriate notices.
31. with the Head of Amenity Services and Roads & Transportation, Fleet Manager under section 15 in relation to the completion of necessary work on private roads occasioned by emergency (other than an emergency constituted by a danger as defined in section 91).
32. with the Head of Amenity Services under section 16(1) in relation to the consideration and determination of applications for the adoption of private roads.
33. with the Head of Amenity Services under section 18 in relation to the adoption of footpaths associated with development.
34. with the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager under section 21 in relation to applications for construction consent for new roads built by a person other than the Roads Authority.
35. with the Head of Amenity Services under section 23 in relation to stopping up or temporarily closing any new road constructed by a person other than the Roads Authority, without consent or in contravention of, or in non compliance with, a condition imposed by a construction consent.
36. with the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager under section 30 in relation to the serving of notices subject to section 31(3), in connection with carrying out works for protecting roads against hazards of nature.

37. with the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager under section 31(3) in relation to the service of notices in connection with the drainage of public roads on the owner and occupier of the land affected.
38. with the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager under section 35(1) and (4) and after giving notice in terms of section 35(5) in relation to the provision of road lighting and related structures.
39. with the Head of Amenity Services and after consultation with the Chief Constable and after informing the Convener and Depute Convener of the Environment Policy Board and the local member under sections 36 and 37 in relation to the construction of road humps.
40. with the Head of Amenity Services under section 48 in relation to contributions towards expenditure on constructing or improving roads.
41. with the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager under section 51 in relation to the authorisation and withdrawal of authorisation for the planting and maintenance of trees, shrubs, grass or other plants by a person other than the roads authority within the boundaries of a public road.
42. with the Head of Roads & Transportation, Transportation Manager, and the Amenity Services Manager (Transport), under section 56 in relation to the authorisation of works and excavations in or under a public road.
43. with the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager under section 57 in relation to the prevention or termination of dangerous works or excavations in or under a public road.
44. With the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager under section 58 in relation to the granting of permission for the deposit of building materials on roads.
45. with the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager under section 59 in relation to the control of obstructions in roads.
46. with the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager under section 60 in relation to the issuing of consent for marking, lighting and fencing of obstructions or roadworks and or shoring buildings requiring protection in similar circumstances.

47. with the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager under section 61 in relation to granting permission to place and thereafter maintain apparatus in or under a public road.
48. with Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager after consultation with the Chief Constable and the local member under section 62 in relation to the temporary prohibition or restriction of traffic on roads for reasons of public safety or convenience.
49. with the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager and their team managers under section 63 in relation to the imposition of requirement to construct new accesses across road verges or footways where appropriate.
50. with the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager under section 64(2) in relation to the issue of consent to Statutory Undertakers for work on footways footpaths or cycle tracks in connection with their apparatus in terms of section 64(1)(b).
51. with the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager and their team managers under section 66 in relation to enforcing maintenance of vaults arches, cellars, tunnels and related structures within the vicinity of a road.
52. with the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager under section 67 in relation to enforcing safety provisions countering outward opening doors, gates, windows, window shutters or bars interfering with the safety or convenience of road users.
53. with the Head of Amenity Services under sections 68 to 72 in relation to the power of a roads authority to stop up roads by order.
54. with the Head of Amenity Services under section 74 in relation to the temporary provision of a substitute road.
55. with the Head of Amenity Services under section 75 in relation to bridges over and tunnels under navigable water.
56. with the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager under section 78(2) in relation to the service of notices prior to the diversion of waters where necessary in connection with the construction, improvement or protection of a public road.

57. with the Head of Amenity Services, under section 79, to negotiate terms and enter into agreements with bridge owners in relation to future maintenance obligations.
58. with the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager under section 83 in relation to the prevention of obstruction of the view of road users at or near corners, bends and junctions.
59. with the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager and their team managers under section 85 in relation to granting permission for the location of builders' skips on roads.
60. with the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager and their team managers under section 86 in relation to the removal or repositioning of any builders' skip which is causing, or is likely to cause, a danger or obstruction.
61. with the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager and their team managers under section 87 in relation to the removal from roads of unauthorised structures and the consequent reinstatement of the site.
62. with Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager and their team managers under section 88 in relation to the removal of projections interfering with safe or convenient passage along a road.
63. with the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager and their team managers under section 89 in relation to the removal of accidental obstructions from roads.
64. with the Head of Amenity Services and Transportation, Infrastructure Manager under section 90 in relation to the granting of consent for fixing or placing over, along or across a road any overhead bridge, beam, rail, pipe, cable, wire or other similar apparatus.
65. with the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager under section 91 in relation to the prevention of danger to road users and the prevention of obstructions caused by roadside vegetation, fences or walls.
66. with Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager under section 92 in relation to granting consent for planting trees or shrubs within five metres of the edge of the made up carriageway.

67. With the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager under section 93 in relation to the protection of road users from dangers near a road.
68. with the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager under section 94 in relation to the infill of dangerous ditches adjacent to or lying near a road.
69. with the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager to agree payment to the Council of extraordinary expenses where roads are damaged by heavy vehicles under section 96(1).
70. with the Head of Amenity Services under section 97 in relation to the issue of consent for trading.
71. with the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager and their team managers under section 99(2) in relation to the issue of consent to persons undertaking works or excavations necessary to ensure compliance with section 99(1) (prevention of the flow of water, filth, dirt or other offensive matter onto the road).
72. with the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager under section 99(3) in relation to the service of notices on owners or occupiers requiring works or excavations to be undertaken to ensure compliance with section 99(1).
73. with the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager under section 140 in relation to authorising persons to enter land to take any action or execute any work authorised or required to be taken or executed by the Roads Authority under the Roads (Scotland) Act 1984.
74. with the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager under section 152(2) to re-determine the means of exercise of a public right of passage over a road.

To carry out the following functions of the Council in terms of the Road Traffic Regulation Act 1984:-

75. with the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager under section 14 in relation to the temporary prohibition or restriction of traffic on roads.

76. with the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager under section 23 in relation to pedestrian crossings.
77. with the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager under section 65 in relation to the placing of traffic signs.
78. with the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager under section 68 in relation to the placing of traffic signs in connection with the exercise of other powers of the authority as defined in sub-section (1) thereof.
79. with the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager under section 69 in relation to the removal of signs.
80. with the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager under section 71(1) in relation to the power to enter land in connection with the placing, replacing, converting and removing of traffic signs.
81. with the Head of Amenity Services and after consultation with the Chief Constable and local elected members to arrange for the advertisement of any proposal for the making, revocation, or variation of orders and schemes under the Road Traffic Regulation Act 1984, and sections 68, 69, 70 and 71 of the Roads (Scotland) Act 1984.
82. with the Head of Amenity Services and after consultation with the Convener of the Environment Policy Board and the local ward members, to make Traffic Regulation Orders except where
 - (a) there is a valid outstanding objection to the Order intimated to the Director of Community Resources or Head of Amenity Services during the statutory process in terms of the 1984 Act; or
 - (b) any one or more of the local ward members or the Convener of the Environment Policy Board requests in writing that the Order be submitted to the Board for determination.

To carry out the following functions in terms of the Coast Protection Act 1949:-

83. with the Head of Amenity Services under section 4 to enter into an agreement with any other person for the carrying out by that person or the Council of any coast protection work which the Council has the power to carry out.

84. with the Head of Amenity Services under section 5 to arrange for the publication of notices relating to proposed works in local newspapers and the serving of like notices on affected harbour authorities.
85. with the Head of Amenity Services under section 8 to arrange for the publishing of notices relating to works schemes and the serving of like notices on affected harbour authorities.
86. with the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager, under section 12 to serve notice on owners of land where protection works are required.
87. with the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager under section 25 in relation to the authorisation of persons taking entry to land for the purposes specified therein.

To carry out the following functions in terms of the Reservoirs Act 1975:-

88. with the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager to keep and maintain the register of reservoirs under section 2(2) of the 1975 Act and to decide whether to remove a reservoir from the register in terms of section 13(3) of the Act.
89. with the Head of Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager to serve notices in terms of sections 8(1), 9(7), 10(7), 12(4), 14(4), 16(4), 17(4) and 21 of the Act.
90. with the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager to enter into consultations for the purposes of section 9(8), 10(8) and 14(5).
91. with the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager to exercise the Council's emergency powers in terms of section 16.
92. with the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager to authorise employees to enter upon land in terms of section 17.
93. with the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager to consider and approve claims for compensation by third parties in terms of section 18.

94. with the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager to exercise all powers of the enforcement authority for the purposes of the Act not otherwise delegated.

To carry out the following miscellaneous functions

95. with the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager to grant wayleaves in respect of public utilities.
96. with Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager to carry out the functions of the Joint Road Safety Officer in conjunction with the Chief Constable.
97. with the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager to carry out the functions of the Council under Parts II and IV of the New Roads & Street Works Act 1991 in relation to roads for which the Council is responsible.
98. with the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager after consultation with the local members, to make grants to householders for the purpose of making good fabric and decoration (excluding curtains) in houses affected by work carried out by the Council under the Noise Insulation (Scotland) Regulations 1975 at the rates and on conditions which may be prescribed from time to time by the Council.
99. with the Head of Amenity Services to exercise the functions of the Council under section 12 of the Roads (Scotland) Act 1984 in relation to the stopping up or diversion of highways crossing or entering routes of proposed new roads.
100. with the Head of Amenity Services, to agree terms for bridge agreements with Network Rail and any other appropriate party, including terms of discharge of the Council's liability for annual maintenance and renewal charges in that connection.
101. with the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager after consultation with the Chief Constable to consider and, where acceptable in road safety terms, approve locations for advertisements on road safety barriers.

102. with the Head of Amenity Services to make arrangements for the management of car parks, etc., including, subject to consultation with the Director of Development & Housing Services, granting the use of part thereof to other persons or bodies, and in consultation with the Director of Finance & Resources the imposition or waiving of charges for such use.
103. with the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager under section 19(5) of the Civic Government (Scotland) Act 1982, after consultation with the local members and the Head of Corporate Governance, to give approvals for taxi stances.
104. with the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager in terms of the Health and Safety at Work etc. Act 1974 to carry out all duties set out in the statements of responsibilities for health and safety.
105. with the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager to accept invitations from appropriate third parties to carry out works on roads and footpaths.
106. with the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager where appropriate, to enter objections on behalf of the Council to applications for Goods Vehicles Operator's Licences, under section 12 of the Goods Vehicles (Licensing of Operators) Act 1995.
107. with the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager under sections 28 and 29 of the Roads (Scotland) Act 1984 in relation to the erection and keeping in position barriers on roads for the purpose of securing public order or public safety.

To undertake the following duties in terms of the Flood Risk Management (Scotland) Act 2009, "the Act"

108. with the Head of Amenity Services to comply with the general duties of responsible authorities when exercising flood risk related functions in terms of section 1 of the Act.
109. with the Head of Amenity Services to comply with the general duties of responsible authorities when exercising flood risk related functions in terms of section 1 of the Act.
110. with the Head of Amenity Services to prepare, review and make publicly available a map of relevant bodies of water and sustainable urban drainage systems within Renfrewshire in terms of section 17 of the Act.

111. with the Head of Amenity Services to assess if relevant bodies of water in Renfrewshire give rise to a risk of flooding of land within or outwith Renfrewshire and prepare a publicly available schedule of clearance and repair works where a relevant body of water, other than canals, gives rise to such risk and clearance and repair works will substantially reduce that risk, and to advise other authorities of areas outwith Renfrewshire where flooding may occur due to the condition of a relevant body of water therein, all in terms of section 18 of the Act.
112. with the Head of Amenity Services to jointly work and cooperate, so far as practicable, with the lead authority and other authorities in the preparation, review, interim and final reporting of the local flood risk management plan for the local plan district in terms of section 39 of the Act.
113. with the Head of Amenity Services to provide SEPA with information, documents, assessments, maps and assistance as SEPA may reasonably require under sections 9, 10, 19, 20, 21, 24, 27, 28 and 33 of the Act, or that SEPA may require where SEPA considers that such information could contribute to the understanding of flood risk, or otherwise as required by SEPA, all in terms of section 43 of the Act.
114. with the Head of Amenity Services to provide the lead authority with information and assistance as the lead authority may reasonably require under sections 34 to 38 of the Act, in terms of section 44 of the Act.
115. with the Head of Amenity Services to provide a local authority with such information as a local authority may reasonably seek in connection with its functions under sections 17 and 18 of the Act, in terms of section 45 thereof.
116. with the Head of Amenity Services to make publicly available such documentation specified in, and in accordance with the requirements of, section 53 of the Act.
117. with the Head of Amenity Services to publicise any matter required under the Act in terms of section 54 of the Act.
118. with the Head of Amenity Services to do anything which he considers necessary to contribute to the implementation of current measures in the local flood risk management plan, or that is necessary to reduce the risk of flooding which is likely to occur immediately or have serious consequences for human health, the environment, cultural heritage or economic activity, or will manage flood risk without affecting current measures in the local flood risk management plan, all in terms of section 56 of the Act.

119. with the Head of Amenity Services to carry out clearance and repair works described in a schedule prepared under section 18 of the Act, where such works will contribute to the implementation of current measures described in the local flood risk management plan, or will not affect such measures, all in terms of section 59 of the Act.
120. with the Head of Amenity Services to keep and update a register of flood protection schemes and follow notification requirements, all in terms of section 62 of the Act.
121. with the Head of Amenity Services to register details of flood prevention schemes under the Flood Prevention (Scotland) Act 1961 in terms of section 63 of the Act.
122. with the Head of Amenity Services to acquire land, under section 66 of the Act.
123. with the Head of Amenity Services to recover expenses for any work done under sections 56 or 59 of the Act or in accordance with a flood protection scheme or under section 4 of the 1961 Act, from the owner or occupier if such expense is as a result of the actions of that person, all within the terms of section 67 of the Act.
124. with the Head of Amenity Services to, as necessary, require any person it believes to be the owner or occupier of land to provide in writing the information set out in section 68 of the Act.
125. with the Head of Amenity Services to exercise powers of entry in terms of sections 79 to 81 of the Act.
126. with the Head of Amenity Services to compensate any person who has sustained damage in the circumstances set out in sections 82 and 83 of the Act.

To carry out the following function in terms of the Transport Act 1985:-

127. with the Head of Amenity Services, and following agreement with the Chief Constable and the Strathclyde Partnership for Transport, to make requests to the Traffic Commissioner in terms of section 7 to determine conditions to be attached to operators' licences which must be met in the provision of services in the area to which the conditions apply.

To carry out the following functions in terms of the Construction (Design and Management) Regulations 2015:-

128. with the Head of Amenity Services, the primary responsibility for implementing the Council's duties as Client for all projects within the remit of Community Resources.

129. with the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager to make any appointments in all projects within the Services' remit where the Council is the Client and on behalf of the Council to accept any appointment and perform the functions of Designer, Principal Designer and/or Principal Contractor, in terms of the Regulations for projects in which the Council can competently act in that capacity.

To carry out the following functions under legislation relating to the Cart Navigation Acts:-

130. with the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager and team managers under section 30 of the Cart Navigation Act 1885 to serve notices in respect of any jetty, wharf, landing, riverbank, quay or pier that is out of repair or insecure so as to be dangerous to any vessel passing on the Cart Navigation or any vessel moored alongside and to carry out the works permitted under the said section and to recover any sums due in terms of the said section.
131. with the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager and team managers under section 31 of the Cart Navigation Act 1885 to collect any sums due from the owners of vessels obstructing the Cart Navigation and to, if appropriate, remove any such vessel and to seize and detain any such vessel.
132. with the Head of Amenity Services, under section 9 of the Paisley Corporation (Inchinnan Opening Bridge) Order Confirmation Act 1920, in relation to the maintenance of the swing bridge at Inchinnan.
133. with the Head of Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager and team managers under section 16 of the Paisley Corporation (Inchinnan Opening Bridge) Order Confirmation Act 1920, in relation to the excavation or dredging of the River Cart and disposal of any sand, silt, chalk or other substance produced by the excavation work.
134. with the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager under section 20 of the Paisley Corporation (Inchinnan Opening Bridge) Order Confirmation Act 1920, in relation to the provision of lighting on the bridge.
135. with the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager and team managers under section 21 of the Paisley Corporation (Inchinnan Opening Bridge) Order Confirmation Act 1920, in relation to the marking of the bridge in the event of its destruction or decay.

136. with the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager and team managers under section 21 of the Paisley Corporation (Cart Navigation) Order Confirmation Act 1938, with regard to the clearing of the Navigation of stranded or sunken vessels and the disposal of any goods or salvage recovered from those vessels and the recovery of the cost of removal from the registered owners of those vessels.
137. with the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager and team managers under section 7 of the Paisley Corporation Order Confirmation Act 1962, with regard to the maintenance of three weirs described in section 5 of the Act.
138. with the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager and team managers under section 10 of the Paisley Corporation Order Confirmation Act 1962, with regard to the excavation of the riverbed and regrading of the river channel and dressing and trimming of the riverbanks as may be necessary for the maintenance of the amenity of the river at the three weirs described in section 5.
139. with the Head of Amenity Services, under section 10 of the Paisley Corporation Order Confirmation Act 1962 to serve notices requiring owners, lessees or occupiers of land adjacent to the river to take steps to improve the condition of any land adjacent to the Navigation.
140. with the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager and team managers under section 5 of the Paisley Corporation (Cart Navigation) Order Confirmation Act 1971, with regard to the dredging and excavation of the bed of the river, regrading of the river channel and removal of surplus materials and to give notice in terms of section 5 (2).
141. with the Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager and team managers under section 7 of the Paisley Corporation (Cart Navigation) Order Confirmation Act 1971, with regard to taking measures against danger to navigation caused by destruction or decay of tidal works.
142. with the Head of Amenity Services, under section 8 (2) of the Paisley Corporation (Cart Navigation) Order Confirmation Act 1971, to carry out works instructed by the Scottish Ministers in any notice served on the Council in terms of this section in relation to tidal works.

143. with the Head of Head of Amenity Services, Transportation, Infrastructure Manager and the Roads & Transportation, Fleet Manager and team managers under section 10 of the Paisley Corporation (Cart Navigation) Order Confirmation Act 1971, with regard to the provision of lighting at the outer extremity of every tidal work.

Amenity Services Supervisors, Environmental Health Officers and Renfrewshire Community Safety Service Officers within Community Resources

144. The Amenity Services Supervisors, Environmental Health Officers and Community Safety Services officers within Community Resources are appointed as authorised officers for the enforcement of Management Rules for Cemeteries, War Memorials and Public Parks.

Commissionaires

145. The Commissionaires are appointed as authorised officers for the enforcement of Management Rules for the Council's HQ Complex.

Renfrewshire Community Safety Service Officers

146. In terms of the Road Traffic Regulation Act 1984 and the Road Traffic Act 1991 both as modified by the Road Traffic (Permitted Parking Area and Special Parking Area) (Renfrewshire Council) Designation Order 2010 to issue Penalty Charge Notices.

E. Director of Development & Housing Services

The Director of Development & Housing Services and the appropriate Heads of Service are authorised:-

Planning Function

The Director of Development & Housing Services, the Head of Planning & Housing Services, and the Manager and Assistant Managers within Development Standards, as appointed officers, are authorised to determine the following matters:

1. All planning and related decisions, including the signing and service of notices, within the scope of the Town and Country Planning (Scotland) Act 1997 as amended in relation to;
 - (a) Part III Control over Development, in particular, but not restricted to, the determination of applications for planning permission and applications for consent, agreement or approval required by a condition imposed on a grant of planning permission
 - (b) Part VI Enforcement
 - (c) Part VII Special Controls – Trees, Amenity Notices, Advertisements
 - (d) Part IX Roads, Footpaths & Rights of Way
 - (e) Part X Statutory Undertakers
 - (f) Part XIV Miscellaneous & General Provisions
2. All planning and related decisions, including the signing and service of notices, within the scope of the Planning (Listed Buildings and Conservation Areas) (Scotland) Act 1997 in relation to:
 - (a) Part I Listed Buildings
 - Chapter 1 Sections 3 & 4 Building Preservation Notices
 - Chapter II Authorisation of Works affecting Listed Buildings
 - Chapter III Rights of Owners etc.
 - Chapter IV Enforcement
 - Chapter V Prevention of Deterioration and Damage
 - Sections 49 and 50 – Urgent Preservation
 - Sections 51 and 52 – Grants for Repair and Maintenance

Chapter VI -

Sections 59 and 60 – Special considerations affecting Planning Functions

(b) Part II Conservation Areas

Section 66 Conservation Area Consent

(c) Part III General

Sections 76 – 78 Miscellaneous Provisions

3. All planning and related decisions, including the signing and service of notices, within the scope of the Planning (Hazardous Substances) (Scotland) Act 1997.

Exceptions

The above delegations are subject to the exception of the following categories of application, which are for decision by elected members, as follows:

To be determined by the Council:

- (a) national developments as specified in the National Planning Framework; and
- (b) major developments which are significantly contrary to the local development plan.

To be determined by a Board of the Council:

- (a) which the Planning Authority decides to determine which would otherwise fall to be determined by a person appointed to do so under this scheme;
- (b) major developments as set out in the Schedule to the Town and Country Planning (Hierarchy of Developments) (Scotland) Regulations 2009; and
- (c) listed building consent for demolition of listed buildings and conservation area consent for demolition of a building in a conservation area.

Delegation is also granted to the following officers in relation to the specified matters:

4. The Director of Development & Housing Services, the Head of Planning & Housing Services and the Head of Regeneration and Regeneration Manager are authorised in terms of the Civic Government (Scotland) Act 1982 to determine the naming of new streets and roads and numbering of new properties, and to alter existing street names, in consultation with local members.

5. The Director of Development & Housing Services, the Head of Planning & Housing Services, and the Manager and the Assistant Managers Development Standards, are authorised to determine applications for a planning certificate in terms of the Licensing (Scotland) Act 2005.
6. The Director of Development & Housing Services, the Head of Planning & Housing Services, and the Manager and Assistant Managers within Development Standards as appointed officers, are authorised to determine applications for local developments under section 43A of the Town and Country Planning (Scotland) Act 1997.
7. The Director of Development & Housing Services and the Head of Planning & Housing Services are authorised to advise owners/occupiers of listing of their property in the List of Buildings of Special Architectural or Historic Interest following notification to the Council from the Scottish Ministers.
8. The Director of Development & Housing Services, the Head of Planning & Housing Services, the Manager and the Assistant Managers Development Standards and the Manager and Assistant Managers Policy and Regeneration are authorised to make all decisions and take all action required in connection with and consequent upon applications made for High Hedge Notices in terms of the High Hedges (Scotland) Act 2013 including the signing and serving of Notices.
9. The Director of Development & Housing Services, the Head of Planning & Housing Services, the Manager and the Assistant Managers Development Standards and the Manager and Assistant Managers Policy and Regeneration are authorised to recover relevant costs in terms of the High Hedges (Scotland) Act 2013 in relation to which the owner or occupier has had a notice served on them.

Economic Development

10. The Director of Development & Housing Services, the Head of Regeneration and the Economic Development Manager are authorised to determine applications for loans from the West of Scotland Loans Fund with a value up to and including £50,000.
11. The Director of Development & Housing Services, the Head of Regeneration, the Economic Development Manager, the Town Centres Project & Events Manager and the Finance & Resources Manager are authorised to determine applications for financial support in terms of the Council's approved physical regeneration and economic support programmes with a value up to and including £50,000.

Building Standards Function

The Director of Development & Housing Services, the Head of Planning & Housing Services, the Development Standards Manager and Assistant Manager Building Standards, as appointed officers, are authorised to determine the following matters:-

12. All Building Standards matters and related decisions within the scope of the Building (Scotland) Acts 1959 and 2003 in relation to;
 - (a) Part 2 - all matters necessary in the assessment and approval of applications for Building Warrant Approval to secure the health, safety, welfare and convenience of persons in or about buildings and of others who may be affected by buildings or matters connected with buildings; further the conservation of fuel and power; and further the achievement of sustainable development.
 - (b) Part 2 - all matters necessary in the acceptance and rejection of completion certificate submissions including the requirement for statutory inspections in relation to reasonable enquiry for the above purpose.
 - (c) Part 3 - Compliance and Enforcement.
 - (d) Part 4 - Defective and Dangerous Buildings.
 - (e) Part 5 - General in respect of procedural regulations, reports and information under section 34 to the Building Standards Division of the Directorate of the Built Environment of the Scottish Government.
 - (f) Part 6 - Supplementary and Miscellaneous Provisions.
13. To comment and respond on behalf of the Council to proposed schedules of Enforcement Notices in terms of the Fire (Scotland) Act 2005 Section 64 from The Scottish Fire & Rescue Service.
14. To issue consents for and carry out inspections on the erection of raised structures in terms of section 89 of the Civic Government (Scotland) Act 1982.
15. To act as an authorised person under section 11 of the Safety of Sports Grounds Act 1975 (power to enter and inspect a sports ground).
16. To enter and inspect certified sports grounds for the purposes of the Safety of Sports Grounds Act 1975 and the Fire Safety and Safety of Places of Sport Act 1987 and all related and subordinate legislation.
17. To approve, in consultation with the Head of Corporate Governance, the amendment of any certificate granted in terms of the safety at sports grounds legislation.
18. To issue prohibition notices in terms of section 10 of the Safety of Sports Grounds Act 1975 where the Director is of the opinion that the admission to a certified sports ground or any part will involve a risk so serious, that until steps are taken to reduce capacity to a reasonable level, admission of spectators ought to be prohibited.

19. To approve the amendment of any certificate granted in terms of the safety at sports grounds legislation.
20. To approve the transfer of the certificate to another qualified person responsible for the management of a certified sports ground in terms of section 4 of the Safety of Sports Grounds Act 1975.
21. To approve and record any deviation from the standards set out in the Guide to Safety at Sports Grounds setting out the justification for the deviation.
22. To maintain all records in relation to the annual and other inspections of certified sports grounds carried out by the Director of Development & Housing Services, the Chief Constable and the Firemaster.
23. To fix the annual date for the inspection of any certified sports ground.

City Deal and Regeneration

The Director of Development & Housing Services is authorised to carry out the following functions in terms of the Construction (Design and Management) Regulations 2015:

24. with the Project Director (City Deal) or Head of Regeneration, the primary responsibility for implementing the Council's duties as Client for all projects within the remit of Development & Housing Services.

25. with the Project Director (City Deal) or Head of Regeneration to make any appointments in all projects within the Services' remit where the Council is the Client and on behalf of the Council to accept any appointment and perform the functions of Designer, Principal Designer and/or Principal Contractor, in terms of the Regulations for projects in which the Council can competently act in that capacity.

Housing

The Director of Development & Housing Services and the Head of Planning & Housing Services are authorised:

26. To undertake the general management regulation and control of Housing Revenue Account housing in accordance with the provisions of the Housing (Scotland) Acts 1987, 2001 and 2006 and any other associated housing legislation.
27. To oversee the delivery of the Council's homelessness function in terms of Part II of the Housing (Scotland) Act 1987 as amended by Part 1 of the Housing (Scotland) Act 2001 and the Homelessness Etc (Scotland) Act 2003.
28. To prepare and update the Council's Local Housing Strategy in terms of Section 89 of the Housing (Scotland) Act 2001.

29. To implement the Council's policies and strategies in respect of the delivery of housing services, including Allocation of housing, collection of rent, estate management and repairs.
30. To raise or instruct the Head of Corporate Governance to raise proceedings for recovery of possession of dwelling houses or other properties and to serve all necessary preliminary notices in terms of the Housing (Scotland) Act 1987, 2001 or otherwise, and to take all appropriate action to implement and enforce decrees granted by courts in pursuance of such actions, including accepting suitable offers of payment of arrears of rent due.
31. To implement the Council's policies and strategies in respect of Housing Renewal Areas, including a scheme of assistance to improve conditions of houses which are below the Tolerable Standard, in terms of Part 1 of the Housing (Scotland) Act 2006.
32. To exercise all discretions available to the landlord in respect of determination of eligibility to purchase HRA houses in terms of Section 61 of the Housing (Scotland) Act 1987 as amended by Section 46 of the Housing (Scotland) Act 2001 and Part 14 of the Housing (Scotland) Act 2010, in conjunction with the Head of Property Services and Head of Corporate Governance.
33. To determine tenants' applications for compensation for repairs and improvements in terms of Section 27-31 of the Housing (Scotland) Act 2001 and regulations made thereunder.
34. To determine discretionary/mandatory applications for improvement and repair grants in terms of Part 6 of the Housing (Scotland) Act 2001 and Part 2 of the Housing (Scotland) Act 2006.
35. To determine tenants and if appropriate owner occupiers' applications for payment of home loss and disturbance in terms of Sections 27-29 of the Land Compensation (Scotland) Act 1973 as amended by Sections 71-72 of the Planning & Compensation Act 1991.
36. To determine applications for ex gratia payments to new tenants and payments of tenant related expenses arising from capital works and other repairs in conjunction with the Head of Corporate Governance.
37. To instruct maintenance works in accordance with the Council's Housing Asset Management Strategy, Repairs policy and Council's Financial Regulations in terms of the authority's contracts for housing.
38. To appoint consultants on housing and related issues in accordance with the Council's Standing Orders Relating to Contracts.
39. To prepare, implement and update the Council's Housing Investment Programme as appropriate.
40. To approve projects recommended by the Neighbourhood Housing Forums.

41. To make grants to tenants associations in accordance with the Council's established procedures.
42. To reclassify a property where it has been identified that the property layout or use was not suitable for a bedroom, for example box rooms of less than 50 square feet, or where a lift or other property adaptation had rendered a bedroom unusable.
43. To make arrangements for the repair and maintenance of non domestic Council properties and ancillary assets within the resources allocated via the housing revenue account to reflect the best use of the Council's resources in accordance with its agreed policies.

F. Director of Finance & Resources

The Director of Finance & Resources, the appropriate Heads of Service (and where relevant the Chief Finance Officer, Renfrewshire Health & Social Care Partnership until 31 March, 2016) are authorised:-

1. To vary this scheme, the Council's Standing Orders relating to Contracts, Procedural Standing Orders and Financial Regulations, but only in the following circumstances:
 - (a) to reflect changes in job titles, reorganisations of services and vacancies in posts; or
 - (b) to change references to any piece of legislation where the legislation is repealed and to insert references to new pieces of legislation where the new pieces of legislation largely re-enact the provisions of repealed legislation.
2. To co-ordinate the financial planning of the Council in terms of the Financial Regulations approved by the Council.
3. To issue guidance for the control of all expenditure in terms of the Financial Regulations approved by the Council.
4. To determine procedures for accounting and financial record keeping within the Council.
5. (a) To arrange the preparation and issue of rates notices, the collection of rates, the receiving and settling of claims for exemption from rates, the handling of objections to the amount of rates levied and the abatement, remission or repayment of rates in terms of Part I of the Local Government (Scotland) Act 1975 and any subordinate regulations.
- (b) To exercise all the powers and duties exercisable by the Council under the Local Government Finance Act 1992, the Abolition of Domestic Rates etc. (Scotland) Act 1987 and the Local Government (Scotland) Act 1973 concerning general rates, non domestic rates, Council tax; reserving only to the Council those functions specifically precluded from delegation by legislation.
6. (a) To enter into arrangements with others concerning the collection of rates or Council tax on behalf of Renfrewshire Council and to make arrangements with each agent as to suitable collection points.
- (b) To make the necessary arrangements concerning terms and commissions payable for services rendered to the Council by other authorities and by private owners, factors or other agents with regard to the collection of rates and/or Council tax and the administration of any Council tax rebate or discount schemes etc.

- (c) To enter into arrangements with Scottish Water for the collection of water and waste water charges with Council tax and to negotiate appropriate terms and commissions with the Water Authority for the services rendered by the Council and its agents.
7. To make arrangements for the appointment on behalf of the Council of investment managers and advisers, tax advisers, insurance brokers and advisers, insurers, underwriters, claims handlers and treasury advisers.
 8. With the Head of Corporate Governance to authorise ex gratia payments up to a maximum of £5,000 relative to recommendations by the Scottish Public Services Ombudsman.
 9. With the Head of Corporate Governance, in consultation with the relevant service Director, and the Convener of the appropriate Board, to settle claims and legal actions against the Council of whatever nature not otherwise covered by the Council's insurance arrangements (and including without prejudice to the foregoing generality planning appeals, employment tribunals and land tribunals) up to a maximum of £50,000 and with the approval of the Chief Executive up to a maximum of £100,000; and in addition to agree appropriate fees and expenses in connection with those settlements.
 10. To write off debts owed to the Council where the recovery of the debt is not possible or that it does not represent best value to the Council to pursue recovery of the debt and when the total debt in respect of any individual debtor does not exceed £10,000.
 11. To agree to the Council making financial guarantees on behalf of Renfrewshire Leisure Limited up to a maximum value of £250,000 in respect of any single guarantee and subject to the total of all guarantees issued on behalf of Renfrewshire Leisure Limited not exceeding £750,000 at the time of giving the guarantee.
 12. In consultation with the Chief Executive, to alter the Financial Codes, except for any matters which are covered by the Financial Regulations
 13. In consultation with the Head of HR & Organisational Development to sign compromise agreements (or any statutory replacement thereof) in relation to employment matters on behalf of the Council.
 14. with the Head of Property Services, the primary responsibility for implementing the Council's duties as Client for all projects within the remit of Finance & Resources.
 15. with the Head of Property Services to make any appointments in all projects within the Services' remit where the Council is the Client and on behalf of the Council to accept any appointment and perform the functions of Designer, Principal Designer and/or Principal Contractor, in terms of the Regulations for projects in which the Council can competently act in that capacity.

Head of Business Services

16. With the Customer Services Operations Manager, in respect of the management and delivery of customer service:
 - (a) to develop, implement and maintain regular review of the Council's Customer Services Strategy;
 - (c) to provide an emergencies telephone helpline to support the Council's statutory obligations as a category 1 responder under the Civil Contingencies Act 2004 (Contingency Planning) (Scotland) Regulations 2005.
17. To make the necessary arrangements concerning the collection of debts owed to the Council and the terms and commissions payable for services rendered to the Council by other authorities and agents with regard to the collection of debts.
18. To administer the rent allowance and housing benefit and Council tax rebates in accordance with Council policy guidelines.
19. In accordance with schedule 2 of the Local Government Finance Act 1992 to administer the Council tax reduction scheme on behalf of the Council.
20. To approve appointments in consultation with Head Teachers/Depute Head Teachers, as appropriate, and where budgetary provision exists, of temporary Business Services staff in schools involved in delegated management of resources, subject to six-monthly review.

Head of Corporate Governance

21. To keep a register of all byelaws and to keep it open to public inspection.
22. To appoint Depute Clerks to the Licensing Board in terms of Schedule 1 of the Licensing (Scotland) Act 2005.
23. To refuse applications for Local Area Committee grant funding once such funding has been exhausted in any financial year.
24. To agree, in consultation with the appropriate Convener, that grant monies awarded by local area committees to an organisation for a specific purpose, where that purpose cannot be realised, be spent by that organisation on an alternative purpose which is in keeping with the original award.
25. In consultation with the Convener and Depute Convener of the Finance & Resources Policy Board to make the necessary arrangements for the implementation of citizenship ceremonies in terms of The Nationality, Immigration and Asylum Act 2002.

26. To update and amend the Scheme of Publication in terms of the Freedom of Information (Scotland) Act 2002 as required by the Scottish Information Commissioner or as circumstances dictate.
27. To approve the renewal of the Council's Partnership Agreement with Children's Hearings Scotland provided there are no material changes to the previously approved terms.

Head of Corporate Governance, the Legal & Democratic Services Manager and the Depute Director City Deal

The Head of Corporate Governance, and the Legal & Democratic Services Manager, are authorised, along with the other officers so specified:

28. To set up, maintain and make available for public inspection, a register of such interests as under the Councillors' Code, Councillors are required to register, including details of any gifts or hospitality received, as required by the Code.
29. To approve representatives of Renfrewshire Licensing Forum in terms of the Forum's Constitution.
30. To receive election materials or documentation not otherwise provided for in terms of the Representation of the People act 1983 or any other equivalent legislation in relation to the conduct of local or national elections and referenda.
31. With the Managing Solicitor (Information Governance) to determine internal reviews of how freedom of information requests have been handled and complaints further to requests for re-use of information.
32. With the Managing Solicitors and/or the Depute Project Director (City Deal), generally to act as solicitor and adviser to the Council on legal matters.
33. With the Managing Solicitors, Assistant Managing Solicitors, and/or Depute Project Director (City Deal) to execute all contracts (excluding contracts of employment), deeds and similar documents which require to be executed.
34. With the Managing Solicitors and Assistant Managing Solicitors, after consultation with the Head of Adult Services or the Head of Child Care & Criminal Justice as appropriate to carry out the functions of the Council in terms of section 47 of the National Assistance Act 1948 relating to the removal to suitable premises of aged, infirm or physically incapacitated persons or those suffering from grave chronic diseases who are living in insanitary conditions.

35. With the Managing Solicitors and Assistant Managing Solicitor (Licensing), after consultation with the Director of Community Resources and the Chief Constable to make and execute orders under section 63 of the Civic Government (Scotland) Act 1982 with regard to the holding of public processions, including prohibitions and the imposition of conditions on the procession.
36. With the Managing Solicitors, Assistant Managing Solicitors and/or Depute Project Director (City Deal) to execute all orders made under the relevant sections of the Civic Government (Scotland) Act 1982, and the Housing (Scotland) Act 2006.
37. With the Managing Solicitors, Assistant Managing Solicitors and/or Depute Project Director (City Deal) to sign missives and other similar documents binding the Council.
38. With the Managing Solicitors, Assistant Managing Solicitors and/or Depute Project Director (City Deal), to make arrangements to engage private legal firms for court and other legal work if and when considered to be necessary to enable the legal work of the Council to be carried out.
39. With the Managing Solicitors and/or Depute Project Director (City Deal), to make arrangements to engage Counsel for Court of Session and other business as and when considered necessary to enable the legal work of the Council to be carried out.
40. With the Managing Solicitors and/or Depute Project Director (City Deal), to make arrangements for the appointment of parliamentary agents.
41. With the Managing Solicitors, Assistant Managing Solicitor (Litigation & Advice) and/or Depute Project Director (City Deal) to discharge the functions of the Council in relation to any type of judicial and quasi judicial proceedings and in that regard to initiate, enter, defend and withdraw from such proceedings where considered to be in the interests of the Council to do so and to sign any joint minute or similar documents where settlement has been agreed.
42. With the Managing Solicitors and/or Depute Project Director (City Deal), to settle, without reference to a Board, claims arising in terms of section 27 of the Land Compensation (Scotland) Act 1973, in respect of home loss and disturbance payments following compulsory acquisitions and also to settle any discretionary payments arising from acquisitions by voluntary agreement, provided that the statutory requirements have been met.
43. With the Managing Solicitors and/or Depute Project Director (City Deal), to authorise payments to account to sellers of property to the Council in cases where negotiations through the District Valuer, Director of Development & Housing Services or Head of Property Services which are protracted for any reason, up to a value of 90 per cent of the valuation by the District Valuer, Director of Development & Housing Services or Head of Property Services.

44. With the Managing Solicitors and/or Depute Project Director (City Deal), to authorise payments to account to sellers of property to the Council in cases where conveyancing procedures are protracted for any reason subject to the exhibition of a good title and the grant of appropriate undertakings.
45. With the Managing Solicitors and/or Depute Project Director (City Deal), to promote and sign byelaws and management rules on behalf of the Council.
46. With the Managing Solicitors, Assistant Managing Solicitor (Licensing) and Senior Solicitor (Litigation and Regulatory Services) and, in respect of applications for Registration of Private Landlords, to grant, renew, vary and issue licences (including temporary licences), permits, approvals and registrations, as appropriate, under those Acts and Regulations falling within the remit of the Regulatory Functions Board where these accord with Council policy and where neither the Chief Constable, the appropriate officers nor any other person has intimated objections, and/or in relation to a taxi/private hire driver's licence application where a report has been received from the Council's occupational health service that is satisfactory and in the case of registration of private landlords where there are no significant adverse factors to consider in connection with the application. The powers under this paragraph include the power to grant or renew licences, permits, approvals and registrations for a period less than the normal period for the licence permit, approval or registration as may be set out in Council policy.
47. With the Managing Solicitors, Assistant Managing Solicitor (Licensing) and Senior Solicitor (Litigation and Regulatory Services) to extend the statutory time period of three months set out in Schedule 1, paragraph 8(3) of the Civic Government (Scotland) Act 1982 on application of the Executor for an extension subject to such application meeting the statutory requirements.
48. With the Managing Solicitors, Assistant Managing Solicitors and Senior Solicitor (Litigation and Regulatory Services) to determine as set out in section 129A of the Housing (Scotland) Act 2006, within 21 days of an application for an HMO (house in multiple occupation) licence, to refuse to consider an application if it is considered that occupation of the living accommodation concerned as an HMO would constitute a breach of planning control for the purposes of the Town and Country Planning (Scotland) Act 1997.
49. With the Managing Solicitors, Assistant Managing Solicitors and Senior Solicitor (Litigation and Regulatory Services) to determine where Registered Private Landlords should be referred to Board for consideration of revocation of registration or other measures set out in the Antisocial Behaviour etc. (Scotland) Act 2004.
50. With the Managing Solicitors, Assistant Managing Solicitors and Senior Solicitor (Litigation and Regulatory Services) to approve, after consultation with the Convener of the Regulatory Functions Board:
 - (a) the make/model of vehicles, including MPVs, to be used as taxi/private hire cars;

- (b) the make/model of taxi meters to be used in taxis/private hire cars;
 - (c) the make/model of any camera equipment to be used to record incidents occurring in taxis and private hire cars;
 - (d) any changes to the form of plate, roof-sign or other identifying mark to be displayed on taxis/private hire cars; and
 - (e) any matter which requires approval in terms of the conditions attached to taxi/private hire car licences.
51. With the Managing Solicitors, Assistant Managing Solicitors and Senior Solicitor (Litigation & Regulatory Services), in consultation with the Convener of the Regulatory Functions Board to approve requests for advertisements as regards content and format in terms of the Board's approved regulatory scheme for advertising and thereafter to grant applications for variation of Taxi/Private Hire licences in relation to advertising where such advertisements satisfy the requirements of the Board's regulatory scheme or where the Board has previously determined that a particular application for advertising be granted as an exception to policy and further applications are made for the same advertising on other vehicles.
 52. With the Managing Solicitors, Assistant Managing Solicitors and Senior Solicitor (Litigation & Regulatory Services) to grant applications for renewal of Taxi/Private Hire Car Booking Office Licences requesting removal of local condition 4 where the booking office was not open to the public.
 53. With the Managing Solicitors, Assistant Managing Solicitors and Senior Solicitor (Litigation and Regulatory Services) and in consultation with the Convener of the Regulatory Functions Board to direct that an event similar in nature to a traditional gala day or local event be exempted from the requirement to pay a fee for a Public Entertainment Licence in terms of the Civic Government (Scotland) Act 1982.
 54. With the Managing Solicitors, Assistant Managing Solicitors, Senior Solicitor (Litigation and Regulatory Services) and in consultation with the Director of Community Resources and the Convener of the Regulatory Functions Board to consider and determine applications by taxi/private hire car licensees to fit liquid petroleum gas tanks to their vehicles.
 55. With the Managing Solicitors, Assistant Managing Solicitors and Senior Solicitor (Litigation & Regulatory Services), and in consultation with the Convener of the Regulatory Functions Board to determine whether to hold a hearing to consider the suspension of a licence in terms of paragraph 11 of Schedule 1 to the Civic Government (Scotland) Act 1982.
 56. With the Managing Solicitors, Assistant Managing Solicitors and Senior Solicitor (Litigation & Regulatory Services), and in consultation with the Convener of the Regulatory Functions Board to immediately suspend a licence when requested by the Chief Constable to do so in terms of paragraph 12 of Schedule 1 to the Civic Government (Scotland) Act 1982.

57. With the Managing Solicitors, Assistant Managing Solicitors and Senior Solicitor (Litigation & Regulatory Services), and in consultation with the Convener of the Regulatory Functions Board, in terms of paragraph 13 of Schedule 1 to the Civic Government (Scotland) Act 1982, to quash or recall a suspension made in terms of paragraph 12 of the Act and to reissue the licence.
58. With the Managing Solicitors, Assistant Managing Solicitors and Senior Solicitor (Litigation & Regulatory Services), be authorised to exempt, on application made to the licensing authority, the use of premises requiring a late hours catering licence from the requirement to have such a licence:
 - (i) in respect of any particular occasion; or
 - (ii) during a specified period not exceeding two months in any period of 12 months;and, where appropriate, to attach to such exemption any of the standard conditions applying to late hours catering licences.
59. With the Managing Solicitors, Assistant Managing Solicitors and Senior Solicitor (Litigation & Regulatory Services) to determine whether good cause had been shown to deem an application for renewal of a licence made up to 28 days after the expiry of the licence to be treated as an application made prior to its expiry.
60. With the Managing Solicitors, Assistant Managing Solicitors and/or Depute Project Director (City Deal), to terminate leases of heritable property where the property is required for use by the Council or for clearance or demolition or to permit development by or on behalf of the Council; and also to terminate leases of heritable property and to serve all other requisite notices in accordance with the provisions of leases entered into by the Council.
61. With the Managing Solicitors and/or the Depute Project Director (City Deal), except in any case where the exercise of a discretion on the part of the Council is involved, to process applications for the sale of council houses including the sending of formal offers or notices of refusal to prospective purchasers of council houses within the timescale set out in the Housing (Scotland) Act 1987.
62. With the Managing Solicitors and/or the Depute Project Director (City Deal), on the instructions of the Director of Development & Housing Services to raise proceedings for the recovery of possession of dwelling-houses and to serve all necessary notices preliminary thereto in terms of the appropriate legislation and to implement and enforce decrees granted by the courts in pursuance of such actions.
63. With the Managing Solicitors and/or the Depute Project Director (City Deal), to serve Enforcement Notices in conjunction with the Director of Development & Housing Services.

64. With the Managing Solicitors and/or the Depute Project Director (City Deal), to act as custodian for the title deeds and similar documents held by the Council.
65. With the Managing Solicitors and/or the Depute Project Director (City Deal), to grant servitudes for rights over Council property for particular purposes.
66. With the Managing Solicitors and/or the Depute Project Director (City Deal) and Assistant Managing Solicitors, to grant wayleaves for rights over Council property for particular purposes.
67. With the Managing Solicitors and/or the Depute Project Director (City Deal), in relation to the provisions of the Abolition of Feudal Tenure etc. (Scotland) Act 2000 and the Title Conditions (Scotland) Act 2003:
 - (a) in consultation with the Head of Planning & Housing Services to register deeds of conditions over groups of related properties where this was considered to be in the interests of the Council;
 - (b) To serve compensatory payment notices in respect of feu duties payable to the Council; and
 - (c) In consultation with the Head of Property Services to register notices, where this was considered to be in the interests of the Council, preserving;
 - (i) rights of pre-emption and redemption;
 - (ii) economic development burdens;
 - (iii) sporting rights;
 - (iv) development value by burdens; and
 - (v) real burdens.
68. With the Managing Solicitors and/or the Depute Project Director (City Deal), to consider and determine applications from grant recipients for a waiver of specific condition of grant where it is reasonable to do so.
69. With the Managing Solicitors, and Assistant Managing Solicitor (Licensing) to grant authorisation to officers within Legal & Democratic Services to undertake enforcement action in terms of the Civic Government (Scotland) Act 1982.
70. With the Democratic Services Manager, to act as adviser to the Council on procedural and administrative matters and in this capacity ensure the provision of adequate administrative and other support for Boards of the Council and other bodies in respect of which the Council is the lead authority.
71. With the Democratic Services Manager, to submit comments to the Scottish Public Services Ombudsman and the Pensions Ombudsman into alleged maladministration after consultation with interested parties.

72. With the Democratic Services Manager, to co-ordinate and issue property certificates.
73. With the Democratic Services Manager, to grant the use of the Council Chambers to outside bodies for the purpose of holding meetings and functions, etc., if within the scope of any approved scheme and not otherwise provided for.
74. With the Democratic Services Manager, to issue work permits in relation to the employment of children.
75. With the Democratic Services Manager, on behalf of the Director of Children's Services to exercise all functions in relation to the irregular attendance of pupils at school in terms of sections 36 to 41 and section 43(2) of the Education (Scotland) Act 1980 and specifically to do the following:-
 - (a) to serve a notice under section 36(1);
 - (b) to serve a notice under section 37(1);
 - (c) to make an attendance order under section 36 or 37;
 - (d) to serve an attendance order under section 38(4);
 - (e) to serve a notice under section 39(1) or (2) amending an attendance order;
 - (f) to decide whether to amend or revoke an attendance order; on the request of a parent in terms of section 39(4);
 - (g) to raise prosecutions under section 43(2).
76. With the Democratic Services Manager, to liaise where appropriate with petitioners to bring a petition within the competency provisions.
77. With the Democratic Services Manager, to determine whether questions for local area committee open sessions meet the agreed criteria and if not to advise the questioner why a question has not been allowed.
78. With the Democratic Services Manager to interpret Council policies and Registrar General directives with regard to provision of registration services.
79. In terms of the Smoking, Health & Social Care (Scotland) Act 2005, Enforcement of the Ban on Smoking in Enclosed Public Places, Hearings in Respect of the Service of Fixed Penalty Notices, the Legal & Democratic Services Manager is authorised to consider and determine appeals.

Civic Government Enforcement Officer and Licensing Standards Officer

80. All Civic Government Enforcement and Licensing Standards Officers are appointed as authorised officers in terms of the Civic Government (Scotland) Act 1982 to carry out enforcement activities as required in relation to the licensing provisions of the Act and also as regards any conditions of licence attached to licences granted under the Act, all as directed by the Head of

Corporate Governance, Legal & Democratic Services Manager, and Assistant Managing Solicitor (Licensing).

Head of Finance

The Head of Finance (and the Chief Finance Officer, Renfrewshire Health & Social Care Partnership until 31 March, 2016) is authorised:

82. In respect of loans and banking:
 - (a) To make the necessary arrangements for duly authorised borrowing by all means specified in schedule 3 of the Local Government (Scotland) Act 1975, subject to any statutory limitations;
 - (b) To make application for the necessary consents for the issue of stock and foreign borrowing in terms of Section 4, Schedule 3 of the Local Government (Scotland) Act 1975 and the regulations made thereunder;
 - (c) To ensure a placing with the Bank of England for negotiable bonds;
 - (d) To authorise the signature, receipts and loan documents and any other financial documents and discharges on behalf of the Council; and
 - (e) To carry out temporary investment of surplus funds by making deposits with organisations approved by the Finance & Resources Policy Board.
83. In respect of insurance to make arrangements with insurance companies concerning the settlement of claims.
84. To make the necessary arrangements for the payment of remunerations, expenses and allowances to elected members and to monitor those arrangements.
85. To operate and implement the Council's loans fund in accordance with the regulations relating thereto and the Council's Financial Regulations, including the taking of all decisions as to the mode of borrowing or lending by the Council, the terms of loan and rates of interest etc., including the negotiations and issue of bonds and all necessary ancillary duties as registrar of stocks, bonds and mortgages.
86. In consultation with the Director of Children's Services and Head of Corporate Governance to:
 - (a) apply to the Court under section 57 of the Adults With Incapacity (Scotland) Act 2000 seeking the appointment of a financial guardian where there is no relative or responsible person who is willing or able to act on behalf of any person in respect of whom the Council is obliged to so act; and
 - (b) apply to the Court under section 53 of the Adults with Incapacity (Scotland) Act 2000 for an Intervention Order in respect of the financial affairs of such a person where it is necessary and appropriate to do so and thereafter to undertake the intervention authorised by the Order.

87. To make an election to waive exemption from Value Added Tax in respect of the sale or lease of any heritable property where it is in the interests of the Council to do so and to notify that election to HM Revenues and Customs.

Head of Human Resources & Organisational Development

The Head of Human Resources & Organisational Development and the appropriate HR Managers are authorised:-

88. To ensure the implementation of effective and equitable HR policies throughout the Council.
89. To undertake on behalf of the Council negotiations and discussions with trade unions and other employee organisations concerned with the interests of Council employees.
90. To co-ordinate implementation of the Council's learning and development policy.
91. To instruct the immediate implementation of any circular from any officially recognised body which allows no discretion to the Council.
92. To approve salary placings within the agreed salary scales in consultation with the appropriate Director.
93. To approve and apply all matters which conform to the national conditions of service and local conditions of service of all categories of employees of the Council.
94. To apply national agreements and legislative requirements and where appropriate the amendment of local conditions of service and contracts of employment of employees unless there exists opposition to such changes from management, employees or trade unions or where such changes involve matters of principle or policy.
95. In consultation with the appropriate Director to approve the acceleration of increments within existing salary scales to employees.
96. In consultation with the appropriate Director, to approve applications for the termination of employment on medical grounds where such recommendation is made by the Council's occupational physicians.
97. To exercise the discretionary powers available in implementation of the conditions of service in respect of all employees and in conjunction with the Director of Children's Services, in respect of teachers, who are in the employment of the Council.
98. In consultation with the appropriate Director to authorise payment in terms of the Council's scheme for reimbursement of removal/relocation expenses.

99. To oversee the implementation by Council services of the Corporate Health and Safety Policy and Corporate Health and Safety Plans to ensure, so far as reasonably practicable, the health, safety and well-being at work of Council employees.
100. To pay salary and wages and make associated arrangements for payment of Council paid employees.
101. In consultation with the appropriate Director to provide to the Local Government Adjudicator for Scotland on behalf of the Council certificates required for the purposes of section 3(3) of the Local Government and Housing Act 1989 in relation to exemption of posts from political restrictions.

Head of ICT

The Head of ICT is authorised:

102. To develop, implement and maintain regular review of the Council's business ICT strategy.
103. To determine the Council's approved ICT products.
104. To ensure the availability and integrity of the Council's ICT infrastructure, and establish robust ICT disaster recovery plans.
105. To establish a corporate framework of policy and standards for the acquisition of ICT services and assets.
106. To ensure that all products to be added to the corporate network have the prior approval of ICT services (excluding consumables).
107. To ensure, in consultation with the Head of Corporate Governance that all computer information processing conforms to the Data Protection Act 1998.
108. To determine in consultation with Chief Executive's Communications Service and Legal and Democratic Services, the Council's policy on internet access for staff.
109. To make arrangements for the safe disposal of redundant ICT equipment.
110. To provide information on any aspect of the Council's information and technology assets, to the Head of Corporate Governance and Chief Auditor as required to support decisions by the Council's Senior Information Risk Owner.

Head of Property Services

111. To administer the estate management policies of the Council's non-housing stock.
112. To collect rent for non-domestic properties.

113. In consultation with the Head of Corporate Governance to approve the terms and conditions of and to sign missives for leases or licences to occupy by or to the Council for periods not exceeding one year and to approve the renewal of leases or licences to occupy by the Council for up to a maximum overall term of 9 years.
114. In consultation with the Head of Corporate Governance to determine requests for minutes of waiver.
115. To determine requests for rent abatement up to a maximum amount equivalent to 50% of the total annual rental.
116. In consultation with the Head of Corporate Governance to approve the creation of a security over leased subjects and on such terms and conditions as the Director considers appropriate.
117. In consultation with the Head of Corporate Governance to consider and determine applications by tenants to assign, sub-lease or change the use of subjects where such assignation, sub-let or change of use is in accordance with the whole provisions of a lease entered into by the Council or is otherwise in accordance with the Council's policy and on such terms and conditions as the Director considers appropriate and to consider and determine requests for landlord's consent submitted by tenants in accordance with the provisions of a lease granted by the Council.
118. In consultation with the Head of Corporate Governance, where the Council is the tenant to seek approval from the landlord on the Council's behalf to the assignation, sub-let or change of use under an existing lease where such assignation, sub-let or change of use is in the interests of the Council, and to seek landlord's consent required in terms of a lease where the Council is a tenant.
119. In consultation with the Head of Corporate Governance to consider and determine applications by tenants of non-housing properties for the renunciation of leases and on such terms and conditions as the Director considers appropriate.

120. In consultation with the Head of Corporate Governance where title deeds to land in the ownership of the Council are inaccurate in terms of section 65 of the Land Registration etc. (Scotland) Act 2012 to apply to the Registers of Scotland for rectification, and where the boundary between land in the ownership of the Council and adjoining land is affected by alluvion, to approve and conclude an agreement with the proprietor of the adjoining land that the common boundary (or part of it) is not to be so affected, in terms of section 66 of the said 2012 Act.
121. In consultation with the Head of Corporate Governance where title deeds to land in the ownership of the Council and to adjoining land disclose a discrepancy as to the common boundary, to approve and conclude an agreement with the proprietor of the adjoining land to correct the respective title deeds in accordance with section 19 of the Land Registration (Scotland) Act 1970.
122. In consultation with the Director of Finance & Resources and the Head of Corporate Governance, to agree the terms and conditions of rent reviews.
123. Except in the case of office accommodation being used or to be used for Council purposes, and subject to the Council's Standing Orders relating to Contracts to arrange for any necessary alterations or adaptations, excluding maintenance, up to a value of £50,000 on any one project for the purpose of realising the service or commercial potential of a property owned or leased by the Council.
124. Subject to the Council's Standing Orders relating to Contracts to arrange for the demolition and clearance of buildings declared surplus by the Council or Policy Board where this is considered to be in the interests of the Council, and subject to advising the relevant Convener and local elected members.
125. To grant leases to statutory bodies who require rights over land for particular purposes.
126. To make arrangements for the disposal on the open market of any heritable property identified as surplus to the requirements of the Council, in accordance with the Council's approved procedures and to instruct the Head of Corporate Governance to conclude any sales to the highest offerer provided that this is considered acceptable and the value of the offer does not exceed £100,000; and where it is considered to be in the Council's interests, to negotiate with adjoining proprietors, and/or existing commercial tenants regarding the disposal by the Council of heritable property of a value not exceeding £100,000.
127. To negotiate provisional terms for the acquisition and disposal of heritable property.

128. In consultation with the Head of Corporate Governance to approve and conclude the acquisition of any interests in heritable property where the value of the interest does not exceed £100,000 and with the additional approval of the Chief Executive where the value of the interest in heritable property does not exceed £200,000, subject always to confirmation being required from the appropriate Director regarding budget provision for the acquisition. Where there is a series of related transactions or where a number of properties are purchased as part of the same transaction, the financial thresholds referred to above relate to the value of each individual property and not to the aggregate value of the properties involved in that transaction or series of transactions.
129. To apportion office accommodation amongst Council services and to arrange for any necessary alterations or adaptations to such accommodation.
130. To reallocate property between services once it has been declared surplus to the requirements of the Council or Policy Board.
131. To authorise the installation of commemorative structures on Council property, including parks, in consultation with the local members.
132. In consultation with the Head of Corporate Governance to pay claims for compensation up to £50,000 and with the additional approval of the Chief Executive to up to £100,000 under Flood Prevention Compensation Schemes.

Chief Auditor

133. To refer matters relating to fraud to the Procurator Fiscal for consideration of proceedings
134. To authorise the offer of an administrative penalty in relation to Housing Benefit fraud.

G Chief Officer, Renfrewshire Health & Social Care Partnership

The Chief Officer, Renfrewshire Health & Social Care Partnership, Renfrewshire Health & Social Care Partnership and the Head of Adult Services are authorised, as appropriate:-

1. To carry out the functions of the Council in so far as they relate to adults in terms of the Social Work (Scotland) Act 1968:-
2. To carry out the functions of the Council in terms of the Social Care (Self-directed Support) (Scotland) Act 2013 with regard to a person who is to choose (or has chosen) one of the options for self-directed support.
3. To instruct the Head of Corporate Governance to apply to the Court of appointment of the Chief Social Work Officer as Guardian with welfare powers under section 57 of the Adults with Incapacity (Scotland) Act 2000 or for an appointee under an Intervention Order under section 53 of the 2000 Act or to apply in relation to financial or property affairs for the appointment of a Guardian or person appointed under an Intervention Order in the circumstances as required by section 57(2) or section 53(3) of the 2000 Act respectively.
4. To arrange the temporary storage of furniture in certain circumstances on behalf of certain persons in terms of the National Assistance Act 1948.
5. To carry out the functions of the Council under sections 25 (care and support services), 26 (services designed to promote well-being and social development) and 27 (assistance with travel) of the Mental Health (Care & Treatment) (Scotland) Act 2003.
6. To appoint Mental Health Officers in terms of section 32 of the Mental Health (Care and Treatment) (Scotland) Act 2003 and to terminate such appointments, but only in the circumstances set out in section 32(5).
7. To instruct inquiries to be made regarding a person aged 16 years or over who has a mental disorder in the circumstances covered by section 33 of the Mental Health (Care and Treatment) (Scotland) Act 2003.
8. To make grants to lunch clubs for the elderly for the initial purchase of equipment up to a value of £500 in any one case.
9. To provide aids and adaptations for the homes of persons with physical or learning disabilities up to a maximum of £10,000.
10. To approve grants for any adaptation costing less than £1000.
11. To accept or reject applications for installations of telephones for persons with physical or learning disabilities based on approved criteria.
12. To make revenue grants to client-based organisations up to £500 in any one case.

13. To carry out the functions of the Council under the National Assistance (Assessment of Resources) Regulations 1992 as amended and the National Assistance (Sums for Personal Requirements) Regulations 2005 as varied by the Scottish Government from time to time.
14. To approve individual packages of care for adults with a value up to and including £5000 per week involving the purchase of community-based care and support services but subject to the provisions of the Council's Standing Orders relating to Contracts and to adequate budgetary provision having been made.
15. To approve the provision of entertainment and events within the remit of the Service in accordance with the policies, practices and procedures of the Council.

Locality Managers and Fieldwork Managers

16. To vary the cost of packages for adults purchased from registered care providers of residential care on the basis of rates previously approved by the Council, where the contract allows for this, and where due to exceptional circumstances additional or extraordinary costs have been identified as a result of client needs which do not warrant a fuller re-commissioning of the care package.
17. Senior social workers are authorised to make loans and/or grants in accordance with any notes of guidance approved by the Council under section 12 of the Social Work (Scotland) Act 1968, or where relevant section 22 of the Children (Scotland) Act 1995, up to a limit of £100 in any one month in respect of any one family. In calculating the amount given or lent for the purposes of this provision, account shall be taken of any additional payment made in terms of section 12, otherwise authorised by the Council.

Mental Health Officers are authorised

18. For the purposes of making inquiries under section 33 of the Mental Health (Care and Treatment) (Scotland) Act 2003 to apply to the Sheriff or a Justice of the Peace for a Warrant or Warrants under section 35 of the said Act to gain entry to premises to detain a person for a period of 3 hours for a medical examination or to obtain access to that person's medical record.
19. Under section 293 to apply to the Sheriff for a Removal Order where it is considered that a person over 16 years of age who has a mental disorder is at risk of significant harm.
20. Under section 63 to apply to the Mental Health Tribunal for a Compulsory Treatment Order.

1 Amendments to Scheme by decisions taken at Council and Board meetings

- 1st Amendment – Council meeting, 27 June, 2013
- 2nd Amendment – Council meeting, 3 October, 2013
- 3rd Amendment – Council meeting 1 May, 2014
- 4th Amendment – Council meeting 9 October, 2014 (following decision of Environment Policy Board 27 August, 2014)
- 5th Amendment – Council meeting 18 December, 2014 – changes to Council's governance structures and arrangements and Leadership Board meeting 17 February, 2015 changes to Council's senior management structure.

2 Amendments to Scheme by the Head of Corporate Governance (formerly Head of Legal & Democratic Services) - to reflect changes in job titles, reorganisations of services and vacancies in posts; or to change references to any piece of legislation where the legislation is repealed and to insert references to new pieces of legislation where the new pieces of legislation largely re-enact the provisions of repealed legislation.

- Transfer of responsibility for the Customer Service Centre from the Head of Reform & Change Management to the Head of Strategic Procurement and Business Support with effect from 10th February, 2014.
- Transfer of the management of community facilities from Children's Services and Community Resources with effect from 1 April, 2014 as agreed at Sport, Leisure & Culture Policy Board held on 6 March, 2014.
- Changes to designations and removal of reference to posts as a result of reorganisation of Community Resources with effect from 14 May, 2014.
- Changes to in terms of new governance arrangements and senior management structure approved by Council on 18 December, 2014 and Leadership Board 17 February, 2015 respectively. Interim scheme with effect from 1 July, 2015.
- Revised Scheme submitted to Council 24 September, 2015.

To: Council

On: 24 September 2015

Report by: Director of Finance and Resources

Heading: Revised Financial Regulations

1. Summary

- 1.1 A comprehensive and up to date set of Financial Regulations is a key element of corporate governance, as they provide a framework for good financial management.
 - 1.2 The last revision to the Council's Financial Regulations was approved by Council on 28 February 2013. A revised senior management structure was approved by the Leadership Board on 18 February 2015, the resulting changes to officer designations has been incorporated into the revised Financial Regulations.
 - 1.3 The responsibilities of the Finance and Resources policy board have been amended to better align with the remit of the board.
 - 1.4 Amendments have been made to reflect the financial governance arrangements required due to the establishment of the Renfrewshire Health and Social Care Partnership.
 - 1.5 The framework for transferring between budgets has been updated to reflect the financial governance arrangements for transfers in relation to budgets allocated to approved Council projects.
 - 1.6 Some other minor changes have been made to improve the clarity of the Financial Regulations and to reflect changes in national guidance such as the Treasury Management Code of Practice.
 - 1.7 The updated Financial Regulations are appended to this report as Appendix 1.
-

2. **Recommendations**

- 2.1 Members are asked to approve the revised Financial Regulations..
-

Implications of the Report

1. **Financial** - None
2. **HR & Organisational Development** - None
3. **Community Planning** – Safer and Stronger - up to date financial regulations are a key component of good corporate governance.
4. **Legal** - the revised regulations reflect recent changes made to the Council's governance arrangements.
5. **Property Implications** - None.
6. **Information Technology Implications** - None.
7. **Equal Opportunities Implications**

(a) The Recommendations contained within this report have been assessed in relation to their impact on equalities and human rights. No negative impacts on equality groups or potential for infringement of individuals' human rights have been identified arising from the recommendations contained in the report. If required following implementation, the actual impact of the recommendations and the mitigating actions will be reviewed and monitored, and the results of the assessment will be published on the Council's website.
8. **Health and Safety Implications** – None.
9. **Procurement Implications** – None.
10. **Risk Implications** – Up to date financial regulations are a key requirement in managing the Council's financial risks.
11. **Privacy Impact** – None

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Renfrewshire Council

Financial Regulations

September 2015

Contents

	Page
1 What the Regulations Cover	2
2 Corporate Governance	3
3 Council and Board Responsibilities	3
4 The Framework for Financial Administration	8
5 Reviewing the Financial Regulations	9
6 Legal Advice	9
7 More Information	9

1 What the Regulations Cover

- 1.1 Under section 95 of the Local Government (Scotland) Act 1973, all local authorities in Scotland must have adequate systems and controls in place to make sure that their finances are handled properly. They must also appoint an appropriate officer with the full responsibility for monitoring how they do so.
- 1.2 These Financial Regulations set out the responsibilities of the Director of Finance and Resources, who has been appointed as the 'proper officer', for the purposes of section 95 of the 1973 Act, along with the responsibilities of the Chief Executive, directors and other authorised people.
- 1.3 These Financial Regulations will be administered through those delegations set out in the Council's scheme of delegation.
- 1.4 These regulations also set out the responsibilities of the Council, Policy Boards and the Audit, Scrutiny and Petitions Board for the council's financial affairs.
- 1.5 Directors will make sure that all relevant employees are aware of these regulations and that they follow them at all times. Where any part of the Council's budget is managed through a partnership body, the relevant partnership lead will ensure that all relevant persons are aware of and follow these regulations.
- 1.6 All actions that affect the council's finances should only be carried out by properly authorised persons. Directors will make sure that there is a proper system in place for authorising transactions.
- 1.7 Directors and other authorised persons will make sure that the council only commits to expenditure (spending) that it is legally able to commit to. Where this is not clear, the authorised person will consult the Head of Corporate Governance before committing to any expenditure. Also, the legality of expenditure relating to new service developments, contributions to other organisations and responses to new emergency situations will be confirmed before the council commit to any related expenditure.
- 1.8 If you believe that anyone has broken, or may break, these regulations, you must report this immediately to the Director of Finance and Resources, (or, if more appropriate, to the Chief Executive or the Head of Corporate Governance), who may then discuss the matter with the Chief Executive, the Head of Corporate Governance (as monitoring officer) or any other director or authorised person as appropriate to decide what action to take.
- 1.9 Directors and other authorised persons will make sure that all spending within capital and revenue estimates meets relevant accounting standards. They will contact the Director of Finance and Resources if they need assistance to decide what is capital and what is revenue or regarding the relevant accounting standards.

- 1.10 The regulations will be interpreted and put into practice in a way which takes account of the obligations in the council's Standing Orders Relating to Contracts.

2 Corporate Governance

- 2.1 Corporate governance is about the structures and processes for decision-making, accountability, controls and behaviour throughout the council. The basic principles of corporate governance are as follows.

Openness Anyone with an interest in our affairs should have confidence in the decision-making and management processes and the individuals involved in them. This confidence is gained through openness in our affairs and by providing full, accurate and clear information which leads to effective and timely action and scrutiny.

Integrity There should be honesty, selflessness, objectivity and high standards of conduct in how we manage the council's funds and affairs. Integrity depends on the effectiveness of the control framework and on the personal standards and professionalism of members and employees.

Accountability There needs to be a clear understanding by everyone involved in the council's affairs of their roles and responsibilities. There should also be a process which provides appropriate independent examination of the decisions and actions of those involved in the council's affairs, including how council funds and performance are managed.

- 2.2 These Financial Regulations, supported by Financial Codes, practice notes and other guidance and are an essential part of the corporate governance of the council.

3 Council and Board Responsibilities

- 3.1 The council and its policy boards will continuously work to secure best value, in how the council uses its resources.
- 3.2 The Finance and Resources Policy Board will be responsible for monitoring the council's overall financial and budgetary arrangements. However, other policy boards have responsibilities relating to financial and budgetary management for service areas within the remits of those policy boards.
- 3.3 The Director of Finance and Resources (in consultation with the Chief Executive and other directors, as appropriate) will advise the Leadership Board and all policy boards on the financial implications of the boards' activities.

3.4 Council

- 1 Council will consider and approve all capital plans and estimates. No capital expenditure can be authorised unless:
 - it has been provided for in approved capital estimates; or
 - it is within the officer's delegated authority
- 2 Council will consider and approve all revenue plans and estimates. No revenue expenditure can be authorised unless:
 - it has been provided for in approved revenue estimates; or
 - it is within the delegated authority of the officer to act in an emergency
- 3 Each year Council will consider and set the Council Tax and council-house rent levels.
- 4 Each year Council will consider and approve the prudential framework for capital finance for the forthcoming three-year period, and the treasury management strategy statement for the next financial year. The prudential framework for capital finance and the treasury management strategy statement require the Council to set prudential and treasury management indicators for the following three years to ensure that the Council's capital investment plans are affordable, prudent and sustainable. The treasury management strategy statement will incorporate each year an annual investment strategy which will include a list of "permitted investments" for approval by the Council.
- 5 Each year Council will consider and approve a mid-year progress report on the prudential framework for capital finance.
6. Each year Council will consider and approve, for the financial year just ended, a treasury management annual report.
- 7 The Director of Finance and Resources will provide each member of the Council with a copy of the Revenue Estimates together with statements of their effect on the council's finances, council tax and council-house rent levels at least five working days before the meeting of the Council at which these matters will be considered.
- 8 Council will consider and approve the framework for transferring money from one budget to another. The framework will be as follows:
 - the transfer must not alter a council policy without the prior approval of the relevant policy board (e.g. to reinstate an item deleted by the council during budget considerations).

- the transfer must be in line with any approved policy for the delegated management of resources, including schools.
 - Each Director shall nominate appropriate individuals with authority to authorise allowable transfers. The names and authorisation limits for these individuals shall be recorded on the authorised signatory database.
 - Directors and their nominated individuals may transfer sums between the subjective budget headings within a service division to enable budget management throughout the financial year (temporary transfers).
 - Permanent transfers between subjective budget headings within a service division must be approved by the service Director in consultation with the Director of Finance and Resources.
 - Transfers between objective budget headings (service divisions within a department), up to a maximum of £100,000, can only be done by Service Directors, in consultation with the Director of Finance and Resources.
 - Transfers between divisions of the same service/department in excess of £100,000 must be authorised by the service Director, and the Director of Finance and Resources for submission to the relevant policy board for approval.
 - All transfers between services/departments must be authorised by the respective service Director, and the Director of Finance and Resources for submission to the relevant policy board for approval.
 - Transfers between budget lines up to a maximum of £100,000 in budgets allocated to approved council projects, must be authorised by the Chair of the relevant Project Board following consultation with the members of that Board and the Director of Finance and Resources. All such transfers in excess of £100,000 shall require the prior approval of the relevant policy Board.
- 9 Council will consider and approve requests for extra (supplementary) estimates where the request has not already been considered by the relevant boards.
- 10 Council will consider and approve any alterations to the Financial Regulations.

3.5 Finance and Resources Policy Board

- 1 The board will monitor the overall financial performance of the council's services and trading operations (activities which other providers could supply, and which we charge for on a commercial basis) in relation to the approved capital and revenue budgets.
- 2 The board will have oversight and monitor the financial performance of arms length organisations, including services delivered on behalf of the Renfrewshire Health and Social Care Partnership.
- 3 The board will consider and approve a mid-year review of the treasury management strategy.
- 4 The board will consider reports from the Director of Finance and Resources on the council's treasury management activities.
- 5 The board will consider and approve the arrangements for authorising all loan, leasing and investment documents if the Director of Finance and Resources (or delegated officers) are not authorised to do so.
- 6 The board will approve the management and investment policies (through the Investment Review Board) for common good funds (the funds which are held for the benefit of the local community) and will receive reports from the Investment Review Board on the performance of common good investments.
- 7 The board will approve expenditure from common good funds and will make sure that payments are made in line with council policies and conditions.
- 8 The board will approve expenditure from other charitable funds, following recommendations from the Local Area Committees.
- 9 The Director of Finance and Resources will report to the board with details of any significant changes in the council's tax affairs.
- 10 The board will consider and approve the council's insurance arrangements.
- 11 The board will approve and oversee matters relating to allowances for members.
- 12 The board will monitor how the council manages its debts. It will also consider reports from the Director of Finance and Resources on the council's performance with regards to collecting debt and will agree any amounts over £10,000 to be written off (cancelled).
- 13 The board will approve and oversee the Council's procurement arrangements.

3.6 Audit, Scrutiny and Petitions Board

- 1 To act as the Council's Audit Committee.
- 2 The board will consider reports by our external auditors, including reports on the audited annual accounts and put recommendations forward to the Council.
- 3 The board will approve the internal audit charter and the annual internal audit plans prepared by the Chief Auditor. The board will also consider reports from the Chief Auditor on the internal audit activity, and will monitor the progress of the plan including considering the Chief Auditor's annual report.

3.7 Relevant Board

(a) General

- 1 The board will consider budget monitoring reports from the Director of Finance and Resources, in consultation with the relevant director. The reports will include explanations for any significant variances (differences) from budget targets and will approve any actions needed to bring the financial performance within approved limits.
- 2 The board will consider reports from the relevant director where the council has committed itself to essential expenditure but:
 - there is no money set aside in the budget for it; and
 - there is no money elsewhere within the service to pay for it

It will also agree any actions needed to bring the financial performance within approved limits.
- 3 The board will consider requests for transferring budget resources more than £100,000.
- 4 The board will consider requests for extra (supplementary) estimates to the approved capital and revenue plans.
- 5 The board will make sure that all financial matters within the Standing Orders Relating to Contracts for the services within its area of responsibility are followed.
- 6 The board will consider contract variances and explanations where the estimated net cumulative additional cost is more than £100,000 or 25% of the approved contract sum (whichever is greater).
- 7 The board will consider reports from the relevant director for adjustments of more than £5,000, it will approve writing off shortages or writing surpluses back into the accounts.

- 8 The board will approve reports from the relevant director to amend charges for goods and services within its area of responsibility.
- 9 The board will monitor the arrangements for paying grants, contributions or subscriptions for services within its area of responsibility and will make sure these are made in line with the council's policies and conditions.
- 10 The board will monitor the arrangements for the provision of soft loans (that is, loans with preferential interest rates) or financial guarantees to related parties.

(b) Trading Operations

- 1 The board will monitor the financial performance of each trading operation and any other commercial operations within their area of responsibility, in relation to the approved capital and revenue budgets. They will also approve the action needed to bring spending within approved limits and to achieve the approved financial surplus targets.
- 2 The board will consider, approve and monitor the business plans for the trading operations and any other commercial activities within their area of responsibility.
- 3 The board will consider and approve writing off shortages in stocks and stores, or writing back into the accounts stocks and stores in excess of £5,000 that are the responsibility of the trading operations.

4 **The Framework for Financial Administration**

- 1 The Financial Regulations set out the responsibilities of members and senior officers within the context of our political management framework. The Financial Regulations may only be amended by Council.
- 2 The Director of Finance and Resources (as the 'proper officer' for handling our financial affairs) will monitor how the Financial Regulations work within the council, and will provide directors with a written framework which governs our financial affairs. The framework will be made up of the following.

Financial Codes These codes will cover all relevant aspects of financial administration. The Director of Finance and Resources will have the delegated authority (in consultation with the Chief Executive and the Head of Corporate Governance) to alter the Financial Codes, except for any matters which are

covered by the Financial Regulations where approval as set out in 4.1 will be needed.

Practice Notes

These practice notes will provide employees with detailed guidance and advice on specific procedures that they must follow. Any practice notes issued will need the approval of the Director of Finance and Resources or other authorised person.

- 3 All Financial Codes and practice notes issued in terms of these Financial Regulations have the same status and authority as if they were part of these Financial Regulations.

4 Reviewing the Financial Regulations

- 1 Council may change or withdraw these Financial Regulations. If so, this will come into force from the first working day after the end of the council meeting at which the change or withdrawal was approved.

5 Legal Advice

- 1 The Head of Corporate Governance will provide legal advice regarding these Financial Regulations when needed.

6 More Information

- 1 If you need more information or help understanding these regulations, please contact the Director of Finance and Resources.

To: Council

On: 24 September, 2015

Report by: Director of Finance and Resources

Heading: Timetable of Meetings

1. Summary

1.1 The Council at its meeting held on 9 October, 2015 agreed its timetable of meetings to June, 2016.

1.2 To assist members' diaries, a proposed timetable, as appended to this report, for meetings of the Council and its Boards, has been drawn up from August, 2016 until the local government elections in May, 2017, on the basis of the current governance arrangements. This results in four seven-week cycles and one six-week cycle.

1.3 The following recess periods have been incorporated:

Summer – 7 weeks to accommodate the Paisley Fair
October – 2 weeks
Christmas/New Year – 2 weeks
Spring – 2 weeks

1.4 As previously, meetings of the Appeals Board and Local Review Body have been timetabled. However, it may be that these meetings are not required and will be cancelled.

- 1.5 The Convener of the Regulatory Functions Board has requested that, in view of the level of business to be conducted and the duration of meetings, additional meetings of the Board be timetabled. It is proposed that the following meetings be held in the period to June, 2016 and an additional meeting has been added, where possible, to each timetabled cycle from August, 2016 to April, 2017. In addition, it is proposed that the meeting of the Appeals Panel scheduled to be held at 9.30 am on 4 February, 2016 be rescheduled to 9.30 am on 11 February, 2016. As indicated at paragraph 1.4 above, although these meetings are scheduled they do not take place unless they are required.
- 8 October, 2015
 - 19 November, 2015
 - 4 February, 2016
 - 26 May, 2016
- 1.6 The Convener of the Audit, Scrutiny & Petitions Board has requested that in view of the number of reviews the Board has agreed to include within its 2015/16 annual programme that two additional meetings be incorporated into the timetable, being
- 25 January, 2016
 - 25 April, 2016
- 1.7 The statutory meeting of the Council will require to be held on Thursday 25 May, 2017 at the latest. However, it would be prudent to schedule this particular meeting prior to this deadline and in line with established practice it is proposed that the statutory meeting be held on Thursday, 18 May, 2017.
-

2. **Recommendations**

- 2.1 That the Council determines the timetable of meetings of the Council and its Boards to May, 2017, including the dates during which there are to be recesses, as detailed in the appendix to this report;
- 2.2 That the meeting of the Appeals Panel scheduled to be held at 9.30 am on 4 February, 2016 be rescheduled to 9.30 am on 11 February, 2016.
- 2.3 That the additional meetings of the Regulatory Functions Board and Audit Scrutiny & Petitions Board as detailed in paragraphs 1.5 and 1.6 of the report be agreed;
- 2.4 That it be agreed that meetings of the Appeals and Local Review Body, although timetabled, be cancelled if there is no substantive business.
- 2.5 That it be agreed that the statutory meeting of the Council be held on Thursday, 18 May, 2017.

Implications of the Report

1. **Financial** - none
2. **HR & Organisational Development** - none
3. **Community Planning** –
4. **Legal** – In terms of Schedule 7 of the Local Government (Scotland) Act 1973 a council shall hold in every year such meetings as they think necessary and in an election year shall hold a meeting within 21 days from the date of the election.
5. **Property/Assets** - none
6. **Information Technology** - none
7. **Equality & Human Rights**
 - (a) The Recommendations contained within this report have been assessed in relation to their impact on equalities and human rights. No negative impacts on equality groups or potential for infringement of individuals' human rights have been identified arising from the recommendations contained in the report. If required following implementation, the actual impact of the recommendations and the mitigating actions will be reviewed and monitored, and the results of the assessment will be published on the Council's website.
8. **Health & Safety** - none
9. **Procurement** – none
10. **Risk** - none
11. **Privacy Impact** - none

Background papers: e-mail dated 1 June, 2015 from Public-i re live and archive viewings

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August, 2016						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	1 Public Holiday	2 recess	3 recess	4 recess	5 recess	6
7	8 recess	9 recess	10 recess	11 recess	12 recess	13
14 1/1	15	16	17 10am: Regulatory Functions	18 1pm: Education & Children	19	20
21 2/1	22	23 1pm: Housing & Community Safety 2pm: Local Review Body 3pm: Planning & Property	24 1pm: Environment 2pm: Finance & Resources 2.30pm: Procurement Sub	25 9.30am: Appeals	26	27
28 3/1	29	30	31 1pm: Economy & Jobs			
September, 2016						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1 10am: Regulatory Functions	2	3
4 4/1	5	6 2pm: JNC Teachers	7	8 10am: Appeals	9	10
11 5/1	12	13 2pm: Local Review Body	14 1pm: Leadership 2pm: Procurement Sub	15	16	17
18 6/1	19 10am: Audit, Scrutiny & Petitions	20	21	22 10am: Regulatory Functions	23 Public Holiday	24
25 7/1	26 Public Holiday	27	28	29 9.30am Council	30	
October, 2016						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1
2	3	4	5	6 10am: Regulatory Functions	7	8
9	10 recess	11 recess	12 recess	13 recess	14 recess	15
16	17 recess	18 recess	19 recess	20 recess	21 recess	22
23	24	27	26	27	28	29
30	31					

November, 2016						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1/2		1	2 10am: Regulatory Functions	3 1pm: Education & Children	4	5
6 2/2	7	8 1pm: Housing & Community Safety 2pm: Local Review Body 3pm: Planning & Property	9 1pm: Environment 2pm: Finance & Resources 2:30pm: Procurement Sub	10 9:30am: Appeals	11	12
13 3/2	14	15 2pm: JNC Teachers	16 1pm: Economy & Jobs	17 10am Regulatory Functions	18	19
20 4/2	21	22	23 1pm: Investment Review Board	24 9:30am: Appeals	25	26
27 5/2	28 10am: Audit, Scrutiny & Petitions	29 2pm: Local Review Body	30 1pm: Leadership 2pm: Procurement Sub			
December, 2016						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1 10am: Regulatory Functions	2	3
4 6/2	5	6	7	8	9	10
11 7/2	12	13	14	15 9:30am Council	16	17
18	19	20	21	22	23	24
25	26 Public Holiday	27 Public Holiday	28 recess	29 recess	30 recess	31
January, 2017						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2 Public Holiday	3 Public Holiday	4 Public Holiday	5	6	7
8 1/3	9	10	11	12 10am: Appeals	13	14
15 2/3	16	17	18 10am: Regulatory Functions	19 1pm: Education & Children	20	21
22 3/3	23	24 1pm: Housing & Community	25 1pm: Environment	26	27	28

		Safety 2pm: Local Review Body 3pm: Planning & Property	2pm: Finance & Resources 2.30pm: Procurement Sub			
29 4/3	30	31				
February, 2017						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1 1pm: Economy & Jobs	2 10am: Regulatory Functions	3	4
5 5/3	6	7 2pm: JNC Teachers	8	9 9.30am: Appeals	10	11
12 6/3	13 10am: Audit, Scrutiny & Petitions	14 2pm: Local Review Body	15 1pm: Leadership 2pm: Procurement Sub	16 10am: Regulatory Functions	17	18
19 7/3	20	21	22	23 9.30am: Council	24	25
26	27	28				
March, 2017						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1	2	3	4
5 1/4	6	7	8 10am: Regulatory Functions	9 1pm: Education & Children	10	11
12 2/4	13	14 1pm: Housing & Community Safety 2pm: Local Review Body 3pm: Planning & Property	15 1pm: Environment 2pm: Finance & Resources 2.30pm: Procurement Sub	16 9.30am: Appeals	17	18
19 3/4	20 10am: Audit, Scrutiny & Petitions	21 2pm: JNC Teachers	22 1pm: Economy & Jobs	23 10am: Regulatory Functions	24	25
26 4/4	27	28	29 1pm: Leadership 2pm: Procurement Sub	30 9.30 am Appeals	31	
April, 2017						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
2	3 recess	4 recess	5 recess	6 recess	7 recess	8

9	10 recess	11 recess	12 recess	13 recess	14 Public Holiday	15
16 5/4	17 Public Holiday	18 2pm: Local Review Body	19 10am: Regulatory Functions	20 9.30am Council	21	22
23 6/4	24	25 2pm JNC Teachers	26	27	28	29
30						
May, 2017						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
30	1 Public Holiday	2	3	4 Local Government Elections	5	6
7	8	9	10	11	12	13
14	15	16	17	18 statutory meeting preferred date	19	20
21	22	23	24	25 statutory meeting last possible date	26	27
28	29 Public Holiday	30	31			