

Minute

Policy and Resources Committee

Tuesday, 20 April 2021, 10:30.

Microsoft Teams.



Present

Councillors James W Stockan, W Leslie Manson, Stephen G Clackson, Alexander G Cowie, Norman R Craigie, Robin W Crichton, David Dawson, Andrew Drever, Barbara Foulkes, Steven B Heddle, J Harvey Johnston, John T Richards, Stephen Sankey, John A R Scott, Gwenda M Shearer, Graham L Sinclair, Magnus O Thomson, Owen Tierney, Duncan A Tullock and Heather N Woodbridge.

Clerk

- Hazel Flett, Senior Committees Officer.

In Attendance

- John W Mundell, Interim Chief Executive.
- Gavin Barr, Executive Director of Development and Infrastructure.
- Gillian Morrison, Interim Chief Officer/Executive Director, Orkney Health and Care (for Items 1 to 21).
- James Wylie, Executive Director of Education, Leisure and Housing.
- Gareth Waterson, Head of Finance.
- Gavin Mitchell, Head of Legal Services.
- Karen Greaves, Head of Executive Support.
- James Buck, Head of Marine Services and Transportation.
- Peter Diamond, Head of Education (Leisure, Culture and Inclusion) (for Items 1 to 15).
- Andrew Groundwater, Head of HR and Performance.
- Jim Lyon, Interim Head of Children and Families and Criminal Justice and Chief Social Work Officer (for Items 7 and 8).
- Roddy Mackay, Head of Planning, Development and Regulatory Services.
- Catherine Diamond, Service Manager (Early Learning and Childcare) (for Items 1 to 9).
- Sweyn Johnston, Strategic Projects Director (for Items 20 and 21).
- Stuart Allison, Economic Development Manager (for Items 1 to 19).
- Garry Burton, Sport and Leisure Manager (for Items 20 to 22).
- William Moore, Revenues and Benefits Manager (for Items 1 to 8).
- Kenneth Roy, Roads Support Manager (for Items 1 to 14).
- Michael Harvey, Senior Policy Planner (Development and Marine Planning) (for Items 14 to 22).

- Emma Chattington, Equalities Officer (for Items 1 to 5).
- Adele Lidderdale, Climate Change Projects Officer (for Items 1 to 22).
- Eileen Summers, Environment Officer (for Items 1 to 19).

Observing

- Hayley Green, Head of IT and Facilities.
- Frances Troup, Head of Community Learning, Leisure and Housing.
- Susan Shearer, Planning Manager (Development and Marine Planning) (for Items 8 to 19).
- Paul Kemp, Strategic Finance Manager (for Items 1 and 2).
- Karen Walter, Early Learning and Childcare Delivery Plan Programme Manager (for Items 1 to 9).
- David Hartley, Communications Team Leader (for Items 1 to 15, 20 and 21).
- Andrew Hamilton, Performance and Best Value Officer (for Items 1 to 5).
- Rebecca McAuliffe, Press Officer (for Items 15 to 19).
- Lorraine Stout, Press Officer (for Items 20 to 25).

Apology

- Councillor Rachael A King.

Declarations of Interest

- Councillor J Harvey Johnston – Items 20 and 21.
- Councillor W Leslie Manson – Item 24.
- Councillor Stephen Sankey – Items 17 and 18.
- Councillor John A R Scott – Item 22.
- Councillor Duncan A Tullock – Item 20.

Chair

- Councillor James W Stockan.

1. Disclosure of Exempt Information

The Committee noted the proposal that the public be excluded from the meeting for consideration of Items 20 to 24, as the business to be discussed involved the potential disclosure of exempt information of the classes described in the relevant paragraphs of Part 1 of Schedule 7A of the Local Government (Scotland) Act 1973 as amended.

2. Detailed Revenue Budget

After consideration of a report by the Head of Finance, copies of which had been circulated, the Committee:

Noted:

2.1. That, on 2 March 2021, when setting the budget and Council Tax levels for 2021/22, the Council delegated powers to the Head of Finance to revise the approved General Fund revenue budget, following confirmation of outstanding funding levels from the Scottish Government.

2.2. That, although the Scottish Government revenue grant funding to the Council for financial year 2021/22 had been confirmed at £84,479,000, Scottish Government departments had advised the Council of further amended funding distributions, as detailed in section 4.3 of the report by the Head of Finance.

2.3. That the General Fund revenue budget for financial year 2021/22 had now been set at £91,206,500.

The Committee resolved to **recommend to the Council:**

2.4. That detailed revenue budgets for financial year 2021/22, in respect of the undernoted services, attached as Appendix 1 to this Minute, be approved:

- General Fund Services.
- Housing Revenue Account.
- Scapa Flow Oil Port.
- Miscellaneous Piers and Harbours.
- Orkney College.
- Corporate Holding Accounts.
- Strategic Reserve Fund.
- Orkney Islands Council Pension Fund.

3. Discretionary Rates Relief Policy

After consideration of a report by the Head of Finance, together with an Equality Impact Assessment, copies of which had been circulated, and after hearing a report from the Revenues and Benefits Manager, the Committee:

Noted:

3.1. That the Scottish Ministers published statutory guidance on 25 February 2021 which required discretionary rates relief policies which chose to award discretionary relief to local sports clubs to have regard to the statutory guidance.

3.2. That the Council's policy on discretionary relief afforded 100% rates relief to sports clubs for each "property occupied for the purposes of a club, society or other organisation not established or conducted for profit, which is wholly or mainly used for purposes of recreation".

3.3. That, to comply with the statutory guidance, each organisation must be assessed individually and demonstrate that a continuing award of relief in terms of the Council's discretionary relief policy would be reasonable, having regard to the statutory guidance.

3.4. That, of the 30 properties in Orkney benefitting from 100% rates relief during 2020/21, worth approximately £55,000, a total of 21 properties would be entitled to 100% rates relief in terms of the Small Business relief scheme and had now had their rates remitted under that scheme.

3.5. That the discretionary relief to sports clubs was fully funded by the Scottish Government and there was no cost to the Council.

3.6. That, in terms of existing policy, ratepayers must be given 12 months' notice where the withdrawal of discretionary relief would result in a ratepayer paying additional rates.

The Committee resolved to **recommend to the Council**:

3.7. That, in addition to maintaining 100% rates relief based on existing policy, with effect from 1 April 2021 ratepayers applying for discretionary sport club relief should be required to demonstrate that the conditions set out in Appendix 2 to this Minute were met.

4. Local Government Benchmarking Framework

After consideration of a joint report by the Chief Executive and the Executive Director of Education, Leisure and Housing, copies of which had been circulated, and after hearing a report from the Head of HR and Performance, the Committee:

Scrutinised the performance of the Chief Executive's Service and Corporate Services against the Local Government Benchmarking Framework Indicators for 2019/20, attached as Appendix 1 to the joint report by the Chief Executive and the Executive Director of Education, Leisure and Housing, and obtained assurance.

Councillor Robin W Crichton joined the meeting during discussion of this item.

5. Annual Equality Report

After consideration of a report by the Executive Director of Education, Leisure and Housing, copies of which had been circulated, and after hearing a report from the Equalities Officer, the Committee:

Resolved to **recommend to the Council** that the Annual Equality Report 2020 for Orkney Islands Council and Education Authority and Orkney Islands Area Licensing Board, attached as Appendix 3 to this Minute, be approved in so far as it related to the remit of the Council.

6. Regulation of Investigatory Powers

After consideration of a report by the Chief Executive, together with an Equality Impact Assessment, copies of which had been circulated, and after hearing a report from the Head of Legal Services, the Committee:

Noted:

6.1. That, on 11 June 2020, the Council approved updated policies and procedures in connection with the exercise of its statutory powers to conduct covert surveillance.

6.2. That, in terms of Codes of Practice issued by the Scottish Government, relating to the use of covert surveillance and use of covert human intelligence sources by public authorities, the policies and procedures of a local authority relating to its use of covert surveillance should be reviewed by Elected Members at least once a year.

6.3. That, since 11 June 2020, there had been no changes in the law or to relevant guidance in connection with the Council's statutory powers to conduct covert surveillance.

6.4. That, since 11 June 2020, there had been no cause by the Council to exercise its statutory powers to conduct covert surveillance.

6.5. That, consequently, the following policies and procedures, attached as Appendices 1 to 5 respectively to the report by the Chief Executive, could continue in their existing terms for a further period of one year:

- Policy on Use of Covert Human Intelligence Sources.
- Procedure for Authorisation of the Use of Covert Human Intelligence Sources.
- Policy on Covert Surveillance.
- Procedure for Authorisation of Covert Surveillance.
- Surveillance through Social Media Policy.

7. Services for Children and Young People in Need of Care and Protection

Joint Inspection – Progress Update

After consideration of a joint report by the Chief Executive and the Chief Officer/Executive Director, Orkney Health and Care, copies of which had been circulated, and after hearing a report from the Interim Head of Children and Families and Criminal Justice and Chief Social Work Officer, the Committee:

Scrutinised progress to date in respect of the Improvement Plan arising from the Joint Inspection of Services for Children and Young People in Need of Care and Protection, attached as Appendix 1 to the joint report by the Chief Executive and the Chief Officer/Executive Director, Orkney Health and Care, and obtained assurance.

8. Orkney's Children's Services Plan

After consideration of a joint report by the Chief Officer/Executive Director, Orkney Health and Care and the Executive Director of Education, Leisure and Housing, together with an Equality Impact Assessment, copies of which had been circulated, and after hearing a report from the Interim Head of Children and Families and Criminal Justice and Chief Social Work Officer, the Committee:

Noted.

8.1. That the Children's Services Plan had been drafted by the Orkney Children and Young People's Partnership, a multi-agency group comprising public agencies which provided services for children and young people in Orkney, in partnership with the Orkney Youth Forum and Voluntary Action Orkney.

The Committee resolved to **recommend to the Council**:

8.2. That Orkney's Children's Services Plan 2021-23, attached as Appendix 4 to this Minute, be approved, in so far as it related to the remit of the Council.

Councillor Stephen G Clackson left the meeting during discussion of this item.

9. Early Learning and Childcare

After consideration of a report by the Executive Director of Education, Leisure and Housing, copies of which had been circulated, and after hearing a report from the Service Manager (Early Learning and Childcare), the Committee:

Noted:

9.1. That, on 30 June 2020, having considered a number of options in relation to the provision of early learning and childcare, the Council resolved that Option 6, being a hybrid option including elements of Options 2 and 5, in order to meet the short and long terms needs for early learning and childcare, be adopted, which incorporated the following:

- Temporary provision of a 0-5-year olds and out of school care service.
- Building suitable accommodation for a new provision adjacent to Orkney College.
- Undertaking a tender exercise for a commercial operator to run a service for 0-5-year olds.
- Formally requesting financial support, including capital contributions, from partners within the Orkney Community Planning Partnership.

9.2. That, on 14 January 2021, the Council noted the outcome of a property review which indicated that the former Papdale Halls of Residence, whilst not ideal, was determined to be the only suitable property within the Council's current property portfolio in which temporary childcare provision could be established.

9.3. That the existing premises at the former Papdale Halls of Residence were not large enough to enable 3-5 year olds to attend, therefore until the new provision was completed, the focus for temporary childcare would be for 0-3 year old children, where there was the greatest need.

9.4. That, due to the staffing ratios required for the youngest children and in order for the service to be cost neutral, the hourly charge per place would require to be set at an unaffordable rate.

9.5. That it was very unlikely that any day nursery would be able to run at 100% capacity and, accordingly, a number of risk mitigations were proposed in order to minimise losses to the Council, as detailed in section 6 of the report by the Executive Director of Education, Leisure and Housing.

Councillor James W Stockan, seconded by Councillor W Leslie Manson, moved that a price of £6.00 per hour be set for the temporary Council provision of childcare for 0-3 year old children.

Councillor Barbara Foulkes, seconded by Councillor Duncan A Tullock, moved an amendment that a price of £7.50 per hour be set for the temporary Council provision of childcare for 0-3 year old children.

The result of a recorded vote was as follows:

For the Amendment:

Councillors Barbara Foulkes, Steven B Heddle, John A R Scott and Duncan A Tullock (4).

For the Motion:

Councillors Alexander G Cowie, Norman R Craigie, Robin W Crichton, Andrew Drever, J Harvey Johnston, W Leslie Manson, John T Richards, Stephen Sankey, Gwenda M Shearer, Graham L Sinclair, James W Stockan, Owen Tierney and Heather N Woodbridge (13).

Abstention:

Councillor David Dawson (1).

The motion was therefore carried.

The Committee thereafter resolved to **recommend to the Council:**

9.6. That a price of £6.00 per hour be set for the temporary Council provision of childcare for 0-3 year old children.

9.7. That the undernoted estimated budget shortfalls of operating the temporary Council provision of childcare for 0-3 year old children, be funded as follows:

- Financial year 2021/22 (July 2021 to March 2022) – up to £170,000 to be met through a one-off contribution from the General Fund Contingency.
- Financial year 2022/23 – up to £255,000 to be met through a one-off contribution from the General Fund Balance.

9.8. That, in order to minimise losses to the Council, given that it was very unlikely a day nursery would be able to run at 100% capacity, powers be delegated to the Executive Director of Education, Leisure and Housing to explore and, if required, implement the risk mitigations detailed in Appendix 5 to this Minute.

10. Kickstart Scheme

The Committee noted that this item had been withdrawn.

11. Police and Fire Sub-committee

After consideration of the draft Minute of the Meeting of the Police and Fire Sub-committee held on 25 February 2021, copies of which had been circulated, the Committee:

Resolved, on the motion of Councillor Andrew Drever, seconded by Councillor David Dawson, to approve the Minute of the Meeting of the Police and Fire Sub-committee held on 25 February 2021, attached as Appendix 6 to this Minute, as a true record.

12. Pension Fund Sub-committee together with Pension Board

After consideration of the draft Minute of the Meeting of the Pension Fund Sub-committee, together with the Pension Board, held on 24 February 2021, copies of which had been circulated, the Committee:

Resolved, on the motion of Councillor James W Stockan, seconded by Councillor Stephen Sankey, to approve the Minute of the Meeting of the Pension Fund Sub-committee, together with the Pension Board, held on 24 February 2021, attached as Appendix 7 to this Minute, as a true record.

13. Orkney Islands Council Pension Fund

Triennial Actuarial Valuation

After consideration of a report by Head of Finance, copies of which had been circulated, the Committee:

Noted:

13.1. The Orkney Islands Council Pension Fund 2020 Actuarial Valuation Final Results issued by the Actuary, Hymans Robertson, attached as Appendix 1 to the report by the Head of Finance, which indicated that the funding level of the Pension Fund had increased from 113% to 118% between the 2017 and 2020 valuations.

13.2. That an increase in liabilities had been offset by better than anticipated investment returns, with the valuation surplus increasing from £38,000,000 to £58,000,000 between the 2017 and 2020 valuations.

13.3. That, as a result of the 2020 Actuarial Valuation Final Results, the employers' common contribution rate of 17.0% would be maintained for the three year period 2021 to 2024.

14. Road Asset Repairs and Renewals Fund

After consideration of a report by the Executive Director of Development and Infrastructure, copies of which had been circulated, and after hearing a report from the Roads Support Manager, the Committee:

Noted:

14.1. That, on 23 February 2021, when reviewing the level of the Council's reserves and balances as part of the budget setting process for 2021/22, the Policy and Resources Committee recommended that a contribution of £2.1 million be made to the Repairs and Renewals Fund, to be utilised specifically for roads and paths repairs and renewals works.

14.2. That, on 30 March 2021, when considering a plan for addressing supplemental roads and paths repairs and renewal works following establishment of the new fund, the Development and Infrastructure Committee recommended to the Policy and Resources Committee:

- That the contribution of £2.1 million, made to the Repairs and Renewal Fund as part of the budget setting process for 2021/22, in respect of roads and paths repairs and renewals works, be allocated equally over financial years 2021/22 and 2022/23 as follows:
 - Roads Maintenance (revenue budget) – £683,400 (65%).
 - Road Asset Replacement Programme (capital works) – £366,600 (35%).
- That the annual Roads Maintenance revenue budget and the Road Asset Replacement Programme relating to capital works be enhanced by £683,400 and £366,600 respectively for each of financial years 2021/22 and 2022/23.

The Committee resolved to **recommend to the Council**:

14.3. That a contribution of £1,050,000, to be met from the Repairs and Renewals Fund, be allocated in each of financial years 2021/22 and 2022/23 as follows:

- Roads Maintenance revenue budget – £683,400.
- Road Asset Replacement Programme (capital works) – £366,600.

15. Edinburgh Declaration

After consideration of a report by the Executive Director of Development and Infrastructure, copies of which had been circulated, and after hearing a report from the Head of Planning, Development and Regulatory Services, the Committee:

Noted:

15.1. That the Edinburgh Declaration, attached as Appendix 1 to the report by the Executive Director of Development and Infrastructure, was intended to set out the aspirations and commitments of the Scottish Government, Edinburgh Process Partners and the wider subnational constituency of the United Nations Convention on Biological Diversity, in delivering for nature over the coming decade.

15.2. That, in recognition of the key role that subnational governments and local authorities played in delivering biodiversity protection, the Edinburgh Declaration was open for signing by parties working at the local level.

15.3. That there were no immediate financial or legal implications associated with signing the Edinburgh Declaration.

Councillor James W Stockan, seconded by Councillor Stephen Sankey, moved that the Council should sign the Edinburgh Declaration.

Councillor Duncan A Tullock, seconded by Councillor Owen Tierney, moved an amendment that the Council should not sign the Edinburgh Declaration.

The result of a recorded vote was as follows:

For the Amendment:

Councillors Owen Tierney and Duncan A Tullock (2).

For the Motion:

Councillors Alexander G Cowie, Norman R Craigie, Robin W Crichton, David Dawson, Andrew Drever, Barbara Foulkes, Steven B Heddle, J Harvey Johnston, W Leslie Manson, John T Richards, Stephen Sankey, John A R Scott, Gwenda M Shearer, Graham L Sinclair, James W Stockan and Heather N Woodbridge (16).

The motion was therefore carried.

The Committee thereafter resolved to **recommend to the Council:**

15.4. That the Council sign the Edinburgh Declaration.

Councillor Barbara Foulkes left the meeting and Councillor Stephen G Clackson rejoined the meeting at this point.

16. Sustrans Embedded Senior Project Officer Resource

After consideration of a report by the Executive Director of Development and Infrastructure, copies of which had been circulated, and after hearing a report from the Head of Planning, Development and Regulatory Services, the Committee:

Noted:

16.1. That, in October 2020, the Council submitted an application to Sustrans for an Embedded Senior Project Officer post, for a period of up to 3 years, which was subsequently accepted.

16.2. That the role of the Embedded Senior Project Officer would be to deliver the Council's Sustainable Transport Project Development Plan.

16.3. That the post of Embedded Senior Project Officer would be fully funded by Sustrans in Year 1, with the Council required to make a 50% contribution towards costs in Years 2 and 3.

16.4. That an annual review of the partnership would be carried out between Sustrans and the Council, with an option to discontinue by either party.

On the motion of Councillor W Leslie Manson, seconded by Councillor Stephen G Clackson, the Committee resolved to **recommend to the Council:**

16.5. That 50% of the costs associated with the post of Sustrans Embedded Senior Project Officer in Years 2 and 3 of the partnership, estimated at a total cost of £54,000, be met from the General Fund balance.

17. Scottish Government's COVID-19 Local Authority Discretionary Grant Funding

Councillor Stephen Sankey declared a financial interest in this item, in that his business was in receipt of a COVID-19 Business Hardship Support Grant, and was not present during discussion thereof.

After consideration of a report by the Executive Director of Development and Infrastructure, copies of which had been circulated, and after hearing a report from the Economic Development Manager, the Committee:

Noted:

17.1. That, on 3 March 2021, the Scottish Government wrote to the Council to confirm £688,792 as the Orkney allocation of its COVID-19 Local Authority Discretionary Grant funding.

17.2. That, unlike previous funds which had been targeted towards specific groups or sectors impacted by COVID-19, the COVID-19 Local Authority Discretionary Grant funding sought to empower local authorities to direct additional financial support to specific groups or sectors within the business community where they considered this to be necessary or justified based on the distinct characteristics of their local economies.

17.3. That, since April 2020, the Council had been administering the following Coronavirus support grant schemes on behalf of the Scottish Government:

- Coronavirus Small Business Grant Fund and Retail, Hospitality and Leisure Grant Fund.
- Newly Self-Employed Hardship Fund.
- Bed and Breakfast Hardship Fund (Bed and Breakfast businesses with personal bank accounts).
- Scottish Government Business Hardship Fund.
- Scottish Government COVID-19: Business Contingency Fund.
- Scottish Government COVID-19: Strategic Framework Business Fund.
- Scottish Government Island Equivalent Payment.
- Scottish Government Taxi and Private Hire Driver Support Fund.
- Scottish Government COVID 19 Business Support: Contingency Plus Fund.
- Scottish Government COVID-19: Business Support – Large Self-Catering.
- Scottish Government COVID-19: Business Support Small Accommodation Providers Paying Council Tax (Waves 1-3).

17.4. That, as a result of the continuing emergence of Scottish Government COVID-19 support and establishment of the Council's Coronavirus Response Fund, it remained to be determined where the allocation of discretionary funding would be most effectively deployed in supporting the Orkney economy.

17.5. That, on 19 April 2021, the Scottish Government's Strategic Framework Business Fund and Island Equivalent Payment grant schemes would close and recipients would automatically receive a final payment, combining a two-week transition payment and a one-off restart grant, to help them restock and reopen.

The Committee resolved to **recommend to the Council**:

17.6. That, having regard to the Local Authority Discretionary Fund – Non-statutory guidance for Scottish Local Authorities, the Chief Executive, in consultation with the Chair and Vice Chair of the Development and Infrastructure Committee, the Executive Director of Development and Infrastructure and the Head of Finance, be authorised to finalise and approve suitable terms and conditions to facilitate the launch and assessment of applications to a new Scottish Government COVID-19 Orkney Discretionary Fund.

Councillor Magnus O Thomson joined the meeting during discussion of this item.

18. Economic Recovery Steering Group – ASPIRE Orkney

Progress Update

Councillor Stephen Sankey declared a financial interest in this item, in that his business was in receipt of a COVID-19 Business Hardship Support Grant, and was not present during discussion thereof.

After consideration of a report by the Executive Director of Development and Infrastructure, copies of which had been circulated, the Committee:

Noted:

18.1. That, on 25 November 2020, the Council resolved that the detail of the ASPIRE Orkney programme be subject to further consideration, in the context of the Council's corporate plan, by the Policy and Resources Committee, with effect from January 2021, and thereafter as a standing item for the Policy and Resources Committee.

18.2. That a progress update in relation to ASPIRE Orkney's activity was presented to the Policy and Resources Committee on 23 February 2021.

18.3. That, since 23 February 2021, the Economic Recovery Steering Group had met on one occasion, on 25 March 2021, where Malcolm Roughhead, Chief Executive Officer, Visit Scotland, gave a verbal presentation on tourism recovery activity.

18.4. That the main activity undertaken during March and April 2021 had been the recruitment process associated with the programme management resources, with interviews due to take place on 21 April 2021.

19. Exclusion of Public

On the motion of Councillor James W Stockan, seconded by Councillor W Leslie Manson, the Committee resolved that the public be excluded for the remainder of the meeting, as the business to be considered involved the disclosure of exempt information of the classes described in the relevant paragraphs of Part 1 of Schedule 7A of the Local Government (Scotland) Act 1973 as amended.

20. Orkney's Community Wind Farm Project

Councillor J Harvey Johnston declared a non-financial interest in this item, in that a close family member was part of the Strategic Projects Team, and was not present during discussion thereof.

Councillor Duncan A Tullock declared a non-financial interest in this item, in that one of the sites was owned by a close family member, and was not present during discussion thereof.

Under section 50A(4) of the Local Government (Scotland) Act 1973, the public had been excluded from the meeting for this item on the grounds that it involved the disclosure of exempt information as defined in paragraphs 6, 8 and 9 of Part 1 of Schedule 7A of the Act.

After consideration of a report by the Executive Director of Development and Infrastructure, copies of which had been circulated, and after hearing a report from the Strategic Projects Director, the Committee:

Resolved to **recommend to the Council** what action should be taken with regard to Orkney's Community Wind Farm Project.

The above constitutes the summary of the Minute in terms of the Local Government (Scotland) Act 1973 section 50C(2) as amended by the Local Government (Access to Information) Act 1985.

21. Proposed Investment in Local Company

Councillor J Harvey Johnston declared a non-financial interest in this item, in that a close family member was part of the Strategic Projects Team, and was not present during discussion thereof.

Under section 50A(4) of the Local Government (Scotland) Act 1973, the public had been excluded from the meeting for this item on the grounds that it involved the disclosure of exempt information as defined in paragraphs 4, 6 and 9 of Part 1 of Schedule 7A of the Act.

After consideration of a joint report by the Head of Finance and the Executive Director of Development and Infrastructure, copies of which had been circulated, the Committee:

Resolved to **recommend to the Council** what action should be taken with regard to a proposed investment in a local company.

The above constitutes the summary of the Minute in terms of the Local Government (Scotland) Act 1973 section 50C(2) as amended by the Local Government (Access to Information) Act 1985.

Councillor David Dawson left the meeting at this point.

22. Development of Open Space and Play Area at Papdale East

Councillor John A R Scott declared a non-financial interest in this item, being one of the founding members of the Papdale East Playpark Association, and left the meeting at this point.

Under section 50A(4) of the Local Government (Scotland) Act 1973, the public had been excluded from the meeting for this item on the grounds that it involved the disclosure of exempt information as defined in paragraphs 6 and 8 of Part 1 of Schedule 7A of the Act.

After consideration of a joint report by the Executive Director of Education, Leisure and Housing and the Executive Director of Development and Infrastructure, copies of which had been circulated, and after hearing a report from the Sport and Leisure Manager, the Committee:

Noted:

22.1. That the Open Space and Play Area at Papdale East was identified as a Priority 1 Destination Play Area in the Council's Play Area Strategy.

22.2. That a project to improve the Open Space and Play Area as part of a series of wider improvements to the Papdale area was included in the Your Kirkwall Place Plan 2018.

22.3. That, in order to develop the ideas for improving the Open Space and Play Area further, a concept design stage was carried out in partnership with Papdale East Playpark Association to create a park for people of all ages and abilities, under the banner "Help Shape the Future of Papdale", with participation from the local community in 2019.

22.4. That the project to improve the Open Space and Play Area at Papdale East was treated as an exception to the Capital Project Appraisal process at Stage 1 as the design work was externally funded, in full, by Sustrans and Hitrans.

22.5. That, following a successful tendering process, a design team, led by HarrisonStevens, Landscape Architects, was appointed in October 2020 to carry out the detailed design stage.

22.6. That the project was divided into two phases, with Phase 1 comprising groundworks, paths and landscaping led by the Council and Phase 2 comprising the Papdale East Playpark Association's project.

22.7. The Phase 1 detailed design proposals, produced by HarrisonStevens, Landscape Architects, attached as Appendix 1 to the joint report by the Executive Director of Education, Leisure and Housing and the Executive Director of Development and Infrastructure.

22.8. That the Phase 1 project would directly address the existing surface water flooding risk to Vasa, Papdale East, Kirkwall, by diverting the flow of Papdale Burn and removing direct connections to the burn from the housing development.

22.9. That the proposed de-culverting of the burn would increase the volume of storage in the burn channel and reduce velocity thereby increasing surface water flooding resilience in the Papdale Burn catchment area and lower Kirkwall.

22.10. That grounds maintenance costs associated with the Phase 1 project could be maintained within the existing budget, with an estimated saving of £800 per annum from Year 4, following establishment of the scheme.

22.11. The funding proposal for the Phase 1 project, at an estimated cost of up to £668,133 inclusive of preliminaries, contingencies and professional fees.

22.12. That planning permission was required for the project and an application must be submitted by the end of April 2021 at the latest in order to achieve the project's critical path to achieve completion within the current financial year, should all necessary funding be secured.

The Committee resolved to **recommend to the Council:**

22.13. That, subject to external grant funding being secured, the estimated project shortfall of £205,707, inclusive of temporary increased grounds maintenance costs in Years 2 and 3, for Phase 1 of the project to develop the Open Space and Play Area at Papdale East be met from the Crown Estate Fund.

22.14. That the Stage 2 Capital Project Appraisal in respect of the proposed development of the Open Space and Play Area at Papdale East, attached as Appendix 8 to this Minute, be approved.

22.15. That Phase 1 of the proposed development of the Open Space and Play Area at Papdale East project be added to the capital programme for 2021/22 onwards, at a gross capital cost of £668,133.

The above constitutes the summary of the Minute in terms of the Local Government (Scotland) Act 1973 section 50C(2) as amended by the Local Government (Access to Information) Act 1985.

23. Investments Sub-committee

Under section 50A(4) of the Local Government (Scotland) Act 1973, the public had been excluded from the meeting for this item on the grounds that it involved the disclosure of exempt information as defined in paragraphs 6 and 9 of Part 1 of Schedule 7A of the Act.

After consideration of the draft Minute of the Meeting of the Investments Sub-committee held on 25 February 2021, copies of which had been circulated, the Committee:

Resolved, on the motion of Councillor W Leslie Manson, seconded by Councillor Stephen Sankey, to approve the Minute of the Meeting of the Investments Sub-committee held on 25 February 2021, attached as Appendix 9 to this Minute, as a true record.

24. Asset Management Sub-committee

Councillor W Leslie Manson declared a non-financial interest in relation to Item 6 of the draft Minute of the Meeting of the Asset Management Sub-committee held on 23 March 2021, however, as the specific item was not discussed in detail, he did not leave the meeting.

Under section 50A(4) of the Local Government (Scotland) Act 1973, the public had been excluded from the meeting for this item on the grounds that it involved the disclosure of exempt information as defined in paragraphs 6 and 9 of Part 1 of Schedule 7A of the Act.

After consideration of the draft Minute of the Meeting of the Asset Management Sub-committee held on 23 March 2021, copies of which had been circulated, the Committee:

Resolved:

24.1. On the motion of Councillor James W Stockan, seconded by Councillor Norman R Craigie, to approve the Minute of the Meeting of the Asset Management Sub-committee held on 23 March 2021 as a true record.

The Committee resolved to **recommend to the Council:**

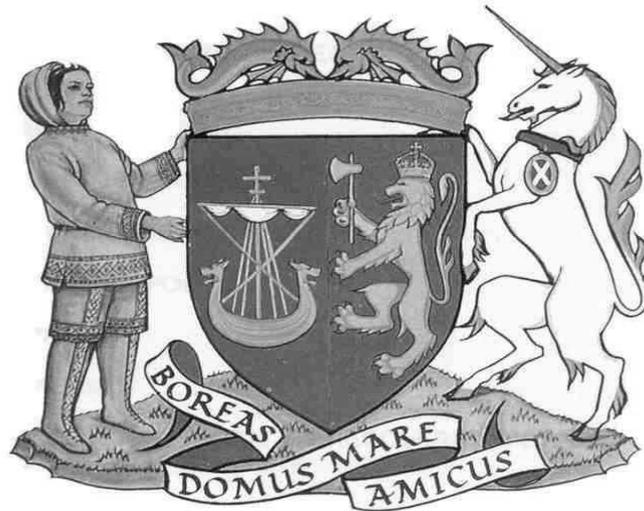
24.2. That the recommendations at paragraphs 6.7 and 6.8 of the Minute of the Meeting of the Asset Management Sub-committee held on 23 March 2021, attached as Appendix 10 to this Minute, be referred back to the Asset Management Sub-committee for further consideration.

25. Conclusion of Meeting

At 16:50 the Chair declared the meeting concluded.

Signed: James W Stockan.

ORKNEY ISLANDS COUNCIL



REVENUE BUDGET

2021/22

REVENUE ESTIMATES

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FOREWORD BY HEAD OF FINANCE

INTRODUCTION

The Local Government Finance Act 1992 is the legislative basis for the current system of local taxation, namely Council Tax. The Council is required to set a balanced budget by the 11 March in the financial year preceding that for which it is set. The revenue budget for the financial year 2021/22, commencing 1 April 2021, was agreed on 2 March 2021 with the Council Tax Band D level being frozen at the 2020/21 level £1,208.48.

LEVEL OF EXPENDITURE

The net revenue budget for 2021/22 stands at £91.207M.

Delivering a balanced budget was only possible through the application of savings and efficiency measures totalling £0.574M applied across General Fund services. Contained within individual service budgets it has also been possible to accommodate £4.055M of additional service pressures which includes £1.689M inflation, £2.294M service pressures detailed on page 22 and £0.072M Settlement Adjustment detailed on page 23.

DOCUMENT STRUCTURE

The Strategy and Assumptions on page 5 were agreed by Council on 2 March 2021. These include the Council Tax calculation and the allocation of approved service pressure and savings across General Fund Service Areas.

The Service Committee Budgets on page 25 provides a budget summary by service committee. This includes details of all General Fund and Non-General Fund services.

The General Fund Service Budgets on page 37 details the General Fund Revenue Estimates, beginning with a Service Committee Summary then Service Area Summary, which includes a summary by Service Function. More detailed Service Area budgets by Subjective Group then follow.

The Housing Revenue Account on page 107 deals with the Housing Revenue Account.

The Harbour Account on page 111 deals with the Harbour Accounts : Scapa Flow Oil Port and Miscellaneous Piers and Harbours.

The Orkney College on page 121 deals with the Orkney College Account.

The Corporate Holding Accounts on page 127 deal with the budgets for General Fund and Non-General Fund Repairs and Maintenance to properties, General Fund and Non-General Fund Ground Maintenance costs and Utilities, Insurance, Telephones, Photocopiers and Postages holding accounts.

The Strategic Reserve Fund on page 133 deals with the Strategic Reserve Fund.

The Pension Fund on page 139 deals with the Pension Fund Account.

A Glossary of Terms is provided at page 143.

FOREWORD BY HEAD OF FINANCE

DEFINITION OF KEY TERMS

The estimates have been prepared using the format of the Council's financial ledger system, which reflects the standard classification of local authority income and expenditure as recommended by the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Local Authorities (Scotland) Accountancy Advisory Committee (LASAAC).

Each of the constituent elements of the 2021/22 budget total are shown to enable both reader and budget holder to quickly see what makes up the budget figure presented.

The budget figures given cover eleven separate datasets, ranging from Approved Budget 2020/21 through to Approved Budget 2021/22.

These eleven datasets or columns of information are split between two distinct groupings which cover the two financial years 2020/21 and 2021/22.

The details show the full year revenue costs of providing General Fund, Housing Revenue Account, Harbour Authority, Orkney College, Corporate Holding Accounts, Strategic Reserve Fund and the Pension Fund.

Approved Budget 2020/201	Approved budget to 31 March 2021. As approved by Council, 2 March 2020.
Baseline Movement 2020/21	Budget movements made in respect of permanent virements and return of one-off budgets 2020/21 to the Revised Budget in light of agreed service changes.
Revised Baseline 2020/21	Approved budget 2020/21 + Baseline movement 2020/21.
Inflation 2021/22	Increases at agreed rate of uplift following the application of the approved budget uplifts.
One-off Adjustments 2021/22	Changes made primarily to time-limited funding arrangements, therefore not part of the Baseline.
Service Pressures 2021/22	New and additional service spending pressures as proposed collectively by the Corporate Management Team and approved by Council.
Efficiency Savings 2021/22	Savings and efficiencies as proposed collectively by the Corporate Management Team and approved by Council.
Finance Settlement 2021/22	Additional funding from the Scottish Government through the finance settlement.
Final Adjustment 2021/22	Final budget changes have been made primarily in relation to known funding levels.
Approved Budget 2021/22	Approved budget to 31 March 2022. As approved by Council, 2 March 2021.

FOREWORD BY HEAD OF FINANCE

DEFINITION OF KEY TERMS (cont.)

The following terms are used throughout the estimates with the undernoted definitions:

Service Area	Specific area within a Service Committee e.g. Social Care, Transportation, etc.
Service Function	Specific function within a Service Area e.g. Childcare, Elderly Residential, etc.
Subjective Group	Expenditure & Income Grouping e.g. Staff, Property, Fees & Charges etc.

More detailed descriptions of each element within each of the Subjective Groups now follow:

Subjective Group (Expenditure)

Staff Costs	Salaries, Wages, Pension Contributions, National Insurance.
Other Staff Costs	Interview & Removal Expenses, Staff Advertising.
Property Costs	Rent, Rates, Insurance, Heat, Light and Power, Repairs and Maintenance, Cleaning.
Supplies and Services	Purchases of Supplies, Materials, Equipment, Contract Services, Consultants, IT costs.
Transport Costs	Vehicle and Plant Costs, Transport, Fares, Staff Mileage.
Administration Costs	Office Stationery, Photocopying, Telephones, Postage, Printing, Subsistence, Training, non-Property Insurance.
Apportioned Costs	The cost of Central Support Services (Chief Executive, Administration, Legal, Finance & Technical Services) recharged to Service Areas.
Third Party Payments	Payments for the provision of services on an Agency basis, such as Other Local Authorities, Voluntary Organisations, and Private Contractors.
Transfer Payments	Payments to individuals for which no goods or services are received, such as Student Bursaries, Housing Benefits and other Grant Payments.
Loan Charges	Financing of the Capital Programme.
Miscellaneous Expenditure	Other Expenditure

FOREWORD BY HEAD OF FINANCE

DEFINITION OF KEY TERMS (cont.)

Subjective Group (Income)

Government Grants	Scottish Government Grants.
Other Grants & Reimbursements	Health Authority, Other Agencies and Voluntary Organisations.
Rents & Lettings	Hire of Equipment, Lettings and Rents.
Sales	Sale of equipment and materials, Canteen, Refectory and School Meals.
Interest & Loans	Interest on Revenue Balances and Loans.
Fees & Charges	Licenses, Admission Charges, Harbour Dues and Care Charges.
Apportioned Income	The recharge of Central Support Services (Chief Executive, Administration, Legal, Finance & D&I Support) recharged from Service Areas.
Miscellaneous Income	Other Income.

Gareth Waterson
Head of Finance
April 2021

GENERAL FUND

STRATEGY AND ASSUMPTIONS

STRATEGY AND ASSUMPTIONS

1 THE BUDGET STRATEGY

1.1 The Council has faced significant budget constraints in recent years that has required year on year savings; delivering savings of £14.591m between 2011/12 and 2020/21 as follows:-

2011/12	£4.272m
2012/13	£1.976m
2013/14	£1.135m
2014/15	£1.336m
2015/16	£0.540m
2016/17	£1.360m
2017/18	£0.842m
2018/19	£1.757m
2019/20	£0.350m
2020/21	£1.023m

1.2 Independent economic commentary has reported that the revenue grant to local government was cut by around 2.4% in real terms between 2013/14 and 2021/22 and that the outlook is particularly challenging, with the local government revenue budget as a share of the Scottish Government equivalent reduced by 1.9%, from 34.7% to 32.8%.

1.3 Since the Council agreed the General Fund Budget and set the Council Tax for 2021/22, the local government allocations in the updated finance circular 5/2021 in the settlement has changed as follows:-

	P&R Report Feb-21 £	Finance Circular 5/2021 £	Difference £
Ring-Fenced Grants	10,593,000	10,593,000	0
Non-Domestic Rates	12,321,000	9,788,000	-2,533,000
General Revenue Funding	59,751,000	64,098,000	4,347,000
Total General Revenue Funding	82,665,000	84,479,000	1,814,000

1.4 The Council's settlement from the Scottish Government has now been confirmed in Finance Circular No 5/2021 at £84,479,000.

1.5 Accordingly, the General Fund revenue budget for financial year 2021/22 has been set at £91,206,500, an increase of £1,814,000 from that reported in February 2021. The changes are as follows:-

	£
P&R February 2021 Report	89,392,500
<u>Additional Scottish Government Funding</u>	
Additional Scottish Government Funding	1,000
Non-Recurring COVID Consequentials	1,813,000
General Fund Revenue Budget 2020/21	<u>91,206,500</u>

STRATEGY AND ASSUMPTIONS

- 1.6 The Council's annual budget uplifts since 2011/12 have necessarily reflected the prudent approach taken to the budget, with annual budget uplifts set at less than the headline rate of inflation. This approach has resulted in all Council services having to find additional efficiency savings within their approved budgets to cover the impact of cost price increases. General Fund service overspends against budget in the financial year ended 31 March 2020 reflecting the pressure some services budgets are facing.
- 1.7 Local Government had been assured, as part of the budget deal for 2019/20, that a three-year settlement for 2020/23 would be provided. The uncertainty from the UK's departure from the European Union and a General Election in December 2019, followed by a delay in setting the UK budget, however resulted in a rethink on the three-year settlement commitment, with single year settlements for 2020/21 and 2021/22. A key recommendation made in this report is to also set a one-year budget for 2021/22. A three-year maximum contribution from the Strategic Reserve Fund was agreed in 2020 and provides some flexibility in setting the budget over 2021/22 and 2022/23.
- 1.8 The Council received £665,000 as its share of £95 million that was allocated to local government as a late adjustment in the deal to secure parliamentary approval for the 2020/21 Scottish Government budget. This additional funding was placed in a General Fund contingency after the revenue budget for financial year 2020/21 had been set. This contingency has been applied as a funding source in the draft General Fund revenue budget for 2021/22. It is also proposed that any further efficiency savings realised, or additional funding secured for 2021/22, that is not specific to government initiatives that must be funded, be retained in a General Fund contingency.
- 1.9 A medium-term resource strategy has been developed to establish the framework for budget setting over the period 2017 to 2022 with the general recognition that further spending reductions need to be considered in a strategic manner over the medium-to-long term given the requirement for continued and significant budget reductions. A Long-Term Financial Plan has also been prepared which gives an indication of the funding gap that the Council could face over the next ten years.
- 1.10 The implication for the Council is that, on current predictions, real terms increases in general revenue funding cannot be expected any time soon. The use of reserves to balance the budget must however only be a short term solution. There is therefore a continuing requirement to reduce the level of General Fund expenditure to bring it into line with the financial support received.
- 1.11 In addition to setting the Council Tax level for the financial year ended 31 March 2022, the Council is required by law to set a balanced revenue budget by 11 March whereby the level of budgeted expenditure cannot be set at a level greater than the known or realistically anticipated total income for that year.

2 HEADLINE GRANT SETTLEMENT FIGURES

- 2.1 At Council level, the settlement has delivered an increase in the revenue grant that will be received of £6.297 million, as illustrated below:

	£m
2020/21 (FC 2/2020)	78.182
2021/22 (FC 5/2021)	84.479
Estimated Grant Increase	<u><u>(6.297)</u></u>

STRATEGY AND ASSUMPTIONS

- 2.2 The single biggest movement in the settlement has been the increase in specific grant for ferry funding, with an increase of £2,532,000. The settlement is therefore good news on funding for the delivery of ferry services but is less than would be required to cover the Government's priorities and the cost of pay and price increases.
- 2.3 The Minister's letter confirms that the settlement includes the offer of a funded Council Tax freeze for financial year 2021/22, with £319,000 compensation payable to the Council, equivalent to an increase of 3%, conditional on there being no increase in the level of Council Tax. The three-year funding settlement for local government from financial year 2020/21 onwards, that was part of the deal for 2019/20, has not materialised.
- 2.4 The letter also set out that an additional General Revenue grant, amounting to £259,000,000, would be added to the Local Government Settlement in respect of Non-Recurring COVID Consequentials. Orkney share of the additional General Revenue grant has been confirmed at £1,813,000.
- 2.5 The year on year reduction in Loan Charges support continues with a reduction of £219,000 in 2021/22. Loan charges support will reduce over future years according to the Government profile for repayment of capital debt.
- 2.6 A review of where loan and leasing charges sit relative to the settlement floor was carried out by the Scottish Government and COSLA during 2018. This review concluded that loan and leasing charges should remain within the floor calculation which should afford the Council some protection in future. With the Government support for servicing debt diminishing, the importance of repaying existing debt is increasingly important.
- 2.7 The wording in the Finance Circular regarding conditions attached to the financial settlement is less prescriptive than in recent years and is phrased as being provided to deliver joint priorities which include:
- 2.7.1. £59 million revenue to support the final tranche of increased funding for the expansion in funded Early Learning and Childcare (ELC) entitlement to 1,140 hours.
 - 2.7.2. £90 million to compensate councils who choose to freeze Council Tax levels.
 - 2.7.3. £72.6 million to be transferred from the health portfolio to the Local Authorities during 2021/22 for investment in health and social care and mental health services that are delegated to Integration Authorities under the Public Bodies (Joint Working) (Scotland) Act 2014.
 - 2.7.4. Ongoing funding of £88 million to maintain the pupil: teacher ratio nationally and secure places for all probationers who require one in terms of the teacher induction scheme.
 - 2.7.5. Continued provision in support of Teachers' Pay (£156 million) and Pensions (£97 million).
 - 2.7.6. Additional support of £7.7 million for inter-island ferries, bringing the total to £19.2 million.

STRATEGY AND ASSUMPTIONS

- 2.7.7. £5.3 million for implementation costs of the Barclay review, introduced to reform the business rates system in Scotland in order to better support business growth.
- 2.7.8. £10 million additional capital funding for Flood Risk schemes.

3 PROJECTED SPENDING PRESSURES

- 3.1 With real terms cuts in the government grant awarded to core Local Government services, the cost of budgeting for inflation has in recent years, been a significant spending pressure which has had to be partially funded by the Council. The inclusion of an uplift for inflation and a 2% pay award is recommended for 2021/22 to ensure budgets do not fall too far behind what is required to deliver the Council's priorities.
- 3.2 The real terms cuts and ring fencing of funding has necessitated that Council services have had to find additional efficiency savings within their approved budgets. The increase in revenue funding of £4,165,000 referred to at section 2 above includes an increase in the specific grant for ferry services of £2,532,000, leaving a more modest increase of £1,633,000 to fund other General Fund services. The September 2020 headline rate of Consumer Price inflation was 0.5%, down from 1.8% in September 2019. The estimated cost of applying these budgetary adjustments is £1,689,200.
- 3.3 Recognising that the Council faces a very difficult task in bringing its revenue budget into line with available resources and a sustainable draw on the Strategic Reserve Fund, services are encouraged to find compensatory savings or undertake service redesign within their own service areas to meet any service pressure bids.
- 3.4 No baseline service pressure bids were invited as part of the budget process for 2021/22. This does not mean that there are not latent pressures within Services, rather that due to challenging budget circumstances it has not been possible for the Senior Management Team to support the principle of growth at this time. This will mean that Services will have to continue to manage within historic budget envelopes which may in turn impact on outputs and/or performance. However, three pressure areas with a total cost of £2,294,200 have emerged that require to be considered in the budget deliberations, namely:
- 3.4.1 The School and Public Bus Services have been retendered with an indicative full year cost increase of £2,038,700 of which £1,944,200 would be incurred in 2021/22.
- 3.4.2 Re-opening North Ronaldsay School is a positive outcome for the community but is also a new budget pressure as the school has been closed for several years. The cost has been provisionally estimated at £150,000.
- 3.4.3 The waste disposal arrangements with Shetland Islands Council have been subject to significantly above inflation price hikes in recent years to the point that the budget is out of line with the charges by approximately £200,000.
- 3.5 The high-quality specification chosen for the School and Public Bus Services has contributed to the cost of the tender submission. The bus operators have seen other income streams dry up with few passengers on public services and the tour market has temporarily all but disappeared.

STRATEGY AND ASSUMPTIONS

3.6 The budget pressure from the bus tender in particular has put a huge financial burden on the Council that exceeds the savings achieved through the budget setting process over the past two financial years and those proposed for 2021/22.

3.7 There are limited options to deal with such a significant spending pressure including:

An increase in Council Tax.

An increased draw from reserves, if this can be done in a sustainable manner.

The cessation of services and cuts in employment.

An increase in other sources of income.

A combination of the above.

3.8 With a Council Tax base of 8,012 Band D properties for 2021/22, service pressures of £2,294,200 to fund and Council Tax freeze compensation of £319,000 at stake, an increase in the Council Tax of £326.16 to £1,534.64 will be required to cover the budget growth and the compensation that will be lost on an increase in Council Tax being applied.

3.9 The highest Council Tax level in Scotland in 2020/21 is £1,409.00. An increase in the Orkney Council Tax to £1,534.64 would be £125.64 or 8.9% above the current highest Council tax in the country. It is recognised that such a level of increase would not be palatable on many fronts so has not been recommended.

3.10 Adding the spending pressures to the required draw from reserves would push the contribution required from the Strategic Reserve Fund to balance the 2021/22 budget up to £7,469,900. This can be afforded in 2021/22 but a draw at this rate is not sustainable in the medium term along with all the other commitments on the Strategic Reserve Fund, as can be seen from the separate report on the review of the Strategic Reserve Fund.

3.11 “The Council has an extant policy of a presumption against new commitments; however, the higher specification bus tender has substantially contributed to budget growth in public and school bus services, with budget growth in bus services of £1,944,200 in 2021/22 across the Education, Leisure and Housing and Development and Infrastructure Services. It will be necessary in future years to bring expenditure down more into line with ongoing revenue support so that the draw from reserves can be reduced to a sustainable level.” There was £94,500 in 2022/23 too but have restricted the figure above to the 2021/22 figure.

3.12 The Third Sector in Orkney is a key and valued resource. A freeze in the Third Sector budget was agreed for 2018/19 and 2019/20 while, for 2020/21, a 1% increase was included in the budget uprating assumptions. A 1% increase for 2021/22 is recommended.

4 RESERVES AND BALANCES

4.1 Section 93 of the Local Government Finance Act 1992 requires Scottish authorities, in calculating the Council Tax, to take into account any means by which Council expenses may otherwise be met or provided for. This includes General Fund reserves and earmarked portions of the General Fund balance but not other reserves the Council is specifically allowed to hold.

STRATEGY AND ASSUMPTIONS

- 4.2 The Council currently holds various earmarked reserves within General Fund balances as part of its longer-term financial management strategy. These earmarked reserves, amounting to £18,567,300 at 1 April 2020, are held to meet specific commitments, specific purposes or for specific Council priorities.
- 4.3 Balancing the annual budget by drawing on general reserves may be a legitimate short-term option. However, it is not prudent for reserves to be deployed to finance recurrent expenditure. CIPFA has commented that local authorities should be particularly wary about using one off reserves to deal with shortfalls in current funding. Where such action is to be taken, this should be made explicit, and an explanation given as to how such expenditure will be funded in the medium to long term.
- 4.4 The Council holds a General Fund balance which, at 1 April 2020, stood at £8,784,300 (1 April 2019 £4,787,100) and gives the Council a degree of protection over the longer term from potential risk due to unforeseen significant expenditure calls where insufficient revenue or capital budget provision may exist. In the event that any use of General Fund Reserves is made in determining the 2021/22 revenue budget, this should only be done on the basis of a sustainable strategy, which ensures that future years' revenue budgets are not dependent on the unsustainable continuing use of General Fund Reserves.
- 4.5 There is no generally recommended target level of uncommitted General Fund Reserves although a number of local authorities do have a target range of between 2% to 4% of their net revenue expenditure. Based on the Net Revenue Budget for 2021/22 of £89,392,500, this would imply a level of uncommitted Reserves for the Council of between £1,787,850 and £3,575,700.
- 4.6 Prior to the finalisation of the 2019/20 financial accounts it was recognised that, as a result of the changed financial circumstances brought about by the coronavirus pandemic, maximum flexibility for the Council would be afforded in 2020/21, as well as for the budget setting process for 2021/22, through retaining a higher General Fund non-earmarked balance and limiting debt repayments to minimum scheduled debt repayment levels.
- 4.7 The following elements from the 2019/20 budget outturn were applied to the General Fund non-earmarked balance rather than to make accelerated debt repayments:
- Loan charges – £2,431,000.
 - Unused General Fund contingency – £800,000.
 - General Fund provisional underspend – £766,000.
- 4.8 The Council determined that, should the sums above, totalling £3,997,000, not be required, in full, to meet additional pressures in 2020/21 or consequential budget setting pressures for 2021/22, any remaining balance would be applied to accelerated debt repayments, when it is deemed financially prudent to do so.
- 4.9 There is presently much uncertainty regarding the budget outturn for financial year 2020/21 and therefore it is not certain if there will be a draw on the non-earmarked General Fund Reserve in financial year 2020/21.

STRATEGY AND ASSUMPTIONS

4.10 The Council also has available a source of funding from its Strategic Reserve Fund. In setting the revenue budget for 2020/21, a contribution of £6,317,200 of the interest that would be earned on the Strategic Reserve Fund was budgeted as a means of cushioning savings targets/requirements and to maintain and protect spending and services which might otherwise have been reduced or removed when setting the budget.

4.11 The policy recommended for the use of interest earned on the Strategic Reserve Fund has been to establish a Floor of £175,000,000 as at 1 April 2012, which has been inflated by the Retail Price Index (RPI) annually, with sums drawn to support services restricted to what can be accommodated from the headroom above the inflated Floor to maintain, as far as possible, the “real” value of the reserves.

4.12 With the Consumer Price Index (CPI) now the generally accepted measure of inflation in the United Kingdom, it is proposed that the Strategic Reserve Fund Floor should in future be calculated with CPI inflation rather than RPI.

4.13 A review of the investment strategy was reported to the Investments Sub-committee on 28 February 2018 and recommended revisions to include:

- Diversification away from Equities as an asset class.
- Introduction of new mandates for Illiquid Debt and Secured Income.
- Divestment from UK Equities in favour of Global Equities with a 50:50 growth to value style bias
- Corporate Bonds switching from active to a passive management approach.

4.14 The revised income focused strategy, with an expected return of 5.6% per annum, and a 1-year volatility of +/-7.8% per annum, is anticipated to facilitate distributions of approximately £4,500,000 per annum before the value of the Strategic Reserve Fund starts to be eroded.

4.15 The managed funds portfolio decreased in value by £12,128,200 (5.4%), from £222,767,400 at 1 April 2019 to £210,639,200 at 31 March 2020. The managed funds had increased in value to £252,593,982 at 31 December 2020. The current headroom in the Strategic Reserve Fund valuation is however sensitive to investment market fluctuations.

4.16 To protect the Strategic Reserve Fund in real terms, the Council reduced the reliance placed on the Fund, reducing the annual draw. As budgets have become tighter the reliance on the Strategic Reserve Fund has been increasing, as detailed below:

<u>Financial Year</u>	<u>Annual draw from Strategic Reserve Fund</u>
2014/15	£3,930,000
2015/16	£3,930,000
2016/17	£3,930,000
2017/18	£3,930,000
2018/19	£4,684,000
2019/20	£6,050,000
2020/21	£6,317,200
2021/22	£7,469,900

4.17 A maximum draw from the Strategic Reserve Fund of £22,050,000 over the three years 2020/21 to 2022/23 was agreed when setting the budget for 2020/21.

STRATEGY AND ASSUMPTIONS

- 4.18 As a potential means of increasing income for the Council and securing wider economic benefit for Orkney, the Council has been investing through the Strategic Reserve Fund in the development of a number of wind farm projects. This strategy will, if it ultimately proves to be successful, give the Council a significant additional income stream for a 25 year period. It should be possible to scale back the draw from the Strategic Reserve Fund once this income stream has been realised.
- 4.19 Feedback from Trade Unions in relation to the use of reserves, has been to urge Elected Members to make full use of reserves to prevent vulnerable groups, particularly disabled people and the elderly, from being disproportionately affected by cuts.
- 4.20 Having regard to the continuing reduction in grant to support repayment of capital debt, it is recommended that, in the event an underspend on General Fund services is realised in 2020/21, it is applied as follows:
- Repairs and Renewals Fund – to enable reinstatement of the Corporate Asset Improvement Programme utilised to underwrite the increase in the budget for the proposed extension to St Andrew’s Primary School (Special General Meeting of the Council, 14 January 2021).
 - Outwith Orkney Placements – to top up the fund as provision for unplanned placements outwith Orkney of individuals at risk.
 - To supplement the General Fund Contingency for any known COVID-19 pressures in
 - To the repayment of capital debt.
- 4.21 In light of the current financial climate the importance of sustaining a sufficient reserve position is pivotal to the financial framework of the Council given the very tight budgets which have to be set for Council services, the unknown impact of the coronavirus pandemic over 2021/22 and the inherent risk therein.

5 COUNCIL TAX

- 5.1 The Council Tax is based upon the capital value of domestic properties (as at 1 April 1991) which is determined by the Assessor. Once the capital value of properties is assessed, properties are allocated to one of eight bands.
- 5.2 Some councils generate relatively high levels of income from Council Tax with, at the higher end, 19% of general income raised from Council Tax. In comparison, Orkney generates less than 10% of general income from Council Tax. This is partially historical, with councils having been tied to their 2008/09 Council Tax rates by the freeze and thereafter only permitted capped increases. The mix of house property bands is a further factor with fewer high banded properties in the islands meaning the Council Tax base is a lot lower.

STRATEGY AND ASSUMPTIONS

5.3 A Council Tax freeze was in place between 2008/09 and 2016/17 and ended in 2017/18. The Local Government Finance settlements have thereafter included a requirement for locally determined Council Tax increases to be capped at 3% (3% real for 2019/20 and 2020/21). The sanctions associated with the freeze and capped increases have removed the discretion for the Council to consider increasing Council Tax to closer to the Scottish average Council Tax rate. The Scottish average Council Tax for 2020/21 is £1,300.97 and could be assumed to be the same for 2020/21 following a freeze. The Orkney Band D Council Tax would have to increase by £92.49 or by 7.6% to equal the Scottish average in 2021/22. The additional annual income that would be raised by an increase to the Orkney Islands Council rate, to approximately the Scottish average for 2021/22, is £741,030.

5.4 The increase in the number of households in receipt of Council Tax Reduction has reduced the estimated number of Band D equivalent properties and the estimated Council Tax revenue by £27,000. This is compensated in the Settlement through an increase in the Council Tax Reduction subsidy. The surcharge on empty properties is estimated to contribute £135,400 towards the total in 2021/22.

5.5 A Council Tax freeze will mean that there will be no change to the Council Tax bands for 2021/22, to those set for 2020/21, as indicated below:

Band	Property Value	Proportion of Band D	Council Tax	
			2020/21	2021/22
A	Up to £27,000	240/360	£805.65	£805.65
B	£27,000 - £35,000	280/360	£939.93	£939.93
C	£35,000 - £45,000	320/360	£1,074.20	£1,074.20
D	£45,000 - £58,000	360/360	£1,208.48	£1,208.48
E	£58,000 - £80,000	473/360	£1,587.81	£1,587.81
F	£80,000 - £106,000	585/360	£1,963.78	£1,963.78
G	£106,000 - £212,000	705/360	£2,366.61	£2,366.61
H	Above £212,000	882/360	£2,960.78	£2,960.78

5.6 In September each year, the Council submits an annual return to the Scottish Government providing details of Council Tax Band D equivalent properties which is used by the Scottish Government in determining the level of revenue support grant for each Council. The number of Band D equivalent properties in Orkney for the September 2020 return was 8,093.

5.7 An element of non-collection of Council Tax will inevitably occur and it is considered prudent to make a non-collection allowance of 1.0%, thereby reducing the Band D equivalent by 81 from 8,093 to 8,012. The allowance for non-collection applied when setting the 2020/21 Council Tax was also 1.0%. With a recommended freeze in the Band D Council Tax level at £1,208.48, the total amount of income expected to be generated is a total of £9,817,400.

5.8 The Scottish Government has intimated that Council Tax should again be frozen and that £90 million would be made available to councils to compensate for this, which would be equivalent to around a 3% increase. Compensation funding will be made available to those councils that choose to freeze the Council Tax rate at 2020/21 levels, with the Orkney share of the compensation being £319,000. There is no suggestion that this freeze is mandatory, unlike the Council Tax freeze which was in place between 2007/8 and 2016/17, however as the Scottish Government has agreed to fund the freeze at the same level as potential maximum increases, it seems unlikely that councils would choose not to freeze their Council Tax.

STRATEGY AND ASSUMPTIONS

6 EFFICIENCY SAVINGS FOR 2021/22

- 6.1 Services have submitted efficiency savings proposals totalling £755,200. Each of these savings proposals has been subject to challenge by the Senior Management Team and then further challenge by elected members.
- 6.2 The full range of efficiency savings options for 2021/22 is estimated to involve reduction in staffing numbers of approximately 2.0 full time equivalent posts. Of these posts both are vacant.
- 6.3 The Trade Unions have received the detail of all budget proposals for 2021/22 on a private and confidential basis and have been asked to provide feedback on the savings proposals. Further to feedback from the Trade Unions and Elected Members, a number of savings proposals initially considered have been removed from the submitted proposals.
- 6.4 The efficiency savings of £476,600 are in addition to the low risk budget savings for 2021/22 amounting to £97,100 that were recommended for approval by the Policy and Resources Committee on 3 December 2020, as follows:
 Chief Executive's Service - £22,600.
 Development and Infrastructure - £41,600.
 Education, Leisure and Housing - £32,900.

7 TARGET SAVINGS AND FUTURE SAVINGS PROPOSALS

- 7.1 The Senior Management Team has recognised that the current level of expenditure is significantly more than can be sustained through the ongoing support from Scottish Government and locally raised revenue from Council Tax and fees and charges and that there is a high level of risk inherent in propping the budget up through contributions from reserves. To counter this risk and seek to bring expenditure more into line with recurring resources, a series of projects have been identified with the aim of realising budget savings.
- 7.2 Progress on these savings initiatives has been interrupted by the response to the COVID-19 pandemic. The Senior Management Team has however recently agreed actions to make progress on delivery of savings from these themes over the next one to two years:
- Property Portfolio Rationalisation.
 - Economic Development Service Redesign.
 - Fleet review.
 - Marine Services – Business Investment Plan.
 - Commercial Waste Service – review.
 - Domestic Waste Service – review.
 - St Magnus Cathedral Charging Scheme.
 - Cultural Donation Schemes.
 - Leisure Services Review.
 - Life-long Learning Offer.
 - Introducing a 'Contributing to Your Support' Policy.
 - Transportation Service – Strategic Transportation Services.
 - Third Sector Commissioning Review.

STRATEGY AND ASSUMPTIONS

7.3 The budget pressures being felt by NHS Orkney are also severe, with significant demand on services such that both partners in the Integration Joint Board need to realise savings in the activities commissioned by the Board. Through a series of meetings between the Council and NHS Orkney, a savings target over the three-year period 2020/21 to 2022/23 has been agreed at £4,200,000, with £2,400,000 attributable to NHS Orkney delivered services and £1,800,000 attributable to Orkney Islands Council delivered services. This will be challenging to achieve in a climate of increasing demand and rises in the cost of employing staff.

7.4 The savings target of £1,800,000, whilst significant, is less than the budget increase of £3,713,000 awarded to Social Care between financial years 2016/17 and 2020/21. A further budget increase of £457,000 for pay and prices and £13,000 settlement adjustments will apply in 2021/22 taking the overall increase to £4,183,000 over recent years.

7.5 When setting the budget for 2018/19, the Council agreed to take the following savings from Orkney Health and Care:

- Introduce charging for Telecare Services – £97,800.
- Introduce charging for Day Care Services – £54,400.

7.6 These savings were not implemented and were later reversed on account of a court case ruling that was delivered after this Council decision should already have been realising ongoing savings.

7.7 When setting the budget for 2019/20, the Council agreed not to take any savings from Orkney Health and Care.

7.8 When setting the budget for 2020/21, the Council agreed to take the following savings from Orkney Health and Care:

- Staffing restructure – £30,000.
- Removal of Sleep ins – £77,100.
- Removal of Grants to Lunch Clubs – £36,600.

7.9 Only one of these savings measures has been implemented, being the removal of grants to lunch clubs, and, whilst budgets have been reduced, failure to implement the Council decision has contributed to the overspend position on the service in 2020/21.

Development and Infrastructure - £41,600.

Education, Leisure and Housing - £32,900.

8 CHARGING FOR SERVICES

8.1 The Council approved a revised Corporate Charging and Concessions Policy on 9 December 2014.

8.2 The importance of charges has increased with the reduction in grant funding and the knowledge that increasing existing charges and introducing new charges are required to maintain services or prevent certain services being removed altogether. With the September 2020 Consumer Price Index at 0.5%, it is recommended that Executive Directors should look to review and increase existing charges by a minimum of 3% from 1 April 2021, if it is possible to do so.

STRATEGY AND ASSUMPTIONS

8.3 There are however exceptions required to this policy where, for commercial or other reasons, application of the charge would result in a reduction in income or where the charges collected by the Council are set by statute; a sub-committee to which the Council has delegated responsibility, or a national body. Nationally determined charges will continue to be adjusted according to the national changes.

8.4 The proposed exceptions where the increase of at least 3% will not apply are as follows:-

- 8.4.1 Building Warrant and Planning fees - set nationally;
- 8.4.2 Harbour Charges (annual increase considered separately)
- 8.4.3 Car Park Charges;
- 8.4.4 Residential Care and Home Care - based on cost of service;
- 8.4.5 Very Sheltered Housing - based on cost of service;
- 8.4.6 Supported Accommodation - based on cost of service;
- 8.4.7 Licensing fees;
- 8.4.8 Ship Sanitation Certification;
- 8.4.9 Marriage / Civil Partnership - set nationally;
- 8.4.10 Roads Inspection Fees - set nationally; and
- 8.4.11 Trade Waste Charges.
- 8.4.12 Homelessness Rents
- 8.4.13 Ferry fares (dependent on confirmation of funding)

8.5 When calculating increases for the Council charges register, the increased charges will be rounded for ease of collection in accordance with the following charging policy guidance:-

- 8.5.1 Less than £2.00 3% rounded to nearest 5p;
- 8.5.2 £2.00 to £49.99 3% rounded to nearest 10p;
- 8.5.3 £50.00 to £99.99 3% rounded to nearest 50p; and
- 8.5.4 £100.00 and over 3% rounded to nearest £1.

8.6 For small value charges that have not increased for a few years these will be looked at in the year ahead and the increase applied if they would have increased but for the rounding preventing the increase.

9 REVENUE BUDGET SUMMARY

9.1 The proposed uprating assumptions to be applied to the existing base budget total £1,689,200 for 2021/22.

9.2 All savings options have been subject to debate, review and challenge by the Senior Management Team and by Elected Members through budget seminars. That process had due regard to the following:

- 9.2.1 how these proposals related to the Council's priorities;
- 9.2.2 meeting the Council's statutory requirements;
- 9.2.3 the risk assessment of the saving options; and
- 9.2.4 the basis of calculation.

STRATEGY AND ASSUMPTIONS

9.3 A summary of the net budget movement between 2020/21 and 2021/22 is set out below:-

	2021 to 2022
Overall Budget Increase	£
Movement 2020/21 to 2021/22	4,741,700
 Represented By:	
Movement in Gross Revenue Grant	940,000
Non-Domestic Rates	2,769,000
Council Tax	-27,000
Crown Estate Funding applied to savings	-93,000
Increase Draw on Strategic Reserve Fund	1,152,700
	4,741,700

9.4 The increase in ring fenced funding for Government priorities, together with the pay and price pressures, will require a contribution of £7,469,900 from the Strategic Reserve Fund to set a balanced budget for 2021/22.

9.5 Taking account of the increased level of funding available, the commitments on that funding and savings proposals, it is proposed that the budget for 2021/22 be set at £91,206,500 for 2021/22.

APPROVED BUDGET CALCULATION 2021/22

	£000
Approved Budget 2020/21	86,464.8
Add: Baseline Movement	0.0
Add: Inflation	1,689.2
Add: One-Off Adjustment	1,814.0
Add: Service Pressures	2,294.2
Less: Savings	-573.7
Add: Settlement Adjustment	72.0
Less: Final Adjustment	-554.0
Approved Budget 2021/22	<u>91,206.5</u>

COUNCIL TAX CALCULATION 2021/22

	£000
Approved Budget 2021/22	91,206.5
Less: Movement in Reserves	-7,503.1
	<u>83,703.4</u>
Less: Finance Settlement	-73,886.0
Less: Council Tax Empty Property Surcharge	-135.4
Expenditure to be met by Council Tax	<u>9,682.0</u>
Band D Properties Forecast	8,093
Assumed Collection rate	99.0%
No. of Band D Equivalent Tax Payers	8,012
Band D Council Tax 2021/22	<u>1,208.48</u>

Band	Property Value (£)	Proportion	Tax (£)
A	up to 27,000	240/360	805.65
B	over 27,000-35,000	280/360	939.93
C	over 35,000-45,000	320/360	1,074.20
D	over 45,000-58,000	360/360	1,208.48
E	over 58,000-80,000	473/360	1,587.81
F	over 80,000-106,000	585/360	1,963.78
G	over 106,000-212,000	705/360	2,366.61
H	above 212,000	882/360	2,960.78

COUNCIL TAX COMPARISON 2021/22

Council Tax Level in Scotland 2021/22	Band D	% Increase
Comhairle Nan Eilean Siar	1,193.49	0.00
South Lanarkshire	1,203.00	0.00
Shetland	1,206.33	0.00
Angus	1,206.54	0.00
Orkney	1,208.48	0.00
North Lanarkshire	1,221.25	0.00
Dumfries & Galloway	1,222.63	0.00
Falkirk	1,225.58	0.00
Scottish Borders	1,253.91	0.00
West Lothian	1,276.42	0.00
Fife	1,280.80	0.00
East Renfrewshire	1,289.96	0.00
West Dunbartonshire	1,293.54	0.00
Aberdeenshire	1,300.81	0.00
East Lothian	1,302.62	0.00
Clackmannanshire	1,304.63	0.00
East Dunbartonshire	1,309.98	0.00
Renfrewshire	1,315.42	0.00
Perth & Kinross	1,318.00	0.00
Moray	1,322.87	0.00
Inverclyde	1,331.84	0.00
Highland	1,332.33	0.00
Edinburgh	1,338.59	0.00
North Ayrshire	1,342.69	0.00
South Ayrshire	1,344.96	0.00
Argyll & Bute	1,367.73	0.00
East Ayrshire	1,375.35	0.00
Aberdeen City	1,377.30	0.00
Dundee	1,379.00	0.00
Glasgow	1,386.00	0.00
Stirling	1,389.94	0.00
Midlothian	1,409.00	0.00
Scotland Average	1,300.97	

SUMMARY OF APPROVED SERVICE PRESSURES 2021/22

SUMMARY BY SERVICE AREA	Service Area Code	Approved Service Pressure £000
Education	ED	1,617.5
Leisure Services	LS	0.0
Social Care	SC	0.0
Law & Order	LO	0.0
Roads	RD	0.0
Transportation	TR	476.7
Operational Environmental Services	OE	200.0
Environmental Health & Trading Standards	EH	0.0
Other Housing	OH	0.0
Economic Development	DV	0.0
Planning	PL	0.0
Other Services	OS	0.0
Totals		2,294.2

SUMMARY BY ITEM	Service Area Code	Approved Service Pressure £000
Budget Increase		
Reopening North Ronaldsay School	ED	150.0
School Bus Contract	ED	1,467.5
Public Bus Contract	TR	476.7
Increase Cost of Waste Disposal	OE	200.0
Totals		2,294.2

SUMMARY OF SETTLEMENT ADJUSTMENTS 2021/22

SUMMARY BY SERVICE AREA	Service Area Code	Settlement Adjustment £000
Education	ED	0.0
Leisure Services	LS	0.0
Social Care	SC	13.0
Law & Order	LO	0.0
Roads	RD	0.0
Transportation	TR	0.0
Operational Environmental Services	OE	0.0
Environmental Health & Trading Standards	EH	27.0
Other Housing	OH	23.0
Economic Development	DV	0.0
Planning	PL	0.0
Other Services	OS	9.0
Totals		72.0

SUMMARY BY ITEM	Service Area Code	Settlement Adjustment £000
Budget Increase		
Community Justice CPP Transitional Funding	SC	13.0
Extra Environmental Health Officers	EH	27.0
Rapid Rehousing Transition Plan	OH	23.0
Scottish Assessors Barclay Implementation	OS	9.0
Totals		72.0

SUMMARY OF EFFICIENCY SAVINGS 2021/22

SUMMARY BY SERVICE AREA	Service Area Code	Efficiency Savings £000
Education	ED	134.1
Leisure Services	LS	0.3
Social Care	SC	114.4
Law, Order and Protective Services	LO	2.4
Roads	RD	103.5
Transportation	TR	3.0
Operational Environmental Services	OE	0.8
Environmental Health	EH	3.2
Other Housing	OH	0.3
Economic Development	DV	5.8
Planning	PL	6.4
Other Services	OS	199.5
Total		573.7

Further Education Bursary	ED	8.0
Probationer Teacher Mentor Support Programme	ED	3.0
Revise Primary Staffing Policy	ED	55.0
Secondary Staffing Reduction	ED	46.0
Reduction in Travel and Subsistence Budgets	ED	22.1
Reduction in Travel and Subsistence Budgets	LS	0.3
Reduction in Unutilised Budgets	SC	25.0
Increase in Residential Income Budget	SC	37.5
Increase in Sheltered Housing Income Budget	SC	31.9
Increase in Integration Joint Board Income Budget	SC	20.0
Car Parking increase charges by 50%	RD	100.0
Civil Contingencies Non-Staff Budgets	LO	2.0
Reduction in Travel and Subsistence Budgets	LO	0.4
Reduction in Travel and Subsistence Budgets	RD	3.5
Reduction in Travel and Subsistence Budgets	TR	3.0
Reduction in Travel and Subsistence Budgets	OE	0.8
Reduction in Travel and Subsistence Budgets	EH	3.2
Reduction in Travel and Subsistence Budgets	OH	0.3
Regeneration support non-staff budgets	DV	1.0
Reduction in Travel and Subsistence Budgets	DV	4.8
Reduction in Travel and Subsistence Budgets	PL	6.4
Corporate & Community Strategy non-staff budgets - (CA)	OS	4.0
D&I Support non-staff budgets - (CA)	OS	9.0
Reduction in Travel and Subsistence Budgets - (CA)	OS	9.8
Management Restructure - (CA)	OS	125.2
Reduce Internal audit non staff budgets - (CA)	OS	1.0
Reduction in Travel and Subsistence Budgets - (OS)	OS	13.1
Community Councils non-staff budgets - (OS)	OS	2.4
Compensatory Pensions (OS)	OS	35.0
Total		573.7

SERVICE COMMITTEE BUDGETS

SERVICE COMMITTEE SUMMARY							
	2020/21		2021/22				
	Budget £000	Change £000	Inflation £000	Pressure £000	Savings £000	Change £000	Budget £000
By Committee (General Fund)							
Development and Infrastructure	16,516.6	(20.0)	399.2	676.7	(122.7)	27.0	17,476.8
Education, Leisure & Housing	39,654.4	0.0	727.9	1,617.5	(134.7)	25.0	41,890.1
Orkney Health and Care Partnership	20,342.5	0.0	457.7	0.0	(114.4)	13.0	20,698.8
Policy and Resources	9,951.3	20.0	104.4	1,814.0	(201.9)	(547.0)	11,140.8
Totals	86,464.8	0.0	1,689.2	4,108.2	(573.7)	(482.0)	91,206.5
By Committee (Non-General Fund)							
Harbour Authority Sub-committee	(2,642.8)	0.0	143.9	1,473.4	(280.5)	1,431.2	125.2
Education, Leisure & Housing	(0.0)	0.0	(11.3)	388.9	0.0	(377.6)	(0.0)
Asset Management Sub-committee	(0.0)	0.0	(31.1)	0.0	0.0	31.1	(0.0)
Investment Sub-committee	(1,115.6)	0.0	23.3	0.0	0.0	(1,322.7)	(2,415.0)
Pension Fund	(24,864.1)	(40.0)	139.8	1,351.5	(3,500.4)	0.0	(26,913.2)
Totals	(28,622.5)	(40.0)	264.6	3,213.8	(3,780.9)	(238.0)	(29,203.0)

NOTES:

For the purposes of the Service Committee Summary, the column headings have been simplified from the information shown within the detailed Service Area Summaries as follows:-

2020/21 Budget	Approved Budget 2020/21
2020/21 Change	Return One-Off Budget 2020/21 + Baseline Other
2021/22 Inflation	Inflation 2021/22
2021/22 Service Pressures	One-Off + Baseline 2021/22
2021/22 Efficiency Savings	Efficiency Savings 2021/22
2021/22 Change	Finance Settlement + Final Adjustments 2021/22
2021/22 Budget	Approved Budget 2021/22

DEVELOPMENT AND INFRASTRUCTURE							
	2020/21		2021/22				
	Budget	Change	Inflation	Pressure	Savings	Change	Budget
	£000	£000	£000	£000	£000	£000	£000
General Fund Services							
Roads	3,189.8	0.0	74.2	0.0	(103.5)	(86.9)	3,073.6
Transportation	7,388.6	0.0	230.8	476.7	(3.0)	0.0	8,093.1
Operational Environmental Services	2,621.2	0.0	22.5	200.0	(0.8)	86.9	2,929.8
E/Health and Trading Standards	900.2	0.0	16.2	0.0	(3.2)	27.0	940.2
Economic Development	1,411.1	(20.0)	22.7	0.0	(5.8)	0.0	1,408.0
Planning	1,005.7	0.0	32.8	0.0	(6.4)	0.0	1,032.1
	16,516.6	(20.0)	399.2	676.7	(122.7)	27.0	17,476.8
Roads							
Winter Maintenance and Response	925.6	0.0	18.6	0.0	0.0	0.0	944.2
Street Lighting	216.3	0.0	4.2	0.0	0.0	0.0	220.5
Car Parks	(76.6)	0.0	2.0	0.0	(100.0)	23.3	(151.3)
Other Works	109.5	0.0	1.7	0.0	0.0	0.0	111.2
Traffic Management	234.3	0.0	3.5	0.0	0.0	0.0	237.8
Structural Maintenance	1,308.5	0.0	26.3	0.0	(3.5)	(86.9)	1,244.4
Routine Maintenance	757.9	0.0	14.7	0.0	0.0	0.0	772.6
Quarries Holding Account	(500.0)	0.0	0.0	0.0	0.0	0.0	(500.0)
Roads Holding Account	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Garage Holding Account	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous	129.7	0.0	2.4	0.0	0.0	(23.3)	108.8
Movement In Reserves	84.6	0.0	0.8	0.0	0.0	0.0	85.4
Net Expenditure	3,189.8	0.0	74.2	0.0	(103.5)	(86.9)	3,073.6
Transportation							
Administration	216.5	0.0	4.2	0.0	0.0	0.0	220.7
Co-ordination	74.0	0.0	1.0	0.0	0.0	0.0	75.0
Concessionary Fares	123.4	0.0	1.2	0.0	0.0	0.0	124.6
Support for Operators - Bus	808.5	0.0	8.1	476.7	0.0	0.0	1,293.3
Support for Operators - Air	1,175.1	0.0	11.8	0.0	0.0	0.0	1,186.9
Support for Operators - Ferries	3.1	0.0	0.0	0.0	0.0	0.0	3.1
Airfields	427.8	0.0	7.1	0.0	(2.9)	0.0	432.0
Orkney Ferries	4,560.2	0.0	197.4	0.0	(0.1)	0.0	4,757.5
Net Expenditure	7,388.6	0.0	230.8	476.7	(3.0)	0.0	8,093.1
Operational Environmental Services							
Burial Grounds	95.3	0.0	(1.0)	0.0	0.0	0.0	94.3
Refuse Collection	524.7	0.0	1.9	0.0	(0.1)	86.9	613.4
Waste Disposal	1,108.9	0.0	8.1	200.0	0.0	0.0	1,317.0
Recycling	506.2	0.0	7.0	0.0	(0.1)	0.0	513.1
Environmental Cleansing	386.1	0.0	6.5	0.0	(0.6)	0.0	392.0
Environmental Holding Account	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Net Expenditure	2,621.2	0.0	22.5	200.0	(0.8)	86.9	2,929.8
E/Health and Trading Standards							
Administration	551.5	0.0	10.4	0.0	(1.8)	23.9	584.0
Trading Standards	264.8	0.0	5.0	0.0	(1.4)	3.1	271.5
Public Toilets	83.9	0.0	0.8	0.0	0.0	0.0	84.7
Net Expenditure	900.2	0.0	16.2	0.0	(3.2)	27.0	940.2

DEVELOPMENT AND INFRASTRUCTURE (CONTINUED)							
	2020/21		2021/22				
	Budget £000	Change £000	Inflation £000	Pressure £000	Savings £000	Change £000	Budget £000
Economic Development							
Administration	622.4	0.0	12.3	0.0	(2.4)	0.0	632.3
Business Gateway	170.5	0.0	3.2	0.0	(0.4)	0.0	173.3
EEC Expenditure	9.9	0.0	0.2	0.0	(0.7)	0.0	9.4
LEADER Programme	24.1	0.0	0.9	0.0	0.0	0.0	25.0
Regeneration	18.6	0.0	0.2	0.0	(2.3)	0.0	16.5
Tourism	111.4	0.0	1.1	0.0	0.0	0.0	112.5
Economic Development Grants	308.8	(20.0)	2.9	0.0	0.0	0.0	291.7
Other Economic Dev. Grants	145.4	0.0	1.9	0.0	0.0	0.0	147.3
Net Expenditure	1,411.1	(20.0)	22.7	0.0	(5.8)	0.0	1,408.0
Planning							
Administration	354.3	27.7	7.2	0.0	(0.8)	0.0	388.4
Development Management	171.6	0.0	10.6	0.0	(1.3)	(30.6)	150.3
Development Planning	424.8	0.0	8.6	0.0	(3.3)	(54.3)	375.8
Building Standards	10.2	(27.7)	5.6	0.0	(1.0)	84.9	72.0
Archaeology	44.8	0.0	0.8	0.0	0.0	0.0	45.6
Net Expenditure	1,005.7	0.0	32.8	0.0	(6.4)	0.0	1,032.1

EDUCATION, LEISURE AND HOUSING							
	2020/21		2021/22				
	Budget £000	Change £000	Inflation £000	Pressure £000	Savings £000	Change £000	Budget £000
General Fund Services							
Education	33,828.4	0.0	644.7	1,617.5	(134.1)	(5.6)	35,950.9
Leisure Services	4,220.7	0.0	55.7	0.0	(0.3)	2.4	4,278.5
Other Housing	1,605.3	0.0	27.5	0.0	(0.3)	28.2	1,660.7
	39,654.4	0.0	727.9	1,617.5	(134.7)	25.0	41,890.1
Non-General Fund Services							
Housing Revenue Account	(0.0)	0.0	(47.0)	58.9	0.0	(11.9)	0.0
Orkney College	0.0	0.0	35.7	330.0	0.0	(365.7)	0.0
	(0.0)	0.0	(11.3)	388.9	0.0	(377.6)	0.0
Education							
Senior Secondary Schools	10,654.8	10.0	191.8	0.0	(46.4)	28.7	10,838.9
Junior Secondary Schools	2,974.8	0.0	51.4	0.0	(9.7)	(20.5)	2,996.0
Primary Schools	10,827.1	(10.0)	192.8	150.0	(56.8)	22.9	11,126.0
Early Learning and Childcare	3,723.5	0.0	72.5	0.0	(0.5)	231.0	4,026.5
Additional Support Needs	1,155.6	0.0	19.4	0.0	(7.8)	(13.8)	1,153.4
Papdale Halls of Residence	758.4	0.0	13.2	0.0	0.0	2.3	773.9
Quality Development	70.4	0.0	2.2	0.0	(3.4)	(13.7)	55.5
Administration	(558.7)	0.0	33.6	0.0	(0.4)	(241.6)	(767.1)
Assistance For Students	204.5	0.0	2.0	0.0	(8.0)	0.4	198.9
Community Learning and Development	324.6	0.0	5.1	0.0	(0.2)	(0.3)	329.2
School Meals	1,193.8	0.0	35.2	0.0	(0.9)	0.0	1,228.1
School Transport	2,438.9	0.0	24.4	1,467.5	0.0	0.0	3,930.8
School Crossing Patrol	52.1	0.0	1.0	0.0	0.0	(1.0)	52.1
Parent Councils	8.6	0.0	0.1	0.0	0.0	0.0	8.7
Net Expenditure	33,828.4	0.0	644.7	1,617.5	(134.1)	(5.6)	35,950.9
Leisure Services							
Administration	379.3	0.0	7.4	0.0	(0.1)	0.0	386.6
Parks and Play Areas	342.4	0.0	3.5	0.0	0.0	0.0	345.9
Healthy Living Centres	69.3	0.0	0.9	0.0	(0.1)	0.0	70.1
Tourism - Caravan Sites	(13.8)	0.0	(0.9)	0.0	0.0	2.2	(12.5)
Tourism - Hostels	(3.6)	0.0	(0.9)	0.0	0.0	2.0	(2.5)
Sports Development	82.7	0.0	1.2	0.0	0.0	(0.5)	83.4
Sports Facilities	1,017.1	0.0	11.6	0.0	0.0	2.0	1,030.7
Swimming Pools	208.0	0.0	1.1	0.0	0.0	(1.6)	207.5
Active Schools	89.0	0.0	4.2	0.0	(0.1)	1.4	94.5
Community Facilities	319.7	0.0	0.4	0.0	0.0	(1.3)	318.8
Heritage	311.4	0.0	4.4	0.0	0.0	(1.9)	313.9
Museums	288.6	0.0	3.6	0.0	0.0	0.4	292.6
St Magnus Cathedral	180.0	0.0	2.8	0.0	0.0	0.0	182.8
Libraries	950.6	0.0	16.4	0.0	0.0	(0.3)	966.7
Net Expenditure	4,220.7	0.0	55.7	0.0	(0.3)	2.4	4,278.5

EDUCATION, LEISURE AND HOUSING (CONTINUED)							
	2020/21		2021/22				
	Budget	Change	Inflation	Pressure	Savings	Change	Budget
	£000	£000	£000	£000	£000	£000	£000
Other Housing							
Housing support	64.2	0.0	1.2	0.0	(0.1)	0.0	65.3
Homelessness	826.0	0.0	13.4	0.0	(0.2)	0.0	839.2
Housing Loans	10.7	0.0	0.2	0.0	0.0	0.0	10.9
Energy Initiatives	37.5	0.0	0.8	0.0	0.0	0.0	38.3
Garages	(97.3)	0.0	0.2	0.0	0.0	0.0	(97.1)
Miscellaneous	202.0	0.0	3.9	0.0	0.0	23.0	228.9
Housing Benefit	157.1	0.0	2.7	0.0	0.0	5.2	165.0
Landlord Registration	(20.8)	0.0	(0.6)	0.0	0.0	0.0	(21.4)
Care & Repair	309.5	0.0	3.1	0.0	0.0	0.0	312.6
Sheltered Housing	138.6	0.0	2.5	0.0	0.0	0.0	141.1
Student Accommodation	(22.2)	0.0	0.1	0.0	0.0	0.0	(22.1)
Net Expenditure	1,605.3	0.0	27.5	0.0	(0.3)	28.2	1,660.7
Housing Revenue Account							
Administration	733.3	0.0	13.9	0.0	0.0	8.4	755.6
Tenant Participation	24.4	0.0	0.4	0.0	0.0	0.4	25.2
Property Costs	1,517.5	0.0	15.7	67.3	0.0	0.0	1,600.5
Finance Charges	1,596.0	0.0	0.0	0.0	0.0	(20.7)	1,575.3
Rent Income	(3,848.2)	0.0	(77.0)	(8.4)	0.0	0.0	(3,933.6)
Other Income	(23.0)	0.0	0.0	0.0	0.0	0.0	(23.0)
Net Expenditure	(0.0)	0.0	(47.0)	58.9	0.0	(11.9)	0.0
Orkney College							
Business Support	325.0	0.0	9.5	22.9	0.0	(22.9)	334.5
Further and Higher Education	(590.0)	0.0	13.6	167.5	0.0	(203.2)	(612.1)
Agronomy Institute	0.0	0.0	0.8	0.1	0.0	(0.1)	0.8
Orkney Research Centre	235.0	0.0	10.9	85.5	0.0	(85.5)	245.9
Centre for Nordic Studies	30.0	0.0	0.9	54.0	0.0	(54.0)	30.9
Net Expenditure	0.0	0.0	35.7	330.0	0.0	(365.7)	0.0

ORKNEY HEALTH AND CARE PARTNERSHIP							
	2020/21		2021/22				
	Budget £000	Change £000	Inflation £000	Pressure £000	Savings £000	Change £000	Budget £000
General Fund Services							
Social Care	20,342.5	0.0	457.7	0.0	(114.4)	13.0	20,698.8
	20,342.5	0.0	457.7	0.0	(114.4)	13.0	20,698.8
Social Care							
Administration	2,105.0	0.0	37.9	0.0	(25.0)	(91.0)	2,026.9
Childcare	3,530.6	0.0	56.7	0.0	0.0	16.6	3,603.9
Elderly - Residential	4,913.9	0.0	148.8	0.0	(69.4)	4.1	4,997.4
Elderly - Independent Sector	341.5	0.0	3.7	0.0	0.0	0.0	345.2
Elderly - Day Centres	161.4	0.0	8.3	0.0	0.0	(16.3)	153.4
Disability	3,946.7	0.0	86.5	0.0	0.0	(9.5)	4,023.7
Mental Health	290.3	0.0	4.8	0.0	0.0	1.1	296.2
Other Community Care	988.2	0.0	21.5	0.0	0.0	2.7	1,012.4
Occupational Therapy	353.1	0.0	6.8	0.0	0.0	(9.7)	350.2
Home Care	3,544.6	0.0	71.9	0.0	0.0	37.1	3,653.6
Criminal Justice	50.0	0.0	6.6	0.0	0.0	6.4	63.0
Integrated Joint Boards	117.2	0.0	4.2	0.0	(20.0)	71.5	172.9
Net Expenditure	20,342.5	0.0	457.7	0.0	(114.4)	13.0	20,698.8

POLICY AND RESOURCES	2020/21		2021/22				
	Budget	Change	Inflation	Pressure	Savings	Change	Budget
	£000	£000	£000	£000	£000	£000	£000
General Fund Services							
Central Administration	(0.0)	0.0	0.0	0.0	0.0	0.0	(0.0)
Law, Order & Protective Services	118.2	0.0	2.1	0.0	(2.4)	0.0	117.9
Other Services	9,833.1	20.0	102.3	1,814.0	(199.5)	(547.0)	11,022.9
	9,951.3	20.0	104.4	1,814.0	(201.9)	(547.0)	11,140.8
Sources of Funding	(86,464.8)	0.0	0.0	(1,814.0)	0.0	(2,927.7)	(91,206.5)
Central Administration							
Chief Executive's	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Corporate Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Finance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Development & Infrastructure	0.0	0.0	0.0	0.0	0.0	0.0	0.0
I.T and Facilities	(13.2)	0.0	0.0	0.0	0.0	0.0	(13.2)
Legal Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Apportionment Control Account	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Cleaning Holding Account	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Movement In Reserves	13.2	0.0	0.0	0.0	0.0	0.0	13.2
Net Expenditure	(0.0)	0.0	0.0	0.0	0.0	0.0	(0.0)
Law, Order and Protective Services							
Civil Contingencies	118.2	0.0	2.1	0.0	(2.4)	0.0	117.9
Net Expenditure	118.2	0.0	2.1	0.0	(2.4)	0.0	117.9
Other Services							
Corporate Management	2,807.5	0.0	55.1	0.0	(159.7)	5.8	2,708.7
Corporate Priorities	1,687.0	0.0	15.8	1,814.0	(35.8)	(554.0)	2,927.0
Area Support Team (CP)	15.4	0.0	0.3	0.0	0.0	0.0	15.7
Registration	56.8	0.0	0.8	0.0	(0.1)	0.0	57.5
Miscellaneous Property	209.3	0.0	4.5	0.0	0.0	0.0	213.8
Payments to Joint Boards	416.9	0.0	8.3	0.0	0.0	9.0	434.2
Elections	36.1	0.0	0.6	0.0	0.0	0.0	36.7
Licensing	20.7	0.0	(0.5)	0.0	0.0	0.0	20.2
Payments to Third Sector	146.1	20.0	1.7	0.0	0.0	0.0	167.8
Publicity	15.7	0.0	0.3	0.0	0.0	0.0	16.0
Twining	0.3	0.0	0.2	0.0	(0.9)	0.0	(0.4)
Community Councils	414.7	0.0	6.5	0.0	(3.0)	0.0	418.2
Interest on Loans and Balances	(372.0)	0.0	0.0	0.0	0.0	0.0	(372.0)
Miscellaneous	41.8	0.0	0.8	0.0	0.0	0.0	42.6
Cost of Collection	412.3	0.0	5.6	0.0	0.0	0.0	417.9
Finance Charges	3,425.1	0.0	2.3	0.0	0.0	0.0	3,427.4
Movement In Reserves	499.4	0.0	0.0	0.0	0.0	(7.8)	491.6
	9,833.1	20.0	102.3	1,814.0	(199.5)	(547.0)	11,022.9
Sources of Funding							
Non Domestic Rates	(7,019.0)	0.0	0.0	0.0	0.0	(2,769.0)	(9,788.0)
Council Tax	(10,086.4)	0.0	0.0	0.0	0.0	27.0	(10,059.4)
Revenue Support Grant	(63,158.0)	0.0	0.0	(1,814.0)	0.0	874.0	(64,098.0)
Movement in Reserves	(6,201.4)	0.0	0.0	0.0	0.0	(1,059.7)	(7,261.1)
Total Income	(86,464.8)	0.0	0.0	(1,814.0)	0.0	(2,927.7)	(91,206.5)

HARBOUR AUTHORITY SUB-COMMITTEE							
	2020/21		2021/22				
	Budget £000	Change £000	Inflation £000	Pressure £000	Savings £000	Change £000	Budget £000
Non-General Fund Services							
Scapa Flow Oil Port	(763.7)	0.0	79.9	91.4	0.0	312.8	(279.6)
Miscellaneous Piers and Harbours	(1,879.1)	0.0	64.0	1,382.0	(280.5)	1,118.4	404.8
	(2,642.8)	0.0	143.9	1,473.4	(280.5)	1,431.2	125.2
Scapa Flow Oil Port							
Administration	469.6	0.0	8.1	0.0	0.0	(2.9)	474.8
Scapa Flow Development	182.0	0.0	2.4	0.0	0.0	0.6	185.0
Oil Pollution	72.5	0.0	1.5	0.0	0.0	16.2	90.2
Environmental Unit	144.2	0.0	2.7	0.0	0.0	(0.8)	146.1
Marine Officers & Pilots	824.3	0.0	16.2	0.0	0.0	0.0	840.5
Navigational Aids	97.4	0.0	1.4	0.0	0.0	0.0	98.8
Weather Forecasts	7.5	0.0	0.0	0.0	0.0	0.0	7.5
Harbour Launches	801.4	0.0	14.0	0.0	0.0	(3.3)	812.1
Towage Services	2,216.3	0.0	33.3	0.0	0.0	90.5	2,340.1
Harbour Dues	(6,964.9)	0.0	0.3	91.4	0.0	270.5	(6,602.7)
Finance Charges	1,386.0	0.0	0.0	0.0	0.0	(58.0)	1,328.0
Net Expenditure	(763.7)	0.0	79.9	91.4	0.0	312.8	(279.6)
Miscellaneous Piers and Harbours							
Miscellaneous Piers	(3,248.6)	(1,148.0)	39.2	1,795.0	(280.5)	1,146.9	(1,696.0)
Administration	418.4	0.0	7.2	0.0	0.0	(3.8)	421.8
Miscellaneous Piers Development	131.3	0.0	1.9	0.0	0.0	2.2	135.4
Environmental Unit	20.7	0.0	0.4	0.0	0.0	(0.4)	20.7
Marine Officers & Pilots	322.4	0.0	6.4	0.0	0.0	(0.1)	328.7
Navigational Aids	35.4	0.0	0.3	0.0	0.0	0.0	35.7
Weather Forecasts	7.4	0.0	0.0	0.0	0.0	0.0	7.4
Harbour Launches	381.3	0.0	7.6	0.0	0.0	8.6	397.5
Oil Pollution	49.0	0.0	1.0	0.0	0.0	16.2	66.2
Pilotage Income	(585.4)	0.0	0.0	0.0	0.0	248.8	(336.6)
Movement in Reserves	(1,148.0)	1,148.0	0.0	(413.0)	0.0	0.0	(413.0)
Finance Charges	1,737.0	0.0	0.0	0.0	0.0	(300.0)	1,437.0
Net Expenditure	(1,879.1)	0.0	64.0	1,382.0	(280.5)	1,118.4	404.8

ASSET MANAGEMENT SUB-COMMITTEE							
	2020/21		2021/22				
	Budget £000	Change £000	Inflation £000	Pressure £000	Savings £000	Change £000	Budget £000
Non-General Fund Services							
Corporate Holding Accounts	(0.0)	0.0	(31.1)	0.0	0.0	31.1	(0.0)
	(0.0)	0.0	(31.1)	0.0	0.0	31.1	(0.0)
Corporate Holding Accounts							
Repairs & Maintenance GF	1,675.9	0.0	20.6	0.0	0.0	(4.5)	1,692.0
Repairs & Maintenance HRA	1,383.1	0.0	15.8	0.0	0.0	65.3	1,464.2
Repairs & Maintenance Piers ALWC	1,148.0	(1,148.0)	0.0	1,795.0	0.0	0.0	1,795.0
Repairs & Maintenance Contributions	(4,587.6)	1,148.0	0.0	(1,795.0)	0.0	(122.0)	(5,356.6)
Ground Maintenance	380.6	0.0	4.2	0.0	0.0	20.6	405.4
Utilities Holding Account	0.0	0.0	(61.0)	0.0	0.0	61.0	0.0
Insurance Holding Account	0.0	0.0	(6.8)	0.0	0.0	6.8	0.0
Telephones Holding Account	0.0	0.0	(1.5)	0.0	0.0	1.5	0.0
Photocopiers Holding Account	0.0	0.0	(0.9)	0.0	0.0	0.9	0.0
Postages Holding Account	0.0	0.0	(1.5)	0.0	0.0	1.5	0.0
Net Expenditure	(0.0)	0.0	(31.1)	0.0	0.0	31.1	(0.0)

INVESTMENT SUB-COMMITTEE							
	2020/21		2021/22				
	Budget £000	Change £000	Inflation £000	Pressure £000	Savings £000	Change £000	Budget £000
Non-General Fund Services							
Strategic Reserve Fund	(1,115.6)	0.0	23.3	0.0	0.0	(1,322.7)	(2,415.0)
	(1,115.6)	0.0	23.3	0.0	0.0	(1,322.7)	(2,415.0)
Strategic Reserve Fund							
Investment Activities	(12,738.2)	0.0	8.4	0.0	0.0	(1,117.0)	(13,846.8)
Investment Properties	(700.0)	0.0	5.5	0.0	0.0	(55.5)	(750.0)
Development Grants W/O	33.7	0.0	0.3	0.0	0.0	0.0	34.0
Conservation Fund	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Travel Fund	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Talented Performers Fund	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Flotta Decommissioning Fund	0.0	0.0	8.7	0.0	0.0	(8.7)	0.0
Talented Young Persons Fund	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Orkney Memorial Fund	31.4	0.0	0.4	0.0	0.0	0.0	31.8
Renewable Energy Investment Fund	(200.0)	0.0	0.0	0.0	0.0	50.0	(150.0)
Movement In Reserves	12,338.5	0.0	0.0	0.0	0.0	(140.5)	12,198.0
Finance Charges	119.0	0.0	0.0	0.0	0.0	(51.0)	68.0
Net Expenditure	(1,115.6)	0.0	23.3	0.0	0.0	(1,322.7)	(2,415.0)
PENSION FUND							
	2020/21		2021/22				
	Budget £000	Change £000	Inflation £000	Pressure £000	Savings £000	Change £000	Budget £000
Non-General Fund Services							
Pension Fund	(24,864.1)	(40.0)	139.8	1,351.5	(3,500.4)	0.0	(26,913.2)
	(24,864.1)	(40.0)	139.8	1,351.5	(3,500.4)	0.0	(26,913.2)
Pension Fund							
PF Operations	(1,257.9)	0.0	88.4	391.2	(452.6)	0.0	(1,230.9)
PF Admitted Bodies	(799.5)	0.0	2.5	246.0	(42.7)	0.0	(593.7)
PF Administration	401.1	(40.0)	6.9	23.7	(38.8)	0.0	352.9
PF Investments	(23,207.8)	0.0	42.0	690.6	(2,966.3)	0.0	(25,441.5)
Net Expenditure	(24,864.1)	(40.0)	139.8	1,351.5	(3,500.4)	0.0	(26,913.2)

GENERAL FUND

SERVICE BUDGETS

GENERAL FUND SUMMARY	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
BY SERVICE AREA											
Central Administration	(0.0)	0.0	0.0	(0.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Education	33,828.4	0.0	0.0	33,828.4	644.7	0.0	1,617.5	(134.1)	0.0	(5.6)	35,950.9
Leisure Services	4,220.7	0.0	0.0	4,220.7	55.7	0.0	0.0	(0.3)	0.0	2.4	4,278.5
Social Care	20,342.5	0.0	0.0	20,342.5	457.7	0.0	0.0	(114.4)	13.0	0.0	20,698.8
Law, Order and Protective Services	118.2	0.0	0.0	118.2	2.1	0.0	0.0	(2.4)	0.0	0.0	117.9
Roads	3,189.8	0.0	0.0	3,189.8	74.2	0.0	0.0	(103.5)	0.0	(86.9)	3,073.6
Transportation	7,388.6	0.0	0.0	7,388.6	230.8	0.0	476.7	(3.0)	0.0	0.0	8,093.1
Operational Environmental Services	2,621.2	0.0	0.0	2,621.2	22.5	0.0	200.0	(0.8)	0.0	86.9	2,929.8
Environmental Health & Trading Standards	900.2	0.0	0.0	900.2	16.2	0.0	0.0	(3.2)	27.0	0.0	940.2
Other Housing	1,605.3	0.0	0.0	1,605.3	27.5	0.0	0.0	(0.3)	23.0	5.2	1,660.7
Economic Development	1,411.1	0.0	(20.0)	1,391.1	22.7	0.0	0.0	(5.8)	0.0	0.0	1,408.0
Planning	1,005.7	0.0	0.0	1,005.7	32.8	0.0	0.0	(6.4)	0.0	0.0	1,032.1
Other Services	9,833.1	0.0	20.0	9,853.1	102.3	1,814.0	0.0	(199.5)	9.0	(556.0)	11,022.9
TOTALS	86,464.8	0.0	0.0	86,464.8	1,689.2	1,814.0	2,294.2	(573.7)	72.0	(554.0)	91,206.5

GENERAL FUND SUMMARY	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
BY SUBJECTIVE GROUP (Central Administration)											
Staff Costs	9,302.2	0.0	0.0	9,302.2	185.9	0.0	0.0	(125.2)	0.0	144.9	9,507.8
Property Costs	764.9	0.0	0.0	764.9	7.7	0.0	0.0	0.0	0.0	(0.8)	771.8
Supplies and Services	1,038.3	0.0	0.0	1,038.3	20.9	0.0	0.0	(14.0)	0.0	(13.6)	1,031.6
Transport Costs	77.6	0.0	0.0	77.6	0.4	0.0	0.0	(8.7)	0.0	(0.7)	68.6
Administration Costs	204.7	0.0	0.0	204.7	1.7	0.0	0.0	(0.6)	0.0	5.6	211.4
Apportioned Costs	73.5	0.0	0.0	73.5	1.5	0.0	0.0	0.0	0.0	0.0	75.0
Third Party Payments	88.4	0.0	0.0	88.4	0.6	0.0	0.0	0.0	0.0	0.0	89.0
Miscellaneous Expenditure	13.9	0.0	0.0	13.9	0.0	0.0	0.0	0.0	0.0	0.0	13.9
Total Expenditure	11,563.5	0.0	0.0	11,563.5	218.7	0.0	0.0	(148.5)	0.0	135.4	11,769.1
Other Grants & Reimbursements	(1,779.4)	0.0	0.0	(1,779.4)	(33.6)	0.0	0.0	0.0	0.0	(129.6)	(1,942.6)
Rents & Lettings	(8.2)	0.0	0.0	(8.2)	0.0	0.0	0.0	0.0	0.0	0.0	(8.2)
Sales	(0.2)	0.0	0.0	(0.2)	0.0	0.0	0.0	0.0	0.0	0.0	(0.2)
Fees & Charges	(131.3)	0.0	0.0	(131.3)	(4.0)	0.0	0.0	0.0	0.0	0.0	(135.3)
Apportioned Income	(9,644.3)	0.0	0.0	(9,644.3)	(181.1)	0.0	0.0	148.5	0.0	(5.8)	(9,682.7)
Miscellaneous Income	(0.1)	0.0	0.0	(0.1)	0.0	0.0	0.0	0.0	0.0	0.0	(0.1)
Total Income	(11,563.5)	0.0	0.0	(11,563.5)	(218.7)	0.0	0.0	148.5	0.0	(135.4)	(11,769.1)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

2014

GENERAL FUND SUMMARY	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
BY SUBJECTIVE GROUP (Remaining GF Services)											
Staff Costs	57,707.9	(151.9)	0.0	57,556.0	1,145.5	125.4	77.9	(136.0)	258.0	595.6	59,622.4
Property Costs	7,968.7	0.0	0.0	7,968.7	77.0	0.0	72.1	0.0	0.0	13.8	8,131.6
Supplies and Services	5,736.2	0.0	0.0	5,736.2	108.6	0.0	0.0	(3.1)	46.2	(24.1)	5,863.8
Transport Costs	5,892.4	0.0	0.0	5,892.4	57.9	0.0	1,667.5	(49.7)	0.0	(1.5)	7,566.6
Administration Costs	1,031.6	0.0	0.0	1,031.6	7.7	0.0	0.0	(15.5)	0.0	(10.5)	1,013.3
Apportioned Costs	7,178.6	0.0	0.0	7,178.6	143.6	0.0	0.0	(149.0)	0.0	5.8	7,179.0
Third Party Payments	18,635.8	27.7	0.0	18,663.5	272.8	1,814.0	476.7	(1.7)	2,541.0	(506.8)	23,259.5
Transfer Payments	6,939.8	0.0	0.0	6,939.8	36.7	0.0	0.0	(33.0)	0.0	164.4	7,107.9
Loan Charges	3,311.8	0.0	0.0	3,311.8	0.0	0.0	0.0	0.0	0.0	0.0	3,311.8
Miscellaneous Expenditure	6,570.5	0.0	0.0	6,570.5	114.8	0.0	0.0	(3.5)	0.0	(52.2)	6,629.6
Total Expenditure	120,973.3	(124.2)	0.0	120,849.1	1,964.6	1,939.4	2,294.2	(391.5)	2,845.2	184.5	129,685.5
Government Grants	(6,051.7)	0.0	0.0	(6,051.7)	(1.9)	0.0	0.0	0.0	(241.2)	(122.3)	(6,417.1)
Other Grants & Reimbursements	(19,777.4)	124.2	0.0	(19,653.2)	(160.1)	(125.4)	0.0	(12.8)	(2,532.0)	(56.0)	(22,539.5)
Rents & Lettings	(677.7)	0.0	0.0	(677.7)	0.0	0.0	0.0	0.0	0.0	14.0	(663.7)
Sales	(1,409.8)	0.0	0.0	(1,409.8)	(21.7)	0.0	0.0	0.0	0.0	8.6	(1,422.9)
Interest & Loans	(372.0)	0.0	0.0	(372.0)	0.0	0.0	0.0	0.0	0.0	0.0	(372.0)
Fees & Charges	(6,106.5)	0.0	0.0	(6,106.5)	(88.8)	0.0	0.0	(169.4)	0.0	(582.8)	(6,947.5)
Miscellaneous Income	(113.4)	0.0	0.0	(113.4)	(2.9)	0.0	0.0	0.0	0.0	0.0	(116.3)
Total Income	(34,508.5)	124.2	0.0	(34,384.3)	(275.4)	(125.4)	0.0	(182.2)	(2,773.2)	(738.5)	(38,479.0)
Net Expenditure	86,464.8	0.0	0.0	86,464.8	1,689.2	1,814.0	2,294.2	(573.7)	72.0	(554.0)	91,206.5

GENERAL FUND SUMMARY	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
BY SUBJECTIVE GROUP (Total General Fund)											
Staff Costs	67,010.1	(151.9)	0.0	66,858.2	1,331.4	125.4	77.9	(261.2)	258.0	740.5	69,130.2
Property Costs	8,733.6	0.0	0.0	8,733.6	84.7	0.0	72.1	0.0	0.0	13.0	8,903.4
Supplies and Services	6,774.5	0.0	0.0	6,774.5	129.5	0.0	0.0	(17.1)	46.2	(37.7)	6,895.4
Transport Costs	5,970.0	0.0	0.0	5,970.0	58.3	0.0	1,667.5	(58.4)	0.0	(2.2)	7,635.2
Administration Costs	1,236.3	0.0	0.0	1,236.3	9.4	0.0	0.0	(16.1)	0.0	(4.9)	1,224.7
Apportioned Costs	7,252.1	0.0	0.0	7,252.1	145.1	0.0	0.0	(149.0)	0.0	5.8	7,254.0
Third Party Payments	18,724.2	27.7	0.0	18,751.9	273.4	1,814.0	476.7	(1.7)	2,541.0	(506.8)	23,348.5
Transfer Payments	6,939.8	0.0	0.0	6,939.8	36.7	0.0	0.0	(33.0)	0.0	164.4	7,107.9
Loan Charges	3,311.8	0.0	0.0	3,311.8	0.0	0.0	0.0	0.0	0.0	0.0	3,311.8
Miscellaneous Expenditure	6,584.4	0.0	0.0	6,584.4	114.8	0.0	0.0	(3.5)	0.0	(52.2)	6,643.5
Total Expenditure	132,536.8	(124.2)	0.0	132,412.6	2,183.3	1,939.4	2,294.2	(540.0)	2,845.2	319.9	141,454.6
Government Grants	(6,051.7)	0.0	0.0	(6,051.7)	(1.9)	0.0	0.0	0.0	(241.2)	(122.3)	(6,417.1)
Other Grants & Reimbursements	(21,556.8)	124.2	0.0	(21,432.6)	(193.7)	(125.4)	0.0	(12.8)	(2,532.0)	(185.6)	(24,482.1)
Rents & Lettings	(685.9)	0.0	0.0	(685.9)	0.0	0.0	0.0	0.0	0.0	14.0	(671.9)
Sales	(1,410.0)	0.0	0.0	(1,410.0)	(21.7)	0.0	0.0	0.0	0.0	8.6	(1,423.1)
Interest & Loans	(372.0)	0.0	0.0	(372.0)	0.0	0.0	0.0	0.0	0.0	0.0	(372.0)
Fees & Charges	(6,237.8)	0.0	0.0	(6,237.8)	(92.8)	0.0	0.0	(169.4)	0.0	(582.8)	(7,082.8)
Apportioned Income	(9,644.3)	0.0	0.0	(9,644.3)	(181.1)	0.0	0.0	148.5	0.0	(5.8)	(9,682.7)
Miscellaneous Income	(113.5)	0.0	0.0	(113.5)	(2.9)	0.0	0.0	0.0	0.0	0.0	(116.4)
Total Income	(46,072.0)	124.2	0.0	(45,947.8)	(494.1)	(125.4)	0.0	(33.7)	(2,773.2)	(873.9)	(50,248.1)
Net Expenditure	86,464.8	0.0	0.0	86,464.8	1,689.2	1,814.0	2,294.2	(573.7)	72.0	(554.0)	91,206.5
SOURCES OF FUNDING											
Non Domestic Rates	(7,019.0)	0.0	0.0	(7,019.0)	0.0	0.0	0.0	0.0	0.0	(2,769.0)	(9,788.0)
Council Tax	(10,086.4)	0.0	0.0	(10,086.4)	0.0	0.0	0.0	0.0	0.0	27.0	(10,059.4)
Revenue Support Grant	(63,158.0)	0.0	0.0	(63,158.0)	0.0	(1,814.0)	0.0	0.0	0.0	874.0	(64,098.0)
Movement in Reserves	(6,201.4)	0.0	0.0	(6,201.4)	0.0	0.0	0.0	0.0	0.0	(1,059.7)	(7,261.1)
Total Income	(86,464.8)	0.0	0.0	(86,464.8)	0.0	(1,814.0)	0.0	0.0	0.0	(2,927.7)	(91,206.5)

GENERAL FUND SUMMARY	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
10 CENTRAL ADMINISTRATION											
10A Chief Executive's	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10B Corporate Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10C Finance	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10D Development & Infrastructure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10F I.T and Facilities	(13.2)	0.0	0.0	(13.2)	0.0	0.0	0.0	0.0	0.0	0.0	(13.2)
10I Legal Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10K Apportionment Control Account	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10O Cleaning Holding Account	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10U Movement in Reserves	13.2	0.0	0.0	13.2	0.0	0.0	0.0	0.0	0.0	0.0	13.2
Net Expenditure	(0.0)	0.0	0.0	(0.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11-16 EDUCATION											
11AC Senior Secondary Schools	10,654.8	10.0	0.0	10,664.8	191.8	0.0	0.0	(46.4)	2.8	25.9	10,838.9
12AF Junior Secondary Schools	2,974.8	0.0	0.0	2,974.8	51.4	0.0	0.0	(9.7)	1.5	(22.0)	2,996.0
13AW Primary Schools	10,827.1	(10.0)	0.0	10,817.1	192.8	0.0	150.0	(56.8)	5.9	17.0	11,126.0
14A Early Learning and Childcare	3,723.5	0.0	0.0	3,723.5	72.5	0.0	0.0	(0.5)	231.0	0.0	4,026.5
14FI Additional Support Needs	1,155.6	0.0	0.0	1,155.6	19.4	0.0	0.0	(7.8)	0.0	(13.8)	1,153.4
14J Papdale Halls of Residence	758.4	0.0	0.0	758.4	13.2	0.0	0.0	0.0	0.0	2.3	773.9
14N Quality Development	70.4	0.0	0.0	70.4	2.2	0.0	0.0	(3.4)	0.0	(13.7)	55.5
15A Administration	(558.7)	0.0	0.0	(558.7)	33.6	0.0	0.0	(0.4)	(241.2)	(0.4)	(767.1)
15B Assistance For Students	204.5	0.0	0.0	204.5	2.0	0.0	0.0	(8.0)	0.0	0.4	198.9
15C Community Learning and Development	324.6	0.0	0.0	324.6	5.1	0.0	0.0	(0.2)	0.0	(0.3)	329.2
15DE School Meals	1,193.8	0.0	0.0	1,193.8	35.2	0.0	0.0	(0.9)	0.0	0.0	1,228.1
15F School Transport	2,438.9	0.0	0.0	2,438.9	24.4	0.0	1,467.5	0.0	0.0	0.0	3,930.8
15G School Crossing Patrol	52.1	0.0	0.0	52.1	1.0	0.0	0.0	0.0	0.0	(1.0)	52.1
16A Parent Councils	8.6	0.0	0.0	8.6	0.1	0.0	0.0	0.0	0.0	0.0	8.7
Net Expenditure	33,828.4	0.0	0.0	33,828.4	644.7	0.0	1,617.5	(134.1)	0.0	(5.6)	35,950.9

GENERAL FUND SUMMARY	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
17 LEISURE SERVICES											
17A Administration	379.3	0.0	0.0	379.3	7.4	0.0	0.0	(0.1)	0.0	0.0	386.6
17C Parks and Play Areas	342.4	0.0	0.0	342.4	3.5	0.0	0.0	0.0	0.0	0.0	345.9
17D Healthy Living Centres	69.3	0.0	0.0	69.3	0.9	0.0	0.0	(0.1)	0.0	0.0	70.1
17E Tourism - Caravan Sites	(13.8)	0.0	0.0	(13.8)	(0.9)	0.0	0.0	0.0	0.0	2.2	(12.5)
17F Tourism - Hostels	(3.6)	0.0	0.0	(3.6)	(0.9)	0.0	0.0	0.0	0.0	2.0	(2.5)
17G Sports Development	82.7	0.0	0.0	82.7	1.2	0.0	0.0	0.0	0.0	(0.5)	83.4
17J Sports Facilities	1,017.1	0.0	0.0	1,017.1	11.6	0.0	0.0	0.0	0.0	2.0	1,030.7
17K Swimming Pools	208.0	0.0	0.0	208.0	1.1	0.0	0.0	0.0	0.0	(1.6)	207.5
17N Active Schools	89.0	0.0	0.0	89.0	4.2	0.0	0.0	(0.1)	0.0	1.4	94.5
17P Community Facilities	319.7	0.0	0.0	319.7	0.4	0.0	0.0	0.0	0.0	(1.3)	318.8
17S Heritage	311.4	0.0	0.0	311.4	4.4	0.0	0.0	0.0	0.0	(1.9)	313.9
17T Museums	288.6	0.0	0.0	288.6	3.6	0.0	0.0	0.0	0.0	0.4	292.6
17U St Magnus Cathedral	180.0	0.0	0.0	180.0	2.8	0.0	0.0	0.0	0.0	0.0	182.8
17V Libraries	950.6	0.0	0.0	950.6	16.4	0.0	0.0	0.0	0.0	(0.3)	966.7
Net Expenditure	4,220.7	0.0	0.0	4,220.7	55.7	0.0	0.0	(0.3)	0.0	2.4	4,278.5
19 SOCIAL CARE											
19A Administration	2,105.0	0.0	0.0	2,105.0	37.9	0.0	0.0	(25.0)	0.0	(91.0)	2,026.9
19C Childcare	3,530.6	0.0	0.0	3,530.6	56.7	0.0	0.0	0.0	0.0	16.6	3,603.9
19D Elderly - Residential	4,913.9	0.0	0.0	4,913.9	148.8	0.0	0.0	(69.4)	0.0	4.1	4,997.4
19E Elderly - Independent Sector	341.5	0.0	0.0	341.5	3.7	0.0	0.0	0.0	0.0	0.0	345.2
19F Elderly - Day Centres	161.4	0.0	0.0	161.4	8.3	0.0	0.0	0.0	0.0	(16.3)	153.4
19G Disability	3,946.7	0.0	0.0	3,946.7	86.5	0.0	0.0	0.0	0.0	(9.5)	4,023.7
19H Mental Health	290.3	0.0	0.0	290.3	4.8	0.0	0.0	0.0	0.0	1.1	296.2
19I Other Community Care	988.2	0.0	0.0	988.2	21.5	0.0	0.0	0.0	0.0	2.7	1,012.4
19J Occupational Therapy	353.1	0.0	0.0	353.1	6.8	0.0	0.0	0.0	0.0	(9.7)	350.2
19K Home Care	3,544.6	0.0	0.0	3,544.6	71.9	0.0	0.0	0.0	0.0	37.1	3,653.6
19L Criminal Justice	50.0	0.0	0.0	50.0	6.6	0.0	0.0	0.0	13.0	(6.6)	63.0
19N Integrated Joint Board	117.2	0.0	0.0	117.2	4.2	0.0	0.0	(20.0)	0.0	71.5	172.9
Net Expenditure	20,342.5	0.0	0.0	20,342.5	457.7	0.0	0.0	(114.4)	13.0	0.0	20,698.8

GENERAL FUND SUMMARY		2020/21				2021/22						
		Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
			One-Off £000	Other £000			One-Off £000	Baseline £000				
23	LAW, ORDER AND PROTECTIVE SERVICES											
23F	Civil Contingencies	118.2	0.0	0.0	118.2	2.1	0.0	0.0	(2.4)	0.0	0.0	117.9
	Net Expenditure	118.2	0.0	0.0	118.2	2.1	0.0	0.0	(2.4)	0.0	0.0	117.9
26	ROADS											
26A	Winter Maintenance and Response	925.6	0.0	0.0	925.6	18.6	0.0	0.0	0.0	0.0	0.0	944.2
26C	Street Lighting	216.3	0.0	0.0	216.3	4.2	0.0	0.0	0.0	0.0	0.0	220.5
26D	Car Parks	(76.6)	0.0	0.0	(76.6)	2.0	0.0	0.0	(100.0)	0.0	23.3	(151.3)
26E	Other Works	109.5	0.0	0.0	109.5	1.7	0.0	0.0	0.0	0.0	0.0	111.2
26F	Traffic Management	234.3	0.0	0.0	234.3	3.5	0.0	0.0	0.0	0.0	0.0	237.8
26J	Structural Maintenance	1,308.5	0.0	0.0	1,308.5	26.3	0.0	0.0	(3.5)	0.0	(86.9)	1,244.4
26K	Routine Maintenance	757.9	0.0	0.0	757.9	14.7	0.0	0.0	0.0	0.0	0.0	772.6
26L	Quarries Holding Account	(500.0)	0.0	0.0	(500.0)	0.0	0.0	0.0	0.0	0.0	0.0	(500.0)
26M	Roads Holding Account	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
26N	Garage Holding Account	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
26Z	Miscellaneous	129.7	0.0	0.0	129.7	2.4	0.0	0.0	0.0	0.0	(23.3)	108.8
26U	Movement in Reserves	84.6	0.0	0.0	84.6	0.8	0.0	0.0	0.0	0.0	0.0	85.4
	Net Expenditure	3,189.8	0.0	0.0	3,189.8	74.2	0.0	0.0	(103.5)	0.0	(86.9)	3,073.6
27	TRANSPORTATION											
27A	Administration	216.5	0.0	0.0	216.5	4.2	0.0	0.0	0.0	0.0	0.0	220.7
27B	Co-ordination	74.0	0.0	0.0	74.0	1.0	0.0	0.0	0.0	0.0	0.0	75.0
27C	Concessionary Fares	123.4	0.0	0.0	123.4	1.2	0.0	0.0	0.0	0.0	0.0	124.6
27G	Support for Operators - Bus	808.5	0.0	0.0	808.5	8.1	0.0	476.7	0.0	0.0	0.0	1,293.3
27I	Support for Operators - Air	1,175.1	0.0	0.0	1,175.1	11.8	0.0	0.0	0.0	0.0	0.0	1,186.9
27J	Support for Operators - Ferries	3.1	0.0	0.0	3.1	0.0	0.0	0.0	0.0	0.0	0.0	3.1
27K	Airfields	427.8	0.0	0.0	427.8	7.1	0.0	0.0	(2.9)	0.0	0.0	432.0
27L	Orkney Ferries	4,560.2	0.0	0.0	4,560.2	197.4	0.0	0.0	(0.1)	0.0	0.0	4,757.5
	Net Expenditure	7,388.6	0.0	0.0	7,388.6	230.8	0.0	476.7	(3.0)	0.0	0.0	8,093.1

GENERAL FUND SUMMARY		2020/21				2021/22						
		Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
			One-Off £000	Other £000			One-Off £000	Baseline £000				
28 OPERATIONAL ENVIRONMENTAL SERVICES												
28B	Burial Grounds	95.3	0.0	0.0	95.3	(1.0)	0.0	0.0	0.0	0.0	0.0	94.3
28C	Refuse Collection	524.7	0.0	0.0	524.7	1.9	0.0	0.0	(0.1)	0.0	86.9	613.4
28E	Waste Disposal	1,108.9	0.0	0.0	1,108.9	8.1	0.0	200.0	0.0	0.0	0.0	1,317.0
28F	Recycling	506.2	0.0	0.0	506.2	7.0	0.0	0.0	(0.1)	0.0	0.0	513.1
28G	Environmental Cleansing	386.1	0.0	0.0	386.1	6.5	0.0	0.0	(0.6)	0.0	0.0	392.0
28K	Environmental Holding Account	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Net Expenditure	2,621.2	0.0	0.0	2,621.2	22.5	0.0	200.0	(0.8)	0.0	86.9	2,929.8
29 ENVIRONMENTAL HEALTH & T/STANDARDS												
29A	Administration	551.5	0.0	0.0	551.5	10.4	0.0	0.0	(1.8)	27.0	(3.1)	584.0
29B	Trading Standards	264.8	0.0	0.0	264.8	5.0	0.0	0.0	(1.4)	0.0	3.1	271.5
29D	Public Toilets	83.9	0.0	0.0	83.9	0.8	0.0	0.0	0.0	0.0	0.0	84.7
	Net Expenditure	900.2	0.0	0.0	900.2	16.2	0.0	0.0	(3.2)	27.0	0.0	940.2
30 OTHER HOUSING												
30A	Housing Support	64.2	0.0	0.0	64.2	1.2	0.0	0.0	(0.1)	0.0	0.0	65.3
30B	Homelessness	826.0	0.0	0.0	826.0	13.4	0.0	0.0	(0.2)	0.0	0.0	839.2
30C	Housing Loans	10.7	0.0	0.0	10.7	0.2	0.0	0.0	0.0	0.0	0.0	10.9
30E	Energy Initiatives	37.5	0.0	0.0	37.5	0.8	0.0	0.0	0.0	0.0	0.0	38.3
30F	Garages	(97.3)	0.0	0.0	(97.3)	0.2	0.0	0.0	0.0	0.0	0.0	(97.1)
30G	Miscellaneous	202.0	0.0	0.0	202.0	3.9	0.0	0.0	0.0	23.0	0.0	228.9
30H	Housing Benefit	157.1	0.0	0.0	157.1	2.7	0.0	0.0	0.0	0.0	5.2	165.0
30K	Landlord Registration	(20.8)	0.0	0.0	(20.8)	(0.6)	0.0	0.0	0.0	0.0	0.0	(21.4)
30L	Care & Repair	309.5	0.0	0.0	309.5	3.1	0.0	0.0	0.0	0.0	0.0	312.6
30M	Sheltered Housing	138.6	0.0	0.0	138.6	2.5	0.0	0.0	0.0	0.0	0.0	141.1
30N	Student Accommodation	(22.2)	0.0	0.0	(22.2)	0.1	0.0	0.0	0.0	0.0	0.0	(22.1)
	Net Expenditure	1,605.3	0.0	0.0	1,605.3	27.5	0.0	0.0	(0.3)	23.0	5.2	1,660.7

2020

GENERAL FUND SUMMARY		2020/21				2021/22						
		Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
			One-Off £000	Other £000			One-Off £000	Baseline £000				
33 ECONOMIC DEVELOPMENT												
33A	Administration	622.4	0.0	0.0	622.4	12.3	0.0	0.0	(2.4)	0.0	0.0	632.3
33B	Business Gateway	170.5	0.0	0.0	170.5	3.2	0.0	0.0	(0.4)	0.0	0.0	173.3
33C	EEC Expenditure	9.9	0.0	0.0	9.9	0.2	0.0	0.0	(0.7)	0.0	0.0	9.4
33D	LEADER Programme	24.1	0.0	0.0	24.1	0.9	0.0	0.0	0.0	0.0	0.0	25.0
33E	Regeneration	18.6	0.0	0.0	18.6	0.2	0.0	0.0	(2.3)	0.0	0.0	16.5
33I	Tourism	111.4	0.0	0.0	111.4	1.1	0.0	0.0	0.0	0.0	0.0	112.5
33J	Economic Development Grants	308.8	0.0	(20.0)	288.8	2.9	0.0	0.0	0.0	0.0	0.0	291.7
33K	Other Economic Development Grants	145.4	0.0	0.0	145.4	1.9	0.0	0.0	0.0	0.0	0.0	147.3
	Net Expenditure	1,411.1	0.0	(20.0)	1,391.1	22.7	0.0	0.0	(5.8)	0.0	0.0	1,408.0
34 PLANNING												
34A	Administration	354.3	27.7	0.0	382.0	7.2	0.0	0.0	(0.8)	0.0	0.0	388.4
34B	Development Management	171.6	0.0	0.0	171.6	10.6	0.0	0.0	(1.3)	0.0	(30.6)	150.3
34C	Development Planning	424.8	0.0	0.0	424.8	8.6	0.0	0.0	(3.3)	0.0	(54.3)	375.8
34E	Building Standards	10.2	(27.7)	0.0	(17.5)	5.6	0.0	0.0	(1.0)	0.0	84.9	72.0
34G	Archaeology	44.8	0.0	0.0	44.8	0.8	0.0	0.0	0.0	0.0	0.0	45.6
	Net Expenditure	1,005.7	0.0	0.0	1,005.7	32.8	0.0	0.0	(6.4)	0.0	0.0	1,032.1
10/39 OTHER SERVICES												
10G	Corporate Management	2,807.5	0.0	0.0	2,807.5	55.1	0.0	0.0	(159.7)	0.0	5.8	2,708.7
10J	Corporate Priorities	1,687.0	0.0	0.0	1,687.0	15.8	1,814.0	0.0	(35.8)	0.0	(554.0)	2,927.0
39A	Area Support Team (CP)	15.4	0.0	0.0	15.4	0.3	0.0	0.0	0.0	0.0	0.0	15.7
39B	Registration of Births, Deaths and Marriages	56.8	0.0	0.0	56.8	0.8	0.0	0.0	(0.1)	0.0	0.0	57.5
39C	Miscellaneous Property	209.3	0.0	0.0	209.3	4.5	0.0	0.0	0.0	0.0	0.0	213.8
39D	Payments to Joint Boards	416.9	0.0	0.0	416.9	8.3	0.0	0.0	0.0	9.0	0.0	434.2
39F	Elections	36.1	0.0	0.0	36.1	0.6	0.0	0.0	0.0	0.0	0.0	36.7
39G	Licensing	20.7	0.0	0.0	20.7	(0.5)	0.0	0.0	0.0	0.0	0.0	20.2
39H	Payments to Third Sector	146.1	0.0	20.0	166.1	1.7	0.0	0.0	0.0	0.0	0.0	167.8
39K	Publicity	15.7	0.0	0.0	15.7	0.3	0.0	0.0	0.0	0.0	0.0	16.0
39L	Twinning	0.3	0.0	0.0	0.3	0.2	0.0	0.0	(0.9)	0.0	0.0	(0.4)
39M	Community Councils	414.7	0.0	0.0	414.7	6.5	0.0	0.0	(3.0)	0.0	0.0	418.2
39S	Interest on Loans and Balances	(372.0)	0.0	0.0	(372.0)	0.0	0.0	0.0	0.0	0.0	0.0	(372.0)
39T	Miscellaneous	41.8	0.0	0.0	41.8	0.8	0.0	0.0	0.0	0.0	0.0	42.6
39X	Cost of Collection	412.3	0.0	0.0	412.3	5.6	0.0	0.0	0.0	0.0	0.0	417.9
39Y	Finance Charges	3,425.1	0.0	0.0	3,425.1	2.3	0.0	0.0	0.0	0.0	0.0	3,427.4
39U	Movement in Reserves	499.4	0.0	0.0	499.4	0.0	0.0	0.0	0.0	0.0	(7.8)	491.6
		9,833.1	0.0	20.0	9,853.1	102.3	1,814.0	0.0	(199.5)	9.0	(556.0)	11,022.9

2021

CENTRAL ADMINISTRATION	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
10A CHIEF EXECUTIVE'S											
Staff Costs	1,212.9	0.0	0.0	1,212.9	24.3	0.0	0.0	0.0	0.0	2.7	1,239.9
Property Costs	756.9	0.0	0.0	756.9	7.6	0.0	0.0	0.0	0.0	(0.8)	763.7
Supplies and Services	27.3	0.0	0.0	27.3	0.5	0.0	0.0	0.0	0.0	(0.6)	27.2
Transport Costs	8.2	0.0	0.0	8.2	0.0	0.0	0.0	(0.1)	0.0	0.0	8.1
Administration Costs	32.9	0.0	0.0	32.9	0.3	0.0	0.0	0.0	0.0	(1.3)	31.9
Apportioned Costs	83.5	0.0	0.0	83.5	1.7	0.0	0.0	0.0	0.0	0.0	85.2
Third Party Payments	2.3	0.0	0.0	2.3	0.0	0.0	0.0	0.0	0.0	0.0	2.3
Total Expenditure	2,124.0	0.0	0.0	2,124.0	34.4	0.0	0.0	(0.1)	0.0	0.0	2,158.3
Rents & Lettings	(8.2)	0.0	0.0	(8.2)	0.0	0.0	0.0	0.0	0.0	0.0	(8.2)
Sales	(0.2)	0.0	0.0	(0.2)	0.0	0.0	0.0	0.0	0.0	0.0	(0.2)
Fees & Charges	(39.3)	0.0	0.0	(39.3)	(1.2)	0.0	0.0	0.0	0.0	0.0	(40.5)
Apportioned Income	(2,076.3)	0.0	0.0	(2,076.3)	(33.2)	0.0	0.0	0.1	0.0	0.0	(2,109.4)
Total Income	(2,124.0)	0.0	0.0	(2,124.0)	(34.4)	0.0	0.0	0.1	0.0	0.0	(2,158.3)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10B CORPORATE SERVICES											
Staff Costs	1,071.8	0.0	0.0	1,071.8	21.4	0.0	0.0	(125.2)	0.0	22.3	990.3
Supplies and Services	62.3	0.0	0.0	62.3	1.2	0.0	0.0	(5.0)	0.0	(10.8)	47.7
Transport Costs	5.6	0.0	0.0	5.6	0.0	0.0	0.0	(1.3)	0.0	(0.5)	3.8
Administration Costs	25.4	0.0	0.0	25.4	0.2	0.0	0.0	(0.1)	0.0	(0.4)	25.1
Apportioned Costs	219.2	0.0	0.0	219.2	4.4	0.0	0.0	0.0	0.0	0.0	223.6
Third Party Payments	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Total Expenditure	1,385.3	0.0	0.0	1,385.3	27.2	0.0	0.0	(131.6)	0.0	10.6	1,291.5
Apportioned Income	(1,379.6)	0.0	0.0	(1,379.6)	(27.0)	0.0	0.0	131.6	0.0	(10.6)	(1,285.6)
Total Income	(1,385.3)	0.0	0.0	(1,385.3)	(27.2)	0.0	0.0	131.6	0.0	(10.6)	(1,291.5)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

2022

CENTRAL ADMINISTRATION	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
10C FINANCE											
Staff Costs	1,536.0	0.0	0.0	1,536.0	30.6	0.0	0.0	0.0	0.0	(15.2)	1,551.4
Property Costs	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Supplies and Services	219.2	0.0	0.0	219.2	4.6	0.0	0.0	0.0	0.0	13.8	237.6
Transport Costs	8.1	0.0	0.0	8.1	0.0	0.0	0.0	(0.2)	0.0	(0.1)	7.8
Administration Costs	59.9	0.0	0.0	59.9	0.5	0.0	0.0	0.0	0.0	7.3	67.7
Apportioned Costs	150.6	0.0	0.0	150.6	3.0	0.0	0.0	0.0	0.0	0.0	153.6
Third Party Payments	8.1	0.0	0.0	8.1	0.0	0.0	0.0	0.0	0.0	0.0	8.1
Total Expenditure	1,982.0	0.0	0.0	1,982.0	38.7	0.0	0.0	(0.2)	0.0	5.8	2,026.3
Other Grants & Reimbursements	(35.0)	0.0	0.0	(35.0)	0.0	0.0	0.0	0.0	0.0	0.0	(35.0)
Fees & Charges	(6.2)	0.0	0.0	(6.2)	(0.2)	0.0	0.0	0.0	0.0	0.0	(6.4)
Apportioned Income	(1,940.8)	0.0	0.0	(1,940.8)	(38.5)	0.0	0.0	0.2	0.0	(5.8)	(1,984.9)
Total Income	(1,982.0)	0.0	0.0	(1,982.0)	(38.7)	0.0	0.0	0.2	0.0	(5.8)	(2,026.3)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10D DEVELOPMENT & INFRASTRUCTURE											
Staff Costs	2,180.2	0.0	0.0	2,180.2	43.6	0.0	0.0	0.0	0.0	13.9	2,237.7
Supplies and Services	91.6	0.0	0.0	91.6	1.9	0.0	0.0	(9.0)	0.0	(13.9)	70.6
Transport Costs	27.0	0.0	0.0	27.0	0.2	0.0	0.0	(3.6)	0.0	0.0	23.6
Administration Costs	31.2	0.0	0.0	31.2	0.3	0.0	0.0	(0.3)	0.0	0.0	31.2
Apportioned Costs	171.2	0.0	0.0	171.2	3.4	0.0	0.0	0.0	0.0	0.0	174.6
Third Party Payments	2.6	0.0	0.0	2.6	0.0	0.0	0.0	0.0	0.0	0.0	2.6
Miscellaneous Expenditure	0.7	0.0	0.0	0.7	0.0	0.0	0.0	0.0	0.0	0.0	0.7
Total Expenditure	2,504.5	0.0	0.0	2,504.5	49.4	0.0	0.0	(12.9)	0.0	0.0	2,541.0
Fees & Charges	(8.1)	0.0	0.0	(8.1)	(0.2)	0.0	0.0	0.0	0.0	0.0	(8.3)
Apportioned Income	(2,496.3)	0.0	0.0	(2,496.3)	(49.2)	0.0	0.0	12.9	0.0	0.0	(2,532.6)
Miscellaneous Income	(0.1)	0.0	0.0	(0.1)	0.0	0.0	0.0	0.0	0.0	0.0	(0.1)
Total Income	(2,504.5)	0.0	0.0	(2,504.5)	(49.4)	0.0	0.0	12.9	0.0	0.0	(2,541.0)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

2023

CENTRAL ADMINISTRATION	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
10F I.T AND FACILITIES											
Staff Costs	1,346.5	0.0	0.0	1,346.5	27.0	0.0	0.0	0.0	0.0	(9.7)	1,363.8
Property Costs	7.9	0.0	0.0	7.9	0.1	0.0	0.0	0.0	0.0	0.0	8.0
Supplies and Services	430.6	0.0	0.0	430.6	8.6	0.0	0.0	0.0	0.0	(0.8)	438.4
Transport Costs	10.1	0.0	0.0	10.1	0.0	0.0	0.0	(2.6)	0.0	(0.1)	7.4
Administration Costs	24.6	0.0	0.0	24.6	0.1	0.0	0.0	(0.1)	0.0	0.0	24.6
Apportioned Costs	230.1	0.0	0.0	230.1	4.6	0.0	0.0	0.0	0.0	0.0	234.7
Third Party Payments	36.5	0.0	0.0	36.5	0.3	0.0	0.0	0.0	0.0	0.0	36.8
Total Expenditure	2,086.3	0.0	0.0	2,086.3	40.7	0.0	0.0	(2.7)	0.0	(10.6)	2,113.7
Fees & Charges	(19.0)	0.0	0.0	(19.0)	(0.6)	0.0	0.0	0.0	0.0	0.0	(19.6)
Apportioned Income	(2,080.5)	0.0	0.0	(2,080.5)	(40.1)	0.0	0.0	2.7	0.0	10.6	(2,107.3)
Total Income	(2,099.5)	0.0	0.0	(2,099.5)	(40.7)	0.0	0.0	2.7	0.0	10.6	(2,126.9)
Net Expenditure	(13.2)	0.0	0.0	(13.2)	0.0	0.0	0.0	0.0	0.0	0.0	(13.2)
10I LEGAL SERVICES											
Staff Costs	492.0	0.0	0.0	492.0	9.8	0.0	0.0	0.0	0.0	1.3	503.1
Supplies and Services	27.5	0.0	0.0	27.5	0.6	0.0	0.0	0.0	0.0	(1.3)	26.8
Transport Costs	5.4	0.0	0.0	5.4	0.1	0.0	0.0	(0.9)	0.0	0.0	4.6
Administration Costs	12.9	0.0	0.0	12.9	0.1	0.0	0.0	(0.1)	0.0	0.0	12.9
Apportioned Costs	194.0	0.0	0.0	194.0	3.9	0.0	0.0	0.0	0.0	0.0	197.9
Third Party Payments	1.6	0.0	0.0	1.6	0.0	0.0	0.0	0.0	0.0	0.0	1.6
Total Expenditure	733.4	0.0	0.0	733.4	14.5	0.0	0.0	(1.0)	0.0	0.0	746.9
Fees & Charges	(14.0)	0.0	0.0	(14.0)	(0.4)	0.0	0.0	0.0	0.0	0.0	(14.4)
Apportioned Income	(719.4)	0.0	0.0	(719.4)	(14.1)	0.0	0.0	1.0	0.0	0.0	(732.5)
Total Income	(733.4)	0.0	0.0	(733.4)	(14.5)	0.0	0.0	1.0	0.0	0.0	(746.9)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

2024

CENTRAL ADMINISTRATION	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
10K APPORTIONMENT CONTROL A/C											
Apportioned Costs	(1,048.6)	0.0	0.0	(1,048.6)	(21.0)	0.0	0.0	0.0	0.0	0.0	(1,069.6)
Total Expenditure	(1,048.6)	0.0	0.0	(1,048.6)	(21.0)	0.0	0.0	0.0	0.0	0.0	(1,069.6)
Apportioned Income	1,048.6	0.0	0.0	1,048.6	21.0	0.0	0.0	0.0	0.0	0.0	1,069.6
Total Income	1,048.6	0.0	0.0	1,048.6	21.0	0.0	0.0	0.0	0.0	0.0	1,069.6
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
100 CLEANING HOLDING A/C											
Staff Costs	1,462.8	0.0	0.0	1,462.8	29.2	0.0	0.0	0.0	0.0	129.6	1,621.6
Supplies and Services	179.8	0.0	0.0	179.8	3.5	0.0	0.0	0.0	0.0	0.0	183.3
Transport Costs	13.2	0.0	0.0	13.2	0.1	0.0	0.0	0.0	0.0	0.0	13.3
Administration Costs	17.8	0.0	0.0	17.8	0.2	0.0	0.0	0.0	0.0	0.0	18.0
Apportioned Costs	73.5	0.0	0.0	73.5	1.5	0.0	0.0	0.0	0.0	0.0	75.0
Third Party Payments	36.3	0.0	0.0	36.3	0.3	0.0	0.0	0.0	0.0	0.0	36.6
Total Expenditure	1,783.4	0.0	0.0	1,783.4	34.8	0.0	0.0	0.0	0.0	129.6	1,947.8
Other Grants & Reimbursements	(1,744.4)	0.0	0.0	(1,744.4)	(33.6)	0.0	0.0	0.0	0.0	(129.6)	(1,907.6)
Fees & Charges	(39.0)	0.0	0.0	(39.0)	(1.2)	0.0	0.0	0.0	0.0	0.0	(40.2)
Total Income	(1,783.4)	0.0	0.0	(1,783.4)	(34.8)	0.0	0.0	0.0	0.0	(129.6)	(1,947.8)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10U MOVEMENT IN RESERVES											
Miscellaneous Expenditure	13.2	0.0	0.0	13.2	0.0	0.0	0.0	0.0	0.0	0.0	13.2
Total Expenditure	13.2	0.0	0.0	13.2	0.0	0.0	0.0	0.0	0.0	0.0	13.2
Net Expenditure	13.2	0.0	0.0	13.2	0.0	0.0	0.0	0.0	0.0	0.0	13.2

2025

CENTRAL ADMINISTRATION	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
SERVICE AREA SUMMARY											
Staff Costs	9,302.2	0.0	0.0	9,302.2	185.9	0.0	0.0	(125.2)	0.0	144.9	9,507.8
Property Costs	764.9	0.0	0.0	764.9	7.7	0.0	0.0	0.0	0.0	(0.8)	771.8
Supplies and Services	1,038.3	0.0	0.0	1,038.3	20.9	0.0	0.0	(14.0)	0.0	(13.6)	1,031.6
Transport Costs	77.6	0.0	0.0	77.6	0.4	0.0	0.0	(8.7)	0.0	(0.7)	68.6
Administration Costs	204.7	0.0	0.0	204.7	1.7	0.0	0.0	(0.6)	0.0	5.6	211.4
Third Party Payments	88.4	0.0	0.0	88.4	0.6	0.0	0.0	0.0	0.0	0.0	89.0
Miscellaneous Expenditure	13.9	0.0	0.0	13.9	0.0	0.0	0.0	0.0	0.0	0.0	13.9
Total Expenditure	11,563.5	0.0	0.0	11,563.5	218.7	0.0	0.0	(148.5)	0.0	135.4	11,769.1
Other Grants & Reimbursements	(1,779.4)	0.0	0.0	(1,779.4)	(33.6)	0.0	0.0	0.0	0.0	(129.6)	(1,942.6)
Rents & Lettings	(8.2)	0.0	0.0	(8.2)	0.0	0.0	0.0	0.0	0.0	0.0	(8.2)
Sales	(0.2)	0.0	0.0	(0.2)	0.0	0.0	0.0	0.0	0.0	0.0	(0.2)
Fees & Charges	(131.3)	0.0	0.0	(131.3)	(4.0)	0.0	0.0	0.0	0.0	0.0	(135.3)
Apportioned Income	(9,644.3)	0.0	0.0	(9,644.3)	(181.1)	0.0	0.0	148.5	0.0	(5.8)	(9,682.7)
Miscellaneous Income	(0.1)	0.0	0.0	(0.1)	0.0	0.0	0.0	0.0	0.0	0.0	(0.1)
Total Income	(11,563.5)	0.0	0.0	(11,563.5)	(218.7)	0.0	0.0	148.5	0.0	(135.4)	(11,769.1)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

2026

EDUCATION	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
11AC SENIOR SECONDARY SCHOOLS											
Staff Costs	8,476.1	10.0	0.0	8,486.1	169.8	0.0	0.0	(46.0)	0.0	39.4	8,649.3
Property Costs	1,869.8	0.0	0.0	1,869.8	18.6	0.0	0.0	0.0	0.0	2.6	1,891.0
Supplies and Services	97.4	0.0	0.0	97.4	0.7	0.0	0.0	0.0	2.8	(16.1)	84.8
Transport Costs	45.6	0.0	0.0	45.6	0.5	0.0	0.0	(0.1)	0.0	0.0	46.0
Administration Costs	45.9	0.0	0.0	45.9	0.5	0.0	0.0	(0.3)	0.0	0.0	46.1
Apportioned Costs	28.0	0.0	0.0	28.0	0.6	0.0	0.0	0.0	0.0	0.0	28.6
Third Party Payments	110.5	0.0	0.0	110.5	1.1	0.0	0.0	0.0	0.0	0.0	111.6
Total Expenditure	10,673.3	10.0	0.0	10,683.3	191.8	0.0	0.0	(46.4)	2.8	25.9	10,857.4
Rents & Lettings	(15.3)	0.0	0.0	(15.3)	0.0	0.0	0.0	0.0	0.0	0.0	(15.3)
Sales	(1.4)	0.0	0.0	(1.4)	0.0	0.0	0.0	0.0	0.0	0.0	(1.4)
Fees & Charges	(0.7)	0.0	0.0	(0.7)	0.0	0.0	0.0	0.0	0.0	0.0	(0.7)
Miscellaneous Income	(1.1)	0.0	0.0	(1.1)	0.0	0.0	0.0	0.0	0.0	0.0	(1.1)
Total Income	(18.5)	0.0	0.0	(18.5)	0.0	0.0	0.0	0.0	0.0	0.0	(18.5)
Net Expenditure	10,654.8	10.0	0.0	10,664.8	191.8	0.0	0.0	(46.4)	2.8	25.9	10,838.9
12AF JUNIOR SECONDARY SCHOOLS											
Staff Costs	2,247.9	0.0	0.0	2,247.9	44.7	0.0	0.0	0.0	0.0	(22.0)	2,270.6
Property Costs	554.0	0.0	0.0	554.0	5.4	0.0	0.0	0.0	0.0	0.0	559.4
Supplies and Services	50.2	0.0	0.0	50.2	0.3	0.0	0.0	0.0	1.5	0.0	52.0
Transport Costs	107.8	0.0	0.0	107.8	1.0	0.0	0.0	(7.8)	0.0	0.0	101.0
Administration Costs	22.9	0.0	0.0	22.9	0.0	0.0	0.0	(1.9)	0.0	0.0	21.0
Third Party Payments	3.5	0.0	0.0	3.5	0.0	0.0	0.0	0.0	0.0	0.0	3.5
Total Expenditure	2,986.3	0.0	0.0	2,986.3	51.4	0.0	0.0	(9.7)	1.5	(22.0)	3,007.5
Rents & Lettings	(10.8)	0.0	0.0	(10.8)	0.0	0.0	0.0	0.0	0.0	0.0	(10.8)
Sales	(0.7)	0.0	0.0	(0.7)	0.0	0.0	0.0	0.0	0.0	0.0	(0.7)
Total Income	(11.5)	0.0	0.0	(11.5)	0.0	0.0	0.0	0.0	0.0	0.0	(11.5)
Net Expenditure	2,974.8	0.0	0.0	2,974.8	51.4	0.0	0.0	(9.7)	1.5	(22.0)	2,996.0

2027

EDUCATION	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
13AW PRIMARY SCHOOLS											
Staff Costs	8,659.1	(10.0)	0.0	8,649.1	172.7	0.0	77.9	(55.0)	0.0	15.3	8,860.0
Property Costs	1,857.1	0.0	0.0	1,857.1	18.0	0.0	72.1	0.0	0.0	1.7	1,948.9
Supplies and Services	227.4	0.0	0.0	227.4	1.5	0.0	0.0	0.0	5.9	0.0	234.8
Transport Costs	47.6	0.0	0.0	47.6	0.3	0.0	0.0	0.0	0.0	0.0	47.9
Administration Costs	62.6	0.0	0.0	62.6	0.2	0.0	0.0	(1.8)	0.0	0.0	61.0
Apportioned Costs	6.2	0.0	0.0	6.2	0.1	0.0	0.0	0.0	0.0	0.0	6.3
Third Party Payments	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Total Expenditure	10,861.0	(10.0)	0.0	10,851.0	192.8	0.0	150.0	(56.8)	5.9	17.0	11,159.9
Other Grants & Reimbursements	(2.2)	0.0	0.0	(2.2)	0.0	0.0	0.0	0.0	0.0	0.0	(2.2)
Rents & Lettings	(29.2)	0.0	0.0	(29.2)	0.0	0.0	0.0	0.0	0.0	0.0	(29.2)
Sales	(0.6)	0.0	0.0	(0.6)	0.0	0.0	0.0	0.0	0.0	0.0	(0.6)
Fees & Charges	(1.9)	0.0	0.0	(1.9)	0.0	0.0	0.0	0.0	0.0	0.0	(1.9)
Total Income	(33.9)	0.0	0.0	(33.9)	0.0	0.0	0.0	0.0	0.0	0.0	(33.9)
Net Expenditure	10,827.1	(10.0)	0.0	10,817.1	192.8	0.0	150.0	(56.8)	5.9	17.0	11,126.0
14A Early Learning and Childcare											
Staff Costs	3,530.6	0.0	0.0	3,530.6	70.5	0.0	0.0	0.0	231.0	555.4	4,387.5
Property Costs	18.0	0.0	0.0	18.0	0.2	0.0	0.0	0.0	0.0	0.0	18.2
Supplies and Services	34.9	0.0	0.0	34.9	0.5	0.0	0.0	0.0	0.0	0.0	35.4
Transport Costs	10.4	0.0	0.0	10.4	0.1	0.0	0.0	0.0	0.0	0.0	10.5
Administration Costs	15.7	0.0	0.0	15.7	0.1	0.0	0.0	(0.5)	0.0	0.0	15.3
Transfer Payments	116.9	0.0	0.0	116.9	1.1	0.0	0.0	0.0	0.0	0.0	118.0
Total Expenditure	3,726.5	0.0	0.0	3,726.5	72.5	0.0	0.0	(0.5)	231.0	555.4	4,584.9
Fees & Charges	(3.0)	0.0	0.0	(3.0)	0.0	0.0	0.0	0.0	0.0	(555.4)	(558.4)
Total Income	(3.0)	0.0	0.0	(3.0)	0.0	0.0	0.0	0.0	0.0	(555.4)	(558.4)
Net Expenditure	3,723.5	0.0	0.0	3,723.5	72.5	0.0	0.0	(0.5)	231.0	0.0	4,026.5

2028

EDUCATION	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
14FI ADDITIONAL SUPPORT NEEDS											
Staff Costs	793.6	0.0	0.0	793.6	15.9	0.0	0.0	0.0	0.0	(8.3)	801.2
Property Costs	0.4	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.4
Supplies and Services	7.0	0.0	0.0	7.0	0.1	0.0	0.0	0.0	0.0	0.0	7.1
Transport Costs	31.5	0.0	0.0	31.5	0.3	0.0	0.0	(7.5)	0.0	0.0	24.3
Administration Costs	68.8	0.0	0.0	68.8	0.6	0.0	0.0	(0.3)	0.0	(5.5)	63.6
Third Party Payments	254.3	0.0	0.0	254.3	2.5	0.0	0.0	0.0	0.0	0.0	256.8
Total Expenditure	1,155.6	0.0	0.0	1,155.6	19.4	0.0	0.0	(7.8)	0.0	(13.8)	1,153.4
Net Expenditure	1,155.6	0.0	0.0	1,155.6	19.4	0.0	0.0	(7.8)	0.0	(13.8)	1,153.4
14J PAPDALE HALLS OF RESIDENCE											
Staff Costs	561.5	0.0	0.0	561.5	11.2	0.0	0.0	0.0	0.0	1.2	573.9
Supplies and Services	36.5	0.0	0.0	36.5	0.7	0.0	0.0	0.0	0.0	0.0	37.2
Transport Costs	12.0	0.0	0.0	12.0	0.1	0.0	0.0	0.0	0.0	0.0	12.1
Administration Costs	11.3	0.0	0.0	11.3	0.1	0.0	0.0	0.0	0.0	0.0	11.4
Apportioned Costs	12.5	0.0	0.0	12.5	0.3	0.0	0.0	0.0	0.0	0.0	12.8
Miscellaneous Expenditure	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Total Expenditure	787.2	0.0	0.0	787.2	14.0	0.0	0.0	0.0	0.0	2.3	803.5
Rents & Lettings	(0.1)	0.0	0.0	(0.1)	0.0	0.0	0.0	0.0	0.0	0.0	(0.1)
Sales	(0.1)	0.0	0.0	(0.1)	0.0	0.0	0.0	0.0	0.0	0.0	(0.1)
Fees & Charges	(28.6)	0.0	0.0	(28.6)	(0.8)	0.0	0.0	0.0	0.0	0.0	(29.4)
Total Income	(28.8)	0.0	0.0	(28.8)	(0.8)	0.0	0.0	0.0	0.0	0.0	(29.6)
Net Expenditure	758.4	0.0	0.0	758.4	13.2	0.0	0.0	0.0	0.0	2.3	773.9

2029

EDUCATION		2020/21				2021/22						
		Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
			One-Off £000	Other £000			One-Off £000	Baseline £000				
14N	QUALITY DEVELOPMENT											
	Staff Costs	107.1	0.0	0.0	107.1	2.1	0.0	0.0	0.0	0.0	(47.6)	61.6
	Supplies and Services	31.5	0.0	0.0	31.5	0.5	0.0	0.0	0.0	0.0	0.0	32.0
	Transport Costs	7.2	0.0	0.0	7.2	0.0	0.0	0.0	0.0	0.0	0.0	7.2
	Administration Costs	72.9	0.0	0.0	72.9	0.6	0.0	0.0	(3.4)	0.0	0.0	70.1
	Transfer Payments	3.6	0.0	0.0	3.6	(1.0)	0.0	0.0	0.0	0.0	0.0	2.6
	Total Expenditure	222.3	0.0	0.0	222.3	2.2	0.0	0.0	(3.4)	0.0	(47.6)	173.5
	Government Grants	(85.0)	0.0	0.0	(85.0)	0.0	0.0	0.0	0.0	0.0	33.9	(51.1)
	Other Grants & Reimbursements	(61.0)	0.0	0.0	(61.0)	0.0	0.0	0.0	0.0	0.0	0.0	(61.0)
	Fees & Charges	(5.9)	0.0	0.0	(5.9)	0.0	0.0	0.0	0.0	0.0	0.0	(5.9)
	Total Income	(151.9)	0.0	0.0	(151.9)	0.0	0.0	0.0	0.0	0.0	33.9	(118.0)
	Net Expenditure	70.4	0.0	0.0	70.4	2.2	0.0	0.0	(3.4)	0.0	(13.7)	55.5
15A	ADMINISTRATION											
	Staff Costs	791.0	0.0	0.0	791.0	15.8	0.0	0.0	0.0	0.0	(0.4)	806.4
	Property Costs	26.1	0.0	0.0	26.1	0.2	0.0	0.0	0.0	0.0	0.0	26.3
	Supplies and Services	36.9	0.0	0.0	36.9	0.8	0.0	0.0	0.0	0.0	0.0	37.7
	Transport Costs	3.0	0.0	0.0	3.0	0.0	0.0	0.0	0.0	0.0	0.0	3.0
	Administration Costs	32.0	0.0	0.0	32.0	0.3	0.0	0.0	(0.4)	0.0	0.0	31.9
	Apportioned Costs	823.5	0.0	0.0	823.5	16.5	0.0	0.0	0.0	0.0	0.0	840.0
	Third Party Payments	14.9	0.0	0.0	14.9	0.1	0.0	0.0	0.0	0.0	0.0	15.0
	Total Expenditure	1,727.4	0.0	0.0	1,727.4	33.7	0.0	0.0	(0.4)	0.0	(0.4)	1,760.3
	Government Grants	(2,281.4)	0.0	0.0	(2,281.4)	0.0	0.0	0.0	0.0	(241.2)	0.0	(2,522.6)
	Rents & Lettings	(1.1)	0.0	0.0	(1.1)	0.0	0.0	0.0	0.0	0.0	0.0	(1.1)
	Fees & Charges	(3.6)	0.0	0.0	(3.6)	(0.1)	0.0	0.0	0.0	0.0	0.0	(3.7)
	Total Income	(2,286.1)	0.0	0.0	(2,286.1)	(0.1)	0.0	0.0	0.0	(241.2)	0.0	(2,527.4)
	Net Expenditure	(558.7)	0.0	0.0	(558.7)	33.6	0.0	0.0	(0.4)	(241.2)	(0.4)	(767.1)

2030

EDUCATION	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
15B ASSISTANCE FOR STUDENTS											
Staff Costs	23.6	0.0	0.0	23.6	0.5	0.0	0.0	0.0	0.0	0.4	24.5
Transport Costs	0.2	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.2
Administration Costs	1.3	0.0	0.0	1.3	0.0	0.0	0.0	0.0	0.0	0.0	1.3
Transfer Payments	328.2	0.0	0.0	328.2	3.3	0.0	0.0	(8.0)	0.0	0.0	323.5
Miscellaneous Expenditure	6.9	0.0	0.0	6.9	0.1	0.0	0.0	0.0	0.0	0.0	7.0
Total Expenditure	360.2	0.0	0.0	360.2	3.9	0.0	0.0	(8.0)	0.0	0.4	356.5
Government Grants	(155.7)	0.0	0.0	(155.7)	(1.9)	0.0	0.0	0.0	0.0	0.0	(157.6)
Total Income	(155.7)	0.0	0.0	(155.7)	(1.9)	0.0	0.0	0.0	0.0	0.0	(157.6)
Net Expenditure	204.5	0.0	0.0	204.5	2.0	0.0	0.0	(8.0)	0.0	0.4	198.9
15C COMMUNITY LEARNING AND DEVELOPMENT											
Staff Costs	337.5	0.0	0.0	337.5	6.8	0.0	0.0	0.0	0.0	(0.3)	344.0
Property Costs	5.7	0.0	0.0	5.7	0.0	0.0	0.0	0.0	0.0	0.0	5.7
Supplies and Services	4.8	0.0	0.0	4.8	0.0	0.0	0.0	0.0	0.0	0.0	4.8
Transport Costs	2.4	0.0	0.0	2.4	0.0	0.0	0.0	0.0	0.0	0.0	2.4
Administration Costs	7.4	0.0	0.0	7.4	0.0	0.0	0.0	(0.2)	0.0	0.0	7.2
Third Party Payments	32.2	0.0	0.0	32.2	0.3	0.0	0.0	0.0	0.0	0.0	32.5
Total Expenditure	390.0	0.0	0.0	390.0	7.1	0.0	0.0	(0.2)	0.0	(0.3)	396.6
Fees & Charges	(65.4)	0.0	0.0	(65.4)	(2.0)	0.0	0.0	0.0	0.0	0.0	(67.4)
Total Income	(65.4)	0.0	0.0	(65.4)	(2.0)	0.0	0.0	0.0	0.0	0.0	(67.4)
Net Expenditure	324.6	0.0	0.0	324.6	5.1	0.0	0.0	(0.2)	0.0	(0.3)	329.2

2031

EDUCATION		2020/21				2021/22						
		Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
			One-Off £000	Other £000			One-Off £000	Baseline £000				
15DE	SCHOOL MEALS											
	Staff Costs	1,071.6	0.0	0.0	1,071.6	21.4	0.0	0.0	0.0	0.0	(8.6)	1,084.4
	Property Costs	58.8	0.0	0.0	58.8	0.1	0.0	0.0	0.0	0.0	0.0	58.9
	Supplies and Services	695.0	0.0	0.0	695.0	14.1	0.0	0.0	0.0	0.0	0.0	709.1
	Transport Costs	11.5	0.0	0.0	11.5	0.1	0.0	0.0	(0.9)	0.0	0.0	10.7
	Administration Costs	5.4	0.0	0.0	5.4	0.0	0.0	0.0	0.0	0.0	0.0	5.4
	Apportioned Costs	34.7	0.0	0.0	34.7	0.7	0.0	0.0	0.0	0.0	0.0	35.4
	Third Party Payments	5.3	0.0	0.0	5.3	0.0	0.0	0.0	0.0	0.0	0.0	5.3
	Miscellaneous Expenditure	1.1	0.0	0.0	1.1	0.0	0.0	0.0	0.0	0.0	0.0	1.1
	Total Expenditure	1,883.4	0.0	0.0	1,883.4	36.4	0.0	0.0	(0.9)	0.0	(8.6)	1,910.3
	Sales	(643.2)	0.0	0.0	(643.2)	0.0	0.0	0.0	0.0	0.0	8.6	(634.6)
	Miscellaneous Income	(46.4)	0.0	0.0	(46.4)	(1.2)	0.0	0.0	0.0	0.0	0.0	(47.6)
	Total Income	(689.6)	0.0	0.0	(689.6)	(1.2)	0.0	0.0	0.0	0.0	8.6	(682.2)
	Net Expenditure	1,193.8	0.0	0.0	1,193.8	35.2	0.0	0.0	(0.9)	0.0	0.0	1,228.1
15F	SCHOOL TRANSPORT											
	Staff Costs	1.3	0.0	0.0	1.3	0.0	0.0	0.0	0.0	0.0	0.0	1.3
	Supplies and Services	0.9	0.0	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.9
	Transport Costs	2,436.7	0.0	0.0	2,436.7	24.4	0.0	1,467.5	0.0	0.0	0.0	3,928.6
	Total Expenditure	2,438.9	0.0	0.0	2,438.9	24.4	0.0	1,467.5	0.0	0.0	0.0	3,930.8
	Net Expenditure	2,438.9	0.0	0.0	2,438.9	24.4	0.0	1,467.5	0.0	0.0	0.0	3,930.8
15G	SCHOOL CROSSING PATROL											
	Staff Costs	50.3	0.0	0.0	50.3	1.0	0.0	0.0	0.0	0.0	(1.0)	50.3
	Supplies and Services	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
	Transport Costs	0.3	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.3
	Administration Costs	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
	Total Expenditure	52.1	0.0	0.0	52.1	1.0	0.0	0.0	0.0	0.0	(1.0)	52.1
	Net Expenditure	52.1	0.0	0.0	52.1	1.0	0.0	0.0	0.0	0.0	(1.0)	52.1

2032

EDUCATION	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
16A PARENT COUNCILS											
Transport Costs	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Administration Costs	2.4	0.0	0.0	2.4	0.0	0.0	0.0	0.0	0.0	0.0	2.4
Transfer Payments	5.7	0.0	0.0	5.7	0.1	0.0	0.0	0.0	0.0	0.0	5.8
Total Expenditure	8.6	0.0	0.0	8.6	0.1	0.0	0.0	0.0	0.0	0.0	8.7
Net Expenditure	8.6	0.0	0.0	8.6	0.1	0.0	0.0	0.0	0.0	0.0	8.7
SERVICE AREA SUMMARY											
Staff Costs	26,651.2	0.0	0.0	26,651.2	532.4	0.0	77.9	(101.0)	231.0	523.5	27,915.0
Property Costs	4,542.8	0.0	0.0	4,542.8	44.1	0.0	72.1	0.0	0.0	5.4	4,664.4
Supplies and Services	1,223.5	0.0	0.0	1,223.5	19.2	0.0	0.0	0.0	10.2	(16.1)	1,236.8
Transport Costs	2,716.7	0.0	0.0	2,716.7	26.8	0.0	1,467.5	(16.3)	0.0	0.0	4,194.7
Administration Costs	349.1	0.0	0.0	349.1	2.4	0.0	0.0	(8.8)	0.0	(5.5)	337.2
Apportioned Costs	904.9	0.0	0.0	904.9	18.2	0.0	0.0	0.0	0.0	0.0	923.1
Third Party Payments	421.7	0.0	0.0	421.7	4.0	0.0	0.0	0.0	0.0	0.0	425.7
Transfer Payments	454.4	0.0	0.0	454.4	3.5	0.0	0.0	(8.0)	0.0	0.0	449.9
Miscellaneous Expenditure	8.5	0.0	0.0	8.5	0.1	0.0	0.0	0.0	0.0	0.0	8.6
Total Expenditure	37,272.8	0.0	0.0	37,272.8	650.7	0.0	1,617.5	(134.1)	241.2	507.3	40,155.4
Government Grants	(2,522.1)	0.0	0.0	(2,522.1)	(1.9)	0.0	0.0	0.0	(241.2)	33.9	(2,731.3)
Other Grants & Reimbursements	(63.2)	0.0	0.0	(63.2)	0.0	0.0	0.0	0.0	0.0	0.0	(63.2)
Rents & Lettings	(56.5)	0.0	0.0	(56.5)	0.0	0.0	0.0	0.0	0.0	0.0	(56.5)
Sales	(646.0)	0.0	0.0	(646.0)	0.0	0.0	0.0	0.0	0.0	8.6	(637.4)
Fees & Charges	(109.1)	0.0	0.0	(109.1)	(2.9)	0.0	0.0	0.0	0.0	(555.4)	(667.4)
Miscellaneous Income	(47.5)	0.0	0.0	(47.5)	(1.2)	0.0	0.0	0.0	0.0	0.0	(48.7)
Total Income	(3,444.4)	0.0	0.0	(3,444.4)	(6.0)	0.0	0.0	0.0	(241.2)	(512.9)	(4,204.5)
Net Expenditure	33,828.4	0.0	0.0	33,828.4	644.7	0.0	1,617.5	(134.1)	0.0	(5.6)	35,950.9

2033

LEISURE SERVICES	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
17A ADMINISTRATION											
Staff Costs	169.2	0.0	0.0	169.2	3.4	0.0	0.0	0.0	0.0	(0.9)	171.7
Supplies and Services	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.9	1.4
Administration Costs	1.6	0.0	0.0	1.6	0.0	0.0	0.0	(0.1)	0.0	0.0	1.5
Apportioned Costs	195.6	0.0	0.0	195.6	3.9	0.0	0.0	0.0	0.0	0.0	199.5
Third Party Payments	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Transfer Payments	10.9	0.0	0.0	10.9	0.1	0.0	0.0	0.0	0.0	0.0	11.0
Miscellaneous Expenditure	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Total Expenditure	379.3	0.0	0.0	379.3	7.4	0.0	0.0	(0.1)	0.0	0.0	386.6
Net Expenditure	379.3	0.0	0.0	379.3	7.4	0.0	0.0	(0.1)	0.0	0.0	386.6
17C PARKS AND PLAY AREAS											
Staff Costs	31.1	0.0	0.0	31.1	0.6	0.0	0.0	0.0	0.0	0.1	31.8
Property Costs	300.4	0.0	0.0	300.4	2.9	0.0	0.0	0.0	0.0	0.0	303.3
Supplies and Services	11.5	0.0	0.0	11.5	0.2	0.0	0.0	0.0	0.0	(0.1)	11.6
Transport Costs	4.0	0.0	0.0	4.0	0.0	0.0	0.0	0.0	0.0	0.0	4.0
Third Party Payments	6.5	0.0	0.0	6.5	0.1	0.0	0.0	0.0	0.0	0.0	6.6
Total Expenditure	353.5	0.0	0.0	353.5	3.8	0.0	0.0	0.0	0.0	0.0	357.3
Rents & Lettings	(1.0)	0.0	0.0	(1.0)	0.0	0.0	0.0	0.0	0.0	0.0	(1.0)
Fees & Charges	(10.1)	0.0	0.0	(10.1)	(0.3)	0.0	0.0	0.0	0.0	0.0	(10.4)
Total Income	(11.1)	0.0	0.0	(11.1)	(0.3)	0.0	0.0	0.0	0.0	0.0	(11.4)
Net Expenditure	342.4	0.0	0.0	342.4	3.5	0.0	0.0	0.0	0.0	0.0	345.9

2034

LEISURE SERVICES	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
17D HEALTHY LIVING CENTRES											
Staff Costs	75.6	0.0	0.0	75.6	1.6	0.0	0.0	0.0	0.0	(0.6)	76.6
Property Costs	8.8	0.0	0.0	8.8	0.0	0.0	0.0	0.0	0.0	0.3	9.1
Supplies and Services	6.1	0.0	0.0	6.1	0.0	0.0	0.0	0.0	0.0	0.3	6.4
Transport Costs	0.7	0.0	0.0	0.7	0.0	0.0	0.0	0.0	0.0	0.0	0.7
Administration Costs	2.8	0.0	0.0	2.8	0.0	0.0	0.0	(0.1)	0.0	0.0	2.7
Third Party Payments	0.2	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.2
Total Expenditure	94.2	0.0	0.0	94.2	1.6	0.0	0.0	(0.1)	0.0	0.0	95.7
Fees & Charges	(24.9)	0.0	0.0	(24.9)	(0.7)	0.0	0.0	0.0	0.0	0.0	(25.6)
Total Income	(24.9)	0.0	0.0	(24.9)	(0.7)	0.0	0.0	0.0	0.0	0.0	(25.6)
Net Expenditure	69.3	0.0	0.0	69.3	0.9	0.0	0.0	(0.1)	0.0	0.0	70.1
17E TOURISM - CARAVAN SITES											
Staff Costs	20.5	0.0	0.0	20.5	0.4	0.0	0.0	0.0	0.0	2.2	23.1
Property Costs	14.4	0.0	0.0	14.4	0.1	0.0	0.0	0.0	0.0	0.0	14.5
Supplies and Services	3.3	0.0	0.0	3.3	0.1	0.0	0.0	0.0	0.0	0.0	3.4
Administration Costs	0.8	0.0	0.0	0.8	0.0	0.0	0.0	0.0	0.0	0.0	0.8
Third Party Payments	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Total Expenditure	39.1	0.0	0.0	39.1	0.6	0.0	0.0	0.0	0.0	2.2	41.9
Fees & Charges	(52.9)	0.0	0.0	(52.9)	(1.5)	0.0	0.0	0.0	0.0	0.0	(54.4)
Total Income	(52.9)	0.0	0.0	(52.9)	(1.5)	0.0	0.0	0.0	0.0	0.0	(54.4)
Net Expenditure	(13.8)	0.0	0.0	(13.8)	(0.9)	0.0	0.0	0.0	0.0	2.2	(12.5)
17F TOURISM - HOSTELS											
Staff Costs	14.4	0.0	0.0	14.4	0.3	0.0	0.0	0.0	0.0	2.0	16.7
Property Costs	26.5	0.0	0.0	26.5	0.2	0.0	0.0	0.0	0.0	0.0	26.7
Supplies and Services	4.3	0.0	0.0	4.3	0.1	0.0	0.0	0.0	0.0	0.0	4.4
Administration Costs	1.7	0.0	0.0	1.7	0.0	0.0	0.0	0.0	0.0	0.0	1.7
Third Party Payments	1.2	0.0	0.0	1.2	0.0	0.0	0.0	0.0	0.0	0.0	1.2
Total Expenditure	48.1	0.0	0.0	48.1	0.6	0.0	0.0	0.0	0.0	2.0	50.7
Fees & Charges	(49.1)	0.0	0.0	(49.1)	(1.4)	0.0	0.0	0.0	0.0	0.0	(50.5)
Miscellaneous Income	(2.6)	0.0	0.0	(2.6)	(0.1)	0.0	0.0	0.0	0.0	0.0	(2.7)
Total Income	(51.7)	0.0	0.0	(51.7)	(1.5)	0.0	0.0	0.0	0.0	0.0	(53.2)
Net Expenditure	(3.6)	0.0	0.0	(3.6)	(0.9)	0.0	0.0	0.0	0.0	2.0	(2.5)

2035

LEISURE SERVICES	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
17G SPORTS DEVELOPMENT											
Staff Costs	76.2	0.0	0.0	76.2	1.5	0.0	0.0	0.0	0.0	(0.5)	77.2
Supplies and Services	7.4	0.0	0.0	7.4	0.1	0.0	0.0	0.0	0.0	0.0	7.5
Transport Costs	4.1	0.0	0.0	4.1	0.0	0.0	0.0	0.0	0.0	0.0	4.1
Administration Costs	7.5	0.0	0.0	7.5	0.0	0.0	0.0	0.0	0.0	0.0	7.5
Third Party Payments	1.7	0.0	0.0	1.7	0.0	0.0	0.0	0.0	0.0	0.0	1.7
Total Expenditure	96.9	0.0	0.0	96.9	1.6	0.0	0.0	0.0	0.0	(0.5)	98.0
Rents & Lettings	(0.3)	0.0	0.0	(0.3)	0.0	0.0	0.0	0.0	0.0	0.0	(0.3)
Sales	(3.4)	0.0	0.0	(3.4)	(0.1)	0.0	0.0	0.0	0.0	0.0	(3.5)
Fees & Charges	(0.5)	0.0	0.0	(0.5)	0.0	0.0	0.0	0.0	0.0	0.0	(0.5)
Miscellaneous Income	(10.0)	0.0	0.0	(10.0)	(0.3)	0.0	0.0	0.0	0.0	0.0	(10.3)
Total Income	(14.2)	0.0	0.0	(14.2)	(0.4)	0.0	0.0	0.0	0.0	0.0	(14.6)
Net Expenditure	82.7	0.0	0.0	82.7	1.2	0.0	0.0	0.0	0.0	(0.5)	83.4
17J SPORTS FACILITIES											
Staff Costs	127.2	0.0	0.0	127.2	2.5	0.0	0.0	0.0	0.0	(0.4)	129.3
Property Costs	176.1	0.0	0.0	176.1	1.8	0.0	0.0	0.0	0.0	2.4	180.3
Supplies and Services	6.2	0.0	0.0	6.2	0.2	0.0	0.0	0.0	0.0	0.0	6.4
Transport Costs	0.3	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.3
Administration Costs	0.9	0.0	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.9
Apportioned Costs	24.5	0.0	0.0	24.5	0.5	0.0	0.0	0.0	0.0	0.0	25.0
Third Party Payments	785.2	0.0	0.0	785.2	7.8	0.0	0.0	0.0	0.0	0.0	793.0
Total Expenditure	1,120.4	0.0	0.0	1,120.4	12.8	0.0	0.0	0.0	0.0	2.0	1,135.2
Rents & Lettings	(62.5)	0.0	0.0	(62.5)	0.0	0.0	0.0	0.0	0.0	0.0	(62.5)
Sales	(9.6)	0.0	0.0	(9.6)	(0.3)	0.0	0.0	0.0	0.0	0.0	(9.9)
Fees & Charges	(28.6)	0.0	0.0	(28.6)	(0.9)	0.0	0.0	0.0	0.0	0.0	(29.5)
Miscellaneous Income	(2.6)	0.0	0.0	(2.6)	0.0	0.0	0.0	0.0	0.0	0.0	(2.6)
Total Income	(103.3)	0.0	0.0	(103.3)	(1.2)	0.0	0.0	0.0	0.0	0.0	(104.5)
Net Expenditure	1,017.1	0.0	0.0	1,017.1	11.6	0.0	0.0	0.0	0.0	2.0	1,030.7

2036

LEISURE SERVICES	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
17K SWIMMING POOLS											
Staff Costs	184.0	0.0	0.0	184.0	3.5	0.0	0.0	0.0	0.0	(1.6)	185.9
Property Costs	141.7	0.0	0.0	141.7	1.3	0.0	0.0	0.0	0.0	0.0	143.0
Supplies and Services	13.0	0.0	0.0	13.0	0.2	0.0	0.0	0.0	0.0	0.0	13.2
Transport Costs	0.4	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.4
Administration Costs	6.0	0.0	0.0	6.0	0.0	0.0	0.0	0.0	0.0	0.0	6.0
Third Party Payments	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Total Expenditure	346.1	0.0	0.0	346.1	5.0	0.0	0.0	0.0	0.0	(1.6)	349.5
Rents & Lettings	(8.4)	0.0	0.0	(8.4)	0.0	0.0	0.0	0.0	0.0	0.0	(8.4)
Sales	(13.3)	0.0	0.0	(13.3)	(0.4)	0.0	0.0	0.0	0.0	0.0	(13.7)
Fees & Charges	(116.4)	0.0	0.0	(116.4)	(3.5)	0.0	0.0	0.0	0.0	0.0	(119.9)
Total Income	(138.1)	0.0	0.0	(138.1)	(3.9)	0.0	0.0	0.0	0.0	0.0	(142.0)
Net Expenditure	208.0	0.0	0.0	208.0	1.1	0.0	0.0	0.0	0.0	(1.6)	207.5

2037

LEISURE SERVICES	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
17N ACTIVE SCHOOLS											
Staff Costs	203.3	0.0	0.0	203.3	4.1	0.0	0.0	0.0	0.0	1.4	208.8
Supplies and Services	1.4	0.0	0.0	1.4	0.0	0.0	0.0	0.0	0.0	0.0	1.4
Transport Costs	4.7	0.0	0.0	4.7	0.0	0.0	0.0	0.0	0.0	0.0	4.7
Administration Costs	1.3	0.0	0.0	1.3	0.0	0.0	0.0	(0.1)	0.0	0.0	1.2
Apportioned Costs	10.0	0.0	0.0	10.0	0.2	0.0	0.0	0.0	0.0	0.0	10.2
Third Party Payments	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Total Expenditure	221.2	0.0	0.0	221.2	4.3	0.0	0.0	(0.1)	0.0	1.4	226.8
Other Grants & Reimbursements	(128.5)	0.0	0.0	(128.5)	0.0	0.0	0.0	0.0	0.0	0.0	(128.5)
Fees & Charges	(3.7)	0.0	0.0	(3.7)	(0.1)	0.0	0.0	0.0	0.0	0.0	(3.8)
Total Income	(132.2)	0.0	0.0	(132.2)	(0.1)	0.0	0.0	0.0	0.0	0.0	(132.3)
Net Expenditure	89.0	0.0	0.0	89.0	4.2	0.0	0.0	(0.1)	0.0	1.4	94.5
17P COMMUNITY FACILITIES											
Staff Costs	216.6	0.0	0.0	216.6	4.3	0.0	0.0	0.0	0.0	(1.3)	219.6
Property Costs	342.6	0.0	0.0	342.6	3.2	0.0	0.0	0.0	0.0	0.0	345.8
Supplies and Services	119.6	0.0	0.0	119.6	2.4	0.0	0.0	0.0	0.0	0.0	122.0
Administration Costs	9.8	0.0	0.0	9.8	0.1	0.0	0.0	0.0	0.0	0.0	9.9
Third Party Payments	2.0	0.0	0.0	2.0	0.0	0.0	0.0	0.0	0.0	0.0	2.0
Total Expenditure	690.6	0.0	0.0	690.6	10.0	0.0	0.0	0.0	0.0	(1.3)	699.3
Rents & Lettings	(44.6)	0.0	0.0	(44.6)	0.0	0.0	0.0	0.0	0.0	0.0	(44.6)
Sales	(306.3)	0.0	0.0	(306.3)	(9.1)	0.0	0.0	0.0	0.0	0.0	(315.4)
Fees & Charges	(20.0)	0.0	0.0	(20.0)	(0.5)	0.0	0.0	0.0	0.0	0.0	(20.5)
Total Income	(370.9)	0.0	0.0	(370.9)	(9.6)	0.0	0.0	0.0	0.0	0.0	(380.5)
Net Expenditure	319.7	0.0	0.0	319.7	0.4	0.0	0.0	0.0	0.0	(1.3)	318.8

2038

LEISURE SERVICES	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
17S HERITAGE DEVELOPMENT											
Staff Costs	123.9	0.0	0.0	123.9	2.4	0.0	0.0	0.0	0.0	(1.9)	124.4
Supplies and Services	2.2	0.0	0.0	2.2	0.0	0.0	0.0	0.0	0.0	0.0	2.2
Transport Costs	2.2	0.0	0.0	2.2	0.0	0.0	0.0	0.0	0.0	0.0	2.2
Administration Costs	10.3	0.0	0.0	10.3	0.0	0.0	0.0	0.0	0.0	0.0	10.3
Apportioned Costs	15.7	0.0	0.0	15.7	0.3	0.0	0.0	0.0	0.0	0.0	16.0
Third Party Payments	16.3	0.0	0.0	16.3	0.1	0.0	0.0	0.0	0.0	0.0	16.4
Transfer Payments	160.7	0.0	0.0	160.7	1.6	0.0	0.0	0.0	0.0	0.0	162.3
Total Expenditure	331.3	0.0	0.0	331.3	4.4	0.0	0.0	0.0	0.0	(1.9)	333.8
Government Grants	(11.2)	0.0	0.0	(11.2)	0.0	0.0	0.0	0.0	0.0	0.0	(11.2)
Other Grants & Reimbursements	(8.7)	0.0	0.0	(8.7)	0.0	0.0	0.0	0.0	0.0	0.0	(8.7)
Total Income	(19.9)	0.0	0.0	(19.9)	0.0	0.0	0.0	0.0	0.0	0.0	(19.9)
Net Expenditure	311.4	0.0	0.0	311.4	4.4	0.0	0.0	0.0	0.0	(1.9)	313.9
17T MUSEUMS											
Staff Costs	255.1	0.0	0.0	255.1	5.1	0.0	0.0	0.0	0.0	0.4	260.6
Property Costs	95.3	0.0	0.0	95.3	0.8	0.0	0.0	0.0	0.0	0.0	96.1
Supplies and Services	13.8	0.0	0.0	13.8	0.2	0.0	0.0	0.0	0.0	0.0	14.0
Transport Costs	2.1	0.0	0.0	2.1	0.0	0.0	0.0	0.0	0.0	0.0	2.1
Administration Costs	9.5	0.0	0.0	9.5	0.1	0.0	0.0	0.0	0.0	0.0	9.6
Third Party Payments	7.0	0.0	0.0	7.0	0.0	0.0	0.0	0.0	0.0	0.0	7.0
Miscellaneous Expenditure	0.7	0.0	0.0	0.7	0.0	0.0	0.0	0.0	0.0	0.0	0.7
Total Expenditure	383.5	0.0	0.0	383.5	6.2	0.0	0.0	0.0	0.0	0.4	390.1
Rents & Lettings	(2.8)	0.0	0.0	(2.8)	0.0	0.0	0.0	0.0	0.0	0.0	(2.8)
Sales	(73.9)	0.0	0.0	(73.9)	(2.1)	0.0	0.0	0.0	0.0	0.0	(76.0)
Fees & Charges	(6.3)	0.0	0.0	(6.3)	(0.2)	0.0	0.0	0.0	0.0	0.0	(6.5)
Miscellaneous Income	(11.9)	0.0	0.0	(11.9)	(0.3)	0.0	0.0	0.0	0.0	0.0	(12.2)
Total Income	(94.9)	0.0	0.0	(94.9)	(2.6)	0.0	0.0	0.0	0.0	0.0	(97.5)
Net Expenditure	288.6	0.0	0.0	288.6	3.6	0.0	0.0	0.0	0.0	0.4	292.6

LEISURE SERVICES	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
17U ST MAGNUS CATHEDRAL											
Staff Costs	88.7	0.0	0.0	88.7	1.8	0.0	0.0	0.0	0.0	8.8	99.3
Property Costs	107.1	0.0	0.0	107.1	1.1	0.0	0.0	0.0	0.0	0.0	108.2
Supplies and Services	5.5	0.0	0.0	5.5	0.1	0.0	0.0	0.0	0.0	0.0	5.6
Transport Costs	2.0	0.0	0.0	2.0	0.0	0.0	0.0	0.0	0.0	0.0	2.0
Administration Costs	3.6	0.0	0.0	3.6	0.0	0.0	0.0	0.0	0.0	0.0	3.6
Apportioned Costs	3.6	0.0	0.0	3.6	0.1	0.0	0.0	0.0	0.0	0.0	3.7
Third Party Payments	0.3	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.3
Miscellaneous Expenditure	1.1	0.0	0.0	1.1	0.0	0.0	0.0	0.0	0.0	0.0	1.1
Total Expenditure	211.9	0.0	0.0	211.9	3.1	0.0	0.0	0.0	0.0	8.8	223.8
Other Grants & Reimbursements	(20.7)	0.0	0.0	(20.7)	0.0	0.0	0.0	0.0	0.0	(8.8)	(29.5)
Fees & Charges	(11.2)	0.0	0.0	(11.2)	(0.3)	0.0	0.0	0.0	0.0	0.0	(11.5)
Total Income	(31.9)	0.0	0.0	(31.9)	(0.3)	0.0	0.0	0.0	0.0	(8.8)	(41.0)
Net Expenditure	180.0	0.0	0.0	180.0	2.8	0.0	0.0	0.0	0.0	0.0	182.8
17V LIBRARIES											
Staff Costs	499.2	0.0	0.0	499.2	10.0	0.0	0.0	0.0	0.0	(2.6)	506.6
Property Costs	220.7	0.0	0.0	220.7	2.2	0.0	0.0	0.0	0.0	2.3	225.2
Supplies and Services	90.8	0.0	0.0	90.8	1.8	0.0	0.0	0.0	0.0	0.0	92.6
Transport Costs	2.2	0.0	0.0	2.2	0.0	0.0	0.0	0.0	0.0	0.0	2.2
Administration Costs	17.2	0.0	0.0	17.2	0.1	0.0	0.0	0.0	0.0	0.0	17.3
Apportioned Costs	156.7	0.0	0.0	156.7	3.1	0.0	0.0	0.0	0.0	0.0	159.8
Third Party Payments	0.2	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.2
Total Expenditure	987.0	0.0	0.0	987.0	17.2	0.0	0.0	0.0	0.0	(0.3)	1,003.9
Rents & Lettings	(8.9)	0.0	0.0	(8.9)	0.0	0.0	0.0	0.0	0.0	0.0	(8.9)
Sales	(13.4)	0.0	0.0	(13.4)	(0.4)	0.0	0.0	0.0	0.0	0.0	(13.8)
Fees & Charges	(11.5)	0.0	0.0	(11.5)	(0.3)	0.0	0.0	0.0	0.0	0.0	(11.8)
Miscellaneous Income	(2.6)	0.0	0.0	(2.6)	(0.1)	0.0	0.0	0.0	0.0	0.0	(2.7)
Total Income	(36.4)	0.0	0.0	(36.4)	(0.8)	0.0	0.0	0.0	0.0	0.0	(37.2)
Net Expenditure	950.6	0.0	0.0	950.6	16.4	0.0	0.0	0.0	0.0	(0.3)	966.7

2040

LEISURE SERVICES	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
SERVICE AREA SUMMARY											
Staff Costs	2,085.0	0.0	0.0	2,085.0	41.5	0.0	0.0	0.0	0.0	5.1	2,131.6
Property Costs	1,433.6	0.0	0.0	1,433.6	13.6	0.0	0.0	0.0	0.0	5.0	1,452.2
Supplies and Services	285.6	0.0	0.0	285.6	5.4	0.0	0.0	0.0	0.0	1.1	292.1
Transport Costs	22.7	0.0	0.0	22.7	0.0	0.0	0.0	0.0	0.0	0.0	22.7
Administration Costs	73.0	0.0	0.0	73.0	0.3	0.0	0.0	(0.3)	0.0	0.0	73.0
Apportioned Costs	406.1	0.0	0.0	406.1	8.1	0.0	0.0	0.0	0.0	0.0	414.2
Third Party Payments	823.2	0.0	0.0	823.2	8.0	0.0	0.0	0.0	0.0	0.0	831.2
Transfer Payments	171.6	0.0	0.0	171.6	1.7	0.0	0.0	0.0	0.0	0.0	173.3
Miscellaneous Expenditure	2.3	0.0	0.0	2.3	0.0	0.0	0.0	0.0	0.0	0.0	2.3
Total Expenditure	5,303.1	0.0	0.0	5,303.1	78.6	0.0	0.0	(0.3)	0.0	11.2	5,392.6
Government Grants	(11.2)	0.0	0.0	(11.2)	0.0	0.0	0.0	0.0	0.0	0.0	(11.2)
Other Grants & Reimbursements	(157.9)	0.0	0.0	(157.9)	0.0	0.0	0.0	0.0	0.0	(8.8)	(166.7)
Rents & Lettings	(128.5)	0.0	0.0	(128.5)	0.0	0.0	0.0	0.0	0.0	0.0	(128.5)
Sales	(419.9)	0.0	0.0	(419.9)	(12.4)	0.0	0.0	0.0	0.0	0.0	(432.3)
Fees & Charges	(335.2)	0.0	0.0	(335.2)	(9.7)	0.0	0.0	0.0	0.0	0.0	(344.9)
Miscellaneous Income	(29.7)	0.0	0.0	(29.7)	(0.8)	0.0	0.0	0.0	0.0	0.0	(30.5)
Total Income	(1,082.4)	0.0	0.0	(1,082.4)	(22.9)	0.0	0.0	0.0	0.0	(8.8)	(1,114.1)
Net Expenditure	4,220.7	0.0	0.0	4,220.7	55.7	0.0	0.0	(0.3)	0.0	2.4	4,278.5

2041

SOCIAL CARE	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
19A ADMINISTRATION											
Staff Costs	423.4	0.0	0.0	423.4	8.4	0.0	0.0	0.0	0.0	(91.0)	340.8
Property Costs	2.5	0.0	0.0	2.5	0.0	0.0	0.0	0.0	0.0	0.0	2.5
Supplies and Services	92.2	0.0	0.0	92.2	1.9	0.0	0.0	0.0	0.0	2.7	96.8
Transport Costs	18.0	0.0	0.0	18.0	0.2	0.0	0.0	0.0	0.0	0.0	18.2
Administration Costs	43.9	0.0	0.0	43.9	0.4	0.0	0.0	0.0	0.0	(2.7)	41.6
Apportioned Costs	1,087.9	0.0	0.0	1,087.9	21.8	0.0	0.0	0.0	0.0	0.0	1,109.7
Third Party Payments	84.7	0.0	0.0	84.7	0.8	0.0	0.0	0.0	0.0	0.0	85.5
Transfer Payments	441.4	0.0	0.0	441.4	4.4	0.0	0.0	(25.0)	0.0	0.0	420.8
Miscellaneous Expenditure	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Total Expenditure	2,194.5	0.0	0.0	2,194.5	37.9	0.0	0.0	(25.0)	0.0	(91.0)	2,116.4
Government Grants	(16.0)	0.0	0.0	(16.0)	0.0	0.0	0.0	0.0	0.0	0.0	(16.0)
Other Grants & Reimbursements	(73.5)	0.0	0.0	(73.5)	0.0	0.0	0.0	0.0	0.0	0.0	(73.5)
Total Income	(89.5)	0.0	0.0	(89.5)	0.0	0.0	0.0	0.0	0.0	0.0	(89.5)
Net Expenditure	2,105.0	0.0	0.0	2,105.0	37.9	0.0	0.0	(25.0)	0.0	(91.0)	2,026.9
19C CHILDCARE											
Staff Costs	2,099.1	0.0	0.0	2,099.1	42.0	0.0	0.0	0.0	0.0	16.7	2,157.8
Property Costs	59.4	0.0	0.0	59.4	0.5	0.0	0.0	0.0	0.0	0.0	59.9
Supplies and Services	28.2	0.0	0.0	28.2	0.7	0.0	0.0	0.0	0.0	(0.1)	28.8
Transport Costs	61.5	0.0	0.0	61.5	0.5	0.0	0.0	0.0	0.0	0.0	62.0
Administration Costs	38.1	0.0	0.0	38.1	0.3	0.0	0.0	0.0	0.0	0.0	38.4
Apportioned Costs	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Third Party Payments	958.5	0.0	0.0	958.5	9.5	0.0	0.0	0.0	0.0	0.0	968.0
Transfer Payments	350.4	0.0	0.0	350.4	3.4	0.0	0.0	0.0	0.0	0.0	353.8
Miscellaneous Expenditure	26.0	0.0	0.0	26.0	0.3	0.0	0.0	0.0	0.0	0.0	26.3
Total Expenditure	3,622.2	0.0	0.0	3,622.2	57.2	0.0	0.0	0.0	0.0	16.6	3,696.0
Other Grants & Reimbursements	(73.7)	0.0	0.0	(73.7)	0.0	0.0	0.0	0.0	0.0	0.0	(73.7)
Miscellaneous Income	(17.9)	0.0	0.0	(17.9)	(0.5)	0.0	0.0	0.0	0.0	0.0	(18.4)
Total Income	(91.6)	0.0	0.0	(91.6)	(0.5)	0.0	0.0	0.0	0.0	0.0	(92.1)
Net Expenditure	3,530.6	0.0	0.0	3,530.6	56.7	0.0	0.0	0.0	0.0	16.6	3,603.9

2042

SOCIAL CARE	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
19D ELDERLY - RESIDENTIAL											
Staff Costs	6,923.2	0.0	0.0	6,923.2	138.5	0.0	0.0	0.0	0.0	27.8	7,089.5
Property Costs	448.6	0.0	0.0	448.6	4.5	0.0	0.0	0.0	0.0	0.0	453.1
Supplies and Services	321.4	0.0	0.0	321.4	6.5	0.0	0.0	0.0	0.0	0.0	327.9
Transport Costs	18.3	0.0	0.0	18.3	0.1	0.0	0.0	0.0	0.0	0.0	18.4
Administration Costs	28.9	0.0	0.0	28.9	0.2	0.0	0.0	0.0	0.0	0.0	29.1
Third Party Payments	24.5	0.0	0.0	24.5	0.1	0.0	0.0	0.0	0.0	0.0	24.6
Transfer Payments	18.2	0.0	0.0	18.2	0.2	0.0	0.0	0.0	0.0	0.0	18.4
Miscellaneous Expenditure	16.0	0.0	0.0	16.0	0.2	0.0	0.0	0.0	0.0	0.0	16.2
Total Expenditure	7,799.1	0.0	0.0	7,799.1	150.3	0.0	0.0	0.0	0.0	27.8	7,977.2
Other Grants & Reimbursements	(762.3)	0.0	0.0	(762.3)	0.0	0.0	0.0	0.0	0.0	(23.7)	(786.0)
Sales	(88.7)	0.0	0.0	(88.7)	(1.5)	0.0	0.0	0.0	0.0	0.0	(90.2)
Fees & Charges	(2,034.2)	0.0	0.0	(2,034.2)	0.0	0.0	0.0	(69.4)	0.0	0.0	(2,103.6)
Total Income	(2,885.2)	0.0	0.0	(2,885.2)	(1.5)	0.0	0.0	(69.4)	0.0	(23.7)	(2,979.8)
Net Expenditure	4,913.9	0.0	0.0	4,913.9	148.8	0.0	0.0	(69.4)	0.0	4.1	4,997.4
19E ELDERLY - INDEPENDENT SECTOR											
Third Party Payments	370.5	0.0	0.0	370.5	3.7	0.0	0.0	0.0	0.0	0.0	374.2
Total Expenditure	370.5	0.0	0.0	370.5	3.7	0.0	0.0	0.0	0.0	0.0	374.2
Fees & Charges	(29.0)	0.0	0.0	(29.0)	0.0	0.0	0.0	0.0	0.0	0.0	(29.0)
Total Income	(29.0)	0.0	0.0	(29.0)	0.0	0.0	0.0	0.0	0.0	0.0	(29.0)
Net Expenditure	341.5	0.0	0.0	341.5	3.7	0.0	0.0	0.0	0.0	0.0	345.2

2043

SOCIAL CARE	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
19F ELDERLY - DAY CENTRES											
Staff Costs	359.4	0.0	0.0	359.4	7.1	0.0	0.0	0.0	0.0	(7.6)	358.9
Property Costs	20.7	0.0	0.0	20.7	0.2	0.0	0.0	0.0	0.0	0.0	20.9
Supplies and Services	26.9	0.0	0.0	26.9	0.5	0.0	0.0	0.0	0.0	0.0	27.4
Transport Costs	19.7	0.0	0.0	19.7	0.2	0.0	0.0	0.0	0.0	0.0	19.9
Administration Costs	2.3	0.0	0.0	2.3	0.0	0.0	0.0	0.0	0.0	0.0	2.3
Third Party Payments	3.2	0.0	0.0	3.2	0.0	0.0	0.0	0.0	0.0	0.0	3.2
Transfer Payments	87.4	0.0	0.0	87.4	0.9	0.0	0.0	0.0	0.0	0.0	88.3
Total Expenditure	519.6	0.0	0.0	519.6	8.9	0.0	0.0	0.0	0.0	(7.6)	520.9
Other Grants & Reimbursements	(337.2)	0.0	0.0	(337.2)	0.0	0.0	0.0	0.0	0.0	(8.7)	(345.9)
Sales	(21.0)	0.0	0.0	(21.0)	(0.6)	0.0	0.0	0.0	0.0	0.0	(21.6)
Total Income	(358.2)	0.0	0.0	(358.2)	(0.6)	0.0	0.0	0.0	0.0	(8.7)	(367.5)
Net Expenditure	161.4	0.0	0.0	161.4	8.3	0.0	0.0	0.0	0.0	(16.3)	153.4
19G DISABILITY											
Staff Costs	2,948.1	0.0	0.0	2,948.1	59.1	0.0	0.0	0.0	0.0	9.5	3,016.7
Property Costs	111.1	0.0	0.0	111.1	1.0	0.0	0.0	0.0	0.0	0.0	112.1
Supplies and Services	67.0	0.0	0.0	67.0	1.2	0.0	0.0	0.0	0.0	0.0	68.2
Transport Costs	39.7	0.0	0.0	39.7	0.5	0.0	0.0	0.0	0.0	0.0	40.2
Administration Costs	20.8	0.0	0.0	20.8	0.1	0.0	0.0	0.0	0.0	0.0	20.9
Apportioned Costs	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Third Party Payments	2,322.9	0.0	0.0	2,322.9	23.3	0.0	0.0	0.0	0.0	0.0	2,346.2
Transfer Payments	637.0	0.0	0.0	637.0	4.4	0.0	0.0	0.0	0.0	0.0	641.4
Total Expenditure	6,146.7	0.0	0.0	6,146.7	89.6	0.0	0.0	0.0	0.0	9.5	6,245.8
Government Grants	(200.0)	0.0	0.0	(200.0)	0.0	0.0	0.0	0.0	0.0	0.0	(200.0)
Other Grants & Reimbursements	(1,893.9)	0.0	0.0	(1,893.9)	0.0	0.0	0.0	0.0	0.0	(19.0)	(1,912.9)
Sales	(29.7)	0.0	0.0	(29.7)	(0.9)	0.0	0.0	0.0	0.0	0.0	(30.6)
Fees & Charges	(76.1)	0.0	0.0	(76.1)	(2.2)	0.0	0.0	0.0	0.0	0.0	(78.3)
Miscellaneous Income	(0.3)	0.0	0.0	(0.3)	0.0	0.0	0.0	0.0	0.0	0.0	(0.3)
Total Income	(2,200.0)	0.0	0.0	(2,200.0)	(3.1)	0.0	0.0	0.0	0.0	(19.0)	(2,222.1)
Net Expenditure	3,946.7	0.0	0.0	3,946.7	86.5	0.0	0.0	0.0	0.0	(9.5)	4,023.7

2024

SOCIAL CARE	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
19H MENTAL HEALTH											
Staff Costs	227.1	(32.2)	0.0	194.9	3.9	32.8	0.0	0.0	0.0	1.1	232.7
Property Costs	2.1	0.0	0.0	2.1	0.0	0.0	0.0	0.0	0.0	0.0	2.1
Supplies and Services	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Transport Costs	9.0	0.0	0.0	9.0	0.1	0.0	0.0	0.0	0.0	0.0	9.1
Administration Costs	0.9	0.0	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.9
Third Party Payments	82.4	0.0	0.0	82.4	0.8	0.0	0.0	0.0	0.0	0.0	83.2
Total Expenditure	322.5	(32.2)	0.0	290.3	4.8	32.8	0.0	0.0	0.0	1.1	329.0
Other Grants & Reimbursements	(32.2)	32.2	0.0	0.0	0.0	(32.8)	0.0	0.0	0.0	0.0	(32.8)
Total Income	(32.2)	32.2	0.0	0.0	0.0	(32.8)	0.0	0.0	0.0	0.0	(32.8)
Net Expenditure	290.3	0.0	0.0	290.3	4.8	0.0	0.0	0.0	0.0	1.1	296.2
19I OTHER COMMUNITY CARE											
Staff Costs	1,097.5	(92.0)	0.0	1,005.5	20.1	92.6	0.0	0.0	0.0	6.5	1,124.7
Property Costs	15.3	0.0	0.0	15.3	0.2	0.0	0.0	0.0	0.0	0.0	15.5
Supplies and Services	35.3	0.0	0.0	35.3	0.7	0.0	0.0	0.0	0.0	0.0	36.0
Transport Costs	28.2	0.0	0.0	28.2	0.3	0.0	0.0	0.0	0.0	0.0	28.5
Administration Costs	6.4	0.0	0.0	6.4	0.0	0.0	0.0	0.0	0.0	0.0	6.4
Third Party Payments	27.1	0.0	0.0	27.1	0.2	0.0	0.0	0.0	0.0	0.0	27.3
Transfer Payments	0.4	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.4
Miscellaneous Expenditure	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Total Expenditure	1,210.3	(92.0)	0.0	1,118.3	21.5	92.6	0.0	0.0	0.0	6.5	1,238.9
Other Grants & Reimbursements	(222.1)	92.0	0.0	(130.1)	0.0	(92.6)	0.0	0.0	0.0	(3.8)	(226.5)
Total Income	(222.1)	92.0	0.0	(130.1)	0.0	(92.6)	0.0	0.0	0.0	(3.8)	(226.5)
Net Expenditure	988.2	0.0	0.0	988.2	21.5	0.0	0.0	0.0	0.0	2.7	1,012.4

2045

SOCIAL CARE	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
19J OCCUPATION THERAPY											
Staff Costs	259.5	0.0	0.0	259.5	5.2	0.0	0.0	0.0	0.0	(9.7)	255.0
Property Costs	19.5	0.0	0.0	19.5	0.2	0.0	0.0	0.0	0.0	0.0	19.7
Supplies and Services	65.1	0.0	0.0	65.1	1.3	0.0	0.0	0.0	0.0	0.0	66.4
Transport Costs	13.6	0.0	0.0	13.6	0.1	0.0	0.0	0.0	0.0	0.0	13.7
Administration Costs	3.3	0.0	0.0	3.3	0.0	0.0	0.0	0.0	0.0	0.0	3.3
Third Party Payments	0.9	0.0	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.9
Total Expenditure	361.9	0.0	0.0	361.9	6.8	0.0	0.0	0.0	0.0	(9.7)	359.0
Other Grants & Reimbursements	(8.8)	0.0	0.0	(8.8)	0.0	0.0	0.0	0.0	0.0	0.0	(8.8)
Total Income	(8.8)	0.0	0.0	(8.8)	0.0	0.0	0.0	0.0	0.0	0.0	(8.8)
Net Expenditure	353.1	0.0	0.0	353.1	6.8	0.0	0.0	0.0	0.0	(9.7)	350.2
19K HOME CARE											
Staff Costs	3,132.7	0.0	0.0	3,132.7	62.6	0.0	0.0	0.0	0.0	39.5	3,234.8
Property Costs	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Supplies and Services	35.8	0.0	0.0	35.8	0.7	0.0	0.0	0.0	0.0	0.0	36.5
Transport Costs	272.8	0.0	0.0	272.8	2.7	0.0	0.0	0.0	0.0	0.0	275.5
Administration Costs	28.7	0.0	0.0	28.7	0.3	0.0	0.0	0.0	0.0	0.0	29.0
Third Party Payments	9.9	0.0	0.0	9.9	0.1	0.0	0.0	0.0	0.0	0.0	10.0
Transfer Payments	750.2	0.0	0.0	750.2	7.5	0.0	0.0	0.0	0.0	0.0	757.7
Total Expenditure	4,230.6	0.0	0.0	4,230.6	73.9	0.0	0.0	0.0	0.0	39.5	4,344.0
Other Grants & Reimbursements	(618.4)	0.0	0.0	(618.4)	0.0	0.0	0.0	0.0	0.0	(2.4)	(620.8)
Fees & Charges	(67.6)	0.0	0.0	(67.6)	(2.0)	0.0	0.0	0.0	0.0	0.0	(69.6)
Total Income	(686.0)	0.0	0.0	(686.0)	(2.0)	0.0	0.0	0.0	0.0	(2.4)	(690.4)
Net Expenditure	3,544.6	0.0	0.0	3,544.6	71.9	0.0	0.0	0.0	0.0	37.1	3,653.6

2046

SOCIAL CARE	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
19L CRIMINAL JUSTICE											
Staff Costs	292.8	0.0	0.0	292.8	5.9	0.0	0.0	0.0	0.0	3.4	302.1
Property Costs	11.4	0.0	0.0	11.4	0.1	0.0	0.0	0.0	0.0	0.0	11.5
Supplies and Services	12.5	0.0	0.0	12.5	0.3	0.0	0.0	0.0	13.0	(13.1)	12.7
Transport Costs	11.4	0.0	0.0	11.4	0.1	0.0	0.0	0.0	0.0	0.0	11.5
Administration Costs	6.4	0.0	0.0	6.4	0.1	0.0	0.0	0.0	0.0	0.0	6.5
Third Party Payments	6.0	0.0	0.0	6.0	0.1	0.0	0.0	0.0	0.0	0.0	6.1
Total Expenditure	340.5	0.0	0.0	340.5	6.6	0.0	0.0	0.0	13.0	(9.7)	350.4
Government Grants	(290.5)	0.0	0.0	(290.5)	0.0	0.0	0.0	0.0	0.0	3.1	(287.4)
Total Income	(290.5)	0.0	0.0	(290.5)	0.0	0.0	0.0	0.0	0.0	3.1	(287.4)
Net Expenditure	50.0	0.0	0.0	50.0	6.6	0.0	0.0	0.0	13.0	(6.6)	63.0
19N INTEGRATED JOINT BOARD											
Staff Costs	187.9	0.0	0.0	187.9	3.8	0.0	0.0	0.0	0.0	13.2	204.9
Supplies and Services	18.3	0.0	0.0	18.3	0.4	0.0	0.0	0.0	0.0	0.7	19.4
Transport Costs	4.8	0.0	0.0	4.8	0.0	0.0	0.0	(2.0)	0.0	0.0	2.8
Administration Costs	3.9	0.0	0.0	3.9	0.0	0.0	0.0	(1.0)	0.0	0.0	2.9
Third Party Payments	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	47.2	47.2
Total Expenditure	214.9	0.0	0.0	214.9	4.2	0.0	0.0	(3.0)	0.0	61.1	277.2
Other Grants & Reimbursements	(97.7)	0.0	0.0	(97.7)	0.0	0.0	0.0	(17.0)	0.0	10.4	(104.3)
Total Income	(97.7)	0.0	0.0	(97.7)	0.0	0.0	0.0	(17.0)	0.0	10.4	(104.3)
Net Expenditure	117.2	0.0	0.0	117.2	4.2	0.0	0.0	(20.0)	0.0	71.5	172.9

2047

SOCIAL CARE	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
SERVICE AREA SUMMARY											
Staff Costs	17,950.7	(124.2)	0.0	17,826.5	356.6	125.4	0.0	0.0	0.0	9.4	18,317.9
Property Costs	691.1	0.0	0.0	691.1	6.7	0.0	0.0	0.0	0.0	0.0	697.8
Supplies and Services	703.7	0.0	0.0	703.7	14.2	0.0	0.0	0.0	13.0	(9.8)	721.1
Transport Costs	497.0	0.0	0.0	497.0	4.8	0.0	0.0	(2.0)	0.0	0.0	499.8
Administration Costs	183.6	0.0	0.0	183.6	1.4	0.0	0.0	(1.0)	0.0	(2.7)	181.3
Apportioned Costs	1,089.0	0.0	0.0	1,089.0	21.8	0.0	0.0	0.0	0.0	0.0	1,110.8
Third Party Payments	3,890.6	0.0	0.0	3,890.6	38.6	0.0	0.0	0.0	0.0	47.2	3,976.4
Transfer Payments	2,285.0	0.0	0.0	2,285.0	20.8	0.0	0.0	(25.0)	0.0	0.0	2,280.8
Miscellaneous Expenditure	42.6	0.0	0.0	42.6	0.5	0.0	0.0	0.0	0.0	0.0	43.1
Total Expenditure	27,333.3	(124.2)	0.0	27,209.1	465.4	125.4	0.0	(28.0)	13.0	44.1	27,829.0
Government Grants	(506.5)	0.0	0.0	(506.5)	0.0	0.0	0.0	0.0	0.0	3.1	(503.4)
Other Grants & Reimbursements	(4,119.8)	124.2	0.0	(3,995.6)	0.0	(125.4)	0.0	(17.0)	0.0	(47.2)	(4,185.2)
Sales	(139.4)	0.0	0.0	(139.4)	(3.0)	0.0	0.0	0.0	0.0	0.0	(142.4)
Fees & Charges	(2,206.9)	0.0	0.0	(2,206.9)	(4.2)	0.0	0.0	(69.4)	0.0	0.0	(2,280.5)
Miscellaneous Income	(18.2)	0.0	0.0	(18.2)	(0.5)	0.0	0.0	0.0	0.0	0.0	(18.7)
Total Income	(6,990.8)	124.2	0.0	(6,866.6)	(7.7)	(125.4)	0.0	(86.4)	0.0	(44.1)	(7,130.2)
Net Expenditure	20,342.5	0.0	0.0	20,342.5	457.7	0.0	0.0	(114.4)	13.0	0.0	20,698.8

2048

LAW, ORDER AND PROTECT SERV	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
23F CIVIL CONTINGENCIES											
Staff Costs	72.8	0.0	0.0	72.8	1.4	0.0	0.0	0.0	0.0	(0.1)	74.1
Supplies and Services	3.6	0.0	0.0	3.6	0.0	0.0	0.0	(0.7)	0.0	0.1	3.0
Transport Costs	1.8	0.0	0.0	1.8	0.0	0.0	0.0	(0.4)	0.0	0.0	1.4
Administration Costs	4.7	0.0	0.0	4.7	0.0	0.0	0.0	(0.6)	0.0	0.0	4.1
Apportioned Costs	34.0	0.0	0.0	34.0	0.7	0.0	0.0	0.0	0.0	0.0	34.7
Third Party Payments	1.3	0.0	0.0	1.3	0.0	0.0	0.0	(0.7)	0.0	0.0	0.6
Total Expenditure	118.2	0.0	0.0	118.2	2.1	0.0	0.0	(2.4)	0.0	0.0	117.9
Net Expenditure	118.2	0.0	0.0	118.2	2.1	0.0	0.0	(2.4)	0.0	0.0	117.9
SERVICE AREA SUMMARY											
Staff Costs	72.8	0.0	0.0	72.8	1.4	0.0	0.0	0.0	0.0	(0.1)	74.1
Supplies and Services	3.6	0.0	0.0	3.6	0.0	0.0	0.0	(0.7)	0.0	0.1	3.0
Transport Costs	1.8	0.0	0.0	1.8	0.0	0.0	0.0	(0.4)	0.0	0.0	1.4
Administration Costs	4.7	0.0	0.0	4.7	0.0	0.0	0.0	(0.6)	0.0	0.0	4.1
Apportioned Costs	34.0	0.0	0.0	34.0	0.7	0.0	0.0	0.0	0.0	0.0	34.7
Third Party Payments	1.3	0.0	0.0	1.3	0.0	0.0	0.0	(0.7)	0.0	0.0	0.6
Total Expenditure	118.2	0.0	0.0	118.2	2.1	0.0	0.0	(2.4)	0.0	0.0	117.9
Net Expenditure	118.2	0.0	0.0	118.2	2.1	0.0	0.0	(2.4)	0.0	0.0	117.9

2049

ROADS	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
26A WINTER MAINTENANCE AND RESPONSE											
Miscellaneous Expenditure	925.6	0.0	0.0	925.6	18.6	0.0	0.0	0.0	0.0	0.0	944.2
Total Expenditure	925.6	0.0	0.0	925.6	18.6	0.0	0.0	0.0	0.0	0.0	944.2
Net Expenditure	925.6	0.0	0.0	925.6	18.6	0.0	0.0	0.0	0.0	0.0	944.2
26C STREET LIGHTING											
Supplies and Services	87.0	0.0	0.0	87.0	1.7	0.0	0.0	0.0	0.0	0.0	88.7
Miscellaneous Expenditure	129.3	0.0	0.0	129.3	2.5	0.0	0.0	0.0	0.0	0.0	131.8
Total Expenditure	216.3	0.0	0.0	216.3	4.2	0.0	0.0	0.0	0.0	0.0	220.5
Net Expenditure	216.3	0.0	0.0	216.3	4.2	0.0	0.0	0.0	0.0	0.0	220.5
26D CAR PARKS											
Staff Costs	58.7	0.0	0.0	58.7	1.2	0.0	0.0	0.0	0.0	23.3	83.2
Property Costs	70.4	0.0	0.0	70.4	0.7	0.0	0.0	0.0	0.0	0.0	71.1
Supplies and Services	2.1	0.0	0.0	2.1	0.0	0.0	0.0	0.0	0.0	0.0	2.1
Administration Costs	3.4	0.0	0.0	3.4	0.0	0.0	0.0	0.0	0.0	0.0	3.4
Apportioned Costs	11.3	0.0	0.0	11.3	0.2	0.0	0.0	0.0	0.0	0.0	11.5
Third Party Payments	4.6	0.0	0.0	4.6	0.0	0.0	0.0	0.0	0.0	0.0	4.6
Miscellaneous Expenditure	8.5	0.0	0.0	8.5	0.1	0.0	0.0	0.0	0.0	0.0	8.6
Total Expenditure	159.0	0.0	0.0	159.0	2.2	0.0	0.0	0.0	0.0	23.3	184.5
Fees & Charges	(235.6)	0.0	0.0	(235.6)	(0.2)	0.0	0.0	(100.0)	0.0	0.0	(335.8)
Total Income	(235.6)	0.0	0.0	(235.6)	(0.2)	0.0	0.0	(100.0)	0.0	0.0	(335.8)
Net Expenditure	(76.6)	0.0	0.0	(76.6)	2.0	0.0	0.0	(100.0)	0.0	23.3	(151.3)
26E OTHER WORKS											
Property Costs	15.3	0.0	0.0	15.3	0.2	0.0	0.0	0.0	0.0	0.0	15.5
Administration Costs	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Apportioned Costs	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Third Party Payments	3.1	0.0	0.0	3.1	0.0	0.0	0.0	0.0	0.0	0.0	3.1
Miscellaneous Expenditure	107.3	0.0	0.0	107.3	1.6	0.0	0.0	0.0	0.0	0.0	108.9
Total Expenditure	126.8	0.0	0.0	126.8	1.8	0.0	0.0	0.0	0.0	0.0	128.6
Other Grants & Reimbursements	(13.0)	0.0	0.0	(13.0)	0.0	0.0	0.0	0.0	0.0	0.0	(13.0)
Fees & Charges	(4.3)	0.0	0.0	(4.3)	(0.1)	0.0	0.0	0.0	0.0	0.0	(4.4)
Total Income	(17.3)	0.0	0.0	(17.3)	(0.1)	0.0	0.0	0.0	0.0	0.0	(17.4)
Net Expenditure	109.5	0.0	0.0	109.5	1.7	0.0	0.0	0.0	0.0	0.0	111.2

ROADS	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
26F TRAFFIC MANAGEMENT											
Supplies and Services	4.2	0.0	0.0	4.2	0.0	0.0	0.0	0.0	0.0	0.0	4.2
Administration Costs	5.1	0.0	0.0	5.1	0.0	0.0	0.0	0.0	0.0	0.0	5.1
Third Party Payments	8.4	0.0	0.0	8.4	0.1	0.0	0.0	0.0	0.0	0.0	8.5
Miscellaneous Expenditure	306.0	0.0	0.0	306.0	6.1	0.0	0.0	0.0	0.0	0.0	312.1
Total Expenditure	323.7	0.0	0.0	323.7	6.2	0.0	0.0	0.0	0.0	0.0	329.9
Fees & Charges	(89.4)	0.0	0.0	(89.4)	(2.7)	0.0	0.0	0.0	0.0	0.0	(92.1)
Total Income	(89.4)	0.0	0.0	(89.4)	(2.7)	0.0	0.0	0.0	0.0	0.0	(92.1)
Net Expenditure	234.3	0.0	0.0	234.3	3.5	0.0	0.0	0.0	0.0	0.0	237.8
26J STRUCTURAL MAINTENANCE											
Supplies and Services	26.3	0.0	0.0	26.3	0.6	0.0	0.0	0.0	0.0	0.0	26.9
Third Party Payments	18.0	0.0	0.0	18.0	0.2	0.0	0.0	0.0	0.0	0.0	18.2
Miscellaneous Expenditure	1,264.2	0.0	0.0	1,264.2	25.5	0.0	0.0	(3.5)	0.0	(86.9)	1,199.3
Total Expenditure	1,308.5	0.0	0.0	1,308.5	26.3	0.0	0.0	(3.5)	0.0	(86.9)	1,244.4
Net Expenditure	1,308.5	0.0	0.0	1,308.5	26.3	0.0	0.0	(3.5)	0.0	(86.9)	1,244.4
26K ROUTINE MAINTENANCE											
Property Costs	28.7	0.0	0.0	28.7	0.3	0.0	0.0	0.0	0.0	0.0	29.0
Supplies and Services	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Third Party Payments	1.5	0.0	0.0	1.5	0.0	0.0	0.0	0.0	0.0	0.0	1.5
Miscellaneous Expenditure	726.7	0.0	0.0	726.7	14.4	0.0	0.0	0.0	0.0	0.0	741.1
Total Expenditure	757.9	0.0	0.0	757.9	14.7	0.0	0.0	0.0	0.0	0.0	772.6
Net Expenditure	757.9	0.0	0.0	757.9	14.7	0.0	0.0	0.0	0.0	0.0	772.6

2051

ROADS	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
26L QUARRIES HOLDING ACCOUNT											
Staff Costs	354.4	0.0	0.0	354.4	7.1	0.0	0.0	0.0	0.0	2.2	363.7
Property Costs	79.3	0.0	0.0	79.3	0.8	0.0	0.0	0.0	0.0	0.0	80.1
Supplies and Services	660.3	0.0	0.0	660.3	13.3	0.0	0.0	0.0	0.0	0.0	673.6
Transport Costs	339.7	0.0	0.0	339.7	3.3	0.0	0.0	0.0	0.0	0.0	343.0
Administration Costs	13.3	0.0	0.0	13.3	0.2	0.0	0.0	0.0	0.0	(2.2)	11.3
Apportioned Costs	56.6	0.0	0.0	56.6	1.2	0.0	0.0	0.0	0.0	0.0	57.8
Third Party Payments	6.9	0.0	0.0	6.9	0.1	0.0	0.0	0.0	0.0	0.0	7.0
Miscellaneous Expenditure	5.2	0.0	0.0	5.2	0.1	0.0	0.0	0.0	0.0	0.0	5.3
Total Expenditure	1,515.7	0.0	0.0	1,515.7	26.1	0.0	0.0	0.0	0.0	0.0	1,541.8
Other Grants & Reimbursements	(1,013.2)	0.0	0.0	(1,013.2)	0.0	0.0	0.0	0.0	0.0	0.0	(1,013.2)
Fees & Charges	(1,002.5)	0.0	0.0	(1,002.5)	(26.1)	0.0	0.0	0.0	0.0	0.0	(1,028.6)
Total Income	(2,015.7)	0.0	0.0	(2,015.7)	(26.1)	0.0	0.0	0.0	0.0	0.0	(2,041.8)
Net Expenditure	(500.0)	0.0	0.0	(500.0)	0.0	0.0	0.0	0.0	0.0	0.0	(500.0)
26M ROADS HOLDING ACCOUNT											
Staff Costs	2,409.9	0.0	0.0	2,409.9	48.2	0.0	0.0	0.0	0.0	(84.9)	2,373.2
Property Costs	91.5	0.0	0.0	91.5	0.8	0.0	0.0	0.0	0.0	0.0	92.3
Supplies and Services	1,608.2	0.0	0.0	1,608.2	32.1	0.0	0.0	0.0	0.0	(2.0)	1,638.3
Transport Costs	1,327.9	0.0	0.0	1,327.9	13.3	0.0	0.0	(2.6)	0.0	0.0	1,338.6
Administration Costs	88.0	0.0	0.0	88.0	0.8	0.0	0.0	(0.9)	0.0	0.0	87.9
Apportioned Costs	507.0	0.0	0.0	507.0	10.2	0.0	0.0	0.0	0.0	0.0	517.2
Third Party Payments	12.3	0.0	0.0	12.3	0.1	0.0	0.0	0.0	0.0	0.0	12.4
Miscellaneous Expenditure	293.7	0.0	0.0	293.7	2.9	0.0	0.0	0.0	0.0	0.0	296.6
Total Expenditure	6,338.5	0.0	0.0	6,338.5	108.4	0.0	0.0	(3.5)	0.0	(86.9)	6,356.5
Other Grants & Reimbursements	(6,215.1)	0.0	0.0	(6,215.1)	(104.7)	0.0	0.0	3.5	0.0	86.9	(6,229.4)
Sales	(14.6)	0.0	0.0	(14.6)	(0.5)	0.0	0.0	0.0	0.0	0.0	(15.1)
Fees & Charges	(100.3)	0.0	0.0	(100.3)	(3.0)	0.0	0.0	0.0	0.0	0.0	(103.3)
Miscellaneous Income	(8.5)	0.0	0.0	(8.5)	(0.2)	0.0	0.0	0.0	0.0	0.0	(8.7)
Total Income	(6,338.5)	0.0	0.0	(6,338.5)	(108.4)	0.0	0.0	3.5	0.0	86.9	(6,356.5)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

2052

ROADS	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
26N GARAGE HOLDING ACCOUNT											
Staff Costs	480.5	0.0	0.0	480.5	9.6	0.0	0.0	0.0	0.0	(0.2)	489.9
Property Costs	44.0	0.0	0.0	44.0	0.4	0.0	0.0	0.0	0.0	0.0	44.4
Supplies and Services	315.5	0.0	0.0	315.5	6.2	0.0	0.0	0.0	0.0	0.2	321.9
Transport Costs	14.7	0.0	0.0	14.7	0.1	0.0	0.0	0.0	0.0	0.0	14.8
Administration Costs	8.6	0.0	0.0	8.6	0.0	0.0	0.0	0.0	0.0	0.0	8.6
Apportioned Costs	30.8	0.0	0.0	30.8	0.6	0.0	0.0	0.0	0.0	0.0	31.4
Total Expenditure	894.1	0.0	0.0	894.1	16.9	0.0	0.0	0.0	0.0	0.0	911.0
Other Grants & Reimbursements	(889.3)	0.0	0.0	(889.3)	(16.8)	0.0	0.0	0.0	0.0	0.0	(906.1)
Fees & Charges	(4.8)	0.0	0.0	(4.8)	(0.1)	0.0	0.0	0.0	0.0	0.0	(4.9)
Total Income	(894.1)	0.0	0.0	(894.1)	(16.9)	0.0	0.0	0.0	0.0	0.0	(911.0)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
26Z MISCELLANEOUS											
Supplies and Services	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Administration Costs	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Apportioned Costs	63.7	0.0	0.0	63.7	1.3	0.0	0.0	0.0	0.0	0.0	65.0
Third Party Payments	22.1	0.0	0.0	22.1	0.2	0.0	0.0	0.0	0.0	0.0	22.3
Miscellaneous Expenditure	44.4	0.0	0.0	44.4	0.9	0.0	0.0	0.0	0.0	(23.3)	22.0
Total Expenditure	132.2	0.0	0.0	132.2	2.4	0.0	0.0	0.0	0.0	(23.3)	111.3
Rents & Lettings	(2.5)	0.0	0.0	(2.5)	0.0	0.0	0.0	0.0	0.0	0.0	(2.5)
Total Income	(2.5)	0.0	0.0	(2.5)	0.0	0.0	0.0	0.0	0.0	0.0	(2.5)
Net Expenditure	129.7	0.0	0.0	129.7	2.4	0.0	0.0	0.0	0.0	(23.3)	108.8
26U MOVEMENT IN RESERVES											
Miscellaneous Expenditure	84.6	0.0	0.0	84.6	0.8	0.0	0.0	0.0	0.0	0.0	85.4
Total Expenditure	84.6	0.0	0.0	84.6	0.8	0.0	0.0	0.0	0.0	0.0	85.4
Net Expenditure	84.6	0.0	0.0	84.6	0.8	0.0	0.0	0.0	0.0	0.0	85.4

2053

ROADS	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
SERVICE AREA SUMMARY											
Staff Costs	3,303.5	0.0	0.0	3,303.5	66.1	0.0	0.0	0.0	0.0	(59.6)	3,310.0
Property Costs	329.2	0.0	0.0	329.2	3.2	0.0	0.0	0.0	0.0	0.0	332.4
Supplies and Services	2,705.6	0.0	0.0	2,705.6	53.9	0.0	0.0	0.0	0.0	(1.8)	2,757.7
Transport Costs	1,682.3	0.0	0.0	1,682.3	16.7	0.0	0.0	(2.6)	0.0	0.0	1,696.4
Administration Costs	120.4	0.0	0.0	120.4	1.0	0.0	0.0	(0.9)	0.0	(2.2)	118.3
Apportioned Costs	669.5	0.0	0.0	669.5	13.5	0.0	0.0	0.0	0.0	0.0	683.0
Third Party Payments	76.9	0.0	0.0	76.9	0.7	0.0	0.0	0.0	0.0	0.0	77.6
Miscellaneous Expenditure	3,895.5	0.0	0.0	3,895.5	73.5	0.0	0.0	(3.5)	0.0	(110.2)	3,855.3
Total Expenditure	12,782.9	0.0	0.0	12,782.9	228.6	0.0	0.0	(7.0)	0.0	(173.8)	12,830.7
Other Grants & Reimbursements	(8,130.6)	0.0	0.0	(8,130.6)	(121.5)	0.0	0.0	3.5	0.0	86.9	(8,161.7)
Rents & Lettings	(2.5)	0.0	0.0	(2.5)	0.0	0.0	0.0	0.0	0.0	0.0	(2.5)
Sales	(14.6)	0.0	0.0	(14.6)	(0.5)	0.0	0.0	0.0	0.0	0.0	(15.1)
Fees & Charges	(1,436.9)	0.0	0.0	(1,436.9)	(32.2)	0.0	0.0	(100.0)	0.0	0.0	(1,569.1)
Miscellaneous Income	(8.5)	0.0	0.0	(8.5)	(0.2)	0.0	0.0	0.0	0.0	0.0	(8.7)
Total Income	(9,593.1)	0.0	0.0	(9,593.1)	(154.4)	0.0	0.0	(96.5)	0.0	86.9	(9,757.1)
Net Expenditure	3,189.8	0.0	0.0	3,189.8	74.2	0.0	0.0	(103.5)	0.0	(86.9)	3,073.6

2054

TRANSPORTATION	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
27A ADMINISTRATION											
Staff Costs	151.6	0.0	0.0	151.6	3.0	0.0	0.0	0.0	0.0	(0.4)	154.2
Supplies and Services	1.2	0.0	0.0	1.2	0.0	0.0	0.0	0.0	0.0	0.4	1.6
Transport Costs	1.2	0.0	0.0	1.2	0.0	0.0	0.0	0.0	0.0	0.0	1.2
Apportioned Costs	61.6	0.0	0.0	61.6	1.2	0.0	0.0	0.0	0.0	0.0	62.8
Third Party Payments	0.6	0.0	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.6
Miscellaneous Expenditure	0.3	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.3
Total Expenditure	216.5	0.0	0.0	216.5	4.2	0.0	0.0	0.0	0.0	0.0	220.7
Net Expenditure	216.5	0.0	0.0	216.5	4.2	0.0	0.0	0.0	0.0	0.0	220.7
27B CO-ORDINATION											
Property Costs	67.6	0.0	0.0	67.6	0.7	0.0	0.0	0.0	0.0	(14.0)	54.3
Supplies and Services	0.4	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.4
Transport Costs	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Administration Costs	9.4	0.0	0.0	9.4	0.1	0.0	0.0	0.0	0.0	0.0	9.5
Apportioned Costs	4.4	0.0	0.0	4.4	0.1	0.0	0.0	0.0	0.0	0.0	4.5
Third Party Payments	31.0	0.0	0.0	31.0	0.3	0.0	0.0	0.0	0.0	0.0	31.3
Miscellaneous Expenditure	2.4	0.0	0.0	2.4	0.0	0.0	0.0	0.0	0.0	0.0	2.4
Total Expenditure	115.3	0.0	0.0	115.3	1.2	0.0	0.0	0.0	0.0	(14.0)	102.5
Rents & Lettings	(34.0)	0.0	0.0	(34.0)	0.0	0.0	0.0	0.0	0.0	14.0	(20.0)
Miscellaneous Income	(7.3)	0.0	0.0	(7.3)	(0.2)	0.0	0.0	0.0	0.0	0.0	(7.5)
Total Income	(41.3)	0.0	0.0	(41.3)	(0.2)	0.0	0.0	0.0	0.0	14.0	(27.5)
Net Expenditure	74.0	0.0	0.0	74.0	1.0	0.0	0.0	0.0	0.0	0.0	75.0
27C CONCESSIONARY FARES											
Third Party Payments	123.4	0.0	0.0	123.4	1.2	0.0	0.0	0.0	0.0	0.0	124.6
Total Expenditure	123.4	0.0	0.0	123.4	1.2	0.0	0.0	0.0	0.0	0.0	124.6
Net Expenditure	123.4	0.0	0.0	123.4	1.2	0.0	0.0	0.0	0.0	0.0	124.6

2055

TRANSPORTATION	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
27G SUPPORT FOR OPERATORS - BUSES											
Third Party Payments	808.5	0.0	0.0	808.5	8.1	0.0	476.7	0.0	0.0	0.0	1,293.3
Total Expenditure	808.5	0.0	0.0	808.5	8.1	0.0	476.7	0.0	0.0	0.0	1,293.3
Net Expenditure	808.5	0.0	0.0	808.5	8.1	0.0	476.7	0.0	0.0	0.0	1,293.3
27I SUPPORT FOR OPERATORS - AIR											
Third Party Payments	1,175.1	0.0	0.0	1,175.1	11.8	0.0	0.0	0.0	0.0	0.0	1,186.9
Total Expenditure	1,175.1	0.0	0.0	1,175.1	11.8	0.0	0.0	0.0	0.0	0.0	1,186.9
Net Expenditure	1,175.1	0.0	0.0	1,175.1	11.8	0.0	0.0	0.0	0.0	0.0	1,186.9
27J SUPPORT FOR OPERATORS - FERRIES											
Third Party Payments	3.1	0.0	0.0	3.1	0.0	0.0	0.0	0.0	0.0	0.0	3.1
Total Expenditure	3.1	0.0	0.0	3.1	0.0	0.0	0.0	0.0	0.0	0.0	3.1
Net Expenditure	3.1	0.0	0.0	3.1	0.0	0.0	0.0	0.0	0.0	0.0	3.1
27K AIRFIELDS											
Staff Costs	252.7	0.0	0.0	252.7	5.1	0.0	0.0	0.0	0.0	0.0	257.8
Property Costs	17.4	0.0	0.0	17.4	0.2	0.0	0.0	0.0	0.0	0.0	17.6
Supplies and Services	16.7	0.0	0.0	16.7	0.3	0.0	0.0	0.0	0.0	0.0	17.0
Transport Costs	19.2	0.0	0.0	19.2	0.2	0.0	0.0	(2.6)	0.0	0.0	16.8
Administration Costs	33.1	0.0	0.0	33.1	0.3	0.0	0.0	(0.3)	0.0	0.0	33.1
Apportioned Costs	32.2	0.0	0.0	32.2	0.6	0.0	0.0	0.0	0.0	0.0	32.8
Third Party Payments	40.7	0.0	0.0	40.7	0.4	0.0	0.0	0.0	0.0	0.0	41.1
Miscellaneous Expenditure	24.8	0.0	0.0	24.8	0.2	0.0	0.0	0.0	0.0	0.0	25.0
Total Expenditure	436.8	0.0	0.0	436.8	7.3	0.0	0.0	(2.9)	0.0	0.0	441.2
Rents & Lettings	(1.0)	0.0	0.0	(1.0)	0.0	0.0	0.0	0.0	0.0	0.0	(1.0)
Fees & Charges	(8.0)	0.0	0.0	(8.0)	(0.2)	0.0	0.0	0.0	0.0	0.0	(8.2)
Total Income	(9.0)	0.0	0.0	(9.0)	(0.2)	0.0	0.0	0.0	0.0	0.0	(9.2)
Net Expenditure	427.8	0.0	0.0	427.8	7.1	0.0	0.0	(2.9)	0.0	0.0	432.0

2056

TRANSPORTATION	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
27L ORKNEY FERRIES											
Staff Costs	945.3	0.0	0.0	945.3	18.9	0.0	0.0	0.0	0.0	0.0	964.2
Property Costs	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Supplies and Services	1.9	0.0	0.0	1.9	0.0	0.0	0.0	0.0	0.0	0.0	1.9
Transport Costs	3.8	0.0	0.0	3.8	0.0	0.0	0.0	(0.1)	0.0	0.0	3.7
Administration Costs	1.4	0.0	0.0	1.4	0.0	0.0	0.0	0.0	0.0	0.0	1.4
Apportioned Costs	35.6	0.0	0.0	35.6	0.7	0.0	0.0	0.0	0.0	0.0	36.3
Third Party Payments	8,894.7	0.0	0.0	8,894.7	177.8	0.0	0.0	0.0	2,532.0	0.0	11,604.5
Total Expenditure	9,883.2	0.0	0.0	9,883.2	197.4	0.0	0.0	(0.1)	2,532.0	0.0	12,612.5
Other Grants & Reimbursements	(5,323.0)	0.0	0.0	(5,323.0)	0.0	0.0	0.0	0.0	(2,532.0)	0.0	(7,855.0)
Total Income	(5,323.0)	0.0	0.0	(5,323.0)	0.0	0.0	0.0	0.0	(2,532.0)	0.0	(7,855.0)
Net Expenditure	4,560.2	0.0	0.0	4,560.2	197.4	0.0	0.0	(0.1)	0.0	0.0	4,757.5
SERVICE AREA SUMMARY											
Staff Costs	1,349.6	0.0	0.0	1,349.6	27.0	0.0	0.0	0.0	0.0	(0.4)	1,376.2
Property Costs	85.5	0.0	0.0	85.5	0.9	0.0	0.0	0.0	0.0	(14.0)	72.4
Supplies and Services	20.2	0.0	0.0	20.2	0.3	0.0	0.0	0.0	0.0	0.4	20.9
Transport Costs	24.3	0.0	0.0	24.3	0.2	0.0	0.0	(2.7)	0.0	0.0	21.8
Administration Costs	43.9	0.0	0.0	43.9	0.4	0.0	0.0	(0.3)	0.0	0.0	44.0
Apportioned Costs	133.8	0.0	0.0	133.8	2.6	0.0	0.0	0.0	0.0	0.0	136.4
Third Party Payments	11,077.1	0.0	0.0	11,077.1	199.6	0.0	476.7	0.0	2,532.0	0.0	14,285.4
Miscellaneous Expenditure	27.5	0.0	0.0	27.5	0.2	0.0	0.0	0.0	0.0	0.0	27.7
Total Expenditure	12,761.9	0.0	0.0	12,761.9	231.2	0.0	476.7	(3.0)	2,532.0	(14.0)	15,984.8
Other Grants & Reimbursements	(5,323.0)	0.0	0.0	(5,323.0)	0.0	0.0	0.0	0.0	(2,532.0)	0.0	(7,855.0)
Rents & Lettings	(35.0)	0.0	0.0	(35.0)	0.0	0.0	0.0	0.0	0.0	14.0	(21.0)
Fees & Charges	(8.0)	0.0	0.0	(8.0)	(0.2)	0.0	0.0	0.0	0.0	0.0	(8.2)
Miscellaneous Income	(7.3)	0.0	0.0	(7.3)	(0.2)	0.0	0.0	0.0	0.0	0.0	(7.5)
Total Income	(5,373.3)	0.0	0.0	(5,373.3)	(0.4)	0.0	0.0	0.0	(2,532.0)	14.0	(7,891.7)
Net Expenditure	7,388.6	0.0	0.0	7,388.6	230.8	0.0	476.7	(3.0)	0.0	0.0	8,093.1

2057

OPERATIONAL ENVIRONMENTAL	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
28B BURIAL GROUNDS											
Staff Costs	3.9	0.0	0.0	3.9	0.1	0.0	0.0	0.0	0.0	0.0	4.0
Property Costs	42.7	0.0	0.0	42.7	0.4	0.0	0.0	0.0	0.0	21.1	64.2
Supplies and Services	2.5	0.0	0.0	2.5	0.0	0.0	0.0	0.0	0.0	0.0	2.5
Transport Costs	22.2	0.0	0.0	22.2	0.2	0.0	0.0	0.0	0.0	0.0	22.4
Administration Costs	0.9	0.0	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.9
Apportioned Costs	6.8	0.0	0.0	6.8	0.1	0.0	0.0	0.0	0.0	0.0	6.9
Third Party Payments	12.6	0.0	0.0	12.6	0.1	0.0	0.0	0.0	0.0	0.0	12.7
Miscellaneous Expenditure	186.8	0.0	0.0	186.8	3.7	0.0	0.0	0.0	0.0	(21.1)	169.4
Total Expenditure	278.4	0.0	0.0	278.4	4.6	0.0	0.0	0.0	0.0	0.0	283.0
Sales	(79.3)	0.0	0.0	(79.3)	(2.5)	0.0	0.0	0.0	0.0	0.0	(81.8)
Fees & Charges	(103.8)	0.0	0.0	(103.8)	(3.1)	0.0	0.0	0.0	0.0	0.0	(106.9)
Total Income	(183.1)	0.0	0.0	(183.1)	(5.6)	0.0	0.0	0.0	0.0	0.0	(188.7)
Net Expenditure	95.3	0.0	0.0	95.3	(1.0)	0.0	0.0	0.0	0.0	0.0	94.3
28C REFUSE COLLECTION											
Property Costs	54.8	0.0	0.0	54.8	0.6	0.0	0.0	0.0	0.0	0.0	55.4
Supplies and Services	64.8	0.0	0.0	64.8	1.2	0.0	0.0	0.0	0.0	0.0	66.0
Transport Costs	163.6	0.0	0.0	163.6	1.7	0.0	0.0	(0.1)	0.0	0.0	165.2
Administration Costs	5.8	0.0	0.0	5.8	0.1	0.0	0.0	0.0	0.0	0.0	5.9
Apportioned Costs	0.9	0.0	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.9
Third Party Payments	96.6	0.0	0.0	96.6	1.0	0.0	0.0	0.0	0.0	0.0	97.6
Miscellaneous Expenditure	688.7	0.0	0.0	688.7	13.8	0.0	0.0	0.0	0.0	86.9	789.4
Total Expenditure	1,075.2	0.0	0.0	1,075.2	18.4	0.0	0.0	(0.1)	0.0	86.9	1,180.4
Fees & Charges	(550.5)	0.0	0.0	(550.5)	(16.5)	0.0	0.0	0.0	0.0	0.0	(567.0)
Total Income	(550.5)	0.0	0.0	(550.5)	(16.5)	0.0	0.0	0.0	0.0	0.0	(567.0)
Net Expenditure	524.7	0.0	0.0	524.7	1.9	0.0	0.0	(0.1)	0.0	86.9	613.4

2058

OPERATIONAL ENVIRONMENTAL	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
28E WASTE DISPOSAL											
Property Costs	69.5	0.0	0.0	69.5	0.6	0.0	0.0	0.0	0.0	0.0	70.1
Supplies and Services	20.2	0.0	0.0	20.2	0.4	0.0	0.0	0.0	0.0	0.0	20.6
Transport Costs	387.0	0.0	0.0	387.0	3.8	0.0	200.0	0.0	0.0	0.0	590.8
Administration Costs	2.8	0.0	0.0	2.8	0.0	0.0	0.0	0.0	0.0	0.0	2.8
Apportioned Costs	16.7	0.0	0.0	16.7	0.3	0.0	0.0	0.0	0.0	0.0	17.0
Third Party Payments	533.7	0.0	0.0	533.7	5.3	0.0	0.0	0.0	0.0	0.0	539.0
Miscellaneous Expenditure	469.9	0.0	0.0	469.9	9.4	0.0	0.0	0.0	0.0	0.0	479.3
Total Expenditure	1,499.8	0.0	0.0	1,499.8	19.8	0.0	200.0	0.0	0.0	0.0	1,719.6
Sales	(53.7)	0.0	0.0	(53.7)	(1.6)	0.0	0.0	0.0	0.0	0.0	(55.3)
Fees & Charges	(337.2)	0.0	0.0	(337.2)	(10.1)	0.0	0.0	0.0	0.0	0.0	(347.3)
Total Income	(390.9)	0.0	0.0	(390.9)	(11.7)	0.0	0.0	0.0	0.0	0.0	(402.6)
Net Expenditure	1,108.9	0.0	0.0	1,108.9	8.1	0.0	200.0	0.0	0.0	0.0	1,317.0
28F RECYCLING											
Property Costs	57.0	0.0	0.0	57.0	0.6	0.0	0.0	0.0	0.0	0.0	57.6
Supplies and Services	12.2	0.0	0.0	12.2	0.2	0.0	0.0	0.0	0.0	0.0	12.4
Transport Costs	143.6	0.0	0.0	143.6	1.4	0.0	0.0	0.0	0.0	0.0	145.0
Administration Costs	2.9	0.0	0.0	2.9	0.0	0.0	0.0	(0.1)	0.0	0.0	2.8
Third Party Payments	35.2	0.0	0.0	35.2	0.4	0.0	0.0	0.0	0.0	0.0	35.6
Miscellaneous Expenditure	333.7	0.0	0.0	333.7	6.7	0.0	0.0	0.0	0.0	0.0	340.4
Total Expenditure	584.6	0.0	0.0	584.6	9.3	0.0	0.0	(0.1)	0.0	0.0	593.8
Sales	(56.8)	0.0	0.0	(56.8)	(1.7)	0.0	0.0	0.0	0.0	0.0	(58.5)
Fees & Charges	(21.6)	0.0	0.0	(21.6)	(0.6)	0.0	0.0	0.0	0.0	0.0	(22.2)
Total Income	(78.4)	0.0	0.0	(78.4)	(2.3)	0.0	0.0	0.0	0.0	0.0	(80.7)
Net Expenditure	506.2	0.0	0.0	506.2	7.0	0.0	0.0	(0.1)	0.0	0.0	513.1

2059

OPERATIONAL ENVIRONMENTAL	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
28G ENVIRONMENTAL CLEANSING											
Property Costs	21.3	0.0	0.0	21.3	0.2	0.0	0.0	0.0	0.0	0.0	21.5
Supplies and Services	17.0	0.0	0.0	17.0	0.4	0.0	0.0	0.0	0.0	0.0	17.4
Transport Costs	86.0	0.0	0.0	86.0	0.9	0.0	0.0	(0.6)	0.0	0.0	86.3
Third Party Payments	4.1	0.0	0.0	4.1	0.0	0.0	0.0	0.0	0.0	0.0	4.1
Miscellaneous Expenditure	275.1	0.0	0.0	275.1	5.5	0.0	0.0	0.0	0.0	0.0	280.6
Total Expenditure	403.5	0.0	0.0	403.5	7.0	0.0	0.0	(0.6)	0.0	0.0	409.9
Fees & Charges	(17.4)	0.0	0.0	(17.4)	(0.5)	0.0	0.0	0.0	0.0	0.0	(17.9)
Total Income	(17.4)	0.0	0.0	(17.4)	(0.5)	0.0	0.0	0.0	0.0	0.0	(17.9)
Net Expenditure	386.1	0.0	0.0	386.1	6.5	0.0	0.0	(0.6)	0.0	0.0	392.0
28K ENVIRONMENTAL HOLDING ACCOUNT											
Staff Costs	1,684.3	0.0	0.0	1,684.3	33.7	0.0	0.0	0.0	0.0	85.4	1,803.4
Supplies and Services	13.7	0.0	0.0	13.7	0.3	0.0	0.0	0.0	0.0	1.5	15.5
Transport Costs	16.9	0.0	0.0	16.9	0.2	0.0	0.0	(0.6)	0.0	0.0	16.5
Administration Costs	17.1	0.0	0.0	17.1	0.2	0.0	0.0	(0.1)	0.0	0.0	17.2
Apportioned Costs	208.2	0.0	0.0	208.2	4.2	0.0	0.0	0.0	0.0	0.0	212.4
Total Expenditure	1,940.2	0.0	0.0	1,940.2	38.6	0.0	0.0	(0.7)	0.0	86.9	2,065.0
Other Grants & Reimbursements	(1,940.2)	0.0	0.0	(1,940.2)	(38.6)	0.0	0.0	0.7	0.0	(86.9)	(2,065.0)
Total Income	(1,940.2)	0.0	0.0	(1,940.2)	(38.6)	0.0	0.0	0.7	0.0	(86.9)	(2,065.0)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

2060

OPERATIONAL ENVIRONMENTAL	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
SERVICE AREA SUMMARY											
Staff Costs	1,688.2	0.0	0.0	1,688.2	33.8	0.0	0.0	0.0	0.0	85.4	1,807.4
Property Costs	245.3	0.0	0.0	245.3	2.4	0.0	0.0	0.0	0.0	21.1	268.8
Supplies and Services	130.4	0.0	0.0	130.4	2.5	0.0	0.0	0.0	0.0	1.5	134.4
Transport Costs	819.3	0.0	0.0	819.3	8.2	0.0	200.0	(1.3)	0.0	0.0	1,026.2
Administration Costs	29.5	0.0	0.0	29.5	0.3	0.0	0.0	(0.2)	0.0	0.0	29.6
Apportioned Costs	232.6	0.0	0.0	232.6	4.6	0.0	0.0	0.0	0.0	0.0	237.2
Third Party Payments	682.2	0.0	0.0	682.2	6.8	0.0	0.0	0.0	0.0	0.0	689.0
Miscellaneous Expenditure	1,954.2	0.0	0.0	1,954.2	39.1	0.0	0.0	0.0	0.0	65.8	2,059.1
Total Expenditure	5,781.7	0.0	0.0	5,781.7	97.7	0.0	200.0	(1.5)	0.0	173.8	6,251.7
Other Grants & Reimbursements	(1,940.2)	0.0	0.0	(1,940.2)	(38.6)	0.0	0.0	0.7	0.0	(86.9)	(2,065.0)
Sales	(189.8)	0.0	0.0	(189.8)	(5.8)	0.0	0.0	0.0	0.0	0.0	(195.6)
Fees & Charges	(1,030.5)	0.0	0.0	(1,030.5)	(30.8)	0.0	0.0	0.0	0.0	0.0	(1,061.3)
Total Income	(3,160.5)	0.0	0.0	(3,160.5)	(75.2)	0.0	0.0	0.7	0.0	(86.9)	(3,321.9)
Net Expenditure	2,621.2	0.0	0.0	2,621.2	22.5	0.0	200.0	(0.8)	0.0	86.9	2,929.8

2061

E/H & TRADING STANDARDS	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
29A ADMINISTRATION											
Staff Costs	393.0	0.0	0.0	393.0	7.8	0.0	0.0	0.0	27.0	(3.1)	424.7
Supplies and Services	37.1	0.0	0.0	37.1	0.7	0.0	0.0	0.0	0.0	0.0	37.8
Transport Costs	16.2	0.0	0.0	16.2	0.2	0.0	0.0	(1.7)	0.0	0.0	14.7
Administration Costs	8.8	0.0	0.0	8.8	0.1	0.0	0.0	(0.1)	0.0	0.0	8.8
Apportioned Costs	122.6	0.0	0.0	122.6	2.5	0.0	0.0	0.0	0.0	0.0	125.1
Third Party Payments	1.1	0.0	0.0	1.1	0.0	0.0	0.0	0.0	0.0	0.0	1.1
Miscellaneous Expenditure	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Total Expenditure	579.8	0.0	0.0	579.8	11.3	0.0	0.0	(1.8)	27.0	(3.1)	613.2
Fees & Charges	(28.3)	0.0	0.0	(28.3)	(0.9)	0.0	0.0	0.0	0.0	0.0	(29.2)
Total Income	(28.3)	0.0	0.0	(28.3)	(0.9)	0.0	0.0	0.0	0.0	0.0	(29.2)
Net Expenditure	551.5	0.0	0.0	551.5	10.4	0.0	0.0	(1.8)	27.0	(3.1)	584.0
29B TRADING STANDARDS											
Staff Costs	218.8	0.0	0.0	218.8	4.4	0.0	0.0	0.0	0.0	3.1	226.3
Property Costs	0.2	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.2
Supplies and Services	6.7	0.0	0.0	6.7	0.1	0.0	0.0	0.0	0.0	0.0	6.8
Transport Costs	2.2	0.0	0.0	2.2	0.0	0.0	0.0	(1.3)	0.0	0.0	0.9
Administration Costs	3.7	0.0	0.0	3.7	0.0	0.0	0.0	(0.1)	0.0	0.0	3.6
Apportioned Costs	37.3	0.0	0.0	37.3	0.7	0.0	0.0	0.0	0.0	0.0	38.0
Third Party Payments	0.9	0.0	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.9
Miscellaneous Expenditure	0.8	0.0	0.0	0.8	0.0	0.0	0.0	0.0	0.0	0.0	0.8
Total Expenditure	270.6	0.0	0.0	270.6	5.2	0.0	0.0	(1.4)	0.0	3.1	277.5
Fees & Charges	(5.8)	0.0	0.0	(5.8)	(0.2)	0.0	0.0	0.0	0.0	0.0	(6.0)
Total Income	(5.8)	0.0	0.0	(5.8)	(0.2)	0.0	0.0	0.0	0.0	0.0	(6.0)
Net Expenditure	264.8	0.0	0.0	264.8	5.0	0.0	0.0	(1.4)	0.0	3.1	271.5

2062

E/H & TRADING STANDARDS	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
29D PUBLIC TOILETS											
Property Costs	82.3	0.0	0.0	82.3	0.8	0.0	0.0	0.0	0.0	0.0	83.1
Supplies and Services	1.3	0.0	0.0	1.3	0.0	0.0	0.0	0.0	0.0	0.0	1.3
Third Party Payments	0.3	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.3
Total Expenditure	83.9	0.0	0.0	83.9	0.8	0.0	0.0	0.0	0.0	0.0	84.7
Net Expenditure	83.9	0.0	0.0	83.9	0.8	0.0	0.0	0.0	0.0	0.0	84.7
SERVICE AREA SUMMARY											
Staff Costs	611.8	0.0	0.0	611.8	12.2	0.0	0.0	0.0	27.0	0.0	651.0
Property Costs	82.5	0.0	0.0	82.5	0.8	0.0	0.0	0.0	0.0	0.0	83.3
Supplies and Services	45.1	0.0	0.0	45.1	0.8	0.0	0.0	0.0	0.0	0.0	45.9
Transport Costs	18.4	0.0	0.0	18.4	0.2	0.0	0.0	(3.0)	0.0	0.0	15.6
Administration Costs	12.5	0.0	0.0	12.5	0.1	0.0	0.0	(0.2)	0.0	0.0	12.4
Apportioned Costs	159.9	0.0	0.0	159.9	3.2	0.0	0.0	0.0	0.0	0.0	163.1
Third Party Payments	2.3	0.0	0.0	2.3	0.0	0.0	0.0	0.0	0.0	0.0	2.3
Miscellaneous Expenditure	1.8	0.0	0.0	1.8	0.0	0.0	0.0	0.0	0.0	0.0	1.8
Total Expenditure	934.3	0.0	0.0	934.3	17.3	0.0	0.0	(3.2)	27.0	0.0	975.4
Fees & Charges	(34.1)	0.0	0.0	(34.1)	(1.1)	0.0	0.0	0.0	0.0	0.0	(35.2)
Total Income	(34.1)	0.0	0.0	(34.1)	(1.1)	0.0	0.0	0.0	0.0	0.0	(35.2)
Net Expenditure	900.2	0.0	0.0	900.2	16.2	0.0	0.0	(3.2)	27.0	0.0	940.2

2063

OTHER HOUSING	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
30A HOUSING SUPPORT											
Staff Costs	62.0	0.0	0.0	62.0	1.2	0.0	0.0	0.0	0.0	1.0	64.2
Transport Costs	1.6	0.0	0.0	1.6	0.0	0.0	0.0	(0.1)	0.0	(1.0)	0.5
Administration Costs	0.6	0.0	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.6
Total Expenditure	64.2	0.0	0.0	64.2	1.2	0.0	0.0	(0.1)	0.0	0.0	65.3
Net Expenditure	64.2	0.0	0.0	64.2	1.2	0.0	0.0	(0.1)	0.0	0.0	65.3
30B HOMELESSNESS											
Staff Costs	273.6	0.0	0.0	273.6	5.4	0.0	0.0	0.0	0.0	4.0	283.0
Property Costs	430.3	0.0	0.0	430.3	4.2	0.0	0.0	0.0	0.0	(3.5)	431.0
Supplies and Services	3.2	0.0	0.0	3.2	0.0	0.0	0.0	0.0	0.0	0.0	3.2
Transport Costs	2.8	0.0	0.0	2.8	0.0	0.0	0.0	(0.1)	0.0	(0.5)	2.2
Administration Costs	9.8	0.0	0.0	9.8	0.1	0.0	0.0	(0.1)	0.0	0.0	9.8
Apportioned Costs	19.6	0.0	0.0	19.6	0.4	0.0	0.0	0.0	0.0	0.0	20.0
Third Party Payments	27.0	0.0	0.0	27.0	0.2	0.0	0.0	0.0	0.0	0.0	27.2
Transfer Payments	305.7	0.0	0.0	305.7	3.1	0.0	0.0	0.0	0.0	0.0	308.8
Miscellaneous Expenditure	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Total Expenditure	1,072.5	0.0	0.0	1,072.5	13.4	0.0	0.0	(0.2)	0.0	0.0	1,085.7
Rents & Lettings	(246.0)	0.0	0.0	(246.0)	0.0	0.0	0.0	0.0	0.0	0.0	(246.0)
Fees & Charges	(0.5)	0.0	0.0	(0.5)	0.0	0.0	0.0	0.0	0.0	0.0	(0.5)
Total Income	(246.5)	0.0	0.0	(246.5)	0.0	0.0	0.0	0.0	0.0	0.0	(246.5)
Net Expenditure	826.0	0.0	0.0	826.0	13.4	0.0	0.0	(0.2)	0.0	0.0	839.2
30C HOUSING LOANS											
Supplies and Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.4	1.4
Apportioned Costs	11.8	0.0	0.0	11.8	0.2	0.0	0.0	0.0	0.0	0.0	12.0
Total Expenditure	11.8	0.0	0.0	11.8	0.2	0.0	0.0	0.0	0.0	1.4	13.4
Fees & Charges	(1.1)	0.0	0.0	(1.1)	0.0	0.0	0.0	0.0	0.0	(1.4)	(2.5)
Total Income	(1.1)	0.0	0.0	(1.1)	0.0	0.0	0.0	0.0	0.0	(1.4)	(2.5)
Net Expenditure	10.7	0.0	0.0	10.7	0.2	0.0	0.0	0.0	0.0	0.0	10.9

2064

OTHER HOUSING	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
30E ENERGY INITIATIVES											
Staff Costs	37.5	0.0	0.0	37.5	0.8	0.0	0.0	0.0	0.0	0.0	38.3
Total Expenditure	37.5	0.0	0.0	37.5	0.8	0.0	0.0	0.0	0.0	0.0	38.3
Net Expenditure	37.5	0.0	0.0	37.5	0.8	0.0	0.0	0.0	0.0	0.0	38.3
30F GARAGES											
Property Costs	20.1	0.0	0.0	20.1	0.2	0.0	0.0	0.0	0.0	0.0	20.3
Apportioned Costs	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Total Expenditure	20.6	0.0	0.0	20.6	0.2	0.0	0.0	0.0	0.0	0.0	20.8
Rents & Lettings	(117.9)	0.0	0.0	(117.9)	0.0	0.0	0.0	0.0	0.0	0.0	(117.9)
Total Income	(117.9)	0.0	0.0	(117.9)	0.0	0.0	0.0	0.0	0.0	0.0	(117.9)
Net Expenditure	(97.3)	0.0	0.0	(97.3)	0.2	0.0	0.0	0.0	0.0	0.0	(97.1)
30G MISCELLANEOUS											
Staff Costs	34.5	0.0	0.0	34.5	0.7	0.0	0.0	0.0	0.0	(0.4)	34.8
Supplies and Services	30.2	0.0	0.0	30.2	0.6	0.0	0.0	0.0	23.0	0.4	54.2
Transport Costs	2.2	0.0	0.0	2.2	0.0	0.0	0.0	0.0	0.0	0.0	2.2
Administration Costs	1.8	0.0	0.0	1.8	0.0	0.0	0.0	0.0	0.0	0.0	1.8
Apportioned Costs	132.0	0.0	0.0	132.0	2.6	0.0	0.0	0.0	0.0	0.0	134.6
Third Party Payments	1.3	0.0	0.0	1.3	0.0	0.0	0.0	0.0	0.0	0.0	1.3
Total Expenditure	202.0	0.0	0.0	202.0	3.9	0.0	0.0	0.0	23.0	0.0	228.9
Net Expenditure	202.0	0.0	0.0	202.0	3.9	0.0	0.0	0.0	23.0	0.0	228.9
30H HOUSING BENEFIT											
Supplies and Services	6.8	0.0	0.0	6.8	0.1	0.0	0.0	0.0	0.0	0.0	6.9
Administration Costs	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Apportioned Costs	81.1	0.0	0.0	81.1	1.6	0.0	0.0	0.0	0.0	0.0	82.7
Third Party Payments	102.0	0.0	0.0	102.0	1.0	0.0	0.0	0.0	0.0	0.0	103.0
Transfer Payments	2,958.0	0.0	0.0	2,958.0	0.0	0.0	0.0	0.0	0.0	164.4	3,122.4
Total Expenditure	3,148.0	0.0	0.0	3,148.0	2.7	0.0	0.0	0.0	0.0	164.4	3,315.1
Government Grants	(2,990.9)	0.0	0.0	(2,990.9)	0.0	0.0	0.0	0.0	0.0	(159.2)	(3,150.1)
Total Income	(2,990.9)	0.0	0.0	(2,990.9)	0.0	0.0	0.0	0.0	0.0	(159.2)	(3,150.1)
Net Expenditure	157.1	0.0	0.0	157.1	2.7	0.0	0.0	0.0	0.0	5.2	165.0

2065

OTHER HOUSING	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
30K LANDLORD REGISTRATION											
Apportioned Costs	0.8	0.0	0.0	0.8	0.0	0.0	0.0	0.0	0.0	0.0	0.8
Total Expenditure	0.8	0.0	0.0	0.8	0.0	0.0	0.0	0.0	0.0	0.0	0.8
Fees & Charges	(21.6)	0.0	0.0	(21.6)	(0.6)	0.0	0.0	0.0	0.0	0.0	(22.2)
Total Income	(21.6)	0.0	0.0	(21.6)	(0.6)	0.0	0.0	0.0	0.0	0.0	(22.2)
Net Expenditure	(20.8)	0.0	0.0	(20.8)	(0.6)	0.0	0.0	0.0	0.0	0.0	(21.4)
30L CARE & REPAIR											
Third Party Payments	260.4	0.0	0.0	260.4	2.6	0.0	0.0	0.0	0.0	0.0	263.0
Transfer Payments	49.1	0.0	0.0	49.1	0.5	0.0	0.0	0.0	0.0	0.0	49.6
Total Expenditure	309.5	0.0	0.0	309.5	3.1	0.0	0.0	0.0	0.0	0.0	312.6
Net Expenditure	309.5	0.0	0.0	309.5	3.1	0.0	0.0	0.0	0.0	0.0	312.6
30M SHELTERED HOUSING											
Staff Costs	120.0	0.0	0.0	120.0	2.4	0.0	0.0	0.0	0.0	0.1	122.5
Property Costs	15.2	0.0	0.0	15.2	0.1	0.0	0.0	0.0	0.0	0.0	15.3
Supplies and Services	0.6	0.0	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.6
Transport Costs	0.9	0.0	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.9
Administration Costs	1.9	0.0	0.0	1.9	0.0	0.0	0.0	0.0	0.0	(0.1)	1.8
Total Expenditure	138.6	0.0	0.0	138.6	2.5	0.0	0.0	0.0	0.0	0.0	141.1
Net Expenditure	138.6	0.0	0.0	138.6	2.5	0.0	0.0	0.0	0.0	0.0	141.1
30N STUDENT ACCOMMODATION											
Property Costs	2.0	0.0	0.0	2.0	0.0	0.0	0.0	0.0	0.0	0.0	2.0
Supplies and Services	4.3	0.0	0.0	4.3	0.1	0.0	0.0	0.0	0.0	0.0	4.4
Total Expenditure	6.3	0.0	0.0	6.3	0.1	0.0	0.0	0.0	0.0	0.0	6.4
Rents & Lettings	(28.5)	0.0	0.0	(28.5)	0.0	0.0	0.0	0.0	0.0	0.0	(28.5)
Total Income	(28.5)	0.0	0.0	(28.5)	0.0	0.0	0.0	0.0	0.0	0.0	(28.5)
Net Expenditure	(22.2)	0.0	0.0	(22.2)	0.1	0.0	0.0	0.0	0.0	0.0	(22.1)

2066

OTHER HOUSING	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
SERVICE AREA SUMMARY											
Staff Costs	527.6	0.0	0.0	527.6	10.5	0.0	0.0	0.0	0.0	4.7	542.8
Property Costs	467.6	0.0	0.0	467.6	4.5	0.0	0.0	0.0	0.0	(3.5)	468.6
Supplies and Services	45.1	0.0	0.0	45.1	0.8	0.0	0.0	0.0	23.0	1.8	70.7
Transport Costs	7.5	0.0	0.0	7.5	0.0	0.0	0.0	(0.2)	0.0	(1.5)	5.8
Administration Costs	14.2	0.0	0.0	14.2	0.1	0.0	0.0	(0.1)	0.0	(0.1)	14.1
Apportioned Costs	245.8	0.0	0.0	245.8	4.8	0.0	0.0	0.0	0.0	0.0	250.6
Third Party Payments	390.7	0.0	0.0	390.7	3.8	0.0	0.0	0.0	0.0	0.0	394.5
Transfer Payments	3,312.8	0.0	0.0	3,312.8	3.6	0.0	0.0	0.0	0.0	164.4	3,480.8
Miscellaneous Expenditure	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Total Expenditure	5,011.8	0.0	0.0	5,011.8	28.1	0.0	0.0	(0.3)	23.0	165.8	5,228.4
Government Grants	(2,990.9)	0.0	0.0	(2,990.9)	0.0	0.0	0.0	0.0	0.0	(159.2)	(3,150.1)
Rents & Lettings	(392.4)	0.0	0.0	(392.4)	0.0	0.0	0.0	0.0	0.0	0.0	(392.4)
Fees & Charges	(23.2)	0.0	0.0	(23.2)	(0.6)	0.0	0.0	0.0	0.0	(1.4)	(25.2)
Total Income	(3,406.5)	0.0	0.0	(3,406.5)	(0.6)	0.0	0.0	0.0	0.0	(160.6)	(3,567.7)
Net Expenditure	1,605.3	0.0	0.0	1,605.3	27.5	0.0	0.0	(0.3)	23.0	5.2	1,660.7

2067

ECONOMIC DEVELOPMENT	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
33A ADMINISTRATION											
Staff Costs	410.2	0.0	0.0	410.2	8.2	0.0	0.0	0.0	0.0	3.5	421.9
Supplies and Services	31.6	0.0	0.0	31.6	0.6	0.0	0.0	0.0	0.0	(3.5)	28.7
Transport Costs	8.5	0.0	0.0	8.5	0.1	0.0	0.0	(2.3)	0.0	0.0	6.3
Administration Costs	9.4	0.0	0.0	9.4	0.1	0.0	0.0	(0.1)	0.0	0.0	9.4
Apportioned Costs	163.3	0.0	0.0	163.3	3.3	0.0	0.0	0.0	0.0	0.0	166.6
Third Party Payments	3.4	0.0	0.0	3.4	0.0	0.0	0.0	0.0	0.0	0.0	3.4
Transfer Payments	2.5	0.0	0.0	2.5	0.0	0.0	0.0	0.0	0.0	0.0	2.5
Total Expenditure	628.9	0.0	0.0	628.9	12.3	0.0	0.0	(2.4)	0.0	0.0	638.8
Other Grants & Reimbursements	(6.5)	0.0	0.0	(6.5)	0.0	0.0	0.0	0.0	0.0	0.0	(6.5)
Total Income	(6.5)	0.0	0.0	(6.5)	0.0	0.0	0.0	0.0	0.0	0.0	(6.5)
Net Expenditure	622.4	0.0	0.0	622.4	12.3	0.0	0.0	(2.4)	0.0	0.0	632.3
33B BUSINESS GATEWAY											
Staff Costs	93.9	0.0	0.0	93.9	1.9	0.0	0.0	0.0	0.0	0.1	95.9
Property Costs	18.2	0.0	0.0	18.2	0.2	0.0	0.0	0.0	0.0	(0.1)	18.3
Supplies and Services	48.2	0.0	0.0	48.2	1.0	0.0	0.0	0.0	0.0	0.0	49.2
Transport Costs	1.0	0.0	0.0	1.0	0.0	0.0	0.0	(0.4)	0.0	0.0	0.6
Administration Costs	9.2	0.0	0.0	9.2	0.1	0.0	0.0	0.0	0.0	0.0	9.3
Total Expenditure	170.5	0.0	0.0	170.5	3.2	0.0	0.0	(0.4)	0.0	0.0	173.3
Net Expenditure	170.5	0.0	0.0	170.5	3.2	0.0	0.0	(0.4)	0.0	0.0	173.3
33C EEC EXPENDITURE											
Supplies and Services	2.8	0.0	0.0	2.8	0.1	0.0	0.0	0.0	0.0	0.0	2.9
Transport Costs	1.2	0.0	0.0	1.2	0.0	0.0	0.0	(0.7)	0.0	0.0	0.5
Administration Costs	0.4	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.4
Third Party Payments	5.5	0.0	0.0	5.5	0.1	0.0	0.0	0.0	0.0	0.0	5.6
Total Expenditure	9.9	0.0	0.0	9.9	0.2	0.0	0.0	(0.7)	0.0	0.0	9.4
Net Expenditure	9.9	0.0	0.0	9.9	0.2	0.0	0.0	(0.7)	0.0	0.0	9.4

ECONOMIC DEVELOPMENT	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
33D LEADER PROGRAMME											
Staff Costs	45.1	0.0	0.0	45.1	0.9	0.0	0.0	0.0	0.0	0.1	46.1
Total Expenditure	45.1	0.0	0.0	45.1	0.9	0.0	0.0	0.0	0.0	0.1	46.1
Government Grants	(21.0)	0.0	0.0	(21.0)	0.0	0.0	0.0	0.0	0.0	(0.1)	(21.1)
Total Income	(21.0)	0.0	0.0	(21.0)	0.0	0.0	0.0	0.0	0.0	(0.1)	(21.1)
Net Expenditure	24.1	0.0	0.0	24.1	0.9	0.0	0.0	0.0	0.0	0.0	25.0
33E REGENERATION											
Supplies and Services	7.0	0.0	0.0	7.0	0.2	0.0	0.0	0.0	0.0	0.0	7.2
Transport Costs	6.7	0.0	0.0	6.7	0.0	0.0	0.0	(1.2)	0.0	0.0	5.5
Administration Costs	2.9	0.0	0.0	2.9	0.0	0.0	0.0	(0.1)	0.0	0.0	2.8
Third Party Payments	2.0	0.0	0.0	2.0	0.0	0.0	0.0	(1.0)	0.0	0.0	1.0
Total Expenditure	18.6	0.0	0.0	18.6	0.2	0.0	0.0	(2.3)	0.0	0.0	16.5
Net Expenditure	18.6	0.0	0.0	18.6	0.2	0.0	0.0	(2.3)	0.0	0.0	16.5
33I TOURISM											
Third Party Payments	111.4	0.0	0.0	111.4	1.1	0.0	0.0	0.0	0.0	0.0	112.5
Total Expenditure	111.4	0.0	0.0	111.4	1.1	0.0	0.0	0.0	0.0	0.0	112.5
Net Expenditure	111.4	0.0	0.0	111.4	1.1	0.0	0.0	0.0	0.0	0.0	112.5
33J ECONOMIC DEVELOPMENT GRANTS											
Transfer Payments	308.8	0.0	(20.0)	288.8	2.9	0.0	0.0	0.0	0.0	0.0	291.7
Total Expenditure	308.8	0.0	(20.0)	288.8	2.9	0.0	0.0	0.0	0.0	0.0	291.7
Net Expenditure	308.8	0.0	(20.0)	288.8	2.9	0.0	0.0	0.0	0.0	0.0	291.7
33K OTHER ECONOMIC DEV. GRANTS											
Supplies and Services	51.0	0.0	0.0	51.0	1.0	0.0	0.0	0.0	0.0	0.0	52.0
Transfer Payments	94.4	0.0	0.0	94.4	0.9	0.0	0.0	0.0	0.0	0.0	95.3
Total Expenditure	145.4	0.0	0.0	145.4	1.9	0.0	0.0	0.0	0.0	0.0	147.3
Net Expenditure	145.4	0.0	0.0	145.4	1.9	0.0	0.0	0.0	0.0	0.0	147.3

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ECONOMIC DEVELOPMENT	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
SERVICE AREA SUMMARY											
Staff Costs	549.2	0.0	0.0	549.2	11.0	0.0	0.0	0.0	0.0	3.7	563.9
Property Costs	18.2	0.0	0.0	18.2	0.2	0.0	0.0	0.0	0.0	(0.1)	18.3
Supplies and Services	140.6	0.0	0.0	140.6	2.9	0.0	0.0	0.0	0.0	(3.5)	140.0
Transport Costs	17.4	0.0	0.0	17.4	0.1	0.0	0.0	(4.6)	0.0	0.0	12.9
Administration Costs	21.9	0.0	0.0	21.9	0.2	0.0	0.0	(0.2)	0.0	0.0	21.9
Apportioned Costs	163.3	0.0	0.0	163.3	3.3	0.0	0.0	0.0	0.0	0.0	166.6
Third Party Payments	122.3	0.0	0.0	122.3	1.2	0.0	0.0	(1.0)	0.0	0.0	122.5
Transfer Payments	405.7	0.0	(20.0)	385.7	3.8	0.0	0.0	0.0	0.0	0.0	389.5
Total Expenditure	1,438.6	0.0	(20.0)	1,418.6	22.7	0.0	0.0	(5.8)	0.0	0.1	1,435.6
Government Grants	(21.0)	0.0	0.0	(21.0)	0.0	0.0	0.0	0.0	0.0	(0.1)	(21.1)
Other Grants & Reimbursements	(6.5)	0.0	0.0	(6.5)	0.0	0.0	0.0	0.0	0.0	0.0	(6.5)
Total Income	(27.5)	0.0	0.0	(27.5)	0.0	0.0	0.0	0.0	0.0	(0.1)	(27.6)
Net Expenditure	1,411.1	0.0	(20.0)	1,391.1	22.7	0.0	0.0	(5.8)	0.0	0.0	1,408.0

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PLANNING	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
34A ADMINISTRATION											
Staff Costs	94.8	0.0	0.0	94.8	1.9	0.0	0.0	0.0	0.0	0.0	96.7
Supplies and Services	22.5	0.0	0.0	22.5	0.5	0.0	0.0	0.0	0.0	0.0	23.0
Transport Costs	1.3	0.0	0.0	1.3	0.0	0.0	0.0	(0.7)	0.0	0.0	0.6
Administration Costs	2.7	0.0	0.0	2.7	0.0	0.0	0.0	(0.1)	0.0	0.0	2.6
Apportioned Costs	215.3	0.0	0.0	215.3	4.3	0.0	0.0	0.0	0.0	0.0	219.6
Third Party Payments	17.7	27.7	0.0	45.4	0.5	0.0	0.0	0.0	0.0	0.0	45.9
Total Expenditure	354.3	27.7	0.0	382.0	7.2	0.0	0.0	(0.8)	0.0	0.0	388.4
Net Expenditure	354.3	27.7	0.0	382.0	7.2	0.0	0.0	(0.8)	0.0	0.0	388.4
34B DEVELOPMENT MANAGEMENT											
Staff Costs	465.7	0.0	0.0	465.7	9.3	0.0	0.0	0.0	0.0	(4.6)	470.4
Supplies and Services	17.5	0.0	0.0	17.5	0.4	0.0	0.0	0.0	0.0	0.0	17.9
Transport Costs	6.3	0.0	0.0	6.3	0.1	0.0	0.0	(1.1)	0.0	0.0	5.3
Administration Costs	27.4	0.0	0.0	27.4	0.3	0.0	0.0	(0.2)	0.0	0.0	27.5
Apportioned Costs	16.3	0.0	0.0	16.3	0.3	0.0	0.0	0.0	0.0	0.0	16.6
Third Party Payments	22.2	0.0	0.0	22.2	0.2	0.0	0.0	0.0	0.0	0.0	22.4
Total Expenditure	555.4	0.0	0.0	555.4	10.6	0.0	0.0	(1.3)	0.0	(4.6)	560.1
Sales	(0.1)	0.0	0.0	(0.1)	0.0	0.0	0.0	0.0	0.0	0.0	(0.1)
Fees & Charges	(383.7)	0.0	0.0	(383.7)	0.0	0.0	0.0	0.0	0.0	(26.0)	(409.7)
Total Income	(383.8)	0.0	0.0	(383.8)	0.0	0.0	0.0	0.0	0.0	(26.0)	(409.8)
Net Expenditure	171.6	0.0	0.0	171.6	10.6	0.0	0.0	(1.3)	0.0	(30.6)	150.3
34C DEVELOPMENT PLANNING											
Staff Costs	370.3	0.0	0.0	370.3	7.4	0.0	0.0	0.0	0.0	(54.3)	323.4
Property Costs	2.8	0.0	0.0	2.8	0.0	0.0	0.0	0.0	0.0	0.0	2.8
Supplies and Services	13.7	0.0	0.0	13.7	0.3	0.0	0.0	0.0	0.0	0.0	14.0
Transport Costs	6.1	0.0	0.0	6.1	0.1	0.0	0.0	(2.9)	0.0	0.0	3.3
Administration Costs	4.7	0.0	0.0	4.7	0.0	0.0	0.0	(0.4)	0.0	0.0	4.3
Apportioned Costs	35.1	0.0	0.0	35.1	0.7	0.0	0.0	0.0	0.0	0.0	35.8
Third Party Payments	13.1	0.0	0.0	13.1	0.1	0.0	0.0	0.0	0.0	0.0	13.2
Total Expenditure	445.8	0.0	0.0	445.8	8.6	0.0	0.0	(3.3)	0.0	(54.3)	396.8
Other Grants & Reimbursements	(21.0)	0.0	0.0	(21.0)	0.0	0.0	0.0	0.0	0.0	0.0	(21.0)
Total Income	(21.0)	0.0	0.0	(21.0)	0.0	0.0	0.0	0.0	0.0	0.0	(21.0)
Net Expenditure	424.8	0.0	0.0	424.8	8.6	0.0	0.0	(3.3)	0.0	(54.3)	375.8

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PLANNING	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
34E BUILDING STANDARDS											
Staff Costs	289.1	(27.7)	0.0	261.4	5.2	0.0	0.0	0.0	0.0	84.9	351.5
Supplies and Services	4.7	0.0	0.0	4.7	0.1	0.0	0.0	0.0	0.0	0.0	4.8
Transport Costs	7.3	0.0	0.0	7.3	0.1	0.0	0.0	(0.9)	0.0	0.0	6.5
Administration Costs	4.3	0.0	0.0	4.3	0.0	0.0	0.0	(0.1)	0.0	0.0	4.2
Apportioned Costs	9.5	0.0	0.0	9.5	0.2	0.0	0.0	0.0	0.0	0.0	9.7
Total Expenditure	314.9	(27.7)	0.0	287.2	5.6	0.0	0.0	(1.0)	0.0	84.9	376.7
Fees & Charges	(304.7)	0.0	0.0	(304.7)	0.0	0.0	0.0	0.0	0.0	0.0	(304.7)
Total Income	(304.7)	0.0	0.0	(304.7)	0.0	0.0	0.0	0.0	0.0	0.0	(304.7)
Net Expenditure	10.2	(27.7)	0.0	(17.5)	5.6	0.0	0.0	(1.0)	0.0	84.9	72.0
34G ARCHAEOLOGY											
Staff Costs	41.3	0.0	0.0	41.3	0.8	0.0	0.0	0.0	0.0	0.1	42.2
Property Costs	2.1	0.0	0.0	2.1	0.0	0.0	0.0	0.0	0.0	(0.1)	2.0
Supplies and Services	0.7	0.0	0.0	0.7	0.0	0.0	0.0	0.0	0.0	0.0	0.7
Transport Costs	0.3	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.3
Administration Costs	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Third Party Payments	0.3	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.3
Total Expenditure	44.8	0.0	0.0	44.8	0.8	0.0	0.0	0.0	0.0	0.0	45.6
Net Expenditure	44.8	0.0	0.0	44.8	0.8	0.0	0.0	0.0	0.0	0.0	45.6
SERVICE AREA SUMMARY											
Staff Costs	1,261.2	(27.7)	0.0	1,233.5	24.6	0.0	0.0	0.0	0.0	26.1	1,284.2
Property Costs	4.9	0.0	0.0	4.9	0.0	0.0	0.0	0.0	0.0	(0.1)	4.8
Supplies and Services	59.1	0.0	0.0	59.1	1.3	0.0	0.0	0.0	0.0	0.0	60.4
Transport Costs	21.3	0.0	0.0	21.3	0.3	0.0	0.0	(5.6)	0.0	0.0	16.0
Administration Costs	39.2	0.0	0.0	39.2	0.3	0.0	0.0	(0.8)	0.0	0.0	38.7
Apportioned Costs	276.2	0.0	0.0	276.2	5.5	0.0	0.0	0.0	0.0	0.0	281.7
Third Party Payments	53.3	27.7	0.0	81.0	0.8	0.0	0.0	0.0	0.0	0.0	81.8
Total Expenditure	1,715.2	0.0	0.0	1,715.2	32.8	0.0	0.0	(6.4)	0.0	26.0	1,767.6
Other Grants & Reimbursements	(21.0)	0.0	0.0	(21.0)	0.0	0.0	0.0	0.0	0.0	0.0	(21.0)
Sales	(0.1)	0.0	0.0	(0.1)	0.0	0.0	0.0	0.0	0.0	0.0	(0.1)
Fees & Charges	(688.4)	0.0	0.0	(688.4)	0.0	0.0	0.0	0.0	0.0	(26.0)	(714.4)
Total Income	(709.5)	0.0	0.0	(709.5)	0.0	0.0	0.0	0.0	0.0	(26.0)	(735.5)
Net Expenditure	1,005.7	0.0	0.0	1,005.7	32.8	0.0	0.0	(6.4)	0.0	0.0	1,032.1

OTHER SERVICES	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
10G CORPORATE MANAGEMENT											
Staff Costs	530.5	0.0	0.0	530.5	10.6	0.0	0.0	0.0	0.0	0.0	541.1
Supplies and Services	206.7	0.0	0.0	206.7	4.1	0.0	0.0	0.0	0.0	0.0	210.8
Transport Costs	47.8	0.0	0.0	47.8	0.5	0.0	0.0	(8.9)	0.0	0.0	39.4
Administration Costs	12.1	0.0	0.0	12.1	0.1	0.0	0.0	(1.8)	0.0	0.0	10.4
Apportioned Costs	1,973.4	0.0	0.0	1,973.4	39.5	0.0	0.0	(149.0)	0.0	5.8	1,869.7
Third Party Payments	37.0	0.0	0.0	37.0	0.3	0.0	0.0	0.0	0.0	0.0	37.3
Total Expenditure	2,807.5	0.0	0.0	2,807.5	55.1	0.0	0.0	(159.7)	0.0	5.8	2,708.7
Net Expenditure	2,807.5	0.0	0.0	2,807.5	55.1	0.0	0.0	(159.7)	0.0	5.8	2,708.7
10J CORPORATE PRIORITIES											
Staff Costs	896.1	0.0	0.0	896.1	13.2	0.0	0.0	(35.0)	0.0	(2.7)	871.6
Property Costs	2.0	0.0	0.0	2.0	0.0	0.0	0.0	0.0	0.0	0.0	2.0
Supplies and Services	31.8	0.0	0.0	31.8	0.6	0.0	0.0	0.0	0.0	2.7	35.1
Transport Costs	6.9	0.0	0.0	6.9	0.0	0.0	0.0	(0.7)	0.0	0.0	6.2
Administration Costs	74.9	0.0	0.0	74.9	0.7	0.0	0.0	(0.1)	0.0	0.0	75.5
Apportioned Costs	51.8	0.0	0.0	51.8	1.1	0.0	0.0	0.0	0.0	0.0	52.9
Third Party Payments	556.7	0.0	0.0	556.7	0.0	1,814.0	0.0	0.0	0.0	(554.0)	1,816.7
Transfer Payments	89.9	0.0	0.0	89.9	0.9	0.0	0.0	0.0	0.0	0.0	90.8
Total Expenditure	1,710.1	0.0	0.0	1,710.1	16.5	1,814.0	0.0	(35.8)	0.0	(554.0)	2,950.8
Fees & Charges	(23.1)	0.0	0.0	(23.1)	(0.7)	0.0	0.0	0.0	0.0	0.0	(23.8)
Total Income	(23.1)	0.0	0.0	(23.1)	(0.7)	0.0	0.0	0.0	0.0	0.0	(23.8)
Net Expenditure	1,687.0	0.0	0.0	1,687.0	15.8	1,814.0	0.0	(35.8)	0.0	(554.0)	2,927.0
39A AREA SUPPORT TEAM (CP)											
Staff Costs	12.9	0.0	0.0	12.9	0.3	0.0	0.0	0.0	0.0	0.0	13.2
Supplies and Services	0.9	0.0	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.9
Transport Costs	0.6	0.0	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.6
Administration Costs	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Total Expenditure	15.4	0.0	0.0	15.4	0.3	0.0	0.0	0.0	0.0	0.0	15.7
Net Expenditure	15.4	0.0	0.0	15.4	0.3	0.0	0.0	0.0	0.0	0.0	15.7

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OTHER SERVICES	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
39B REGISTRATION											
Staff Costs	51.8	0.0	0.0	51.8	1.0	0.0	0.0	0.0	0.0	0.1	52.9
Supplies and Services	5.8	0.0	0.0	5.8	0.1	0.0	0.0	0.0	0.0	(0.1)	5.8
Transport Costs	0.4	0.0	0.0	0.4	0.0	0.0	0.0	(0.1)	0.0	0.0	0.3
Administration Costs	1.4	0.0	0.0	1.4	0.0	0.0	0.0	0.0	0.0	0.0	1.4
Apportioned Costs	19.5	0.0	0.0	19.5	0.4	0.0	0.0	0.0	0.0	0.0	19.9
Third Party Payments	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Total Expenditure	79.4	0.0	0.0	79.4	1.5	0.0	0.0	(0.1)	0.0	0.0	80.8
Other Grants & Reimbursements	(0.2)	0.0	0.0	(0.2)	0.0	0.0	0.0	0.0	0.0	0.0	(0.2)
Fees & Charges	(22.4)	0.0	0.0	(22.4)	(0.7)	0.0	0.0	0.0	0.0	0.0	(23.1)
Total Income	(22.6)	0.0	0.0	(22.6)	(0.7)	0.0	0.0	0.0	0.0	0.0	(23.3)
Net Expenditure	56.8	0.0	0.0	56.8	0.8	0.0	0.0	(0.1)	0.0	0.0	57.5
39C MISCELLANEOUS PROPERTY											
Property Costs	65.2	0.0	0.0	65.2	0.6	0.0	0.0	0.0	0.0	0.0	65.8
Supplies and Services	6.5	0.0	0.0	6.5	0.1	0.0	0.0	0.0	0.0	0.0	6.6
Administration Costs	0.6	0.0	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.6
Apportioned Costs	217.2	0.0	0.0	217.2	4.3	0.0	0.0	0.0	0.0	0.0	221.5
Third Party Payments	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Total Expenditure	290.0	0.0	0.0	290.0	5.0	0.0	0.0	0.0	0.0	0.0	295.0
Rents & Lettings	(62.8)	0.0	0.0	(62.8)	0.0	0.0	0.0	0.0	0.0	0.0	(62.8)
Fees & Charges	(16.8)	0.0	0.0	(16.8)	(0.5)	0.0	0.0	0.0	0.0	0.0	(17.3)
Miscellaneous Income	(1.1)	0.0	0.0	(1.1)	0.0	0.0	0.0	0.0	0.0	0.0	(1.1)
Total Income	(80.7)	0.0	0.0	(80.7)	(0.5)	0.0	0.0	0.0	0.0	0.0	(81.2)
Net Expenditure	209.3	0.0	0.0	209.3	4.5	0.0	0.0	0.0	0.0	0.0	213.8
39D PAYMENTS TO JOINT BOARDS											
Third Party Payments	416.9	0.0	0.0	416.9	8.3	0.0	0.0	0.0	9.0	0.0	434.2
Total Expenditure	416.9	0.0	0.0	416.9	8.3	0.0	0.0	0.0	9.0	0.0	434.2
Net Expenditure	416.9	0.0	0.0	416.9	8.3	0.0	0.0	0.0	9.0	0.0	434.2
39F ELECTIONS											
Apportioned Costs	25.4	0.0	0.0	25.4	0.5	0.0	0.0	0.0	0.0	0.0	25.9
Third Party Payments	10.7	0.0	0.0	10.7	0.1	0.0	0.0	0.0	0.0	0.0	10.8
Total Expenditure	36.1	0.0	0.0	36.1	0.6	0.0	0.0	0.0	0.0	0.0	36.7
Net Expenditure	36.1	0.0	0.0	36.1	0.6	0.0	0.0	0.0	0.0	0.0	36.7

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OTHER SERVICES	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
39G LICENSING											
Staff Costs	70.8	0.0	0.0	70.8	1.4	0.0	0.0	0.0	0.0	0.2	72.4
Supplies and Services	1.7	0.0	0.0	1.7	0.0	0.0	0.0	0.0	0.0	(0.2)	1.5
Transport Costs	0.2	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.2
Administration Costs	4.0	0.0	0.0	4.0	0.0	0.0	0.0	0.0	0.0	0.0	4.0
Apportioned Costs	23.5	0.0	0.0	23.5	0.5	0.0	0.0	0.0	0.0	0.0	24.0
Total Expenditure	100.2	0.0	0.0	100.2	1.9	0.0	0.0	0.0	0.0	0.0	102.1
Fees & Charges	(79.5)	0.0	0.0	(79.5)	(2.4)	0.0	0.0	0.0	0.0	0.0	(81.9)
Total Income	(79.5)	0.0	0.0	(79.5)	(2.4)	0.0	0.0	0.0	0.0	0.0	(81.9)
Net Expenditure	20.7	0.0	0.0	20.7	(0.5)	0.0	0.0	0.0	0.0	0.0	20.2
39H PAYMENTS TO THIRD SECTOR											
Supplies and Services	6.1	0.0	0.0	6.1	0.1	0.0	0.0	0.0	0.0	0.0	6.2
Third Party Payments	66.3	0.0	0.0	66.3	0.6	0.0	0.0	0.0	0.0	0.0	66.9
Transfer Payments	73.7	0.0	20.0	93.7	1.0	0.0	0.0	0.0	0.0	0.0	94.7
Total Expenditure	146.1	0.0	20.0	166.1	1.7	0.0	0.0	0.0	0.0	0.0	167.8
Net Expenditure	146.1	0.0	20.0	166.1	1.7	0.0	0.0	0.0	0.0	0.0	167.8
39K PUBLICITY											
Supplies and Services	13.4	0.0	0.0	13.4	0.3	0.0	0.0	0.0	0.0	0.0	13.7
Administration Costs	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Third Party Payments	1.3	0.0	0.0	1.3	0.0	0.0	0.0	0.0	0.0	0.0	1.3
Total Expenditure	15.7	0.0	0.0	15.7	0.3	0.0	0.0	0.0	0.0	0.0	16.0
Net Expenditure	15.7	0.0	0.0	15.7	0.3	0.0	0.0	0.0	0.0	0.0	16.0

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OTHER SERVICES	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
39L TWINNING											
Supplies and Services	5.1	0.0	0.0	5.1	0.1	0.0	0.0	0.0	0.0	0.0	5.2
Transport Costs	5.2	0.0	0.0	5.2	0.1	0.0	0.0	(0.9)	0.0	0.0	4.4
Administration Costs	0.3	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.3
Third Party Payments	0.9	0.0	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.9
Transfer Payments	1.8	0.0	0.0	1.8	0.0	0.0	0.0	0.0	0.0	0.0	1.8
Miscellaneous Expenditure	2.0	0.0	0.0	2.0	0.0	0.0	0.0	0.0	0.0	0.0	2.0
Total Expenditure	15.3	0.0	0.0	15.3	0.2	0.0	0.0	(0.9)	0.0	0.0	14.6
Other Grants & Reimbursements	(15.0)	0.0	0.0	(15.0)	0.0	0.0	0.0	0.0	0.0	0.0	(15.0)
Total Income	(15.0)	0.0	0.0	(15.0)	0.0	0.0	0.0	0.0	0.0	0.0	(15.0)
Net Expenditure	0.3	0.0	0.0	0.3	0.2	0.0	0.0	(0.9)	0.0	0.0	(0.4)
39M COMMUNITY COUNCILS											
Staff Costs	95.0	0.0	0.0	95.0	1.9	0.0	0.0	0.0	0.0	0.2	97.1
Property Costs	0.8	0.0	0.0	0.8	0.0	0.0	0.0	0.0	0.0	0.0	0.8
Supplies and Services	23.1	0.0	0.0	23.1	0.5	0.0	0.0	(2.4)	0.0	(0.2)	21.0
Transport Costs	2.1	0.0	0.0	2.1	0.0	0.0	0.0	(0.4)	0.0	0.0	1.7
Administration Costs	20.9	0.0	0.0	20.9	0.2	0.0	0.0	(0.2)	0.0	0.0	20.9
Apportioned Costs	127.9	0.0	0.0	127.9	2.5	0.0	0.0	0.0	0.0	0.0	130.4
Transfer Payments	144.9	0.0	0.0	144.9	1.4	0.0	0.0	0.0	0.0	0.0	146.3
Total Expenditure	414.7	0.0	0.0	414.7	6.5	0.0	0.0	(3.0)	0.0	0.0	418.2
Net Expenditure	414.7	0.0	0.0	414.7	6.5	0.0	0.0	(3.0)	0.0	0.0	418.2
39S INTEREST ON LOANS AND BALANCES											
Interest & Loans	(372.0)	0.0	0.0	(372.0)	0.0	0.0	0.0	0.0	0.0	0.0	(372.0)
Total Income	(372.0)	0.0	0.0	(372.0)	0.0	0.0	0.0	0.0	0.0	0.0	(372.0)
Net Expenditure	(372.0)	0.0	0.0	(372.0)	0.0	0.0	0.0	0.0	0.0	0.0	(372.0)
39T MISCELLANEOUS											
Supplies and Services	40.0	0.0	0.0	40.0	0.8	0.0	0.0	0.0	0.0	0.0	40.8
Third Party Payments	2.9	0.0	0.0	2.9	0.0	0.0	0.0	0.0	0.0	0.0	2.9
Total Expenditure	42.9	0.0	0.0	42.9	0.8	0.0	0.0	0.0	0.0	0.0	43.7
Miscellaneous Income	(1.1)	0.0	0.0	(1.1)	0.0	0.0	0.0	0.0	0.0	0.0	(1.1)
Total Income	(1.1)	0.0	0.0	(1.1)	0.0	0.0	0.0	0.0	0.0	0.0	(1.1)
Net Expenditure	41.8	0.0	0.0	41.8	0.8	0.0	0.0	0.0	0.0	0.0	42.6

OTHER SERVICES	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
39X COST OF COLLECTION											
Supplies and Services	32.6	0.0	0.0	32.6	0.6	0.0	0.0	0.0	0.0	0.0	33.2
Transport Costs	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Administration Costs	23.4	0.0	0.0	23.4	0.2	0.0	0.0	0.0	0.0	0.0	23.6
Apportioned Costs	311.5	0.0	0.0	311.5	6.2	0.0	0.0	0.0	0.0	0.0	317.7
Third Party Payments	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Miscellaneous Expenditure	136.2	0.0	0.0	136.2	1.4	0.0	0.0	0.0	0.0	0.0	137.6
Total Expenditure	504.7	0.0	0.0	504.7	8.4	0.0	0.0	0.0	0.0	0.0	513.1
Fees & Charges	(92.4)	0.0	0.0	(92.4)	(2.8)	0.0	0.0	0.0	0.0	0.0	(95.2)
Total Income	(92.4)	0.0	0.0	(92.4)	(2.8)	0.0	0.0	0.0	0.0	0.0	(95.2)
Net Expenditure	412.3	0.0	0.0	412.3	5.6	0.0	0.0	0.0	0.0	0.0	417.9
39Y FINANCE CHARGES											
Apportioned Costs	113.3	0.0	0.0	113.3	2.3	0.0	0.0	0.0	0.0	0.0	115.6
Loan Charges	3,311.8	0.0	0.0	3,311.8	0.0	0.0	0.0	0.0	0.0	0.0	3,311.8
Total Expenditure	3,425.1	0.0	0.0	3,425.1	2.3	0.0	0.0	0.0	0.0	0.0	3,427.4
Net Expenditure	3,425.1	0.0	0.0	3,425.1	2.3	0.0	0.0	0.0	0.0	0.0	3,427.4
39U MOVEMENT IN RESERVES											
Miscellaneous Expenditure	499.4	0.0	0.0	499.4	0.0	0.0	0.0	0.0	0.0	(7.8)	491.6
Total Expenditure	499.4	0.0	0.0	499.4	0.0	0.0	0.0	0.0	0.0	(7.8)	491.6
Net Expenditure	499.4	0.0	0.0	499.4	0.0	0.0	0.0	0.0	0.0	(7.8)	491.6

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OTHER SERVICES	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
SERVICE AREA SUMMARY											
Staff Costs	1,657.1	0.0	0.0	1,657.1	28.4	0.0	0.0	(35.0)	0.0	(2.2)	1,648.3
Property Costs	68.0	0.0	0.0	68.0	0.6	0.0	0.0	0.0	0.0	0.0	68.6
Supplies and Services	373.7	0.0	0.0	373.7	7.3	0.0	0.0	(2.4)	0.0	2.2	380.8
Transport Costs	63.7	0.0	0.0	63.7	0.6	0.0	0.0	(11.0)	0.0	0.0	53.3
Administration Costs	139.6	0.0	0.0	139.6	1.2	0.0	0.0	(2.1)	0.0	0.0	138.7
Apportioned Costs	2,863.5	0.0	0.0	2,863.5	57.3	0.0	0.0	(149.0)	0.0	5.8	2,777.6
Third Party Payments	1,094.2	0.0	0.0	1,094.2	9.3	1,814.0	0.0	0.0	9.0	(554.0)	2,372.5
Transfer Payments	310.3	0.0	20.0	330.3	3.3	0.0	0.0	0.0	0.0	0.0	333.6
Loan Charges	3,311.8	0.0	0.0	3,311.8	0.0	0.0	0.0	0.0	0.0	0.0	3,311.8
Miscellaneous Expenditure	637.6	0.0	0.0	637.6	1.4	0.0	0.0	0.0	0.0	(7.8)	631.2
Total Expenditure	10,519.5	0.0	20.0	10,539.5	109.4	1,814.0	0.0	(199.5)	9.0	(556.0)	11,716.4
Other Grants & Reimbursements	(15.2)	0.0	0.0	(15.2)	0.0	0.0	0.0	0.0	0.0	0.0	(15.2)
Rents & Lettings	(62.8)	0.0	0.0	(62.8)	0.0	0.0	0.0	0.0	0.0	0.0	(62.8)
Interest & Loans	(372.0)	0.0	0.0	(372.0)	0.0	0.0	0.0	0.0	0.0	0.0	(372.0)
Fees & Charges	(234.2)	0.0	0.0	(234.2)	(7.1)	0.0	0.0	0.0	0.0	0.0	(241.3)
Miscellaneous Income	(2.2)	0.0	0.0	(2.2)	0.0	0.0	0.0	0.0	0.0	0.0	(2.2)
Total Income	(686.4)	0.0	0.0	(686.4)	(7.1)	0.0	0.0	0.0	0.0	0.0	(693.5)
Net Expenditure	9,833.1	0.0	20.0	9,853.1	102.3	1,814.0	0.0	(199.5)	9.0	(556.0)	11,022.9

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SOURCES OF FUNDING	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
37A NON-DOMESTIC RATES											
Government Grants	(7,019.0)	0.0	0.0	(7,019.0)	0.0	0.0	0.0	0.0	0.0	(2,769.0)	(9,788.0)
Total Income	(7,019.0)	0.0	0.0	(7,019.0)	0.0	0.0	0.0	0.0	0.0	(2,769.0)	(9,788.0)
Net Expenditure	(7,019.0)	0.0	0.0	(7,019.0)	0.0	0.0	0.0	0.0	0.0	(2,769.0)	(9,788.0)
37C COUNCIL TAX											
Fees & Charges	(10,086.4)	0.0	0.0	(10,086.4)	0.0	0.0	0.0	0.0	0.0	27.0	(10,059.4)
Total Income	(10,086.4)	0.0	0.0	(10,086.4)	0.0	0.0	0.0	0.0	0.0	27.0	(10,059.4)
Net Expenditure	(10,086.4)	0.0	0.0	(10,086.4)	0.0	0.0	0.0	0.0	0.0	27.0	(10,059.4)
37S REVENUE SUPPORT GRANT											
Government Grants	(63,158.0)	0.0	0.0	(63,158.0)	0.0	(1,814.0)	0.0	0.0	0.0	874.0	(64,098.0)
Total Income	(63,158.0)	0.0	0.0	(63,158.0)	0.0	(1,814.0)	0.0	0.0	0.0	874.0	(64,098.0)
Net Expenditure	(63,158.0)	0.0	0.0	(63,158.0)	0.0	(1,814.0)	0.0	0.0	0.0	874.0	(64,098.0)
37U MOVEMENT IN RESERVES											
Miscellaneous Expenditure	242.0	0.0	0.0	242.0	0.0	0.0	0.0	0.0	0.0	0.0	242.0
Total Expenditure	242.0	0.0	0.0	242.0	0.0	0.0	0.0	0.0	0.0	0.0	242.0
Other Grants & Reimbursements	(6,443.4)	0.0	0.0	(6,443.4)	0.0	0.0	0.0	0.0	0.0	(1,059.7)	(7,503.1)
Total Income	(6,443.4)	0.0	0.0	(6,443.4)	0.0	0.0	0.0	0.0	0.0	(1,059.7)	(7,503.1)
Net Expenditure	(6,201.4)	0.0	0.0	(6,201.4)	0.0	0.0	0.0	0.0	0.0	(1,059.7)	(7,261.1)
SERVICE AREA SUMMARY											
Miscellaneous Expenditure	242.0	0.0	0.0	242.0	0.0	0.0	0.0	0.0	0.0	0.0	242.0
Total Expenditure	242.0	0.0	0.0	242.0	0.0	0.0	0.0	0.0	0.0	0.0	242.0
Government Grants	(70,177.0)	0.0	0.0	(70,177.0)	0.0	(1,814.0)	0.0	0.0	0.0	(1,895.0)	(73,886.0)
Other Grants & Reimbursements	(6,443.4)	0.0	0.0	(6,443.4)	0.0	0.0	0.0	0.0	0.0	(1,059.7)	(7,503.1)
Fees & Charges	(10,086.4)	0.0	0.0	(10,086.4)	0.0	0.0	0.0	0.0	0.0	27.0	(10,059.4)
Total Income	(86,706.8)	0.0	0.0	(86,706.8)	0.0	(1,814.0)	0.0	0.0	0.0	(2,927.7)	(91,448.5)
Net Expenditure	(86,464.8)	0.0	0.0	(86,464.8)	0.0	(1,814.0)	0.0	0.0	0.0	(2,927.7)	(91,206.5)

HOUSING REVENUE ACCOUNT

HOUSING REVENUE ACCOUNT	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
61A ADMINISTRATION											
Staff Costs	393.6	0.0	0.0	393.6	7.9	0.0	0.0	0.0	0.0	8.3	409.8
Property Costs	4.3	0.0	0.0	4.3	0.0	0.0	0.0	0.0	0.0	0.0	4.3
Supplies and Services	39.9	0.0	0.0	39.9	0.8	0.0	0.0	0.0	0.0	0.1	40.8
Transport Costs	18.7	0.0	0.0	18.7	0.2	0.0	0.0	0.0	0.0	0.0	18.9
Administration Costs	30.9	0.0	0.0	30.9	0.3	0.0	0.0	0.0	0.0	0.0	31.2
Apportioned Costs	227.4	0.0	0.0	227.4	4.5	0.0	0.0	0.0	0.0	0.0	231.9
Third Party Payments	11.6	0.0	0.0	11.6	0.1	0.0	0.0	0.0	0.0	0.0	11.7
Transfer Payments	6.9	0.0	0.0	6.9	0.1	0.0	0.0	0.0	0.0	0.0	7.0
Total Expenditure	733.3	0.0	0.0	733.3	13.9	0.0	0.0	0.0	0.0	8.4	755.6
Net Expenditure	733.3	0.0	0.0	733.3	13.9	0.0	0.0	0.0	0.0	8.4	755.6
61F TENANT PARTICIPATION											
Staff Costs	13.6	0.0	0.0	13.6	0.3	0.0	0.0	0.0	0.0	0.4	14.3
Property Costs	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Supplies and Services	1.6	0.0	0.0	1.6	0.0	0.0	0.0	0.0	0.0	0.0	1.6
Administration Costs	5.1	0.0	0.0	5.1	0.1	0.0	0.0	0.0	0.0	0.0	5.2
Third Party Payments	1.6	0.0	0.0	1.6	0.0	0.0	0.0	0.0	0.0	0.0	1.6
Transfer Payments	1.5	0.0	0.0	1.5	0.0	0.0	0.0	0.0	0.0	0.0	1.5
Total Expenditure	24.4	0.0	0.0	24.4	0.4	0.0	0.0	0.0	0.0	0.4	25.2
Net Expenditure	24.4	0.0	0.0	24.4	0.4	0.0	0.0	0.0	0.0	0.4	25.2
61B PROPERTY COSTS											
Property Costs	1,460.4	0.0	0.0	1,460.4	14.6	0.0	67.3	0.0	0.0	0.0	1,542.3
Supplies and Services	5.7	0.0	0.0	5.7	0.1	0.0	0.0	0.0	0.0	0.0	5.8
Transport Costs	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Administration Costs	1.5	0.0	0.0	1.5	0.0	0.0	0.0	0.0	0.0	0.0	1.5
Apportioned Costs	44.9	0.0	0.0	44.9	0.9	0.0	0.0	0.0	0.0	0.0	45.8
Third Party Payments	5.8	0.0	0.0	5.8	0.1	0.0	0.0	0.0	0.0	0.0	5.9
Miscellaneous Expenditure	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Total Expenditure	1,518.9	0.0	0.0	1,518.9	15.7	0.0	67.3	0.0	0.0	0.0	1,601.9
Fees & Charges	(1.4)	0.0	0.0	(1.4)	0.0	0.0	0.0	0.0	0.0	0.0	(1.4)
Total Income	(1.4)	0.0	0.0	(1.4)	0.0	0.0	0.0	0.0	0.0	0.0	(1.4)
Net Expenditure	1,517.5	0.0	0.0	1,517.5	15.7	0.0	67.3	0.0	0.0	0.0	1,600.5
61Y FINANCE CHARGES											
Loan Charges	1,596.0	0.0	0.0	1,596.0	0.0	0.0	0.0	0.0	0.0	(20.7)	1,575.3
Total Expenditure	1,596.0	0.0	0.0	1,596.0	0.0	0.0	0.0	0.0	0.0	(20.7)	1,575.3
Net Expenditure	1,596.0	0.0	0.0	1,596.0	0.0	0.0	0.0	0.0	0.0	(20.7)	1,575.3

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HOUSING REVENUE ACCOUNT		2020/21				2021/22						
		Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
			One-Off £000	Other £000			One-Off £000	Baseline £000				
61E RENT INCOME												
Supplies and Services	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Transport Costs	0.6	0.0	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.6
Third Party Payments	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Total Expenditure	1.6	0.0	0.0	1.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.6
Rents & Lettings	(3,849.8)	0.0	0.0	(3,849.8)	(77.0)	0.0	(8.4)	0.0	0.0	0.0	0.0	(3,935.2)
Total Income	(3,849.8)	0.0	0.0	(3,849.8)	(77.0)	0.0	(8.4)	0.0	0.0	0.0	0.0	(3,935.2)
Net Expenditure	(3,848.2)	0.0	0.0	(3,848.2)	(77.0)	0.0	(8.4)	0.0	0.0	0.0	0.0	(3,933.6)
61I OTHER INCOME												
Fees & Charges	(23.0)	0.0	0.0	(23.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(23.0)
Total Income	(23.0)	0.0	0.0	(23.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(23.0)
Net Expenditure	(23.0)	0.0	0.0	(23.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(23.0)
SERVICE AREA SUMMARY												
Staff Costs	407.2	0.0	0.0	407.2	8.2	0.0	0.0	0.0	0.0	8.7	0.0	424.1
Property Costs	1,465.7	0.0	0.0	1,465.7	14.6	0.0	67.3	0.0	0.0	0.0	0.0	1,547.6
Supplies and Services	47.7	0.0	0.0	47.7	0.9	0.0	0.0	0.0	0.0	0.1	0.0	48.7
Transport Costs	19.8	0.0	0.0	19.8	0.2	0.0	0.0	0.0	0.0	0.0	0.0	20.0
Administration Costs	37.5	0.0	0.0	37.5	0.4	0.0	0.0	0.0	0.0	0.0	0.0	37.9
Apportioned Costs	272.3	0.0	0.0	272.3	5.4	0.0	0.0	0.0	0.0	0.0	0.0	277.7
Third Party Payments	19.5	0.0	0.0	19.5	0.2	0.0	0.0	0.0	0.0	0.0	0.0	19.7
Transfer Payments	8.4	0.0	0.0	8.4	0.1	0.0	0.0	0.0	0.0	0.0	0.0	8.5
Loan Charges	1,596.0	0.0	0.0	1,596.0	0.0	0.0	0.0	0.0	0.0	(20.7)	0.0	1,575.3
Miscellaneous Expenditure	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Total Expenditure	3,874.2	0.0	0.0	3,874.2	30.0	0.0	67.3	0.0	0.0	(11.9)	0.0	3,959.6
Rents & Lettings	(3,849.8)	0.0	0.0	(3,849.8)	(77.0)	0.0	(8.4)	0.0	0.0	0.0	0.0	(3,935.2)
Fees & Charges	(24.4)	0.0	0.0	(24.4)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(24.4)
Total Income	(3,874.2)	0.0	0.0	(3,874.2)	(77.0)	0.0	(8.4)	0.0	0.0	0.0	0.0	(3,959.6)
Net Expenditure	0.0	0.0	0.0	0.0	(47.0)	0.0	58.9	0.0	0.0	(11.9)	0.0	0.0

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HARBOUR ACCOUNTS

SCAPA FLOW OIL PORT	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
52A ADMINISTRATION											
Staff Costs	172.0	0.0	0.0	172.0	3.4	0.0	0.0	0.0	0.0	(2.9)	172.5
Property Costs	142.2	0.0	0.0	142.2	1.4	0.0	0.0	0.0	0.0	0.0	143.6
Supplies and Services	22.5	0.0	0.0	22.5	0.5	0.0	0.0	0.0	0.0	0.0	23.0
Transport Costs	30.1	0.0	0.0	30.1	0.3	0.0	0.0	0.0	0.0	0.0	30.4
Administration Costs	17.3	0.0	0.0	17.3	0.2	0.0	0.0	0.0	0.0	0.0	17.5
Apportioned Costs	116.5	0.0	0.0	116.5	2.3	0.0	0.0	0.0	0.0	0.0	118.8
Third Party Payments	2.1	0.0	0.0	2.1	0.0	0.0	0.0	0.0	0.0	0.0	2.1
Miscellaneous Expenditure	0.9	0.0	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.9
Total Expenditure	503.6	0.0	0.0	503.6	8.1	0.0	0.0	0.0	0.0	(2.9)	508.8
Rents & Lettings	(9.7)	0.0	0.0	(9.7)	0.0	0.0	0.0	0.0	0.0	0.0	(9.7)
Interest & Loans	(6.0)	0.0	0.0	(6.0)	0.0	0.0	0.0	0.0	0.0	0.0	(6.0)
Fees & Charges	(18.3)	0.0	0.0	(18.3)	0.0	0.0	0.0	0.0	0.0	0.0	(18.3)
Total Income	(34.0)	0.0	0.0	(34.0)	0.0	0.0	0.0	0.0	0.0	0.0	(34.0)
Net Expenditure	469.6	0.0	0.0	469.6	8.1	0.0	0.0	0.0	0.0	(2.9)	474.8
52L SCAPA FLOW DEVELOPMENT											
Staff Costs	11.5	0.0	0.0	11.5	0.2	0.0	0.0	0.0	0.0	0.6	12.3
Supplies and Services	38.8	0.0	0.0	38.8	0.8	0.0	0.0	0.0	0.0	0.0	39.6
Transport Costs	10.4	0.0	0.0	10.4	0.1	0.0	0.0	0.0	0.0	0.0	10.5
Administration Costs	12.4	0.0	0.0	12.4	0.2	0.0	0.0	0.0	0.0	0.0	12.6
Third Party Payments	108.9	0.0	0.0	108.9	1.1	0.0	0.0	0.0	0.0	0.0	110.0
Total Expenditure	182.0	0.0	0.0	182.0	2.4	0.0	0.0	0.0	0.0	0.6	185.0
Net Expenditure	182.0	0.0	0.0	182.0	2.4	0.0	0.0	0.0	0.0	0.6	185.0
52M OIL POLLUTION											
Staff Costs	50.5	0.0	0.0	50.5	1.0	0.0	0.0	0.0	0.0	16.2	67.7
Property Costs	0.3	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.3
Supplies and Services	9.0	0.0	0.0	9.0	0.2	0.0	0.0	0.0	0.0	0.0	9.2
Transport Costs	10.6	0.0	0.0	10.6	0.1	0.0	0.0	0.0	0.0	0.0	10.7
Administration Costs	4.5	0.0	0.0	4.5	0.0	0.0	0.0	0.0	0.0	0.0	4.5
Third Party Payments	12.9	0.0	0.0	12.9	0.2	0.0	0.0	0.0	0.0	0.0	13.1
Total Expenditure	87.8	0.0	0.0	87.8	1.5	0.0	0.0	0.0	0.0	16.2	105.5
Fees & Charges	(15.3)	0.0	0.0	(15.3)	0.0	0.0	0.0	0.0	0.0	0.0	(15.3)
Total Income	(15.3)	0.0	0.0	(15.3)	0.0	0.0	0.0	0.0	0.0	0.0	(15.3)
Net Expenditure	72.5	0.0	0.0	72.5	1.5	0.0	0.0	0.0	0.0	16.2	90.2

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SCAPA FLOW OIL PORT	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
52B ENVIRONMENTAL UNIT											
Staff Costs	80.0	0.0	0.0	80.0	1.6	0.0	0.0	0.0	0.0	(0.8)	80.8
Supplies and Services	17.3	0.0	0.0	17.3	0.3	0.0	0.0	0.0	0.0	0.0	17.6
Transport Costs	5.8	0.0	0.0	5.8	0.1	0.0	0.0	0.0	0.0	0.0	5.9
Administration Costs	7.6	0.0	0.0	7.6	0.1	0.0	0.0	0.0	0.0	0.0	7.7
Apportioned Costs	11.4	0.0	0.0	11.4	0.2	0.0	0.0	0.0	0.0	0.0	11.6
Third Party Payments	38.1	0.0	0.0	38.1	0.4	0.0	0.0	0.0	0.0	0.0	38.5
Total Expenditure	160.2	0.0	0.0	160.2	2.7	0.0	0.0	0.0	0.0	(0.8)	162.1
Fees & Charges	(16.0)	0.0	0.0	(16.0)	0.0	0.0	0.0	0.0	0.0	0.0	(16.0)
Total Income	(16.0)	0.0	0.0	(16.0)	0.0	0.0	0.0	0.0	0.0	0.0	(16.0)
Net Expenditure	144.2	0.0	0.0	144.2	2.7	0.0	0.0	0.0	0.0	(0.8)	146.1
52C MARINE OFFICERS & PILOTS											
Staff Costs	774.0	0.0	0.0	774.0	15.5	0.0	0.0	0.0	0.0	0.0	789.5
Property Costs	1.5	0.0	0.0	1.5	0.0	0.0	0.0	0.0	0.0	0.0	1.5
Supplies and Services	7.4	0.0	0.0	7.4	0.1	0.0	0.0	0.0	0.0	0.0	7.5
Transport Costs	5.3	0.0	0.0	5.3	0.0	0.0	0.0	0.0	0.0	0.0	5.3
Administration Costs	7.5	0.0	0.0	7.5	0.0	0.0	0.0	0.0	0.0	0.0	7.5
Apportioned Costs	28.4	0.0	0.0	28.4	0.6	0.0	0.0	0.0	0.0	0.0	29.0
Miscellaneous Expenditure	0.2	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.2
Total Expenditure	824.3	0.0	0.0	824.3	16.2	0.0	0.0	0.0	0.0	0.0	840.5
Net Expenditure	824.3	0.0	0.0	824.3	16.2	0.0	0.0	0.0	0.0	0.0	840.5
52D NAVIGATIONAL AIDS											
Property Costs	1.9	0.0	0.0	1.9	0.0	0.0	0.0	0.0	0.0	0.0	1.9
Supplies and Services	61.9	0.0	0.0	61.9	1.2	0.0	0.0	0.0	0.0	0.0	63.1
Transport Costs	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Administration Costs	4.9	0.0	0.0	4.9	0.0	0.0	0.0	0.0	0.0	0.0	4.9
Third Party Payments	27.7	0.0	0.0	27.7	0.2	0.0	0.0	0.0	0.0	0.0	27.9
Total Expenditure	97.4	0.0	0.0	97.4	1.4	0.0	0.0	0.0	0.0	0.0	98.8
Net Expenditure	97.4	0.0	0.0	97.4	1.4	0.0	0.0	0.0	0.0	0.0	98.8
52E WEATHER FORECASTS											
Third Party Payments	7.5	0.0	0.0	7.5	0.0	0.0	0.0	0.0	0.0	0.0	7.5
Total Expenditure	7.5	0.0	0.0	7.5	0.0	0.0	0.0	0.0	0.0	0.0	7.5
Net Expenditure	7.5	0.0	0.0	7.5	0.0	0.0	0.0	0.0	0.0	0.0	7.5

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SCAPA FLOW OIL PORT		2020/21				2021/22						
		Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
			One-Off £000	Other £000			One-Off £000	Baseline £000				
52F HARBOUR LAUNCHES												
Staff Costs	556.1	0.0	0.0	556.1	11.1	0.0	0.0	0.0	0.0	0.0	(3.3)	563.9
Property Costs	2.2	0.0	0.0	2.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.2
Supplies and Services	15.2	0.0	0.0	15.2	0.3	0.0	0.0	0.0	0.0	0.0	0.0	15.5
Transport Costs	240.2	0.0	0.0	240.2	2.4	0.0	0.0	0.0	0.0	0.0	0.0	242.6
Administration Costs	10.9	0.0	0.0	10.9	0.2	0.0	0.0	0.0	0.0	0.0	0.0	11.1
Third Party Payments	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Miscellaneous Expenditure	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Total Expenditure	824.8	0.0	0.0	824.8	14.0	0.0	0.0	0.0	0.0	0.0	(3.3)	835.5
Fees & Charges	(23.4)	0.0	0.0	(23.4)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(23.4)
Total Income	(23.4)	0.0	0.0	(23.4)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(23.4)
Net Expenditure	801.4	0.0	0.0	801.4	14.0	0.0	0.0	0.0	0.0	0.0	(3.3)	812.1
52G TOWAGE SERVICES												
Staff Costs	1,269.7	0.0	0.0	1,269.7	25.4	0.0	0.0	0.0	0.0	0.0	90.5	1,385.6
Property Costs	44.2	0.0	0.0	44.2	0.4	0.0	0.0	0.0	0.0	0.0	0.0	44.6
Supplies and Services	109.5	0.0	0.0	109.5	2.2	0.0	0.0	0.0	0.0	0.0	0.0	111.7
Transport Costs	857.7	0.0	0.0	857.7	8.5	0.0	0.0	0.0	0.0	0.0	0.0	866.2
Administration Costs	58.5	0.0	0.0	58.5	0.6	0.0	0.0	0.0	0.0	0.0	0.0	59.1
Third Party Payments	7.1	0.0	0.0	7.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	7.2
Total Expenditure	2,346.7	0.0	0.0	2,346.7	37.2	0.0	0.0	0.0	0.0	0.0	90.5	2,474.4
Miscellaneous Income	(130.4)	0.0	0.0	(130.4)	(3.9)	0.0	0.0	0.0	0.0	0.0	0.0	(134.3)
Total Income	(130.4)	0.0	0.0	(130.4)	(3.9)	0.0	0.0	0.0	0.0	0.0	0.0	(134.3)
Net Expenditure	2,216.3	0.0	0.0	2,216.3	33.3	0.0	0.0	0.0	0.0	0.0	90.5	2,340.1
52I HARBOUR DUES												
Third Party Payments	33.3	0.0	0.0	33.3	0.3	0.0	91.4	0.0	0.0	0.0	0.0	125.0
Total Expenditure	33.3	0.0	0.0	33.3	0.3	0.0	91.4	0.0	0.0	0.0	0.0	125.0
Fees & Charges	(6,998.2)	0.0	0.0	(6,998.2)	0.0	0.0	0.0	0.0	0.0	270.5	0.0	(6,727.7)
Total Income	(6,998.2)	0.0	0.0	(6,998.2)	0.0	0.0	0.0	0.0	0.0	270.5	0.0	(6,727.7)
Net Expenditure	(6,964.9)	0.0	0.0	(6,964.9)	0.3	0.0	91.4	0.0	0.0	270.5	0.0	(6,602.7)

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SCAPA FLOW OIL PORT	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
52Y FINANCE CHARGES											
Loan Charges	1,386.0	0.0	0.0	1,386.0	0.0	0.0	0.0	0.0	0.0	(58.0)	1,328.0
Total Expenditure	1,386.0	0.0	0.0	1,386.0	0.0	0.0	0.0	0.0	0.0	(58.0)	1,328.0
Net Expenditure	1,386.0	0.0	0.0	1,386.0	0.0	0.0	0.0	0.0	0.0	(58.0)	1,328.0
SERVICE AREA SUMMARY											
Staff Costs	2,913.8	0.0	0.0	2,913.8	58.2	0.0	0.0	0.0	0.0	100.3	3,072.3
Property Costs	192.3	0.0	0.0	192.3	1.8	0.0	0.0	0.0	0.0	0.0	194.1
Supplies and Services	281.6	0.0	0.0	281.6	5.6	0.0	0.0	0.0	0.0	0.0	287.2
Transport Costs	1,161.1	0.0	0.0	1,161.1	11.5	0.0	0.0	0.0	0.0	0.0	1,172.6
Administration Costs	123.6	0.0	0.0	123.6	1.3	0.0	0.0	0.0	0.0	0.0	124.9
Apportioned Costs	156.3	0.0	0.0	156.3	3.1	0.0	0.0	0.0	0.0	0.0	159.4
Third Party Payments	237.7	0.0	0.0	237.7	2.3	0.0	91.4	0.0	0.0	0.0	331.4
Loan Charges	1,386.0	0.0	0.0	1,386.0	0.0	0.0	0.0	0.0	0.0	(58.0)	1,328.0
Miscellaneous Expenditure	1.2	0.0	0.0	1.2	0.0	0.0	0.0	0.0	0.0	0.0	1.2
Total Expenditure	6,453.6	0.0	0.0	6,453.6	83.8	0.0	91.4	0.0	0.0	42.3	6,671.1
Rents & Lettings	(9.7)	0.0	0.0	(9.7)	0.0	0.0	0.0	0.0	0.0	0.0	(9.7)
Interest & Loans	(6.0)	0.0	0.0	(6.0)	0.0	0.0	0.0	0.0	0.0	0.0	(6.0)
Fees & Charges	(7,071.2)	0.0	0.0	(7,071.2)	0.0	0.0	0.0	0.0	0.0	270.5	(6,800.7)
Miscellaneous Income	(130.4)	0.0	0.0	(130.4)	(3.9)	0.0	0.0	0.0	0.0	0.0	(134.3)
Total Income	(7,217.3)	0.0	0.0	(7,217.3)	(3.9)	0.0	0.0	0.0	0.0	270.5	(6,950.7)
Net Expenditure	(763.7)	0.0	0.0	(763.7)	79.9	0.0	91.4	0.0	0.0	312.8	(279.6)

2090

MISC PIERS AND HARBOURS	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
53A MISCELLANEOUS PIERS											
Staff Costs	952.0	0.0	0.0	952.0	19.2	0.0	0.0	0.0	0.0	39.4	1,010.6
Property Costs	2,175.7	(1,148.0)	0.0	1,027.7	10.0	1,795.0	0.0	0.9	0.0	0.0	2,833.6
Supplies and Services	141.6	0.0	0.0	141.6	2.6	0.0	0.0	(29.1)	0.0	0.0	115.1
Transport Costs	413.6	0.0	0.0	413.6	4.0	0.0	0.0	(125.7)	0.0	0.0	291.9
Administration Costs	58.5	0.0	0.0	58.5	0.4	0.0	0.0	(19.0)	0.0	0.0	39.9
Apportioned Costs	87.3	0.0	0.0	87.3	1.8	0.0	0.0	0.0	0.0	0.0	89.1
Third Party Payments	432.1	0.0	0.0	432.1	4.1	0.0	0.0	(107.6)	0.0	0.0	328.6
Miscellaneous Expenditure	35.1	0.0	0.0	35.1	0.4	0.0	0.0	0.0	0.0	0.0	35.5
Total Expenditure	4,295.9	(1,148.0)	0.0	3,147.9	42.5	1,795.0	0.0	(280.5)	0.0	39.4	4,744.3
Rents & Lettings	(548.9)	0.0	0.0	(548.9)	0.0	0.0	0.0	0.0	0.0	0.0	(548.9)
Sales	(54.5)	0.0	0.0	(54.5)	(1.5)	0.0	0.0	0.0	0.0	0.0	(56.0)
Interest & Loans	(52.7)	0.0	0.0	(52.7)	0.0	0.0	0.0	0.0	0.0	0.0	(52.7)
Fees & Charges	(6,888.4)	0.0	0.0	(6,888.4)	(1.8)	0.0	0.0	0.0	0.0	1,107.5	(5,782.7)
Total Income	(7,544.5)	0.0	0.0	(7,544.5)	(3.3)	0.0	0.0	0.0	0.0	1,107.5	(6,440.3)
Net Expenditure	(3,248.6)	(1,148.0)	0.0	(4,396.6)	39.2	1,795.0	0.0	(280.5)	0.0	1,146.9	(1,696.0)
53J ADMINISTRATION											
Staff Costs	219.0	0.0	0.0	219.0	4.4	0.0	0.0	0.0	0.0	(3.8)	219.6
Property Costs	45.5	0.0	0.0	45.5	0.5	0.0	0.0	0.0	0.0	0.0	46.0
Supplies and Services	4.7	0.0	0.0	4.7	0.1	0.0	0.0	0.0	0.0	0.0	4.8
Transport Costs	29.2	0.0	0.0	29.2	0.3	0.0	0.0	0.0	0.0	0.0	29.5
Administration Costs	33.1	0.0	0.0	33.1	0.3	0.0	0.0	0.0	0.0	0.0	33.4
Apportioned Costs	82.1	0.0	0.0	82.1	1.6	0.0	0.0	0.0	0.0	0.0	83.7
Third Party Payments	4.0	0.0	0.0	4.0	0.0	0.0	0.0	0.0	0.0	0.0	4.0
Miscellaneous Expenditure	0.8	0.0	0.0	0.8	0.0	0.0	0.0	0.0	0.0	0.0	0.8
Total Expenditure	418.4	0.0	0.0	418.4	7.2	0.0	0.0	0.0	0.0	(3.8)	421.8
Net Expenditure	418.4	0.0	0.0	418.4	7.2	0.0	0.0	0.0	0.0	(3.8)	421.8

2091

MISC PIERS AND HARBOURS	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
53L MISCELLANEOUS PIERS DEVELOPMENT											
Staff Costs	46.0	0.0	0.0	46.0	0.9	0.0	0.0	0.0	0.0	2.2	49.1
Property Costs	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Supplies and Services	5.5	0.0	0.0	5.5	0.1	0.0	0.0	0.0	0.0	0.0	5.6
Transport Costs	6.6	0.0	0.0	6.6	0.1	0.0	0.0	0.0	0.0	0.0	6.7
Administration Costs	67.6	0.0	0.0	67.6	0.7	0.0	0.0	0.0	0.0	0.0	68.3
Third Party Payments	5.5	0.0	0.0	5.5	0.1	0.0	0.0	0.0	0.0	0.0	5.6
Total Expenditure	131.3	0.0	0.0	131.3	1.9	0.0	0.0	0.0	0.0	2.2	135.4
Net Expenditure	131.3	0.0	0.0	131.3	1.9	0.0	0.0	0.0	0.0	2.2	135.4
53B ENVIRONMENTAL UNIT											
Staff Costs	20.2	0.0	0.0	20.2	0.4	0.0	0.0	0.0	0.0	(0.4)	20.2
Transport Costs	0.4	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.4
Administration Costs	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Total Expenditure	20.7	0.0	0.0	20.7	0.4	0.0	0.0	0.0	0.0	(0.4)	20.7
Net Expenditure	20.7	0.0	0.0	20.7	0.4	0.0	0.0	0.0	0.0	(0.4)	20.7
53C MARINE OFFICERS & PILOTS											
Staff Costs	318.5	0.0	0.0	318.5	6.4	0.0	0.0	0.0	0.0	(0.1)	324.8
Transport Costs	2.1	0.0	0.0	2.1	0.0	0.0	0.0	0.0	0.0	0.0	2.1
Administration Costs	1.8	0.0	0.0	1.8	0.0	0.0	0.0	0.0	0.0	0.0	1.8
Total Expenditure	322.4	0.0	0.0	322.4	6.4	0.0	0.0	0.0	0.0	(0.1)	328.7
Net Expenditure	322.4	0.0	0.0	322.4	6.4	0.0	0.0	0.0	0.0	(0.1)	328.7
53D NAVIGATIONAL AIDS											
Property Costs	1.2	0.0	0.0	1.2	0.0	0.0	0.0	0.0	0.0	0.0	1.2
Supplies and Services	12.5	0.0	0.0	12.5	0.2	0.0	0.0	0.0	0.0	0.0	12.7
Transport Costs	0.4	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.4
Administration Costs	1.5	0.0	0.0	1.5	0.0	0.0	0.0	0.0	0.0	0.0	1.5
Third Party Payments	19.8	0.0	0.0	19.8	0.1	0.0	0.0	0.0	0.0	0.0	19.9
Total Expenditure	35.4	0.0	0.0	35.4	0.3	0.0	0.0	0.0	0.0	0.0	35.7
Net Expenditure	35.4	0.0	0.0	35.4	0.3	0.0	0.0	0.0	0.0	0.0	35.7

2092

MISC PIERS AND HARBOURS	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
53E WEATHER FORECASTS											
Third Party Payments	7.4	0.0	0.0	7.4	0.0	0.0	0.0	0.0	0.0	0.0	7.4
Total Expenditure	7.4	0.0	0.0	7.4	0.0	0.0	0.0	0.0	0.0	0.0	7.4
Net Expenditure	7.4	0.0	0.0	7.4	0.0	0.0	0.0	0.0	0.0	0.0	7.4
53F HARBOUR LAUNCHES											
Staff Costs	380.6	0.0	0.0	380.6	7.6	0.0	0.0	0.0	0.0	8.6	396.8
Transport Costs	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Administration Costs	0.2	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.2
Total Expenditure	381.3	0.0	0.0	381.3	7.6	0.0	0.0	0.0	0.0	8.6	397.5
Net Expenditure	381.3	0.0	0.0	381.3	7.6	0.0	0.0	0.0	0.0	8.6	397.5
53M OIL POLLUTION											
Staff Costs	48.5	0.0	0.0	48.5	1.0	0.0	0.0	0.0	0.0	16.2	65.7
Transport Costs	0.3	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.3
Administration Costs	0.2	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.2
Total Expenditure	49.0	0.0	0.0	49.0	1.0	0.0	0.0	0.0	0.0	16.2	66.2
Net Expenditure	49.0	0.0	0.0	49.0	1.0	0.0	0.0	0.0	0.0	16.2	66.2
53R PILOTAGE INCOME											
Transport Costs	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Total Expenditure	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Fees & Charges	(585.9)	0.0	0.0	(585.9)	0.0	0.0	0.0	0.0	0.0	248.8	(337.1)
Total Income	(585.9)	0.0	0.0	(585.9)	0.0	0.0	0.0	0.0	0.0	248.8	(337.1)
Net Expenditure	(585.4)	0.0	0.0	(585.4)	0.0	0.0	0.0	0.0	0.0	248.8	(336.6)
53U MOVEMENT IN RESERVES											
Other Grants & Reimbursements	(1,148.0)	1,148.0	0.0	0.0	0.0	(413.0)	0.0	0.0	0.0	0.0	(413.0)
Total Income	(1,148.0)	1,148.0	0.0	0.0	0.0	(413.0)	0.0	0.0	0.0	0.0	(413.0)
Net Expenditure	(1,148.0)	1,148.0	0.0	0.0	0.0	(413.0)	0.0	0.0	0.0	0.0	(413.0)
53Y FINANCE CHARGES											
Loan Charges	1,737.0	0.0	0.0	1,737.0	0.0	0.0	0.0	0.0	0.0	(300.0)	1,437.0
Total Expenditure	1,737.0	0.0	0.0	1,737.0	0.0	0.0	0.0	0.0	0.0	(300.0)	1,437.0
Net Expenditure	1,737.0	0.0	0.0	1,737.0	0.0	0.0	0.0	0.0	0.0	(300.0)	1,437.0

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MISC PIERS AND HARBOURS	2020/21				2021/22						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
SERVICE AREA SUMMARY											
Staff Costs	1,984.8	0.0	0.0	1,984.8	39.9	0.0	0.0	0.0	0.0	62.1	2,086.8
Property Costs	2,222.5	(1,148.0)	0.0	1,074.5	10.5	1,795.0	0.0	0.9	0.0	0.0	2,880.9
Supplies and Services	164.3	0.0	0.0	164.3	3.0	0.0	0.0	(29.1)	0.0	0.0	138.2
Transport Costs	453.6	0.0	0.0	453.6	4.4	0.0	0.0	(125.7)	0.0	0.0	332.3
Administration Costs	163.0	0.0	0.0	163.0	1.4	0.0	0.0	(19.0)	0.0	0.0	145.4
Apportioned Costs	169.4	0.0	0.0	169.4	3.4	0.0	0.0	0.0	0.0	0.0	172.8
Third Party Payments	468.8	0.0	0.0	468.8	4.3	0.0	0.0	(107.6)	0.0	0.0	365.5
Loan Charges	1,737.0	0.0	0.0	1,737.0	0.0	0.0	0.0	0.0	0.0	(300.0)	1,437.0
Miscellaneous Expenditure	35.9	0.0	0.0	35.9	0.4	0.0	0.0	0.0	0.0	0.0	36.3
Total Expenditure	7,399.3	(1,148.0)	0.0	6,251.3	67.3	1,795.0	0.0	(280.5)	0.0	(237.9)	7,595.2
Other Grants & Reimbursements	(1,148.0)	1,148.0	0.0	0.0	0.0	(413.0)	0.0	0.0	0.0	0.0	(413.0)
Rents & Lettings	(548.9)	0.0	0.0	(548.9)	0.0	0.0	0.0	0.0	0.0	0.0	(548.9)
Sales	(54.5)	0.0	0.0	(54.5)	(1.5)	0.0	0.0	0.0	0.0	0.0	(56.0)
Interest & Loans	(52.7)	0.0	0.0	(52.7)	0.0	0.0	0.0	0.0	0.0	0.0	(52.7)
Fees & Charges	(7,474.3)	0.0	0.0	(7,474.3)	(1.8)	0.0	0.0	0.0	0.0	1,356.3	(6,119.8)
Total Income	(9,278.4)	1,148.0	0.0	(8,130.4)	(3.3)	(413.0)	0.0	0.0	0.0	1,356.3	(7,190.4)
Net Expenditure	(1,879.1)	0.0	0.0	(1,879.1)	64.0	1,382.0	0.0	(280.5)	0.0	1,118.4	404.8

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ORKNEY COLLEGE

ORKNEY COLLEGE	2020/21				2021/22					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000			
67A BUSINESS SUPPORT										
Staff Costs	696.8	0.0	0.0	696.8	9.5	0.0	22.9	0.0	0.0	729.2
Property Costs	385.3	0.0	0.0	385.3	0.0	0.0	0.0	0.0	0.0	385.3
Supplies and Services	125.1	0.0	0.0	125.1	0.0	0.0	0.0	0.0	0.0	125.1
Transport Costs	19.7	0.0	0.0	19.7	0.0	0.0	0.0	0.0	0.0	19.7
Administration Costs	28.6	0.0	0.0	28.6	0.0	0.0	0.0	0.0	0.0	28.6
Apportioned Costs	94.8	0.0	0.0	94.8	0.0	0.0	0.0	0.0	0.0	94.8
Third Party Payments	0.4	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.4
Transfer Payments	19.2	0.0	0.0	19.2	0.0	0.0	0.0	0.0	0.0	19.2
Loan Charges	6.0	0.0	0.0	6.0	0.0	0.0	0.0	0.0	0.0	6.0
Miscellaneous Expenditure	3.7	0.0	0.0	3.7	0.0	0.0	0.0	0.0	0.0	3.7
Total Expenditure	1,379.6	0.0	0.0	1,379.6	9.5	0.0	22.9	0.0	0.0	1,412.0
Government Grants	(871.9)	0.0	0.0	(871.9)	0.0	0.0	0.0	0.0	(22.9)	(894.8)
Other Grants & Reimbursements	(95.5)	0.0	0.0	(95.5)	0.0	0.0	0.0	0.0	0.0	(95.5)
Rents & Lettings	(15.1)	0.0	0.0	(15.1)	0.0	0.0	0.0	0.0	0.0	(15.1)
Sales	(57.1)	0.0	0.0	(57.1)	0.0	0.0	0.0	0.0	0.0	(57.1)
Fees & Charges	(15.0)	0.0	0.0	(15.0)	0.0	0.0	0.0	0.0	0.0	(15.0)
Total Income	(1,054.6)	0.0	0.0	(1,054.6)	0.0	0.0	0.0	0.0	(22.9)	(1,077.5)
Net Expenditure	325.0	0.0	0.0	325.0	9.5	0.0	22.9	0.0	(22.9)	334.5
67B FURTHER AND HIGHER EDUCATION										
Staff Costs	2,162.8	0.0	0.0	2,162.8	13.6	0.0	167.5	0.0	0.0	2,343.9
Property Costs	39.7	0.0	0.0	39.7	0.0	0.0	0.0	0.0	0.0	39.7
Supplies and Services	203.3	0.0	0.0	203.3	0.0	0.0	0.0	0.0	(1.1)	202.2
Transport Costs	27.7	0.0	0.0	27.7	0.0	0.0	0.0	0.0	0.0	27.7
Administration Costs	24.8	0.0	0.0	24.8	0.0	0.0	0.0	0.0	0.0	24.8
Transfer Payments	6.7	0.0	0.0	6.7	0.0	0.0	0.0	0.0	0.0	6.7
Total Expenditure	2,465.0	0.0	0.0	2,465.0	13.6	0.0	167.5	0.0	(1.1)	2,645.0
Government Grants	(1,628.6)	0.0	0.0	(1,628.6)	0.0	0.0	0.0	0.0	0.0	(1,628.6)
Other Grants & Reimbursements	(849.5)	0.0	0.0	(849.5)	0.0	0.0	0.0	0.0	(108.0)	(957.5)
Sales	(17.4)	0.0	0.0	(17.4)	0.0	0.0	0.0	0.0	0.0	(17.4)
Fees & Charges	(524.5)	0.0	0.0	(524.5)	0.0	0.0	0.0	0.0	(94.1)	(618.6)
Miscellaneous Income	(35.0)	0.0	0.0	(35.0)	0.0	0.0	0.0	0.0	0.0	(35.0)
Total Income	(3,055.0)	0.0	0.0	(3,055.0)	0.0	0.0	0.0	0.0	(202.1)	(3,257.1)
Net Expenditure	(590.0)	0.0	0.0	(590.0)	13.6	0.0	167.5	0.0	(203.2)	(612.1)

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ORKNEY COLLEGE	2020/21				2021/22					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000			
67C AGRONOMY INSTITUTE										
Staff Costs	111.1	0.0	0.0	111.1	0.8	0.0	0.1	0.0	0.0	112.0
Property Costs	7.5	0.0	0.0	7.5	0.0	0.0	0.0	0.0	0.0	7.5
Supplies and Services	16.0	0.0	0.0	16.0	0.0	0.0	0.0	0.0	0.0	16.0
Transport Costs	7.0	0.0	0.0	7.0	0.0	0.0	0.0	0.0	0.0	7.0
Administration Costs	4.0	0.0	0.0	4.0	0.0	0.0	0.0	0.0	0.0	4.0
Total Expenditure	145.6	0.0	0.0	145.6	0.8	0.0	0.1	0.0	0.0	146.5
Other Grants & Reimbursements	(77.9)	0.0	0.0	(77.9)	0.0	0.0	0.0	0.0	0.0	(77.9)
Sales	(26.0)	0.0	0.0	(26.0)	0.0	0.0	0.0	0.0	0.0	(26.0)
Fees & Charges	(8.1)	0.0	0.0	(8.1)	0.0	0.0	0.0	0.0	0.0	(8.1)
Miscellaneous Income	(33.6)	0.0	0.0	(33.6)	0.0	0.0	0.0	0.0	(0.1)	(33.7)
Total Income	(145.6)	0.0	0.0	(145.6)	0.0	0.0	0.0	0.0	(0.1)	(145.7)
Net Expenditure	0.0	0.0	0.0	0.0	0.8	0.0	0.1	0.0	(0.1)	0.8
67F ARCHAEOLOGY INSTITUTE										
Staff Costs	906.5	0.0	0.0	906.5	10.9	0.0	85.5	0.0	0.0	1,002.9
Property Costs	0.6	0.0	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.6
Supplies and Services	135.0	0.0	0.0	135.0	0.0	0.0	0.0	0.0	0.0	135.0
Transport Costs	51.5	0.0	0.0	51.5	0.0	0.0	0.0	0.0	0.0	51.5
Administration Costs	22.0	0.0	0.0	22.0	0.0	0.0	0.0	0.0	0.0	22.0
Transfer Payments	48.0	0.0	0.0	48.0	0.0	0.0	0.0	0.0	0.0	48.0
Total Expenditure	1,163.6	0.0	0.0	1,163.6	10.9	0.0	85.5	0.0	0.0	1,260.0
Government Grants	(22.5)	0.0	0.0	(22.5)	0.0	0.0	0.0	0.0	0.0	(22.5)
Other Grants & Reimbursements	(114.7)	0.0	0.0	(114.7)	0.0	0.0	0.0	0.0	(85.5)	(200.2)
Fees & Charges	(169.6)	0.0	0.0	(169.6)	0.0	0.0	0.0	0.0	0.0	(169.6)
Miscellaneous Income	(621.8)	0.0	0.0	(621.8)	0.0	0.0	0.0	0.0	0.0	(621.8)
Total Income	(928.6)	0.0	0.0	(928.6)	0.0	0.0	0.0	0.0	(85.5)	(1,014.1)
Net Expenditure	235.0	0.0	0.0	235.0	10.9	0.0	85.5	0.0	(85.5)	245.9

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ORKNEY COLLEGE	2020/21				2021/22					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000			
67G INSTITUTE FOR NORTHERN STUDIES										
Staff Costs	185.7	0.0	0.0	185.7	0.9	0.0	54.0	0.0	0.0	240.6
Property Costs	36.0	0.0	0.0	36.0	0.0	0.0	0.0	0.0	0.0	36.0
Supplies and Services	40.0	0.0	0.0	40.0	0.0	0.0	0.0	0.0	0.0	40.0
Transport Costs	28.0	0.0	0.0	28.0	0.0	0.0	0.0	0.0	0.0	28.0
Administration Costs	10.5	0.0	0.0	10.5	0.0	0.0	0.0	0.0	0.0	10.5
Transfer Payments	30.5	0.0	0.0	30.5	0.0	0.0	0.0	0.0	0.0	30.5
Total Expenditure	330.7	0.0	0.0	330.7	0.9	0.0	54.0	0.0	0.0	385.6
Government Grants	(47.2)	0.0	0.0	(47.2)	0.0	0.0	0.0	0.0	0.0	(47.2)
Other Grants & Reimbursements	(86.5)	0.0	0.0	(86.5)	0.0	0.0	0.0	0.0	(54.0)	(140.5)
Rents & Lettings	(8.0)	0.0	0.0	(8.0)	0.0	0.0	0.0	0.0	0.0	(8.0)
Fees & Charges	(159.0)	0.0	0.0	(159.0)	0.0	0.0	0.0	0.0	0.0	(159.0)
Total Income	(300.7)	0.0	0.0	(300.7)	0.0	0.0	0.0	0.0	(54.0)	(354.7)
Net Expenditure	30.0	0.0	0.0	30.0	0.9	0.0	54.0	0.0	(54.0)	30.9
SERVICE AREA SUMMARY										
Staff Costs	4,062.9	0.0	0.0	4,062.9	35.7	0.0	330.0	0.0	0.0	4,428.6
Property Costs	469.1	0.0	0.0	469.1	0.0	0.0	0.0	0.0	0.0	469.1
Supplies and Services	519.4	0.0	0.0	519.4	0.0	0.0	0.0	0.0	(1.1)	518.3
Transport Costs	133.9	0.0	0.0	133.9	0.0	0.0	0.0	0.0	0.0	133.9
Administration Costs	89.9	0.0	0.0	89.9	0.0	0.0	0.0	0.0	0.0	89.9
Apportioned Costs	94.8	0.0	0.0	94.8	0.0	0.0	0.0	0.0	0.0	94.8
Third Party Payments	0.4	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.4
Transfer Payments	104.4	0.0	0.0	104.4	0.0	0.0	0.0	0.0	0.0	104.4
Loan Charges	6.0	0.0	0.0	6.0	0.0	0.0	0.0	0.0	0.0	6.0
Miscellaneous Expenditure	3.7	0.0	0.0	3.7	0.0	0.0	0.0	0.0	0.0	3.7
Total Expenditure	5,484.5	0.0	0.0	5,484.5	35.7	0.0	330.0	0.0	(1.1)	5,849.1
Government Grants	(2,570.2)	0.0	0.0	(2,570.2)	0.0	0.0	0.0	0.0	(22.9)	(2,593.1)
Other Grants & Reimbursements	(1,224.1)	0.0	0.0	(1,224.1)	0.0	0.0	0.0	0.0	(247.5)	(1,471.6)
Rents & Lettings	(23.1)	0.0	0.0	(23.1)	0.0	0.0	0.0	0.0	0.0	(23.1)
Sales	(100.5)	0.0	0.0	(100.5)	0.0	0.0	0.0	0.0	0.0	(100.5)
Fees & Charges	(876.2)	0.0	0.0	(876.2)	0.0	0.0	0.0	0.0	(94.1)	(970.3)
Miscellaneous Income	(690.4)	0.0	0.0	(690.4)	0.0	0.0	0.0	0.0	(0.1)	(690.5)
Total Income	(5,484.5)	0.0	0.0	(5,484.5)	0.0	0.0	0.0	0.0	(364.6)	(5,849.1)
Net Expenditure	0.0	0.0	0.0	0.0	35.7	0.0	330.0	0.0	(365.7)	0.0

CORPORATE HOLDING ACCOUNTS

CORPORATE HOLDING ACCOUNTS		2020/21				2021/22					
		Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Final Adjustment £000	Approved Budget £000
			One-Off £000	Other £000			One-Off £000	Baseline £000			
41A REPAIRS & MAINTENANCE GF											
Property Costs	1,301.7	0.0	0.0	1,301.7	13.1	0.0	0.0	0.0	(4.5)	1,310.3	
Supplies and Services	21.0	0.0	0.0	21.0	0.4	0.0	0.0	0.0	0.0	21.4	
Apportioned Costs	353.2	0.0	0.0	353.2	7.1	0.0	0.0	0.0	0.0	360.3	
Total Expenditure	1,675.9	0.0	0.0	1,675.9	20.6	0.0	0.0	0.0	(4.5)	1,692.0	
Net Expenditure	1,675.9	0.0	0.0	1,675.9	20.6	0.0	0.0	0.0	(4.5)	1,692.0	
41E REPAIRS & MAINTENANCE HRA											
Property Costs	1,185.7	0.0	0.0	1,185.7	11.9	0.0	0.0	0.0	65.3	1,262.9	
Apportioned Costs	197.4	0.0	0.0	197.4	3.9	0.0	0.0	0.0	0.0	201.3	
Total Expenditure	1,383.1	0.0	0.0	1,383.1	15.8	0.0	0.0	0.0	65.3	1,464.2	
Net Expenditure	1,383.1	0.0	0.0	1,383.1	15.8	0.0	0.0	0.0	65.3	1,464.2	
41F REPAIRS & MAINTENANCE PIERS ALWC											
Property Costs	1,148.0	(1,148.0)	0.0	0.0	0.0	1,795.0	0.0	0.0	0.0	1,795.0	
Total Expenditure	1,148.0	(1,148.0)	0.0	0.0	0.0	1,795.0	0.0	0.0	0.0	1,795.0	
Net Expenditure	1,148.0	(1,148.0)	0.0	0.0	0.0	1,795.0	0.0	0.0	0.0	1,795.0	
41K REPAIRS & MAINTENANCE CONTRIBUTIONS											
Other Grants & Reimbursements	(4,587.6)	1,148.0	0.0	(3,439.6)	0.0	(1,795.0)	0.0	0.0	(122.0)	(5,356.6)	
Total Income	(4,587.6)	1,148.0	0.0	(3,439.6)	0.0	(1,795.0)	0.0	0.0	(122.0)	(5,356.6)	
Net Expenditure	(4,587.6)	1,148.0	0.0	(3,439.6)	0.0	(1,795.0)	0.0	0.0	(122.0)	(5,356.6)	
41G GROUNDS MAINTENANCE											
Property Costs	341.1	0.0	0.0	341.1	3.4	0.0	0.0	0.0	20.6	365.1	
Apportioned Costs	39.5	0.0	0.0	39.5	0.8	0.0	0.0	0.0	0.0	40.3	
Total Expenditure	380.6	0.0	0.0	380.6	4.2	0.0	0.0	0.0	20.6	405.4	
Net Expenditure	380.6	0.0	0.0	380.6	4.2	0.0	0.0	0.0	20.6	405.4	

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CORPORATE HOLDING ACCOUNTS		2020/21				2021/22					
		Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Final Adjustment £000	Approved Budget £000
			One-Off £000	Other £000			One-Off £000	Baseline £000			
45C UTILITIES HOLDING ACCOUNT											
Property Costs	2,481.2	0.0	0.0	2,481.2	24.8	0.0	0.0	0.0	0.0	0.0	2,506.0
Transport Costs	529.2	0.0	0.0	529.2	5.3	0.0	0.0	0.0	0.0	0.0	534.5
Apportioned Costs	83.4	0.0	0.0	83.4	1.7	0.0	0.0	0.0	0.0	0.0	85.1
Total Expenditure	3,093.8	0.0	0.0	3,093.8	31.8	0.0	0.0	0.0	0.0	0.0	3,125.6
Fees & Charges	(3,093.8)	0.0	0.0	(3,093.8)	(92.8)	0.0	0.0	0.0	61.0	61.0	(3,125.6)
Total Income	(3,093.8)	0.0	0.0	(3,093.8)	(92.8)	0.0	0.0	0.0	61.0	61.0	(3,125.6)
Net Expenditure	0.0	0.0	0.0	0.0	(61.0)	0.0	0.0	0.0	61.0	61.0	0.0
45E INSURANCE HOLDING ACCOUNT											
Supplies and Services	637.5	0.0	0.0	637.5	12.8	0.0	0.0	0.0	0.0	0.0	650.3
Apportioned Costs	39.8	0.0	0.0	39.8	0.8	0.0	0.0	0.0	0.0	0.0	40.6
Third Party Payments	2.5	0.0	0.0	2.5	0.0	0.0	0.0	0.0	0.0	0.0	2.5
Total Expenditure	679.8	0.0	0.0	679.8	13.6	0.0	0.0	0.0	0.0	0.0	693.4
Fees & Charges	(679.8)	0.0	0.0	(679.8)	(20.4)	0.0	0.0	0.0	6.8	6.8	(693.4)
Total Income	(679.8)	0.0	0.0	(679.8)	(20.4)	0.0	0.0	0.0	6.8	6.8	(693.4)
Net Expenditure	0.0	0.0	0.0	0.0	(6.8)	0.0	0.0	0.0	6.8	6.8	0.0
45F TELEPHONES HOLDING ACCOUNT											
Supplies and Services	3.2	0.0	0.0	3.2	0.1	0.0	0.0	0.0	0.0	0.0	3.3
Administration Costs	73.7	0.0	0.0	73.7	0.7	0.0	0.0	0.0	0.0	0.0	74.4
Total Expenditure	76.9	0.0	0.0	76.9	0.8	0.0	0.0	0.0	0.0	0.0	77.7
Fees & Charges	(76.9)	0.0	0.0	(76.9)	(2.3)	0.0	0.0	0.0	1.5	1.5	(77.7)
Total Income	(76.9)	0.0	0.0	(76.9)	(2.3)	0.0	0.0	0.0	1.5	1.5	(77.7)
Net Expenditure	0.0	0.0	0.0	0.0	(1.5)	0.0	0.0	0.0	1.5	1.5	0.0
45G PHOTOCOPIERS HOLDING ACCOUNT											
Supplies and Services	3.1	0.0	0.0	3.1	0.1	0.0	0.0	0.0	0.0	0.0	3.2
Administration Costs	45.1	0.0	0.0	45.1	0.4	0.0	0.0	0.0	0.0	0.0	45.5
Total Expenditure	48.2	0.0	0.0	48.2	0.5	0.0	0.0	0.0	0.0	0.0	48.7
Sales	(46.6)	0.0	0.0	(46.6)	(1.4)	0.0	0.0	0.0	0.9	0.9	(47.1)
Fees & Charges	(1.6)	0.0	0.0	(1.6)	0.0	0.0	0.0	0.0	0.0	0.0	(1.6)
Total Income	(48.2)	0.0	0.0	(48.2)	(1.4)	0.0	0.0	0.0	0.9	0.9	(48.7)
Net Expenditure	0.0	0.0	0.0	0.0	(0.9)	0.0	0.0	0.0	0.9	0.9	0.0

CORPORATE HOLDING ACCOUNTS	2020/21				2021/22					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000			
45H POSTAGES HOLDING ACCOUNT										
Supplies and Services	2.1	0.0	0.0	2.1	0.0	0.0	0.0	0.0	0.0	2.1
Administration Costs	72.2	0.0	0.0	72.2	0.7	0.0	0.0	0.0	0.0	72.9
Total Expenditure	74.3	0.0	0.0	74.3	0.7	0.0	0.0	0.0	0.0	75.0
Fees & Charges	(74.3)	0.0	0.0	(74.3)	(2.2)	0.0	0.0	0.0	1.5	(75.0)
Total Income	(74.3)	0.0	0.0	(74.3)	(2.2)	0.0	0.0	0.0	1.5	(75.0)
Net Expenditure	0.0	0.0	0.0	0.0	(1.5)	0.0	0.0	0.0	1.5	0.0
SERVICE AREA SUMMARY										
Property Costs	6,457.7	(1,148.0)	0.0	5,309.7	53.2	1,795.0	0.0	0.0	81.4	7,239.3
Supplies and Services	666.9	0.0	0.0	666.9	13.4	0.0	0.0	0.0	0.0	680.3
Transport Costs	529.2	0.0	0.0	529.2	5.3	0.0	0.0	0.0	0.0	534.5
Administration Costs	191.0	0.0	0.0	191.0	1.8	0.0	0.0	0.0	0.0	192.8
Apportioned Costs	713.3	0.0	0.0	713.3	14.3	0.0	0.0	0.0	0.0	727.6
Third Party Payments	2.5	0.0	0.0	2.5	0.0	0.0	0.0	0.0	0.0	2.5
Total Expenditure	8,560.6	(1,148.0)	0.0	7,412.6	88.0	1,795.0	0.0	0.0	81.4	9,377.0
Other Grants & Reimbursements	(4,587.6)	1,148.0	0.0	(3,439.6)	0.0	(1,795.0)	0.0	0.0	(122.0)	(5,356.6)
Sales	(46.6)	0.0	0.0	(46.6)	(1.4)	0.0	0.0	0.0	0.9	(47.1)
Fees & Charges	(3,926.4)	0.0	0.0	(3,926.4)	(117.7)	0.0	0.0	0.0	70.8	(3,973.3)
Total Income	(8,560.6)	1,148.0	0.0	(7,412.6)	(119.1)	(1,795.0)	0.0	0.0	(50.3)	(9,377.0)
Net Expenditure	0.0	0.0	0.0	0.0	(31.1)	0.0	0.0	0.0	31.1	0.0

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STRATEGIC RESERVE FUND

STRATEGIC RESERVE FUND	2020/21				2021/22					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000			
55C INVESTMENT ACTIVITIES										
Supplies and Services	270.8	0.0	0.0	270.8	5.4	0.0	0.0	0.0	0.8	277.0
Apportioned Costs	92.1	0.0	0.0	92.1	1.8	0.0	0.0	0.0	0.0	93.9
Loan Charges	69.0	0.0	0.0	69.0	0.0	0.0	0.0	0.0	(55.0)	14.0
Miscellaneous Expenditure	121.0	0.0	0.0	121.0	1.2	0.0	0.0	0.0	0.0	122.2
Total Expenditure	552.9	0.0	0.0	552.9	8.4	0.0	0.0	0.0	(54.2)	507.1
Interest & Loans	(13,291.1)	0.0	0.0	(13,291.1)	0.0	0.0	0.0	0.0	(1,062.8)	(14,353.9)
Total Income	(13,291.1)	0.0	0.0	(13,291.1)	0.0	0.0	0.0	0.0	(1,062.8)	(14,353.9)
Net Expenditure	(12,738.2)	0.0	0.0	(12,738.2)	8.4	0.0	0.0	0.0	(1,117.0)	(13,846.8)
55D INVESTMENT PROPERTIES										
Property Costs	277.5	0.0	0.0	277.5	2.7	0.0	0.0	0.0	(55.5)	224.7
Supplies and Services	13.3	0.0	0.0	13.3	0.3	0.0	0.0	0.0	0.0	13.6
Apportioned Costs	121.5	0.0	0.0	121.5	2.3	0.0	0.0	0.0	0.0	123.8
Third Party Payments	0.4	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.4
Miscellaneous Expenditure	16.4	0.0	0.0	16.4	0.2	0.0	0.0	0.0	0.0	16.6
Total Expenditure	429.1	0.0	0.0	429.1	5.5	0.0	0.0	0.0	(55.5)	379.1
Rents & Lettings	(1,101.4)	0.0	0.0	(1,101.4)	0.0	0.0	0.0	0.0	0.0	(1,101.4)
Sales	(3.0)	0.0	0.0	(3.0)	0.0	0.0	0.0	0.0	0.0	(3.0)
Fees & Charges	(24.7)	0.0	0.0	(24.7)	0.0	0.0	0.0	0.0	0.0	(24.7)
Total Income	(1,129.1)	0.0	0.0	(1,129.1)	0.0	0.0	0.0	0.0	0.0	(1,129.1)
Net Expenditure	(700.0)	0.0	0.0	(700.0)	5.5	0.0	0.0	0.0	(55.5)	(750.0)
55F LOCAL INVESTMENTS										
Miscellaneous Expenditure	33.7	0.0	0.0	33.7	0.3	0.0	0.0	0.0	0.0	34.0
Total Expenditure	33.7	0.0	0.0	33.7	0.3	0.0	0.0	0.0	0.0	34.0
Net Expenditure	33.7	0.0	0.0	33.7	0.3	0.0	0.0	0.0	0.0	34.0

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STRATEGIC RESERVE FUND	2020/21				2021/22					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000			
55I CONSERVATION FUND										
Transfer Payments	3.0	0.0	0.0	3.0	0.0	0.0	0.0	0.0	0.0	3.0
Total Expenditure	3.0	0.0	0.0	3.0	0.0	0.0	0.0	0.0	0.0	3.0
Interest & Loans	(3.0)	0.0	0.0	(3.0)	0.0	0.0	0.0	0.0	0.0	(3.0)
Total Income	(3.0)	0.0	0.0	(3.0)	0.0	0.0	0.0	0.0	0.0	(3.0)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
55J TRAVEL FUND										
Transfer Payments	1.5	0.0	0.0	1.5	0.0	0.0	0.0	0.0	0.0	1.5
Total Expenditure	1.5	0.0	0.0	1.5	0.0	0.0	0.0	0.0	0.0	1.5
Interest & Loans	(1.5)	0.0	0.0	(1.5)	0.0	0.0	0.0	0.0	0.0	(1.5)
Total Income	(1.5)	0.0	0.0	(1.5)	0.0	0.0	0.0	0.0	0.0	(1.5)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
55K TALENTED PERFORMERS FUND										
Transfer Payments	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	1.0
Total Expenditure	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	1.0
Interest & Loans	(1.0)	0.0	0.0	(1.0)	0.0	0.0	0.0	0.0	0.0	(1.0)
Total Income	(1.0)	0.0	0.0	(1.0)	0.0	0.0	0.0	0.0	0.0	(1.0)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
55N FLOTTA DECOMMISSIONING FUND										
Miscellaneous Expenditure	865.9	0.0	0.0	865.9	8.7	0.0	0.0	0.0	(430.4)	444.2
Total Expenditure	865.9	0.0	0.0	865.9	8.7	0.0	0.0	0.0	(430.4)	444.2
Other Grants & Reimbursements	(865.9)	0.0	0.0	(865.9)	0.0	0.0	0.0	0.0	421.7	(444.2)
Total Income	(865.9)	0.0	0.0	(865.9)	0.0	0.0	0.0	0.0	421.7	(444.2)
Net Expenditure	0.0	0.0	0.0	0.0	8.7	0.0	0.0	0.0	(8.7)	0.0
55P TALENTED YOUNG PERSONS FUND										
Transfer Payments	0.4	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.4
Total Expenditure	0.4	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.4
Interest & Loans	(0.4)	0.0	0.0	(0.4)	0.0	0.0	0.0	0.0	0.0	(0.4)
Total Income	(0.4)	0.0	0.0	(0.4)	0.0	0.0	0.0	0.0	0.0	(0.4)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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STRATEGIC RESERVE FUND	2020/21				2021/22					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000			
55T ORKNEY MEMORIAL FUND										
Transfer Payments	35.4	0.0	0.0	35.4	0.4	0.0	0.0	0.0	0.0	35.8
Total Expenditure	35.4	0.0	0.0	35.4	0.4	0.0	0.0	0.0	0.0	35.8
Interest & Loans	(4.0)	0.0	0.0	(4.0)	0.0	0.0	0.0	0.0	0.0	(4.0)
Total Income	(4.0)	0.0	0.0	(4.0)	0.0	0.0	0.0	0.0	0.0	(4.0)
Net Expenditure	31.4	0.0	0.0	31.4	0.4	0.0	0.0	0.0	0.0	31.8
55V RENEWABLE ENERGY INVESTMENT FUND										
Interest & Loans	(200.0)	0.0	0.0	(200.0)	0.0	0.0	0.0	0.0	50.0	(150.0)
Total Income	(200.0)	0.0	0.0	(200.0)	0.0	0.0	0.0	0.0	50.0	(150.0)
Net Expenditure	(200.0)	0.0	0.0	(200.0)	0.0	0.0	0.0	0.0	50.0	(150.0)
55W MOVEMENT IN RESERVES										
Miscellaneous Expenditure	13,102.2	0.0	0.0	13,102.2	0.0	0.0	0.0	0.0	(624.6)	12,477.6
Total Expenditure	13,102.2	0.0	0.0	13,102.2	0.0	0.0	0.0	0.0	(624.6)	12,477.6
Other Grants & Reimbursements	(763.7)	0.0	0.0	(763.7)	0.0	0.0	0.0	0.0	484.1	(279.6)
Total Income	(763.7)	0.0	0.0	(763.7)	0.0	0.0	0.0	0.0	484.1	(279.6)
Net Expenditure	12,338.5	0.0	0.0	12,338.5	0.0	0.0	0.0	0.0	(140.5)	12,198.0
55Y FINANCE CHARGES										
Loan Charges	119.0	0.0	0.0	119.0	0.0	0.0	0.0	0.0	0.0	119.0
Total Expenditure	119.0	0.0	0.0	119.0	0.0	0.0	0.0	0.0	0.0	119.0
Interest & Loans	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(51.0)	(51.0)
Total Income	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(51.0)	(51.0)
Net Expenditure	119.0	0.0	0.0	119.0	0.0	0.0	0.0	0.0	(51.0)	68.0

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STRATEGIC RESERVE FUND	2020/21				2021/22					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000			
SERVICE AREA SUMMARY										
Property Costs	277.5	0.0	0.0	277.5	2.7	0.0	0.0	0.0	(55.5)	224.7
Supplies and Services	284.1	0.0	0.0	284.1	5.7	0.0	0.0	0.0	0.8	290.6
Apportioned Costs	213.6	0.0	0.0	213.6	4.1	0.0	0.0	0.0	0.0	217.7
Third Party Payments	0.4	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.4
Transfer Payments	41.3	0.0	0.0	41.3	0.4	0.0	0.0	0.0	0.0	41.7
Loan Charges	188.0	0.0	0.0	188.0	0.0	0.0	0.0	0.0	(55.0)	133.0
Miscellaneous Expenditure	14,139.2	0.0	0.0	14,139.2	10.4	0.0	0.0	0.0	(1,055.0)	13,094.6
Total Expenditure	15,144.1	0.0	0.0	15,144.1	23.3	0.0	0.0	0.0	(1,164.7)	14,002.7
Other Grants & Reimbursements	(1,629.6)	0.0	0.0	(1,629.6)	0.0	0.0	0.0	0.0	905.8	(723.8)
Rents & Lettings	(1,101.4)	0.0	0.0	(1,101.4)	0.0	0.0	0.0	0.0	0.0	(1,101.4)
Sales	(3.0)	0.0	0.0	(3.0)	0.0	0.0	0.0	0.0	0.0	(3.0)
Interest & Loans	(13,501.0)	0.0	0.0	(13,501.0)	0.0	0.0	0.0	0.0	(1,063.8)	(14,564.8)
Fees & Charges	(24.7)	0.0	0.0	(24.7)	0.0	0.0	0.0	0.0	0.0	(24.7)
Total Income	(16,259.7)	0.0	0.0	(16,259.7)	0.0	0.0	0.0	0.0	(158.0)	(16,417.7)
Net Expenditure	(1,115.6)	0.0	0.0	(1,115.6)	23.3	0.0	0.0	0.0	(1,322.7)	(2,415.0)

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PENSION FUND

PENSION FUND	2020/21				2021/22					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000			
81A PF OPERATIONS										
Staff Costs	7,190.2	0.0	0.0	7,190.2	71.9	0.0	332.2	0.0	0.0	7,594.3
Transport Costs	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	1.0
Apportioned Costs	6.4	0.0	0.0	6.4	0.1	0.0	0.0	0.0	0.0	6.5
Transfer Payments	1,404.6	0.0	0.0	1,404.6	14.0	0.0	54.0	0.0	0.0	1,472.6
Loan Charges	0.0	0.0	0.0	0.0	0.0	0.0	5.0	0.0	0.0	5.0
Miscellaneous Expenditure	239.3	0.0	0.0	239.3	2.4	0.0	0.0	(1.1)	0.0	240.6
Total Expenditure	8,841.5	0.0	0.0	8,841.5	88.4	0.0	391.2	(1.1)	0.0	9,320.0
Superannuation & Pensions	(10,096.3)	0.0	0.0	(10,096.3)	0.0	0.0	0.0	(441.9)	0.0	(10,538.2)
Salaries & Wages Suspense	(3.1)	0.0	0.0	(3.1)	0.0	0.0	0.0	(9.6)	0.0	(12.7)
Total Income	(10,099.4)	0.0	0.0	(10,099.4)	0.0	0.0	0.0	(451.5)	0.0	(10,550.9)
Net Expenditure	(1,257.9)	0.0	0.0	(1,257.9)	88.4	0.0	391.2	(452.6)	0.0	(1,230.9)
81B PF ADMITTED BODIES										
Staff Costs	221.8	0.0	0.0	221.8	2.2	0.0	181.4	(17.0)	0.0	388.4
Transfer Payments	36.8	0.0	0.0	36.8	0.3	0.0	28.7	0.0	0.0	65.8
Miscellaneous Expenditure	3.0	0.0	0.0	3.0	0.0	0.0	33.0	(0.2)	0.0	35.8
Total Expenditure	261.6	0.0	0.0	261.6	2.5	0.0	243.1	(17.2)	0.0	490.0
Superannuation & Pensions	(1,060.8)	0.0	0.0	(1,060.8)	0.0	0.0	2.9	(25.3)	0.0	(1,083.2)
Salaries & Wages Suspense	(0.3)	0.0	0.0	(0.3)	0.0	0.0	0.0	(0.2)	0.0	(0.5)
Total Income	(1,061.1)	0.0	0.0	(1,061.1)	0.0	0.0	2.9	(25.5)	0.0	(1,083.7)
Net Expenditure	(799.5)	0.0	0.0	(799.5)	2.5	0.0	246.0	(42.7)	0.0	(593.7)
81C PF ADMINISTRATION										
Staff Costs	162.3	0.0	0.0	162.3	3.2	0.0	2.1	0.0	0.0	167.6
Supplies and Services	132.7	(40.0)	0.0	92.7	1.7	0.0	21.0	(25.4)	0.0	90.0
Transport Costs	1.6	0.0	0.0	1.6	0.0	0.0	0.0	0.0	0.0	1.6
Administration Costs	2.2	0.0	0.0	2.2	0.0	0.0	0.6	0.0	0.0	2.8
Apportioned Costs	102.0	0.0	0.0	102.0	2.0	0.0	0.0	(13.4)	0.0	90.6
Third Party Payments	0.3	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.3
Total Expenditure	401.1	(40.0)	0.0	361.1	6.9	0.0	23.7	(38.8)	0.0	352.9
Net Expenditure	401.1	(40.0)	0.0	361.1	6.9	0.0	23.7	(38.8)	0.0	352.9

PENSION FUND	2020/21				2021/22					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000			
81D PF INVESTMENTS										
Supplies and Services	1,752.1	0.0	0.0	1,752.1	35.0	0.0	690.6	(180.1)	0.0	2,297.6
Apportioned Costs	14.6	0.0	0.0	14.6	0.3	0.0	0.0	0.0	0.0	14.9
Miscellaneous Expenditure	665.5	0.0	0.0	665.5	6.7	0.0	0.0	(526.2)	0.0	146.0
Total Expenditure	2,432.2	0.0	0.0	2,432.2	42.0	0.0	690.6	(706.3)	0.0	2,458.5
Interest & Loans	(25,640.0)	0.0	0.0	(25,640.0)	0.0	0.0	0.0	(2,260.0)	0.0	(27,900.0)
Total Income	(25,640.0)	0.0	0.0	(25,640.0)	0.0	0.0	0.0	(2,260.0)	0.0	(27,900.0)
Net Expenditure	(23,207.8)	0.0	0.0	(23,207.8)	42.0	0.0	690.6	(2,966.3)	0.0	(25,441.5)
SERVICE AREA SUMMARY										
Staff Costs	7,574.3	0.0	0.0	7,574.3	77.3	0.0	515.7	(17.0)	0.0	8,150.3
Supplies and Services	1,884.8	(40.0)	0.0	1,844.8	36.7	0.0	711.6	(205.5)	0.0	2,387.6
Transport Costs	2.6	0.0	0.0	2.6	0.0	0.0	0.0	0.0	0.0	2.6
Administration Costs	2.2	0.0	0.0	2.2	0.0	0.0	0.6	0.0	0.0	2.8
Apportioned Costs	123.0	0.0	0.0	123.0	2.4	0.0	0.0	(13.4)	0.0	112.0
Third Party Payments	0.3	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.3
Transfer Payments	1,441.4	0.0	0.0	1,441.4	14.3	0.0	82.7	0.0	0.0	1,538.4
Loan Charges	0.0	0.0	0.0	0.0	0.0	0.0	5.0	0.0	0.0	5.0
Miscellaneous Expenditure	907.8	0.0	0.0	907.8	9.1	0.0	33.0	(527.5)	0.0	422.4
Total Expenditure	11,936.4	(40.0)	0.0	11,896.4	139.8	0.0	1,348.6	(763.4)	0.0	12,621.4
Interest & Loans	(25,640.0)	0.0	0.0	(25,640.0)	0.0	0.0	0.0	(2,260.0)	0.0	(27,900.0)
Superannuation & Pensions	(11,157.1)	0.0	0.0	(11,157.1)	0.0	0.0	2.9	(467.2)	0.0	(11,621.4)
Salaries & Wages Suspense	(3.4)	0.0	0.0	(3.4)	0.0	0.0	0.0	(9.8)	0.0	(13.2)
Total Income	(36,800.5)	0.0	0.0	(36,800.5)	0.0	0.0	2.9	(2,737.0)	0.0	(39,534.6)
Net Expenditure	(24,864.1)	(40.0)	0.0	(24,904.1)	139.8	0.0	1,351.5	(3,500.4)	0.0	(26,913.2)

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GLOSSARY OF TERMS

Approved Growth	Additional funding allocated to a service.
Band D Properties	No. of properties within Orkney which are charged Council Tax at the Band D level. Used as the basis for calculating all other Council Tax bands.
Budget	Statement of planned financial resources available to meet organisational objectives.
Council Tax	Established basis of local taxation. Eight separate charging bands, from A to H. All Councils determine their Council Tax level based on the number of Band D Properties.
Discretionary Service	A service which the Council is not legally obliged to carry out.
Efficiency Savings	Cut in spending, usually linked to service reduction.
Financial Ledger	Financial System for recording financial
Finance Settlement	The level of revenue and capital funding received from the Scottish Government to deliver local services.
General Fund	Collective terms given to the service activities for which all local authorities are responsible for.
Grant Aided Expenditure (GAE)	A systematic means of allocating grant funding totals amongst local authorities.
Grant Settlement	See Finance Settlement above.
Harbour Accounts	Collective term given to the financial statements of Scapa Flow Oil Port and Miscellaneous Piers and Harbours.
Housing Revenue Account	Ring-fenced financial statement relating to the management and maintenance of the Council housing stock.
Inflation	Term given to the general increase in prices.
Miscellaneous Piers and Harbours	Financial statement which provides details of services which relate to the Council's piers and harbours.
Movement in Reserves	Term given to the Strategic Reserve Fund contribution.

GLOSSARY OF TERMS

Non-Domestic Rates	Established basis of local taxation for businesses.
Non-General Fund	Collective term given to Council activities which do not fall within the General Fund and not funded by the government's financial settlement.
Orkney College	Financial statement which provides details of services which relate to the activities of Orkney College.
Revenue Expenditure	Day to day recurring costs of providing services.
Revenue Support Grant	The largest element of the Total Revenue Support and consists of a block grant paid weekly to finance the cost of all General Fund activities.
Ring-Fenced Grant	Grant awarded for a particular purpose. Within the context of this document, refers to the replacement term for <i>Specific Grants</i> .
Scapa Flow Oil Port	Financial statements which provide details of the activities surrounding the Scapa Flow Port operation.
Senior Management Team	Executive Management team consisting of Chief Executive, Executive Directors and Head of Finance.
Single Outcome Agreement	Provides the framework through which the Scottish Government and Orkney Islands Council can achieve a set of mutually agreed high level national and local outcomes.
Spending Pressures	Term given to additional costs being incurred within a particular service area which were not budgeted for.
Spend to Save	Investment in service or project which will deliver permanent revenue savings year on year.
Statutory Service	A service which the Council is legally obliged to carry out.
Strategic Reserve Fund	Fund established through the income generated from the activities of the Scapa Flow Oil Port.

GLOSSARY OF TERMS**Total Government Funding**

Term given to total revenue funding received from the Scottish Government through the finance settlement. Consists of 3 elements:- Ring-fenced grants, General Revenue Grant and Non Domestic Rates.

Uprating Assumptions

Alternative term for inflationary assumptions.

Appendix 2.

Policy on Awarding Discretionary Relief to Sports Clubs

Sports club relief is statutorily only available on premises occupied for the purposes of a club, society or other organisation not established or conducted for profit, and which are wholly or mainly used for purposes of recreation.

The Council's policy on discretionary relief requires that relief only be awarded where an organisation:

- Is set up with a formal constitution or governing document;
- Provides facilities that are open to the whole community (taking into account reasonable exclusions);
- Has affordable membership or participation fees;
- Is organised on an amateur basis;
- Is managed by 'fit and proper persons'.

Definitions of Terms Used

Formal Constitution or Governing Document –

A document setting out the purpose and structure of the organisation, the rules by which and by whom it is managed, and may be helpful in determining if an organisation meets the criteria set out in this guidance.

The council must be satisfied that this document has been formally adopted by the organisation, for example it may be signed and dated by officers or lodged with the relevant registrar (if applicable).

Open to the whole community (taking into account reasonable exclusions) –

The facilities are open to people of all ethnicities, nationalities, sexual orientations, religions or beliefs, sexes, ages and ability – except where there is a reasonable cause for exclusions or segregations to apply such as to ensure the health and safety or dignity of participants.

Membership or use of the facilities by persons with disabilities should not be discouraged, and organisations should display a willingness to make reasonable adjustments for such persons.

An organisation should not discriminate between classes or categories of members (except where this is reasonable e.g. different facility use for adults and children), and it must make its facilities available within reason and without discrimination, to all members.

The organisation's membership admission procedures should also be clear and open. They should be free from any restrictions that might foster discrimination, for example, proposing and seconding applications for membership.

Affordable membership fees –

Fees should be set at a level that does not pose a significant obstacle to membership or use of the facilities. There should be no “hidden” exclusions based on ability or wealth.

An organisation may offer different classes of membership depending on factors such as the age of the member, whether the member is waged or unwaged, or whether the member is a playing or non-playing member. They may offer other concessions to facilitate affordability such as payments by instalments, pay-as-you-go options or hardship support.

In determining what is affordable, the Council will have regard to the fact that the costs of providing facilities or activities and the fees and membership packages may differ from organisation to organisation, sport to sport, and have different inclusive benefits such as insurance, coaching sessions, use of kit or equipment, etc.

The Council will also give consideration to the level of assets (including facilities) of the organisation in considering whether they meet this guidance, in recognition that different sports may require different levels of assets, may require reserve funds for maintenance, repair or replacement of facilities and some organisations may have inherited assets which they hold or maintain. The Council may request sight of the organisation’s financial accounts as part of this consideration.

Organised on an amateur basis –

The organisation must meet the requirement set by section 4(5)(c) of the Local Government (Financial Provisions etc.) (Scotland) 1962 Act, of not being established or conducted for profit and:

- Where income exceeds expenditure (or receipts exceeds payments if the accounts are on a cash basis), that excess income must only be used to further the objectives of the organisation. This applies to any excess of income in any year and any excess of income which is held in reserve;
- It must only pay expenses for matches and tours where players take part in and promote the organisation’s sport or objectives;
- It must not pay more than necessary and reasonable expenses to all players in a year. This does not refer to staff costs for coaching/management or activities that advance public participation in the sport; and
- It must provide the benefits reasonably associated with an amateur sports club, e.g. use of equipment, coaching, post-match refreshments.

The governing document should also state that any assets left after settlement of all proper debts and liabilities upon dissolution of the organisation are to be used only by a Community Amateur Sports Club, charity or other community sport organisation.

Staff costs for coaching/management should be consistent with the local commercial rate of pay.

Fit and proper persons –

For the purposes of this policy, an organisation's managers are individuals who have the general control and/or management of the administration of the organisation. This includes committee members and therefore can be unpaid.

The definition of 'a fit and proper person' includes that the organisation's managers will ensure, or are likely to ensure, that the savings on non-domestic rates made from claiming sports club relief are invested in the organisation.

The Council will any appropriate information deemed relevant to the question of whether an individual is a fit and proper person. This could include whether, for instance, the individual has been:

- Convicted in relation to tax fraud or other fraudulent behaviour;
- Engaged in non-domestic rates avoidance arrangements that are artificial as defined under sections 39 and 40 of the Non-Domestic Rates (Scotland) Act 2020;
- Removed or disqualified as a charity trustee or company director.

Annual equality report

2020

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Who we are

The Orkney Islands are an archipelago of 70 islands off the north coast of Scotland. Nineteen of the islands are populated, with 80 per cent of the 21,850 population living on the main island, Mainland.

Orkney has the smallest population of any council area in Scotland making up 0.4 per cent of the Scottish population.

Orkney has a growing population. It increased from 19,200 in 2001 to approximately 22,190 in 2018, an increase of 3.6 per cent from 2011. It has an ageing population profile. The population aged 75 or over is expected to increase by 101 per cent by 2039. This presents a challenge in providing sustainable services, particularly in the outer islands. The outer islands show, in general, a gradual outward migration with a higher proportion of those leaving being younger people. This means the age profile of the outer islands is ageing at a higher level than the Mainland.

Maintaining good transport links is essential to ensure the social and economic sustainability of remote and sparsely populated communities. The council is responsible for major harbour operations at Scapa Flow, as well as a number of harbours, piers and six airfields, serving its islands communities. It also operates ferry services and works in partnership with service providers and the Scottish Government to maintain lifeline air services.

Orkney has a strong economy with very high employment levels. However, it has a relatively low wage economy with underemployment rather than unemployment as a significant factor. A third of jobs are in public administration, education and health sectors, with the Council being the largest employer on the islands.

About us

Our mission is to work together for a better Orkney and through our work with The Orkney Partnership, we have developed a set of shared values that support an embedded approach to equality and fairness.

The council has systematic arrangements in place to ensure that equalities issues are part of decision-making processes. The council works closely with community planning partners on equalities, sharing an Equality and Diversity Strategy that is adopted and adapted for our specific requirements.

Resilience
Enterprise
Equality
Fairness
Innovation
Leadership
Sustainability

Introduction

Purpose

We collect, publish and monitor information about the diversity of our staff to help us check that we are supporting a culture of inclusion.

The report complies with Regulation 6 of the Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012: the duty to publish information with respect to the number and relevant protected characteristics of employees.

This report provides detailed information about the data and trends of our workforce diversity. In line with the duty, employee information has been gathered and this report highlights:

- the diverse characteristics of employees and,
- information on the recruitment, development and retention of people as employees.

The organisation

On 31 December 2020, Orkney Islands Council employed 2,692 people, including relief staff. Most of our employees are general staff (86.6 per cent) with the remaining 13.4 per cent teaching staff. The workforce headcount has remained relatively stable with a slight decrease of 1.82% in comparison with the same count for the 2019 headcount.

Our commitment

We are committed to promoting equality, which means recognising that everyone has different needs and taking action to ensure that we are all able to participate in society. Our aim is that Orkney is a community where we all have the opportunity to fulfil our potential.

Orkney Islands Council is the public body responsible for all local government services in Orkney. We have an impact on many aspects of everyday life and our activities touch the lives of everyone living in our island community, from schools to the care of older people. Our 21 councillors meet regularly to make decisions about local services and about various aspects of life. These decisions are then implemented by our workforce. With equality at the heart of everything we do, we never forget that we are here to serve the public and have a big role to play in improving the quality of life enjoyed by people throughout the islands.

Staff diversity and monitoring

When recruiting new staff, applicants are encouraged to fill out an equal opportunities monitoring questionnaire as part of their application. This part of the application process

is voluntary as it does not form part of the selection process. This information is used to ensure that equality of opportunity is provided to all and can help to inform future improvements or actions relating to equalities.

Employees can update their own personal information held on the electronic HR system My View. This includes the ability to update details relating to most of the protected characteristics and can be updated at any time through the self-service system.

The council undertakes its equality duty to monitor and report on specific information about staff to help ensure that policies and practices are not discriminatory. Whilst employees are asked to keep their diversity information up to date, the council recognises that this is voluntary and not all staff choose to disclose all information. Increasing disclosure rates on the diversity of our workforce is ongoing work.

Our workforce – key messages

Our workforce gender profile shows that the largest percentage of employees at Orkney Islands Council is female, reflecting the trends within the wider public sector. Recent Scottish population data shows 51% of the population are women and 49% are men.

The ethnicity breakdown of our workforce remains similar to previous years with around half of our employees being White Scottish. A slightly higher proportion (1.4%) are from ethnic minority groups compared with the Orkney population figure of 0.8%. Declaration rates for ethnicity have increased this year by 3.2% for teaching staff and 0.3% for general staff.

Events in the United States of America and across the world within the last year have again highlighted injustices and inequalities experienced by people from Black and Minority Ethnic backgrounds. Orkney Islands Council is committed as an employer and in our work as local authority to help improve the opportunities and life choices available to people from every part of Orkney's population.

4.1% of general staff at the council have declared a disability along with 3% of teaching staff. This is an increase from last year which was 3.6% and 2.97% respectively. Declaration rates for general staff have improved by just over 3% but have remained consistent for teaching staff.

Among those employees who have declared their religion or belief, the majority have no religion or are Church of Scotland. Declaration rates for this area have increased by 3.4% for general staff and have remained similar for teaching staff.

Of those who have shared information relating to their sexual orientation the majority of staff identify as heterosexual. Declaration rates have seen between a 2% and 3% increase for general staff and teaching staff this year.

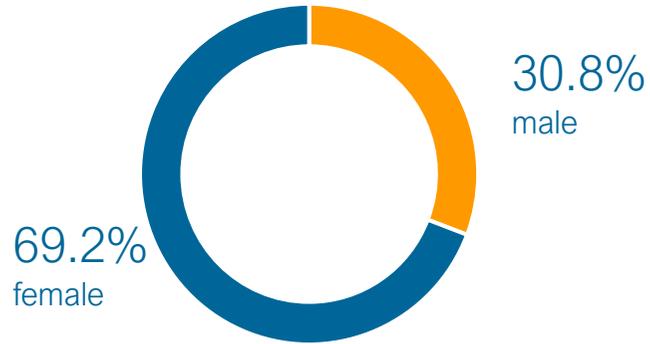
Around half (54.7%) of general staff at the council are aged 45 to 64. Just over 32% of general staff are aged 55+. Around half (56.3%) of teaching staff are aged between 35 to 54.

We know that the Covid-19 pandemic has had a disproportionate impact on some communities and our work will look to address this in the future.

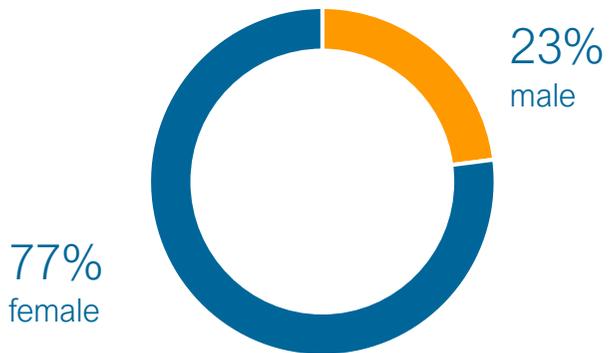
About our workforce

Gender

general staff

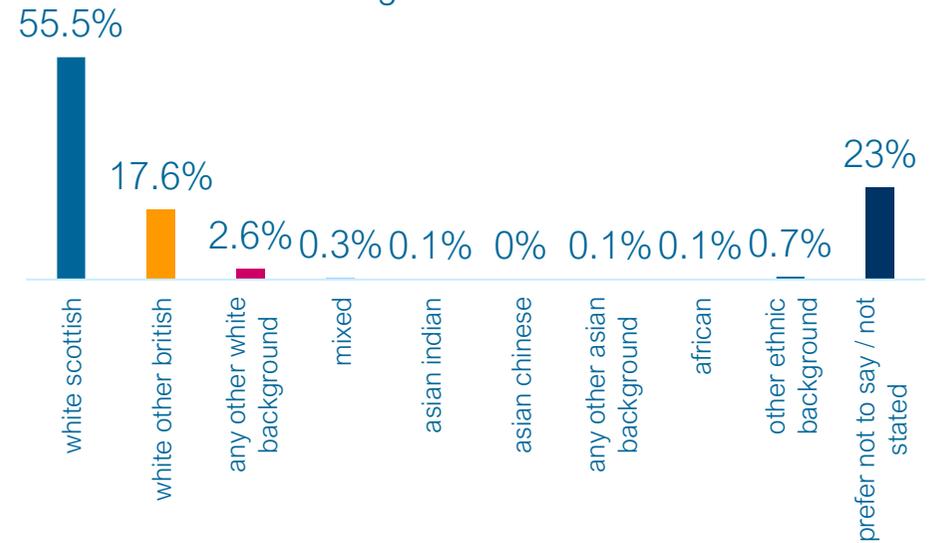


teaching staff

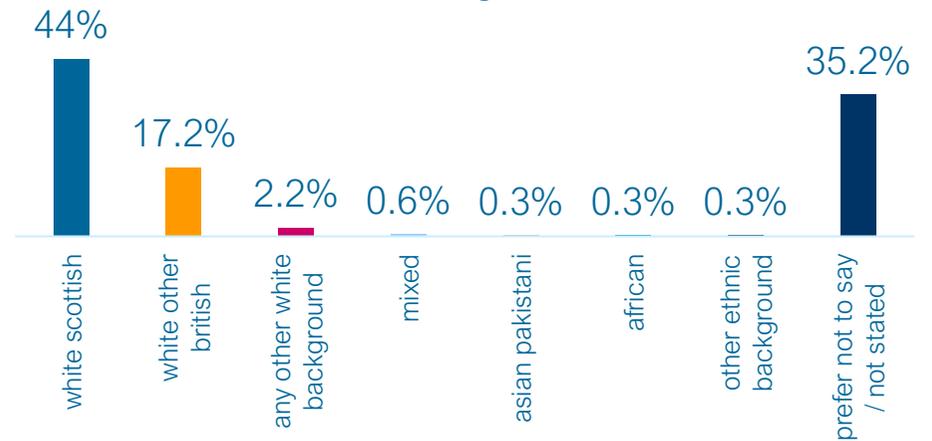


Ethnicity

general staff

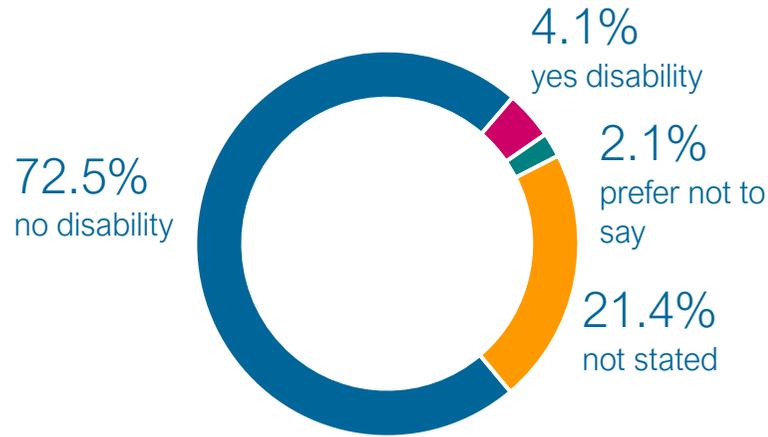


teaching staff

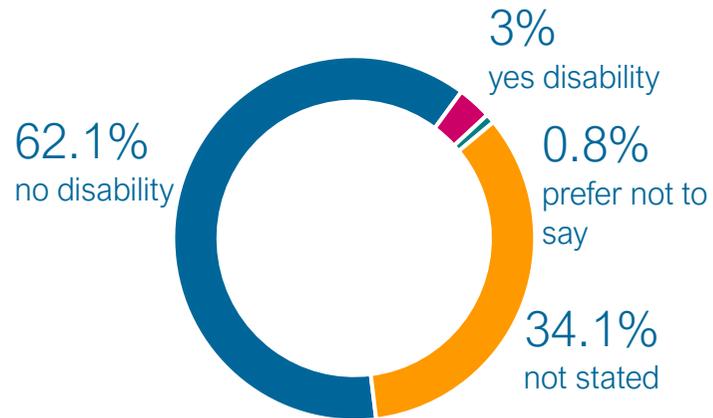


Disability

general staff

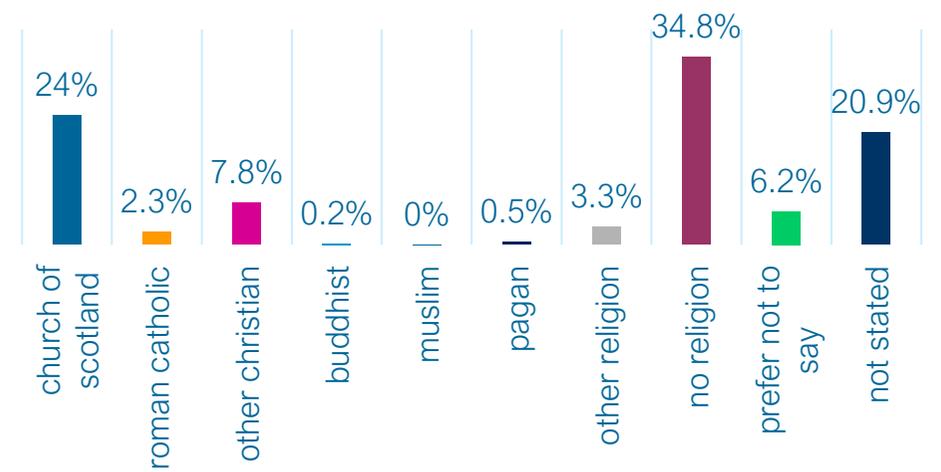


teaching staff

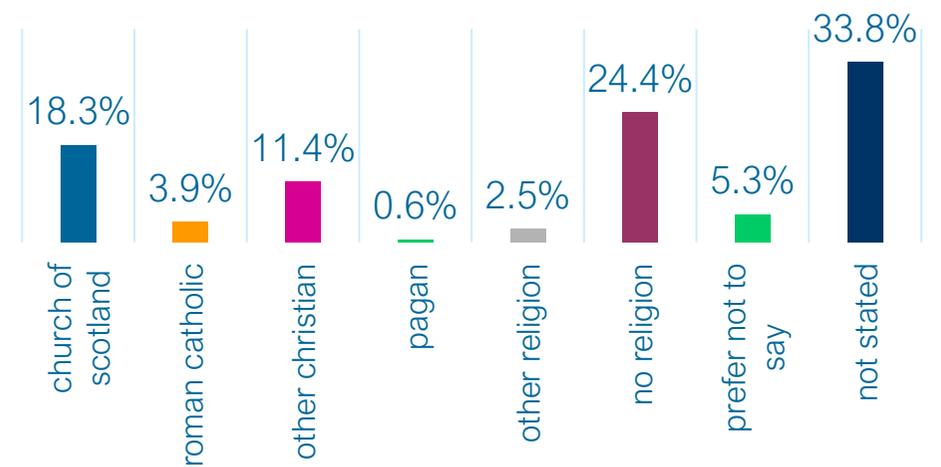


Religion

general staff

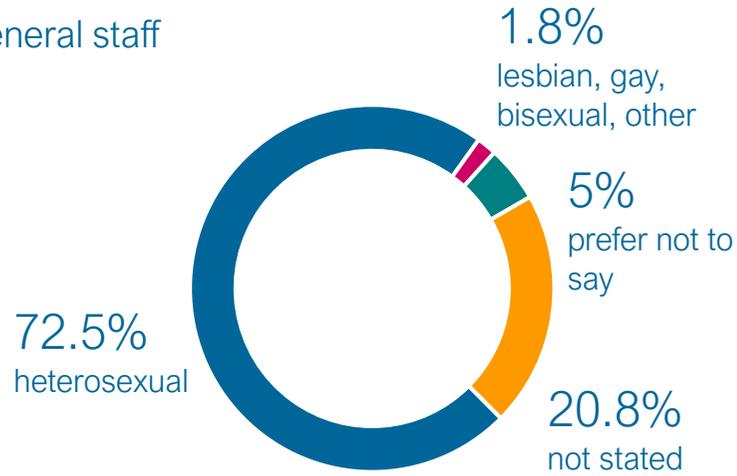


teaching staff

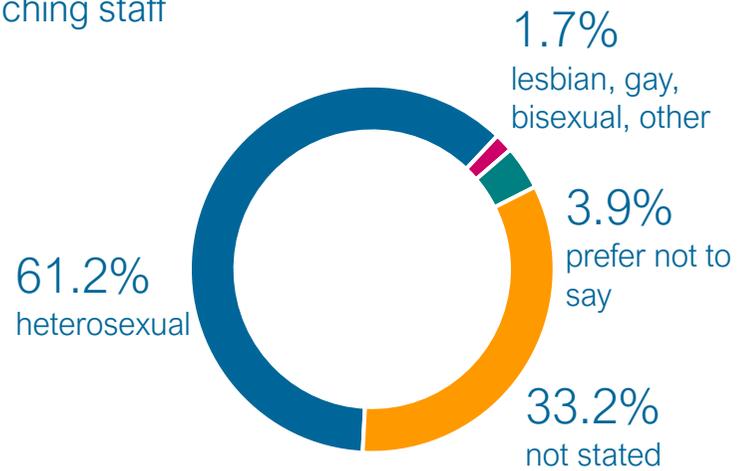


Sexual orientation

general staff

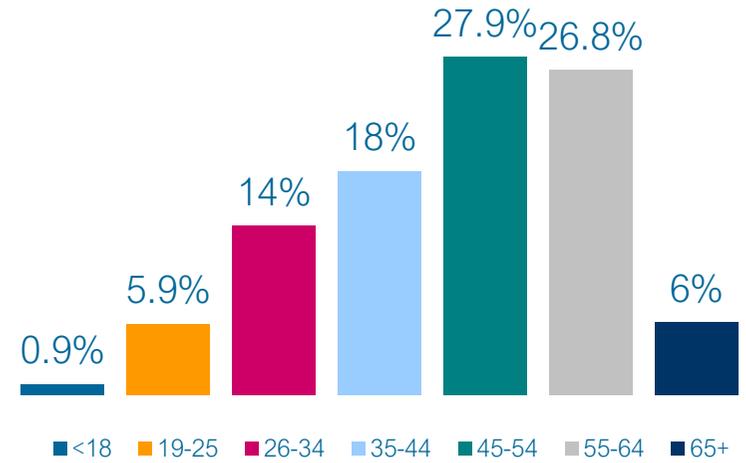


teaching staff

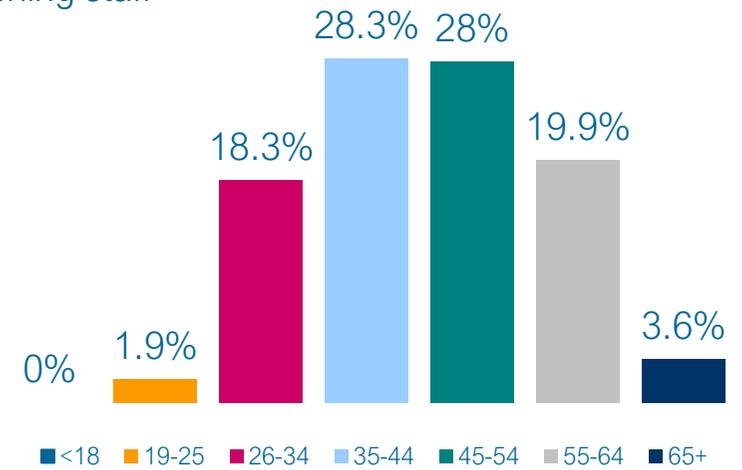


Age

general staff



teaching staff



Recruitment

Orkney Islands Council is committed to ensuring that its recruitment process is inclusive and accessible to all. Candidates are assessed solely on the basis of their competency to do the job.

Orkney Islands Council is a Disability Confident Committed Employer. This recognises the commitment to encouraging job applications from people with disabilities and supporting employees who have a disability.

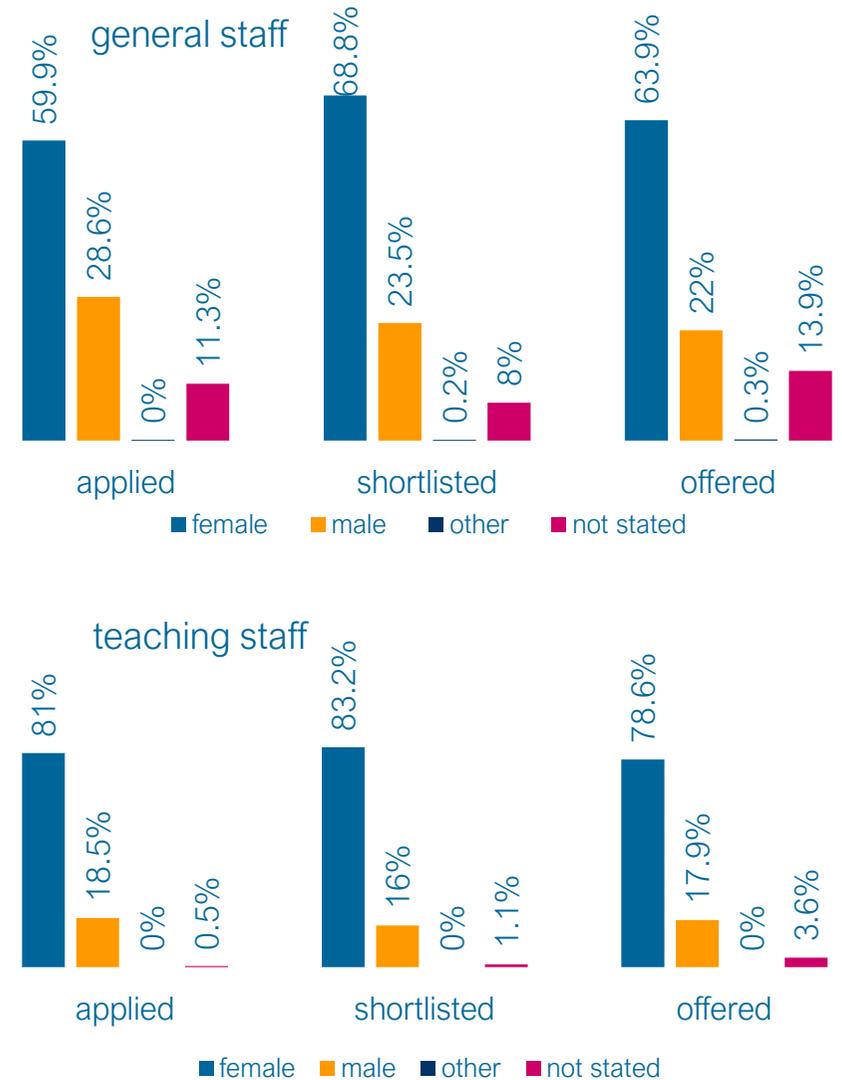
The data in this section covers the period from 1 January until 31 December 2020.

The Education Authority is an integral part of Orkney Islands Council with a remit that covers a range of services. For the purposes of this report, separate statistics have been produced for teaching staff.

Orkney Islands Area Licensing Board does not have any employees and therefore there are no separate statistics listed. The staff who support the work of the Board are council employees.

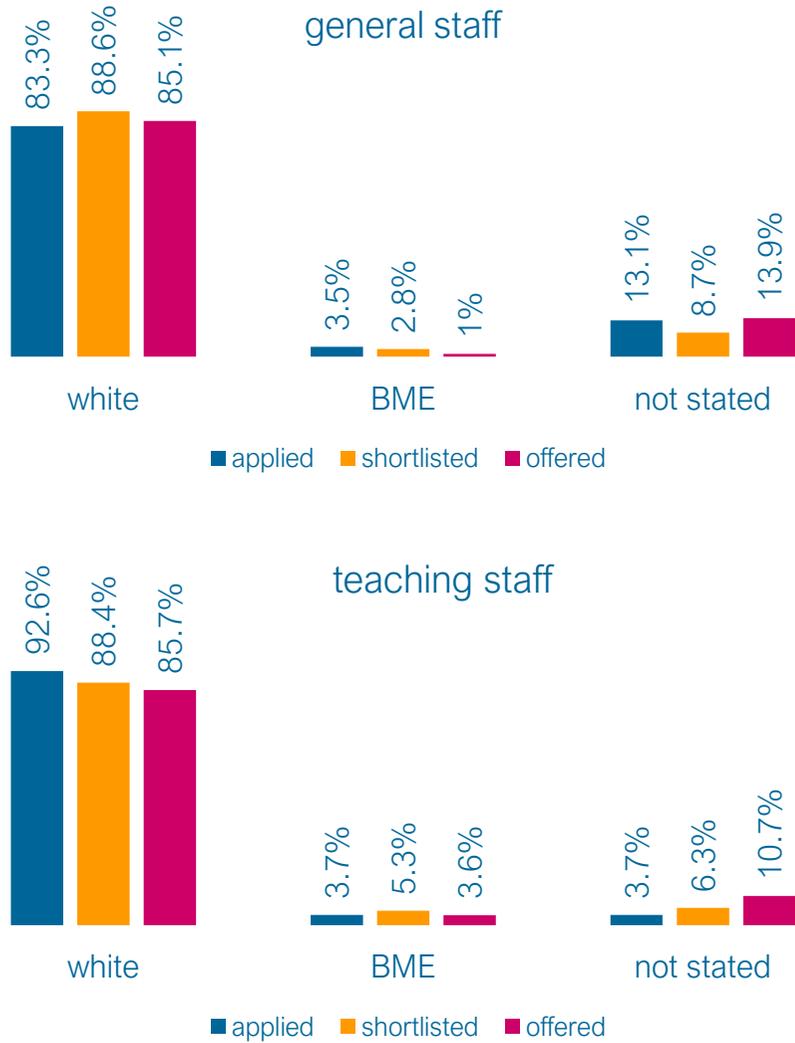
Gender

Proportion of applied, shortlisted and offered general and teaching candidates by gender.



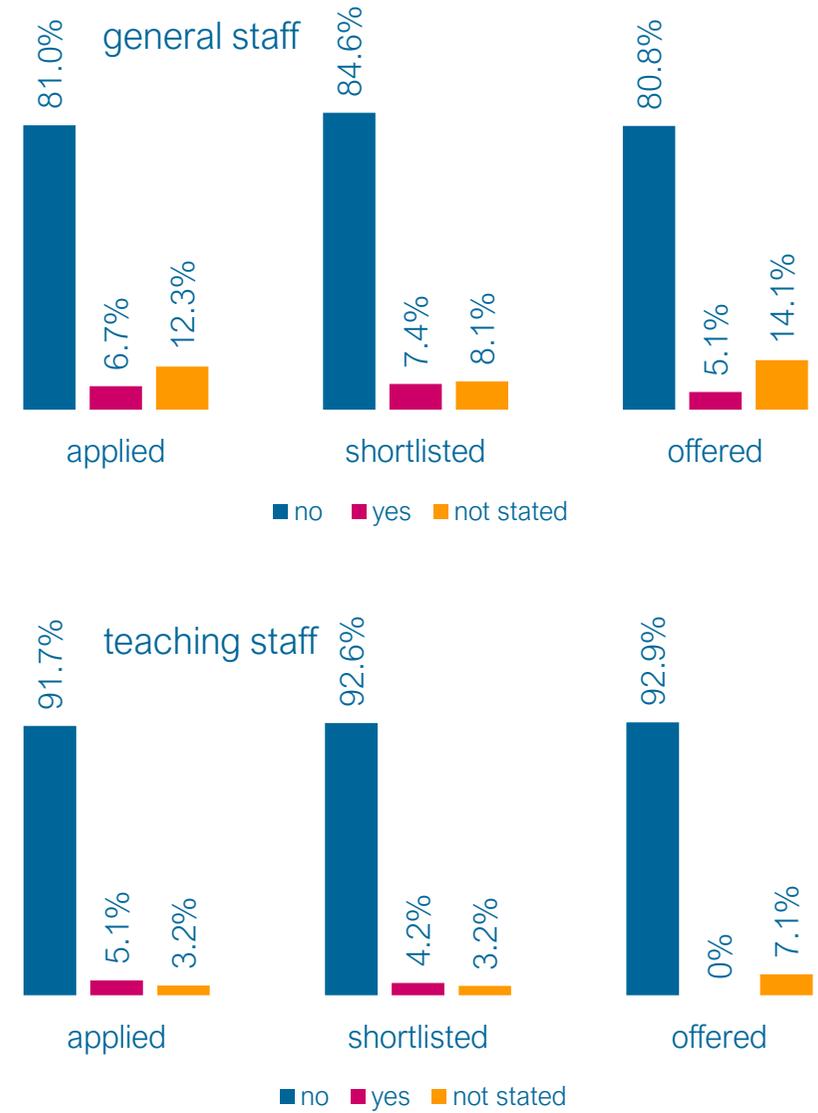
Ethnicity

Proportion of applied, shortlisted and offered general and teaching candidates by ethnicity. (BME = Black Minority Ethnic).



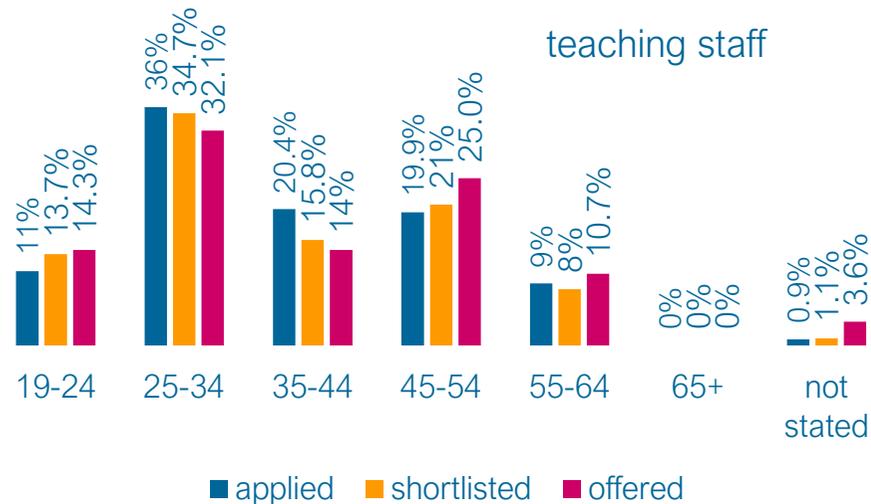
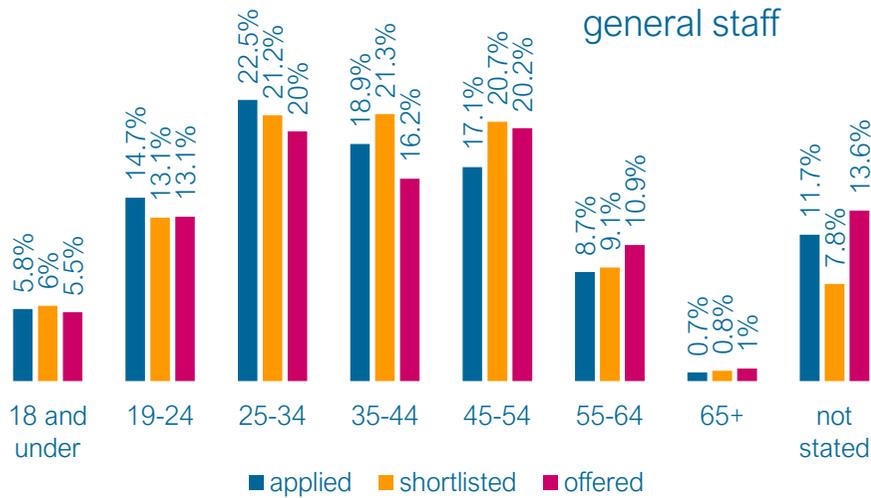
Disability

Proportion of applied, shortlisted and offered general and teaching candidates by disability.



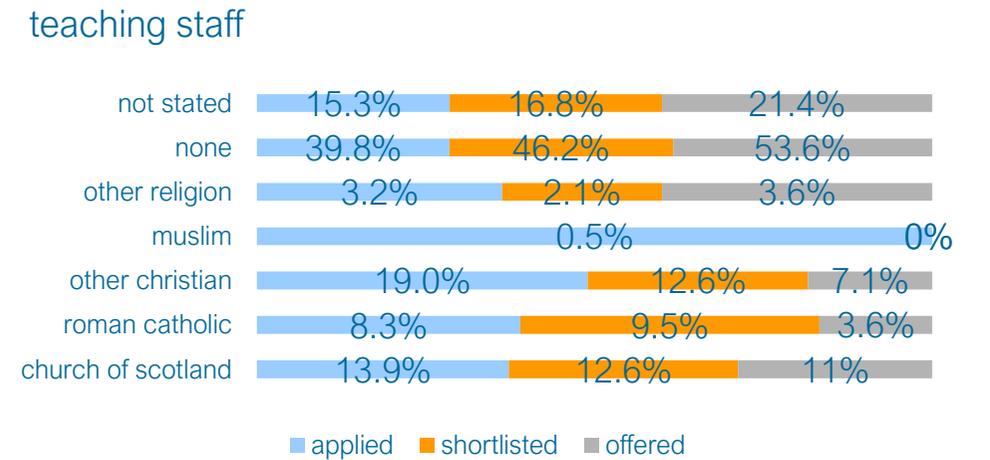
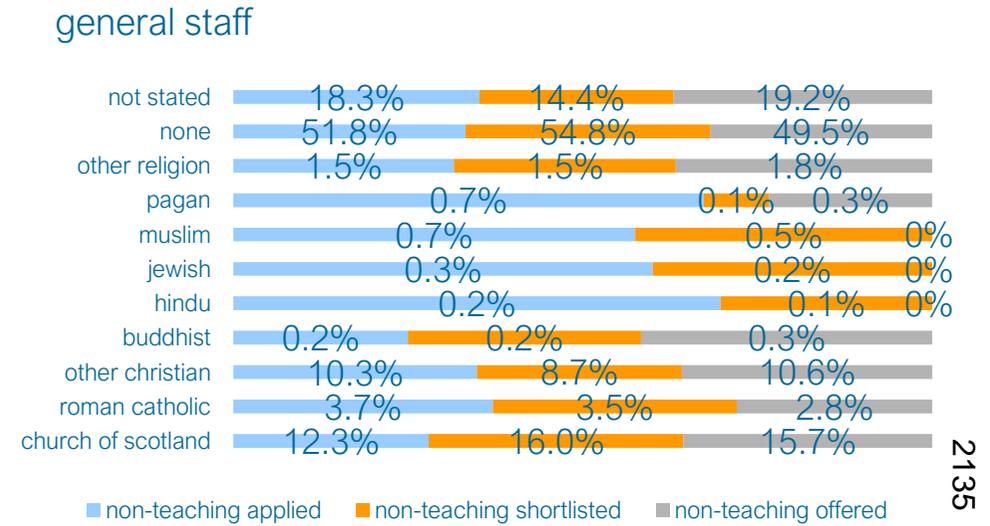
Age

Proportion of applied, shortlisted and offered general and teaching candidates by age.



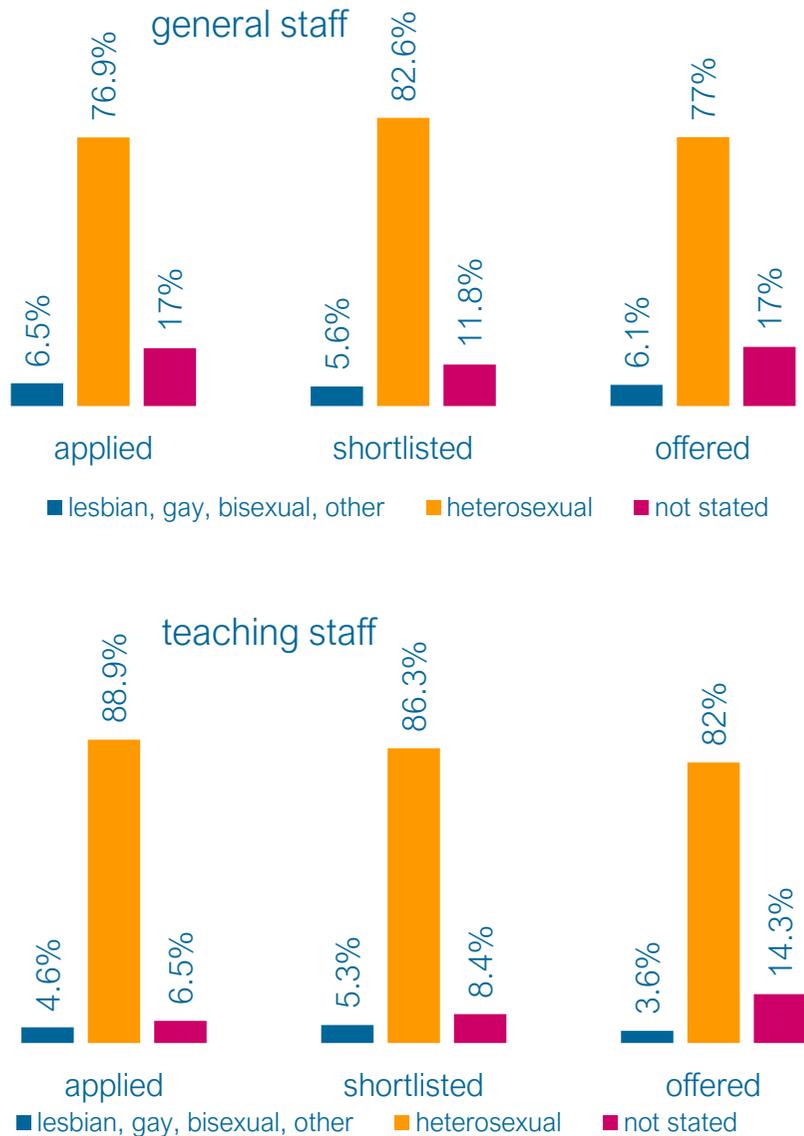
Religion and belief

Proportion of applied, shortlisted and offered general and teaching candidates by religion and belief.



Sexual orientation

Proportion of applied, shortlisted and offered general and teaching candidates by sexual orientation.



Summary

The general and teaching figures show that a significant majority of applications, shortlisted and offered candidates were female.

Candidates with a White ethnicity were the largest group submitting 83.3% of general applications and 92.6% of teaching applications. Although we are still attracting applicants from a range of ethnic minority backgrounds, figures show proportionate results in comparison to the diversity of our community.

6.7% of general applicants indicated they have a disability and 5.1% of teaching applicants indicate a disability. There has been an increase of 1.5% in the number of successful candidates indicating a disability being offered general jobs compared with last year's figures.

For general jobs the number of applicants, shortlisted and offered candidates is higher between the age groups of 25 to 54, which is consistent with previous reports. For teaching posts candidates are fairly evenly spread between the age ranges from 25 to 54.

For general posts the largest group (49.5%) of applicants, shortlisted and offered candidates have no religion or belief. For teaching posts, the largest group (53.6%) offered jobs also identified no religion or belief.

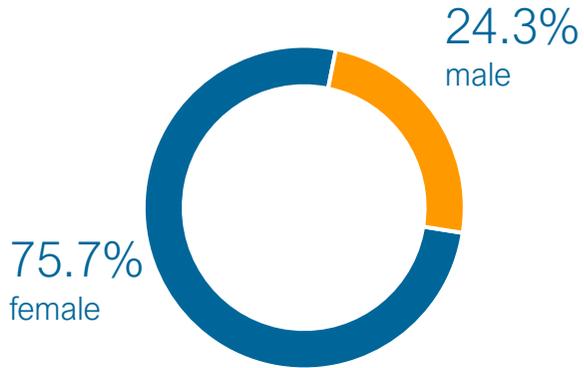
There has been an increase in applications from people identifying as lesbian, gay, bisexual or other sexual orientation across council posts (up by 3.8%) and teaching posts (up by 1.5%).

Promotions

Gender

Proportion of promotions for general and teaching staff by gender.

general staff



teaching staff



Disability

Proportion of promotions for general and teaching staff by disability.

general staff



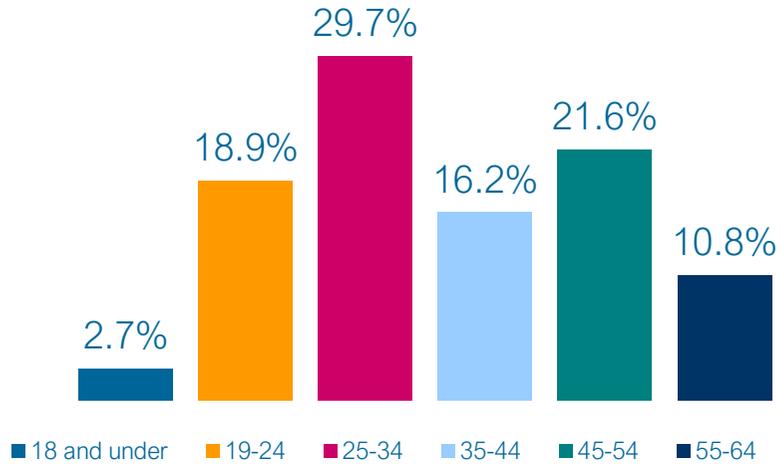
teaching staff



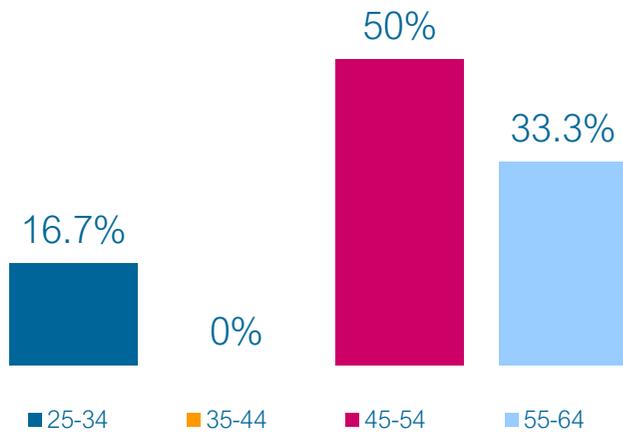
Age

Proportion of promotions for general and teaching staff by age.

general staff



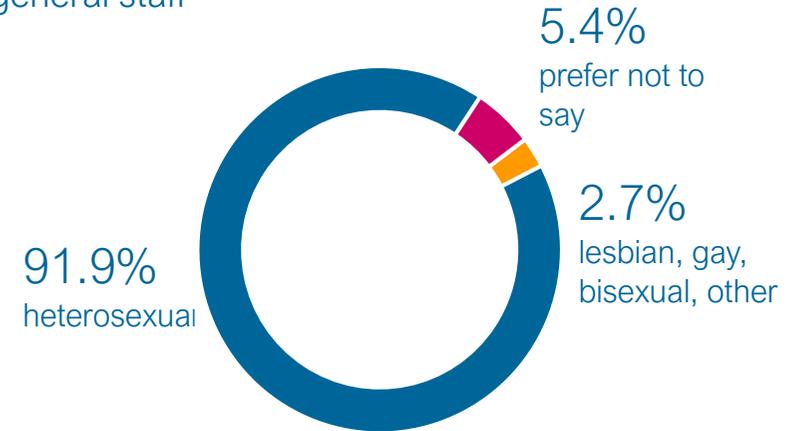
teaching staff



Sexual orientation

Proportion of promotions for general and teaching staff by sexual orientation.

general staff



teaching staff



Performance Management

Gender

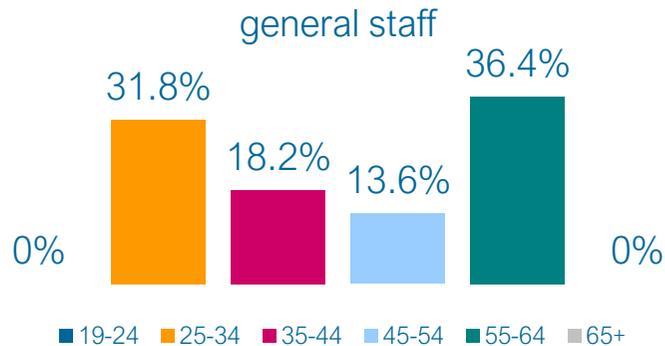
Grievance, disciplinary and dignity at work cases by gender for general staff. Figures for cases relating to teaching staff are too low to publish.

general staff



Age

Grievance, disciplinary and dignity at work cases by age for general staff. Figures for cases relating to teaching staff are too low to publish.



Training courses completed

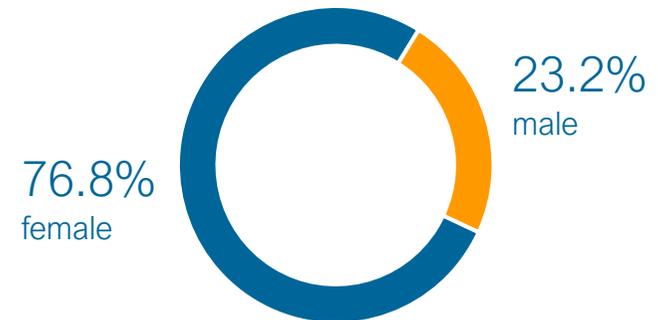
Gender

Training courses completed by gender for general and teaching staff.

general staff



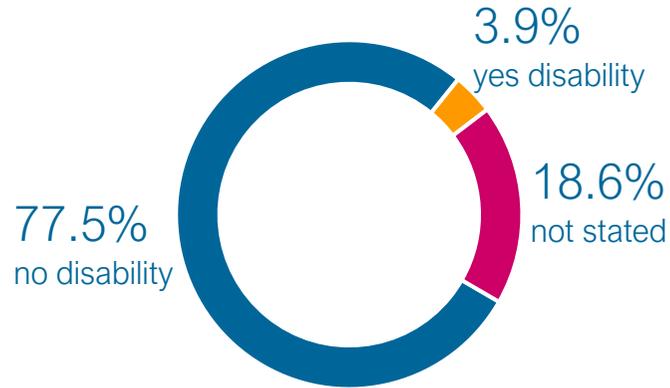
teaching staff



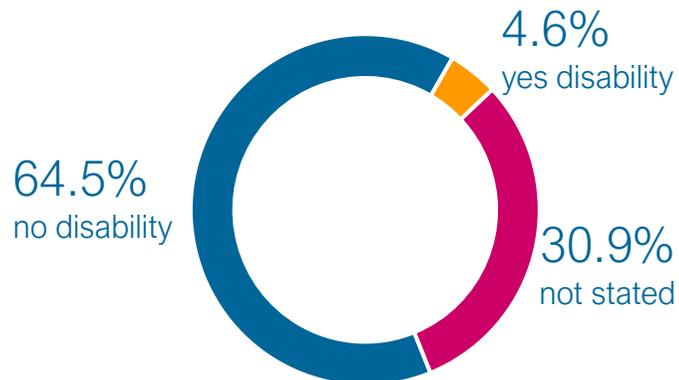
Disability

Training courses completed by disability for general and teaching staff.

general staff



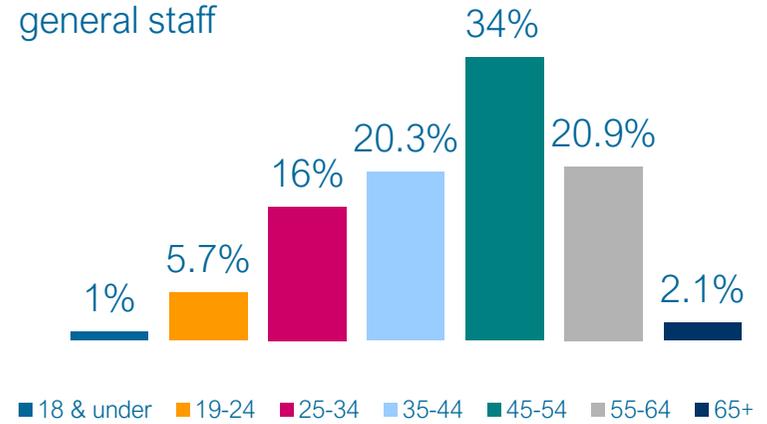
teaching staff



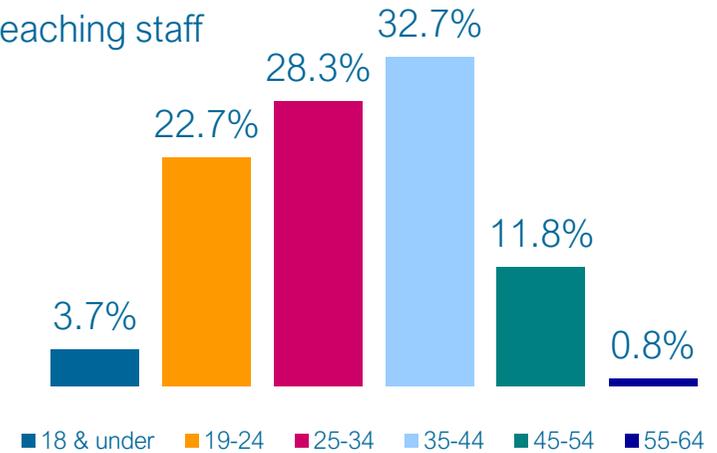
Age

Training courses completed by age for general and teaching staff.

general staff



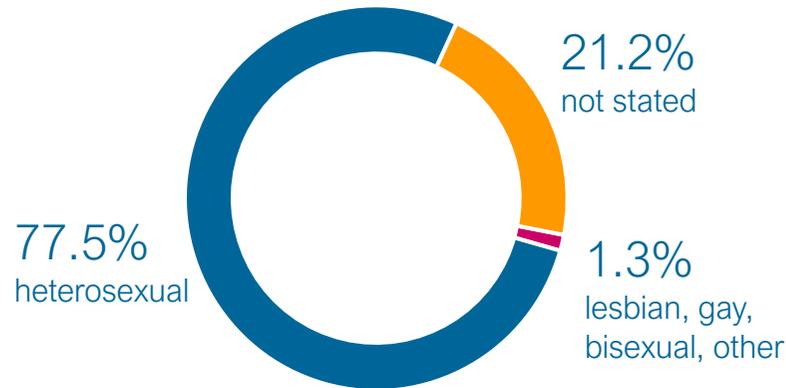
teaching staff



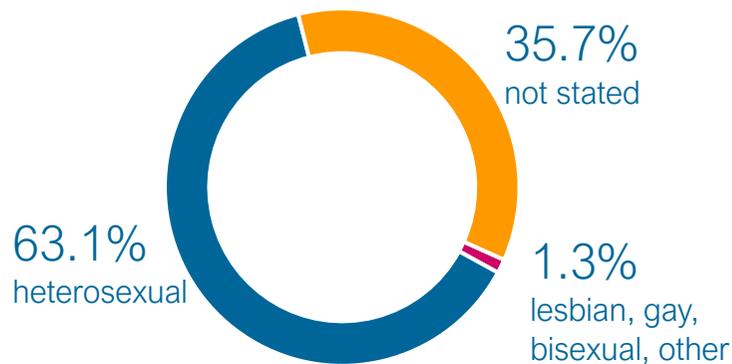
Sexual orientation

Training courses completed by sexual orientation for general and teaching staff.

general staff



teaching staff



Maternity and Paternity leave

In 2020:

- 51 employees started maternity leave.
- Fewer than 10 employees started adoption leave.
- 12 employees took paternity leave.
- Fewer than 10 employees reserved their position on returning to work.

44 employees were due to return from maternity leave in 2020 and fewer than 10 employees decided not to return to work, and no flexible working requests were made when returning from leave.

These figures are consistent with previous years.

Summary

Figures for promotions, performance management, training courses and maternity and paternity leave are consistent with previous reports.

The highest proportion of promotions by age for general staff has moved from the 35 to 44 age group from the last report to the 25 to 34 age group.

For teaching promotions, the highest proportion is from the 45 to 54 age group. This is a change from the last report where the highest proportion was from the 25 to 44 age group.

Meeting the specific duties of the Equality Act

Duty.	Requirements.	Frequency.	Last published.
Mainstreaming progress.	Publish a report on progress made to make the equality duty integral to the exercise of functions.	At least every two years.	April 2019.
Equality outcomes.	Publish a set of equality outcomes using available evidence relating to protected characteristics.	At least every four years.	September 2018.
Progress against equality outcomes.	Publish a report on the progress made to achieve the equality outcomes.	At least every two years.	September 2019.
Equality Impact Assessments.	Conduct equality impact assessments for new and revised policies, plans and processes and publish these.	Ongoing.	Ongoing on our website.
Gather and use employee information.	Gather information on staffing mix and recruitment and development against protected characteristics.	Annual.	This report April 2021.
Include employee information in mainstreaming report.	Include employee information and progress made in gathering and using this in mainstreaming report.	At least every two years.	April 2019.
Gender pay gap information.	Publish percentage difference between hourly pay rates for men and women.	At least every two years.	April 2019.
Statement on equal pay policy and occupational segregation.	Publish equal pay policy and analysis of employment by grade or role for men and women, disability and race.	At least every four years.	April 2019.



Loved, Safe and Respected

Orkney's Children's Services Plan 2021-23

Draft at 15 April 2021



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1. Foreword

There have been many developments within the children's services policy landscape over the last number of years. Much of this has focused on the public and third sector services working together to ensure children have the best start in life.

While we may easily say "children are the future" it is our collective and individual responsibility to ensure they are cared for, nurtured, and developed. We must strive to reduce inequalities which impact on our most vulnerable children and young people, and seek to ensure all children and young people are given the equality of opportunity. To achieve this, we must recognise the challenge of redesigning our services and how we all work together effectively to place our children at the heart of our decision making which impacts on their lives now and in the future.

Looking forward we want to be confident that Orkney's children grow up loved respected and safe, able to realise their full potential. Our children and young people must be cared for and empowered while being fundamentally involved in formulating the strategic direction of services which should be designed to serve their needs. The introduction of the United Nations Convention on the Rights of the Child (UNCRC) into domestic law, to be active from October 2021, highlights our need to ensure children and young people have their human rights respected and upheld within our society.

During the life of our previous Integrated Children's Services Plan (2017-20) the Islands (Scotland) Act 2018 has been introduced with the promise of a National Islands Plan. These are key aspects of legislation and policy designed to enhance and nurture island life for all our citizens. The wider policy framework, including transport, health, housing, care, connectivity and education, is of vital importance to the quality of life chances of our children and young people. In particular, we recognise the need to improve the quality of services for children and young people in need of care and protection in Orkney.

The effects of the global pandemic and the strategy of 'lockdown' to reduce the spread of infection have impacted on the wellbeing, financial security, future opportunities and positive destinations of our children and young people and the whole community.

It is, as always, crucial the Children's Services Plan has the flexibility to deal with emerging needs, while focusing on the ambitions and aspirations for improving the lives of our children and young people. Our vision will be achieved through strong partnership working with children, young people and their families, public and third sector services, elected members, community leaders, the third sector, private enterprise and local businesses.

James Stockan
Chair



Meghan McEwen
Vice Chair

The Orkney
Partnership

2. Our vision and priorities

'The Promise' – Scotland's ambition for children and young people – has been adopted as our vision for this plan:

We grow up loved, safe and respected so that we realise our full potential

To achieve this ambition, our priorities for 2021-23 are:

1. Mental health and wellbeing
2. Overcoming disadvantage
3. Care and protection
4. Equality and empowerment
5. Options and opportunities

3. The principles underpinning our plan

3.1 Key principles

Statutory guidance for the planning of children's services in Scotland specifies that Children's Services Plans must be prepared with a view to:

- safeguarding, supporting and promoting the wellbeing of children and young people.
- ensuring that any action to meet needs (including prevention) is taken at the earliest appropriate time.
- integrating services from the point of view of recipients.
- achieving the best use of available resources.

Overall responsibility for children's services planning rests with a local authority and its relevant health board. It is expected, however that they will work collaboratively with other members of the Community Planning Partnership, as well as with children, young people and their families at various stages of the plan's development and review.

It is expected that all activity, actions and initiatives are aligned with, and seek to deliver, the outcomes contained in the National Performance Framework.

National Performance Framework

Our Purpose, Values and National Outcomes



3.2 Children's rights

Scotland is the first country in the UK to directly incorporate the United Nations Convention on the Rights of the Child (UNCRC) into domestic law. The United Nations Convention on the Rights of the Child (Incorporation) (Scotland) Act was passed by the Scottish Parliament on 16 March 2021 and is expected to take effect in October 2021.

The Act means that public authorities must act in accordance with UNCRC requirements and gives children, young people, and their representatives the power to go to court to enforce their rights. It is expected to transform the life chances of

children and young people and ensure that Scotland is the best place in the world to grow up.

The UNCRC has 54 articles and a summary of them can be found [here](#). Many of them relate to children's basic rights regarding protection, health and education. Some are about the key principles which drive this plan, especially:

- The best interests of the child must be a top priority in all decisions and actions that affect children (article 3)
- Every child has the right to express their views, feelings and wishes in all matters affecting them, and to have their views considered and taken seriously (article 12)
- Every child must be free to express their thoughts and opinions and to access all kinds of information, as long as it is within the law (article 13)

We will make sure that every child in Orkney learns about their rights, and what they can do if they feel that any of their rights are not being recognised or respected.

3.3 The National Improvement Framework

The [National Improvement Framework for Scottish Education](#) sets out the Scottish Government's vision for Scotland's children and young people.

Excellence through raising attainment

ensures that every child achieves the highest standards in literacy and numeracy and has the right range of skills, qualifications and achievements to allow them to succeed.

Achieving equity

ensures that every child has the same opportunity to succeed, with a particular focus on closing poverty-related attainment gaps.



The framework has four strategic priorities which children's services providers must focus on, in order to realise the Scottish Government's vision:

- Improvement in attainment, particularly in literacy and numeracy.
- Closing the attainment gap between the most and least disadvantaged children and young people.
- Improvement in children and young people's health and wellbeing.
- Improvement in employability skills and sustained, positive school leaver destinations for all young people.

The four priorities are supported by four subsidiary strategies for good practice, and Orkney's children's services providers are guided by all of these.

3.4 Getting it Right for Every Child

'Getting it right for every child' is Scotland's best practice model for the planning of children's services. Getting it Right for Every Child seeks to ensure that every child and young person is **Safe, Healthy, Achieving, Nurtured, Active, Respected, Responsible and Included**.

Our plan uses Getting it Right for Every Child's model of service planning, starting with children and their families.



Family and community provide everyday support and care.

Universal provision supports development and builds resilience.

Additional support works to overcome disadvantage and supports learning.

Specialist help addresses more complex needs that impact health and wellbeing.

Compulsory intervention ensures action to overcome adversity and risk.

3.5 Working together for a better Orkney

The Orkney Partnership is Orkney's community planning partnership. Orkney Partnership Board is made up of representatives of all the main national, local and voluntary agencies in Orkney.

Our shared mission is:

Working together for a better Orkney

Our seven key values guide the way we work, together or independently, and influence everything we do:

R e s i l i e n c e
 E n t e r p r i s e
 E q u a l i t y
 F a i r n e s s
 I n n o v a t i o n
 L e a d e r s h i p
 S u s t a i n a b i l i t y

The Orkney Partnership produces Orkney's Community Plan, sometimes called the Local Outcomes Improvement Plan or LOIP. The principle of prevention is central to the Community Plan. By focusing collaboratively on early intervention, we can reduce negative outcomes for families and individuals, and reduce future demand for crisis services. Nowhere is this more important than in the services we plan and provide for Orkney's children, young people and their families.

At time of publication of this Children's Services Plan, the Orkney Partnership is carrying out a public consultation to inform its Community Plan for 2021-23, which will focus on Orkney's recovery from the Covid-19 pandemic. The priorities proposed for the community plan are connectivity (both digital and transport), community wellbeing and sustainable economic recovery. These priorities are reflected in the assessment of need, and associated actions, in the Children's Services Plan.



4. The views of Orkney's children and young people

Orkney's children and young people have told us what they want to see happening to improve the services available to them and their families. Their views are the most important thing driving the priorities and actions in this plan.

Orkney Youth Forum has held workshops with the Orkney Health and Care Partnership and the Council's Community Learning and Development service. The top three priorities identified by the Youth Forum were:

- More resources for managing stress/mental health.
- Information on where to go for help.
- Education around the LGBT+ community.



Orkney Youth Forum met for an online seminar in February 2021 with the elected members of Orkney Islands Council and Board members of NHS Orkney, to discuss their vision and priorities for the plan. The pandemic was impacting on many aspects of everyone's lives, notably schools, health and leisure activities, and was expected to do so for a long time to come. Key issues raised at the seminar were:

- Access to computer equipment and fast enough internet for home learning.
- How best to engage with decision-makers and be heard on equal terms.
- How to maintain continuity of engagement as young people move on.
- Training, opportunities and career options for higher skilled work in Orkney.
- Better access and facilities for children with disabilities e.g. in play parks.
- Feedback to young people on progress in relation to agreed actions relating to children and young people.

Engagement sessions were held with pupil councils in Kirkwall Grammar School to consider what mattered most to them. Many excellent suggestions were made and are included in this plan. Everyone agreed that action was needed on the following issues in particular:

- More education about sex and relationships: how to keep safe, how to recognise abusive behaviour, sexual violence and toxic relationships and what to do about them.
- More education about substance misuse and its consequences, covering both drugs and smoking.
- Help and support for mental health, stress and anxiety should be readily available and easier to access, especially post-lockdown.
- More education on financial matters and how to manage money.

In August 2019, the Junction: Young People, Health and Wellbeing Project visited Orkney. A team of care-experienced young people from Edinburgh City Youth Café asked young people across Orkney about their experience of current services, information provision, and Orkney as a place to live. The main issues identified were:

- Services like youth cafes need more resourcing due to limited opening times and services.
- Transport is limited and expensive, making access to services very difficult.
- Information about sexual health, drugs, alcohol and mental health is poor for young people and they can only go online and are not sure if information is correct or up to date.
- Young people feel very safe in their community but it's so small everyone knows your business and things often get blown out of all proportion.

Early in 2021, members of Orkney Youth Forum were invited to participate in a workshop as part of the Scottish Government's development of Scotland's fourth National Planning Framework (NPF4). Participants were asked what kind of Scotland they wanted in 2050, and questions focused on some of the themes of NPF4: Net-Zero Emissions, Resilient Communities, a Wellbeing Economy and Better, Greener Places. Issues raised in response included:

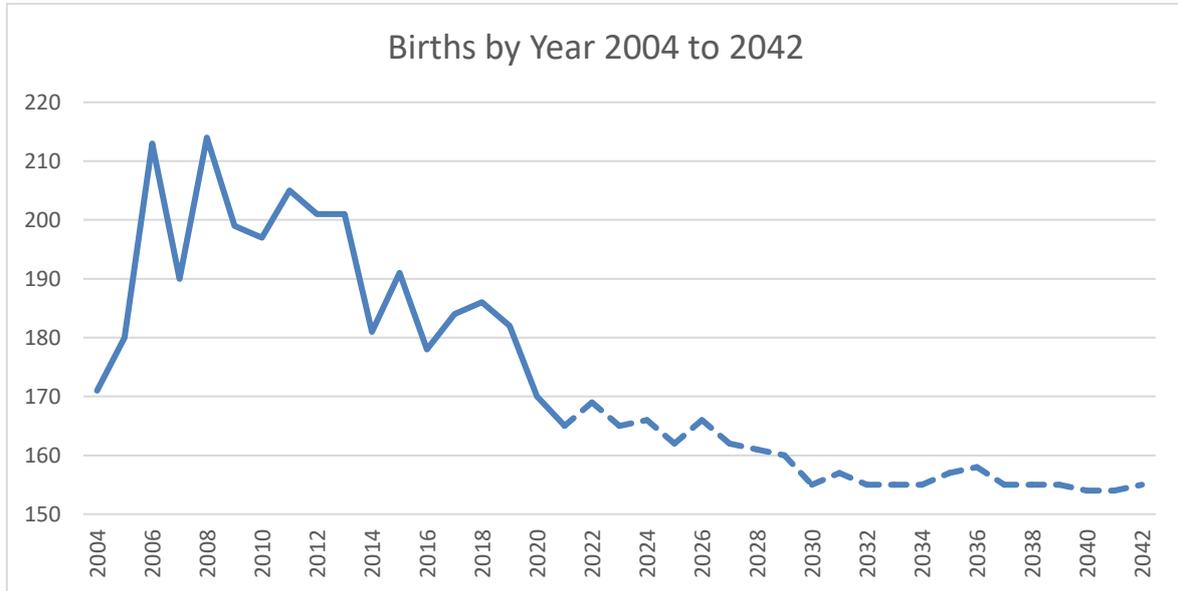
- Environmentally friendly travel would have to be both affordable and reliable to encourage people to choose it.
- Incentives should be in place to encourage young learners and drivers to buy an electric car.
- Orkney's historic landmarks are visited by many people and need protection.
- There are not many higher education opportunities in Orkney, and not enough employment opportunities for graduates.
- With Covid-19, more places to gather outdoors were needed and young people would like a community garden to sit in.
- We should try and keep beaches and green spaces clean and more accessible for people with disabilities.
- A strong sense of belonging is present on the island, but Orkney people are not always open to newcomers and should be more welcoming to everyone.
- Broadband internet speed in rural areas needs to be improved, it is not reliable enough.
- Young people's opinions should be taken more seriously and included into policymaking and national strategies.

Some of these themes are picked up in this plan and others are being addressed in the Orkney Community Plan (our Local Outcomes Improvement Plan). Orkney's Community Plan is usually updated each year. Due to the pandemic, the plan was not updated in 2020 but a new Community Plan for 2021-23 is in preparation and scheduled to be adopted in May 2021.

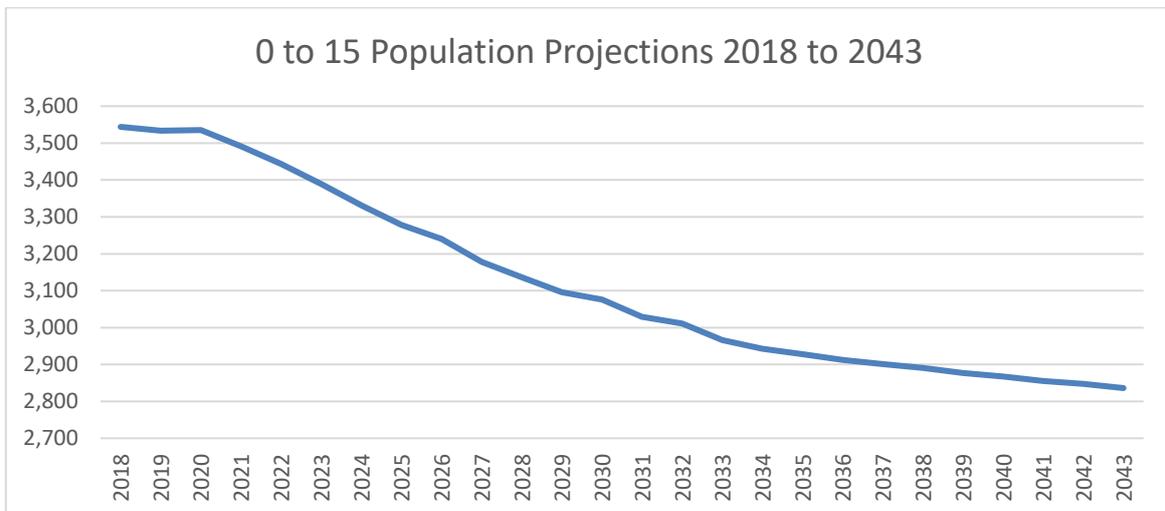
5. Facts and figures

5.1 Population trends and projections

The graph below outlines the birth rate in Orkney between 2004 and 2020, with the National Records of Scotland's population projections figures for 2021 to 2042 also included.



As can be seen birth rates have fallen from being consistently over 200 a year between 2004 and 2014, before dropping quite significantly to 2020. The National Records of Scotland projections show a continued decline in births to 2042, with figures averaging around 155 births a year. This decline mirrors the forecast decline particularly in the 15 to 29 age group, but also in the 30 to 44 age group who would make up the majority of the childbearing population. The reduction in the 15 to 44 age group means that the total fertility rate from 2020 to 2042 actually rises from 1.41 to 1.52, so the figures below may be even lower should the total fertility rate continue at the current levels.



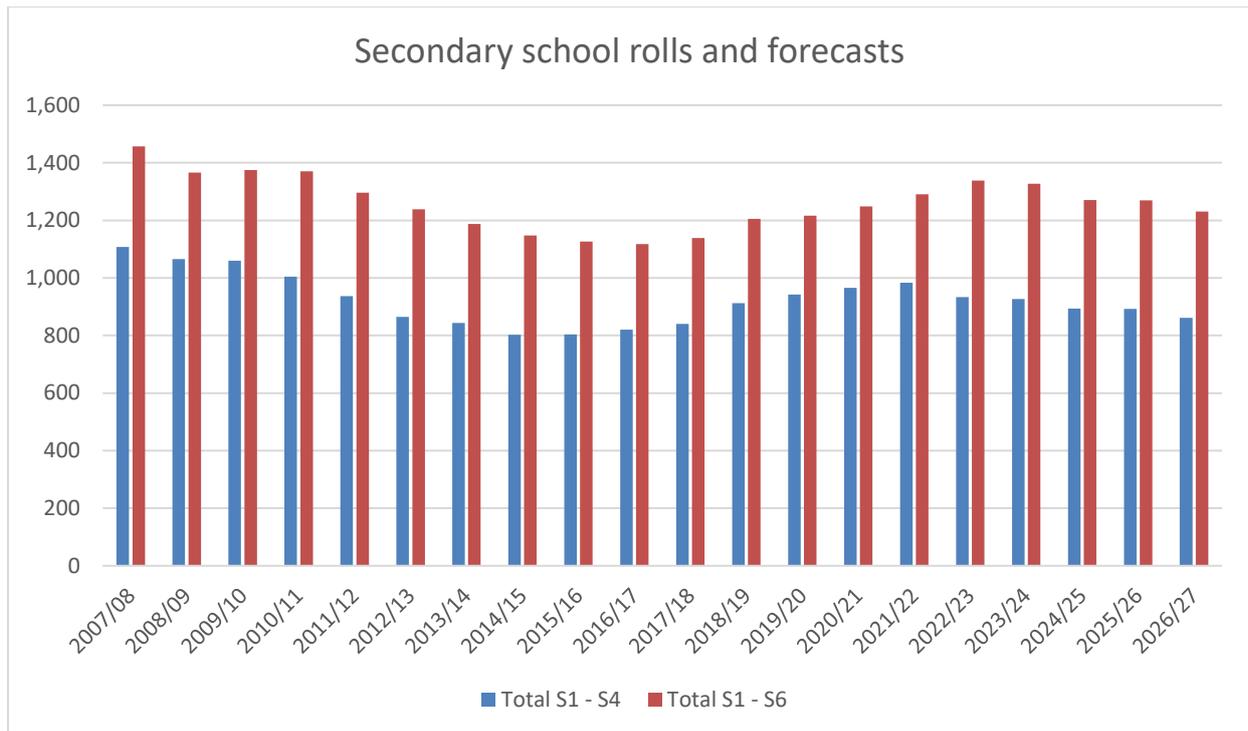
The National Records of Scotland 2018 based population projections estimate that there will be a decline in the number of 0 to 15 year olds in Orkney from just over 3,500 to just over 2,800 by 2043. The projected drop in the number of children in Orkney is reflected in what is being seen in the School Roll Forecasts for Orkney's primary and secondary schools.

The table below outlines the number of pupils within all of Orkney's primary schools and early years between 2009/10 and 2020/21. Figures in red show the school roll forecast for the next five years to 2025/26. The table shows that the number of pupils in early years and primary school has increased consistently over the last 12 years. The forecast estimates that the numbers will reduce slightly, primarily in the early years area.

As can be seen from the net migration etc column the increase in children within the early years and primary school group is being driven by an in-migration of children into Orkney's schools.

Year	Early Learning & Child Care	Primary 1 to Primary 7	Net migration etc	Total (including net migration)
2009/10	319	1,377	27	1,696
2010/11	342	1,368	19	1,710
2011/12	320	1,370	-4	1,690
2012/13	323	1,365	20	1,688
2013/14	337	1,455	17	1,792
2014/15	334	1,514	21	1,848
2015/16	450	1,539	18	1,989
2016/17	457	1,581	27	2,065
2017/18	462	1,593	25	2,080
2018/19	432	1,579	19	2,030
2019/20	469	1,573	31	2,073
2020/21	470	1,555	-7	2,018
2021/22	460	1,557	18	2,035
2022/23	445	1,556	18	2,019
2023/24	412	1,554	18	1,984
2024/25	387	1,564	18	1,969
2025/26	408	1,533	18	1,959

The chart below outlines the Orkney secondary school roll between 2007/08 and 2026/27, including six years of forecast between 2021/22 and 2026/27. There has been a significant reduction in the number of secondary school children between 2007/08 and 2020/21 and while the total secondary school roll is forecast to bounce slightly up to 2022/23, it is then expected to fall back again.



5.2 Joint resourcing

Resources budgeted by public agencies for 2021-22 for services for children and young people are shown in the table below. At the date of this draft we are not yet able to quantify resources allocated by OIC and NHS Orkney to services commissioned from Third Sector agencies for the delivery of services for children and young people during 2021-22, but they are included in the figures below. Many of our Third Sector partners provide additional services to children and young people in our community which they fund from other resources.

Public Sector Children's Services Funding	£
Orkney Islands Council Including Education and Social Work Children and Families	36,907,500
NHS Orkney Including CAMHS and Children's Health Services	2,022,700
Orkney College UHI	5,849
TOTAL	38,936,049

6. Getting it right for every child

Listed below are some of the things that we do to help Orkney's children and young people to be **Safe, Healthy, Achieving, Nurtured, Active, Respected, Responsible and Included**.

6.1 Safe

- Community Learning and Development (CLD) provide youth sessions with speakers and organisations to discuss health & wellbeing issues.
- CLD provide training and support for expeditions, accreditation work and awards within Duke of Edinburgh and Youth Achievement to be completed safely.
- CLD run the First Aid Ready programme, where young people are trained to deliver First Aid training to their peers.
- Outdoor Education and the swimming pools service do work on water safety linking into National Water Safety Week and our learn to swim programme.
- All activities are risk assessed and run by qualified and PVG-checked coaches and volunteers.
- Officers work with community sports clubs and associated governing bodies of sport to ensure that correct governance is in place.
- In-school Health Zones provide drop-in/group/1:1 sessions covering internet safety, healthy relationships, sexual health, mental health and wellbeing.
- Orkney Rape and Sexual Assault Service provides information, advocacy and support to young people over 13 affected by any form of sexual violence.
- The Connect Project hosts an eight-week course delivered by Orkney Rape and Sexual Assault Service on healthy relationships, consent and gender equality.

6.2 Healthy

- Orkney is working towards UNICEF Baby Friendly Gold Standard in Maternity and Health Visiting services.
- There has been a significant decrease in elective Caesarean section and fewer women are needing to be sent off island to Aberdeen.
- There is an active programme of P1 screening (height/weight/BMI).
- S1 wellbeing chats based on the well-being indicators have been introduced.
- Sleep Scotland trained counsellors are available to support families and can be referred through the School Nursing Service.
- The School Nursing Service undertakes targeted work around maintaining healthy lifestyles; Mental Health and Wellbeing is a priority area.
- Youth Clubs sessions promote healthy lifestyles through active programmes, visiting organisations and providing healthy free snacks.
- The Duke of Edinburgh programme provides opportunities for young people to develop healthier lifestyles, through both physical challenge and expeditions.

- Young people completing their Dynamic Youth or Youth Achievement accredited awards frequently link their challenges to physical activity.
- Community Learning and Development run Drugs Awareness, Sexual Health and Self-Harm Awareness sessions.
- Paediatric Occupational Therapy offers 'dealing with worries' sessions to some of the children.
- The multi-disciplinary nature of the assessment of Autistic Spectrum Disorder has been strengthened.
- A group of practitioners have undertaken Foetal Alcohol Spectrum Disorder training and are developing a 'Neurodevelopmental Pathway' for Orkney.
- Paediatric Therapy Services have moved to accept self-referrals, making the services more accessible and avoiding the need for families to visit their GP.
- A Physical Activity and Sport Strategy for Orkney is in place focusing on increasing participation in ActiveLife, Disability and Active Schools.
- Work with communities to develop play areas linking into the Councils Play Area Strategy.
- Continued development of the ActiveLife Leisure Membership scheme and Budget option for people and families in receipt of certain benefits.
- YTalk offers a youth counselling service to all children and young people
- The [Connect Project](#) offers healthy living sessions and peer support programs such as Scottish Mental Health First Aid and Confidence to Cook.
- Outdoor kindergarten experiences are being supported by staff training and mentoring

6.3 Achieving

- CLD supports programmes such as Youth Achievement Awards, Dynamic Youth Awards, Hi 5 Awards and the Duke of Edinburgh Award.
- Paediatric Occupational Therapy offer twilight training to teaching staff, on handwriting and sensory processing.
- Active Schools coordinate the Sports Leaders Awards and Active Schools Leadership. Outdoor Education offer the John Muir award to schools.
- Schools volunteer award and young volunteer award form part of Orkney Annual Sports Awards that are run by the Active Schools Team.
- The Learn to swim programme provide opportunities for children from pre-school to learn to swim following the Scottish Swimming Framework.
- The Connect Project uses a strengths-based model to support young people to make autonomous decisions about their future.
- Young people at the Connect Project take part in local community projects.
- Young people have been engaged in a Forum Theatre project in which they explored issues they felt important to them.

- VAO Youth Development Workers work with secondary schools and charities to facilitate Charity Fairs and support the Youth and Philanthropy Initiative (YPI).
- VAO Youth Development Workers work with schools to promote and engage young people in volunteering
- All young volunteers are eligible for a Saltire Award for the hours they commit to volunteering.
- Online song time sessions are being run for parents and their children to promote language development in young children.

6.4 Nurtured

- New pathways have been introduced in maternity to improve outcomes for pregnant women.
- Orkney continued to have the highest breast-feeding rates in Scotland in 2018.
- Community Learning and Development (CLD) run youth clubs focused on building positive relationships, confidence, skills, self-esteem and resilience.
- Family learning opportunities are offered within the Community learning programme of classes and courses to help families to learn together.
- Parents are able to join Solihull parent groups to find out more about child development and ways to support their young child.
- A review of family learning to identify provision, gaps, priorities and a plan of action to ensure family learning is promoted and developed across Orkney.
- A PDA qualification in youth work, supporting those working with young people.
- The Young People's Befriending Project provides vulnerable young people with a trustworthy Befriender who supports them through challenging times.
- School Nurses carry out more home visits as part of the new pathway and this supports vulnerable families to access services at the earliest opportunity.
- The Connect Project develops with young people holistic, individual plans where they discuss, plan and organise a personal programme that meets their needs.
- Crossroads Orkney provides a listening ear, advice, one to one and group support to young people who have caring responsibilities

6.5 Active

- Paediatric Occupational Therapy has undertaken P1 motor screening work to ensure that children with marked motor difficulties are not missed.
- CLD organises activities and opportunities for young people to ensure they are active in the community.
- Duke of Edinburgh Award, Youth Achievement Awards and Dynamic Youth Awards all promote activity.
- CLD run youth clubs which offer alternative physical activities that encourage young people to participate and have fun in active pursuits.

- A reward scheme entitles those completing a Youth Achievement Award or 100 hours of Dynamic Youth to free passes to sports facilities.
- An ActiveLife / ActiveIslands programme is offered across our community.
- Active Schools is working with NHS on a joint hydration project.
- Community Sports Hub officer working with Scottish Disability Sport to increase opportunities for children and young people, coaches and volunteers.
- A joint holiday programme of activities is offered including Zumba Kids and Ross County Football.
- The Active Schools programme provides specific activities for all schools in Orkney and an inter school competition calendar of events.
- The annual community North Isles Sports now includes a schools section.
- Annual primary school sports awards.
- Outdoor Education Service provides a seasonal programme of learning.
- We have a Play Area strategy and Play strategy and our community play spaces are being developed by and in partnership with community organisations.
- The Young People's Befriending Project enables young people to take part in various activities that they may otherwise be unable to participate in.
- Young People attending the Connect project take part in activities and explore opportunities within their community that will support them in the future.

6.6 Respected

- The Youth Chamber Debate enables young people to have a genuine and productive discussion with Councillors with on issues that affect them.
- Orkney Youth Conference is an opportunity to discuss, with both peers and agency representatives, a range of topics and issues relevant to them.
- CLD leads the Youth Voice agenda and supports Members of the Scottish Youth Parliament and the Orkney Youth Forum.
- Orkney Youth Forum sends a representative to a number of groups including the Orkney Children & Young People's Partnership.
- Young people attend an array of opportunities locally and nationally including Big Skills, SYP, Young Scot Training and Highland Youth Parliament.
- Youth club programmes are developed by the participants and delivered at a level that they are comfortable with.
- School Nursing offers 1:1 support and helps to provide a safe space for a child or young person's voice to be heard.
- Young people from the Connect Project take the lead on a variety of projects throughout the year e.g. Couch to 5K and Gung Ho Challenge.

6.7 Responsible

- Taking on responsibility is integral to schemes such as Dynamic Youth Awards, Youth Achievement Awards, Duke of Edinburgh Scheme and Youth Choice.
- Scottish Youth Parliament
- The Police Scotland Youth Volunteers programme gives young people aged 13–17 an insight into policing in Scotland and promotes good citizenship.
- Life skills courses such as FireSkills, Money For Life and First Aid Ready.
- Young people take a lead role in organising and running key events such as our Chamber Debate, Youth Awards Ceremony and Youth Conference.
- Young people set the rules and agreements for youth club procedures.

6.8 Included

- Paediatric Occupational Therapy offer advice to teaching staff which supports strategies to improve inclusion and participation in learning.
- The Young People's Befriending Project enables young people to engage in community events and activities regardless of their family's financial means.
- Close working relationships with other agencies including Third Sector allows School Nurses to support our most vulnerable families at the right time.
- Projects we support such as youth accreditation routes, award schemes and Young Scot Cards all provide opportunities for inclusiveness.
- Targeted project work ensures those who can most benefit from such interventions are given the opportunity and support to participate.
- The Connect Project supports young people to participate in new experiences, opportunities and activities, and to establish new relationships and networks.

7. Assessment of need in our priority areas

7.1 Mental health and wellbeing

Wellbeing begins before birth. NHS Orkney's midwives offer support to women who register for maternity services and who need help with smoking, alcohol or drug misuse or other issues which might place their baby at risk. Figures for 2018-20 are shown below. Of particular concern to the team is the rising proportion of women who have experienced previous issues with their mental health.

	2018		2019		2020	
	No.	%	No.	%	No.	%
Women registering for maternity services	211	100.0	202	100.0	187	100.0
Smokers	14	6.6	13	6.4	18	9.6
Referrals for smoking cessation	11	5.2	8	4.0	13	7.0
Smoking referrals accepted	5	45.5	5	62.5	5	38.5
Alcohol misuse	7	3.3	3	1.5	2	1.1
Drug misuse	3	1.4	4	2.0	1	0.5
Previous mental health issues	70	33.2	77	38.1	75	40.1
BMI >= 35	17	8.1	23	11.4	12	6.4

Most Maternity activity was able to continue throughout lockdown. All pregnancy and new-born screening programmes were maintained and there was minimal disruption or delay in assessment and management. The Health Visitor Pathway continued to be delivered with face to face home visits for those most in need. The Health Visiting and Midwifery teams successfully completed UNICEF Baby Friendly Accreditation and are now aiming for Gold standard. Work continued to develop a Preterm baby pathway, a Neurodevelopmental pathway, and an Additional Support Pathway for Women with Vulnerabilities. The Health Visiting team are working with Midwifery on a Perinatal mental health strategy, including work with fathers.

Near Me was used for the majority of appointments during 2020-21. Near Me is a secure video consulting service, widely used across NHS Scotland, that enables people to attend appointments from home or wherever is convenient. Orkney participated in a national pilot using Near Me for Home Monitoring of pregnant women, of particular benefit to women on the Outer Islands. A Maternity Diabetes clinic was established locally with Near Me links to specialist services in NHS Grampian. A pilot project is looking at whether Near Me technology can be used for medical examinations for children and young people presenting with suspected non-accidental injury, working with consultant paediatricians from the north of Scotland through the Managed Clinical Network.

Mental health and wellbeing was selected by Orkney's Youth Forum as their top priority for this plan. Particular needs were identified around more resources for

managing stress and mental health; knowing where to go for help; being able to self-refer to services; or get help to refer if preferred; and education around the LGBT+ community.

Prior to the COVID-19 pandemic, mental health was a recognised concern with children and young people. The impact of the COVID-19 Pandemic added to the pressure that our children and young people were already feeling. As part of the education services re-start plan, a Health & Wellbeing working group was established to ensure shared resources, expertise and plans were implemented for pupils, staff and communities during the reopening of schools.

The Educational Psychology Service provides targeted support for children and young people from birth to 24 years of age, along with regular training for school staff. Every school has a named educational psychologist who visits the school on a regular basis. Informal enquiries are welcome from parents, carers and young people themselves.

A compilation of online resources to explain about Covid-19 and support children and young people through the pandemic was collated by the Council's Educational Psychology team and can be found on the Council website under [Wellbeing](#). The information came from a wide variety of reliable sources and the team is happy to discuss any of the advice provided. They can be contacted by [email](#).

The Education Service has a progressive programme for Health & Wellbeing across all primary schools in Orkney. The programme for secondary schools is being revised and development with involvement from the Youth Forum.

Orkney Health and Care provides a Child and Adolescent Mental Health Service (CAMHS), with two CAMHS practitioners and a Clinical Associate in Applied Psychology. 110 referrals to CAMHS were made in 2019-20, and the target waiting time for referrals is the national standard of 18 weeks.

Other support available includes In-school Counselling, which offers pupils an opportunity to explore any difficulties they are having in a safe and confidential space. Ypeople Orkney offers a Y-Talk Youth Counselling Service for children and young people up to age 25.

During lockdown, the School Nursing service maintained drop-in clinics, when schools were open, to support the emotional wellbeing of children and young people. School nurses follow a pathway with 10 priority areas under the headings of mental health and wellbeing, vulnerable children and families and risk-taking behaviour. They work closely with CAMHS, In-school counsellors and local counselling services. School nurses are all LIAM trained and can offer targeted support for low to moderate anxiety. LIAM is Let's Introduce Anxiety Management, an eight-week programme for children and young people aged 8-18 with low to moderate anxiety.

The 2018 Scottish Schools Adolescent Lifestyle and Substance Use Survey (SALSUS) contains the most recent data available on smoking, drinking and substance misuse among secondary school children, and key data for Orkney has been selected by the Orkney Alcohol and Drugs Partnership (OADP). The previous report was issued in 2013, so changes reported are over 5 years. Significant positive

results are highlighted in green and causes for concern are in red. This data has influenced the OADP Improvement Plan.

2018 SALSUS results for Orkney and comparison with 2013 results for Orkney and 2018 results for Scotland		Change from 2013	Difference from Scotland
45%	of 15 year olds felt it was 'ok' for someone their age to 'try smoking to see what it's like'	-13%	0%
14%	of 13 year olds reported either trying or using e-cigarettes	+12%	-3%
26%	of 15 year olds reported either trying or using e-cigarettes	+15%	-9%
62%	of 13 year olds thought it was 'ok' for someone their age to 'try drinking alcohol to see what it's like'	+13%	+12%
100%	13 year olds said they had not/never tried to buy alcohol	+3%	+7%
97%	of 15 year olds said they had not/never tried to buy alcohol	0%	+9%
3%	of 15 year olds reported that they had managed to buy alcohol	0%	-8%
90%	of 15 year olds had never tried any drugs	-4%	+11%
3%	of 13 year olds reported that they had used drugs in the last year	0%	-2%
10%	of 15 year olds reported that they had used drugs in the last year	+6%	-8%
26%	of 15 year olds felt it was 'ok' for someone their age to 'try taking cannabis to see what it's like'	+19%	-7%
40%	of 15 year olds reported they had been offered drugs	+21%	-7%
51%	of 15 year olds reported that it would be 'very' or 'fairly' easy to get illegal drugs if they wanted to	+18%	+1%

The SALSUS survey also asks children about their mental health and wellbeing, using questions from the Goodman 'Strengths and Difficulties on five scales - emotion, contact, hyperactivity/inattention, peer relationships and pro-social behaviour. Scores are grouped into bands 'normal', 'borderline' and 'abnormal', although we recognise that these terms are outdated. The results for Orkney reinforce the concerns of the Youth Forum and the selection of mental health as a top priority in this plan.

2018 SALSUS results for Orkney and comparison with 2013 results for Orkney and 2018 results for Scotland		Change from 2013	Difference from Scotland
41%	of 13 year olds had an overall borderline or abnormal score for mental health and wellbeing	+22%	+5%
49%	of 15 year olds had an overall borderline or abnormal score for mental health and wellbeing	+15%	+10%

Consultees identified a need for updated information about resources available to children and young people in Orkney, and where to go for help. The Orkney Children and Young People's Partnership (OCYPP) has an established Service Directory which was last updated in 2018. Work is under way to refresh this. The present Directory is hosted electronically on Voluntary Action Orkney's website [here](#).

7.2 Overcoming disadvantage

The Fairer Scotland Duty requires local authorities and health boards to address inequality caused by socio-economic disadvantage. Disadvantage might be due to having a low income from work or benefits, or by the high cost of living where you stay. We want our children and young people to be able to overcome any disadvantage they experience early in life so that they have the same chance of success in education and work opportunities as their peers.

Rural households face an increased cost of living of between 10% to 30% more than children and families living in urban Scotland, and this premium is even higher in the smaller isles. However, struggling families are often less visible than in urban areas. Some of the key issues in Orkney around the drivers of poverty are very specific to the islands.

Orkney's Local Child Poverty Action Reports for 2018-19 and 2019-20 describe some of the activity undertaken by public and third sector agencies in Orkney to support children and families experiencing, or at risk of, poverty. The [Local Child Poverty Action Report 2019-20](#) is appended to this plan.

Many families experience extensive challenges. These may include a loss of employment and financial insecurity and/or less support and protection with regard to pre-existing vulnerabilities such as domestic abuse, drug and alcohol use, and/or physical or mental health difficulties. These challenges will have a long term impact on families in Orkney.

An early effect of the pandemic was food insecurity on the isles, as families were unable to shop on the mainland. Some families – who had never previously needed assistance – found themselves unable to afford local prices. Short term measures were taken by the Council, Foodbank and other local agencies to subsidise food and fuel prices where necessary, and to ensure that families eligible for free school meals continued to receive this entitlement.

A key issue for children and families in some of the isles and rural parts of mainland Orkney is poor connectivity and lack of digital access, which has made remote learning challenging. The Education service issued a survey for parents which

indicated that one third of all families in Orkney with school-age children were experiencing difficulties with digital access. With dedicated Scottish Government funding, the Education service has purchased and allocated 165 Chromebooks and 230 iPads and will provide more as resources become available.

The UK Government's R100 scheme, which promises 100% access to superfast broadband, has been slow to reach Orkney and the Orkney Partnership has been exploring interim local solutions. Connectivity has been adopted as a top strategic priority and action will be taken both directly by the statutory agencies and via Aspire Orkney Limited, a company set up by the Partnership to support Orkney's economic recovery from the pandemic.

The Scottish Attainment Challenge (SAC) was launched in February 2015 to help to raise attainment and reduce educational inequity for all of Scotland's children and young people. Orkney Islands Council has been part of the SAC since 2017 and receives funding through the Pupil Equity Fund and the Care Experienced Children and Young People Fund, totalling £970,140 over the last four years across these funding streams. An impact report for Orkney was published by Education Scotland and identified the following next steps:

- Improve and increase the connections and intersections across authority policies.
- Ensure robustness of planning, implementation and evaluation of the impact of the Pupil Equity Fund.
- Embed the use of outcomes and measures in authority and school improvement planning.
- Collaborate with partners to develop the child poverty action plan to ensure that children living in poverty are identified and supported.
- Develop clarity on governance and use of the Care Experienced Children and Young People's Fund.
- A virtual online platform to support practitioners with the planning, learning and teaching, moderation and assessment cycle.

The Education Service and Children and Families Service will address these next steps.

7.3 Care and protection

For nearly all of our children, Orkney is a safe place to grow up. Under the guidance of the Orkney Public Protection Committee, organisations, agencies and services collaborate to notice and intervene when children and young people are at risk of significant harm. Information for anyone concerned about a child can be found [here](#).

The Chief Officers Group (COG) has overall responsibility for public protection in Orkney, including the protection of children. Its membership comprises the Chief Executive of Orkney Islands Council, the Chief Executive of NHS Orkney and the Area Commander of Police Scotland, plus other senior officers as required including the Chief Officer of Orkney Health and Care. The accountability framework and terms of reference for the Chief Officers Group were revised and adopted in January 2020.

Trend data on child protection registrations, looked after children and children referred to the Children's Reporter and Children's Hearings is included in the [Chief Social Work Officer's annual report](#) to the Integration Joint Board, as follows.

3 Years Child Protection Registration 2017-20

	2017-18	2018-19	2019-20
Number of child protection registrations	13	13	18
Number of children de-registered	10	6	5
Number of new registrations	6	10	14

Looked After Children 2019-20

	Apr 19	May 19	Jun 19	Jul 19	Aug 19	Sep 19	Oct 19	Nov 19	Dec 19	Jan 20	Feb 20	Mar 20
Looked after at home.	11	11	12	13	12	12	12	11	10	4	5	5
Looked after away from home.	27	27	26	25	25	25	25	24	24	25	27	26
TOTAL	38	38	38	38	37	37	37	35	34	29	32	31

Number of Children Referred to Reporter and Children's Hearings 2017-20

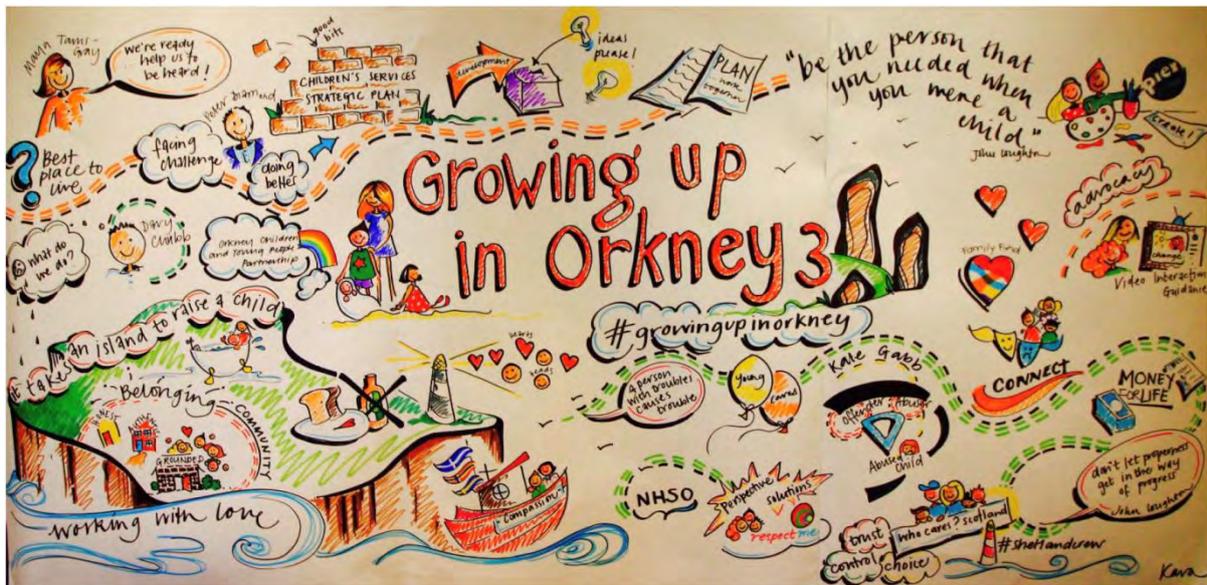
	2017-18	2018-19	2019-20
Number of children referred to the Reporter	122	155	133
Number of children's hearings held	78	70	83

In February 2020, the Care Inspectorate reported on its [Joint Inspection of Services for Children and Young People in Need of Care and Protection](#) in Orkney. An action plan was developed to address the improvement areas outlined in the report, and this is routinely updated and monitored. The most recent [progress update](#) was reported to the Council's Policy and Resources Committee on 16 February 2021.

The Improvement Plan arising from the inspection has driven much of the children's services improvement agenda during 2020-21, along with response and recovery work relating to the Covid-19 pandemic. Actions which were incomplete at the start date of this Children's Service Plan 2021-23 have been included in the Action Plan appended to this plan.

The Orkney Public Protection Committee is aware of the need, highlighted in consultation with Orkney Youth Forum, to raise awareness of child exploitation. Staff from the Community Learning and Development (CLD) team and Police Scotland have been working with parents to raise awareness of the range of issues associated with internet safety. Health Zones were established in 2019 and run weekly in the two mainland secondary schools and monthly in the isles Junior High Schools. The subjects covered in these sessions (variously drop in/group/1:1) are internet safety, healthy relationships, sexual health, mental health and wellbeing. Young people attending the [Connect Project](#) take part in an eight-week course delivered by Orkney Rape and Sexual Assault Service on healthy relationships, consent and gender equality.

From 2021-22, the Chief Officers Group will report annually to the Orkney Partnership Board on the work of the Orkney Public Protection Committee and the implications for the local authority area. In its annual report to the Board, the Chief Officers Group will highlight any areas where it considers that the outcomes for children, young people and adults supported by public protection arrangements could be improved by community planning support or intervention.



The Children and Young People (Scotland) Act 2014 confers duties upon local authorities and other public bodies to publish a Corporate Parenting Plan, setting out our vision for Looked After children and young people, the outcomes we are trying to achieve, the actions needed to do this and the governance arrangements for monitoring progress. The Orkney Partnership published Orkney's [Good Parenting Plan 2020-25](#) in October 2020 and it is appended to this plan at Appendix 3.

Our Good Parenting Plan aims to support vulnerable children and young people in our community who are living in families that are experiencing significant difficulties, at risk of family breakdown and of coming into care, as well as those children who have been in and come through our 'care system'. Statistically, children and young people who are 'Care Experienced' have the poorest outcomes of all children and young people in Scotland but we know they can achieve highly and do incredible things if the right support is in place. A Care Experienced Group has recently been

formed which is helping us to engage with our care experienced children and young people so that they can help us to improve the services we provide.

Our plan will focus on making 'The Promise' (our vision for this plan) real for all Care Experienced young people. Additionally, the [Scottish Care Leavers Covenant](#) and pledge help us to specifically focus on outcomes for young people who are leaving or have left care.

7.4 Equality and empowerment

Members of Orkney Youth Forum were very clear in their input to this plan that their priorities included equality, empowerment and direct access to decision-makers. In particular, they wanted to see the United Nations Convention on the Rights of the Child (UNCRC), now passed into Scottish law, make a difference to young people in Orkney. Over the life span of this plan we will ensure that all public and Third Sector service providers embed the principles of UNCRC into their policy and practice.

Orkney Youth Forum is one of many initiatives supported by the Council's Community Learning and Development (CLD) service. CLD has a key role in supporting a variety of programmes empowering young people, for example: Dynamic Youth Awards, Youth Achievement Awards, Duke of Edinburgh Scheme, Youth Choice, Scottish Youth Parliament (elections and ongoing support), Youth Forum, Police Scotland Youth Volunteers, FireSkills, Money For Life, First Aid Ready.

Throughout the islands, CLD run youth clubs and provide support for voluntary youth organisations as well as supporting groups and organisations involved in a wealth of activities of benefit to their local communities. Young people take a lead role in organising and running key events such as their biennial [Chamber Debate](#), Youth Awards Ceremony and Youth Conference, and set the rules and agreements for their own youth club procedures.

The CLD team supports and facilitates Orkney's Members of the Scottish Youth Parliament (MSYPs) to fulfil their role as democratic representatives of Orkney's young people. The mission of the Scottish Youth Parliament is to achieve "a stronger, more inclusive Scotland that empowers young people by truly involving them in the decision-making process". Orkney has two elected MSYPs, who hold office for two consecutive years.

Orkney Youth Forum is entitled to be heard as an equal voice and asked for appropriate mechanisms to be established to enable this to happen. The Youth Forum sends a representative to a number of groups including the Orkney Children & Young People's Partnership, which writes the Children's Services Plan. The Council and The Orkney Partnership are considering how best the Youth Forum might be represented in more forums.

During 2021, CLD will be developing their own plan for 2021-24, building on the new Orkney Community Plan (Local Outcomes Improvement Plan) for 2021-24 which is scheduled for adoption in May 2021. Top priorities for both plans are likely to be connectivity (both digital and transport), community wellbeing and sustainable recovery – all issues of critical importance to Orkney's children and young people.

The CLD plan will follow the [revised guidelines](#) published by the Scottish Government in December 2020.

Orkney Youth Forum asked for better education for everybody about LGBT+ identities and issues, in order to eliminate stigma and misunderstanding of LGBT+ people in our community. We recognise that LGBT+ young people can have a particularly difficult time in our community. LGBT+ young people may suffer from homophobic, biphobic and/or transphobic bullying, and can feel excluded, disrespected and even unsafe.

Orkney Youth Café has a support group for LGBT+ young people which meets weekly, facilitated by the CLD service. Other resources for young people, parents, service users and staff can be found on the Council website [here](#).

7.5 Options and opportunities

Over the last 5 years Orkney school leavers have a consistently good record in moving into further and higher education, training, employment or volunteering. Analysis of school leaver destinations during the academic year 2019-20 was included in the [Orkney Schools Attainment Report Session 2019 to 2020](#), reported to committee in March 2021.

School Leaver Destination	2019-2020 Results (%)	Variance on 2018-2019
Total Entering Positive Destination	91.9%	-2.9%
Higher Education	33.5%	-2.3%
Further Education	25.4%	+6.2%
Training	0.5%	-1.7%
Employment	30.3%	-5.4%
Voluntary Work	1.1%	+1.1%
Personal, Skills Development (Connect Project)	1.1%	-0.6%
Unemployed Seeking	4.9%	+2.7%
Unemployed not seeking	3.2%	+1.9%
Unknown	0%	-1.7%

Orkney's initial leaver destination profile is different to our virtual comparator¹, with many more leavers going directly into employment. COVID-19 and its associated economic downturn have created a very difficult and uncertain environment for

¹ The virtual comparator consists of a sample group of school leavers from schools in other local authorities who have similar characteristics to the school leavers from the school in question.

young people starting out in life. Service providers in Orkney are conscious that we will need to step up our provision for school leavers to mitigate this disadvantage.

Scottish Government funding was awarded in 2017 to establish a Regional Group for Developing the Young Workforce in Orkney. DYW Orkney aims to increase the range of high quality work experience and work placement opportunities for young people and support the development of new courses in the STEM subjects (science, technology, engineering and maths).

Work is ongoing to enhance DYW within Broad General Education (BGE), and we have piloted a careers week for S3 pupils to support them in the subject choice period for the senior phase. We will continue to embed DYW skills and knowledge within BGE, ensuring that young people are engaging with employers and the world of work at an earlier stage.

The development of work placement opportunities has been a priority for DYW Orkney and work has been undertaken to improve this area over recent years. While we have well established collaborative partnerships in the DYW programme, further work is needed to progress these to enhance the opportunities we are able to offer to pupils. A work placement qualification (SCQF level 5) has been trialed and we have introduced WorkIT to support the facilitation of placements and qualifications. We will continue with improvements to the work placement offer, ensuring WorkIT is used universally to source and secure placements.

Inevitably, these workstreams have been impacted by COVID-19 and many of our young people have not been able to complete their planned work experience during 2020-21. Some partners have made innovative arrangements to enable work experience to be done remotely, and NHS Orkney in particular is exploring the potential for remote placements while COVID restrictions remain in place.

A Positive Destinations Monitoring Group has been established with representation from Community Learning and Development, Schools, Skills Development Scotland, Orkney College UHI and the Third Sector. We will ensure all young people are supported through the world of work and onwards into a positive destination through the establishment of a Positive Destinations Working Group.

The Orkney Partnership set up an Economic Recovery Steering Group (ERSG) in 2020, led by representatives of the business sector, to develop a strategy for Orkney's economic recovery from the pandemic and its associated economic impacts. Aspire Orkney



KICKSTART SCHEME

Take on a young person... and you'll be amazed at what you get in return.

Kickstart is a £2billion UK Government scheme to support creation of quality paid work placements for young people.

The Orkney Economic Recovery Steering Group have already made a 'gateway bid' to the scheme for over thirty placements from interested local employers – if successful, additional employers will be able to add placements through our gateway.

Or

Employers can now apply direct to the Kickstart scheme at www.gov.uk/kickstart for any number of placements.

What young people get:

- Enhance and develop their skills and boost confidence
- Positive steps into employment
- Contribute to their business community

What employers get:

- Minimum wage paid for 25 hours a week for 6 months
- £1.5k grant to employers for setup and support costs
- Enhance your business with new staff and fresh ideas

Want to know more? www.orkney.gov.uk/kickstart or phone Kerry Spence at OIC on 01856 87 35 35 ext 2408

Glen McLellan, Chair Orkney Economic Recovery Steering Group

As an Orcadian first and a businessman second, it is hard to miss the impact that the pandemic is having on our community. The impact on young people is compounded – unemployment is rising and it's so much harder now to get the work experience they need for long term success. That's why we were keen to highlight the UK Government's Kickstart scheme to local employers. Our vision is to build a local economy in the face of the COVID-19 crisis which benefits the whole community – young people with their energy and creativity are a vital part of that vision. We're delighted that many local businesses have already answered that call and demonstrated support for our young people by getting in contact and suggesting work placements. We urge them to continue doing so. This Kickstart drive is the first major project undertaken by the Economic Recovery Steering Group under our ASPIRE vision for Orkney's future – Ambitious; Sustainable; Prosperous; Inclusive; Resilient; Enterprising. **To find out more, visit www.aspireorkney.com/kickstart**

OCTG
ORKNEY CONSTRUCTION TRAINING GROUP

ORKNEY
ISLAND COUNCIL

Limited was established in February 2021 to deliver the strategy, and employment is its top priority. The ERSG is leading Orkney's Kickstart Gateway, which was launched in January 2021. Kickstart is a UK Government initiative which pays employers for the first six months to take on young people in new jobs.

Orkney's scheme is being managed jointly by the Community Learning and Development service and the Orkney Construction Training Group, with additional support for people with learning disabilities provided by the Council's Learning Disability Employment Support team.

Kickstart will give local young people the boost and support they need to find employment in the wake of the pandemic, while giving financial and training support to employers to step up their own response to the crisis and recruit more staff.

8. Measuring our performance

"The true measure of a nation's standing is how well it attends to its children – their health and safety, their material security, their education and socialization, and their sense of being loved, valued, and included in the families and societies into which they are born." (UNICEF 2007).

As part of our planning process we have selected a number of performance measures, linked to the Wellbeing Indicators (**Safe, Healthy, Achieving, Nurtured, Active, Respected, Responsible and Included**) as set out in the Children and Young People (Scotland) Act 2013. These indicators help us better understand the experience of children and young people who are growing up in Orkney. These have been selected to facilitate benchmarking and to describe a background level of performance against which new achievements can be made.

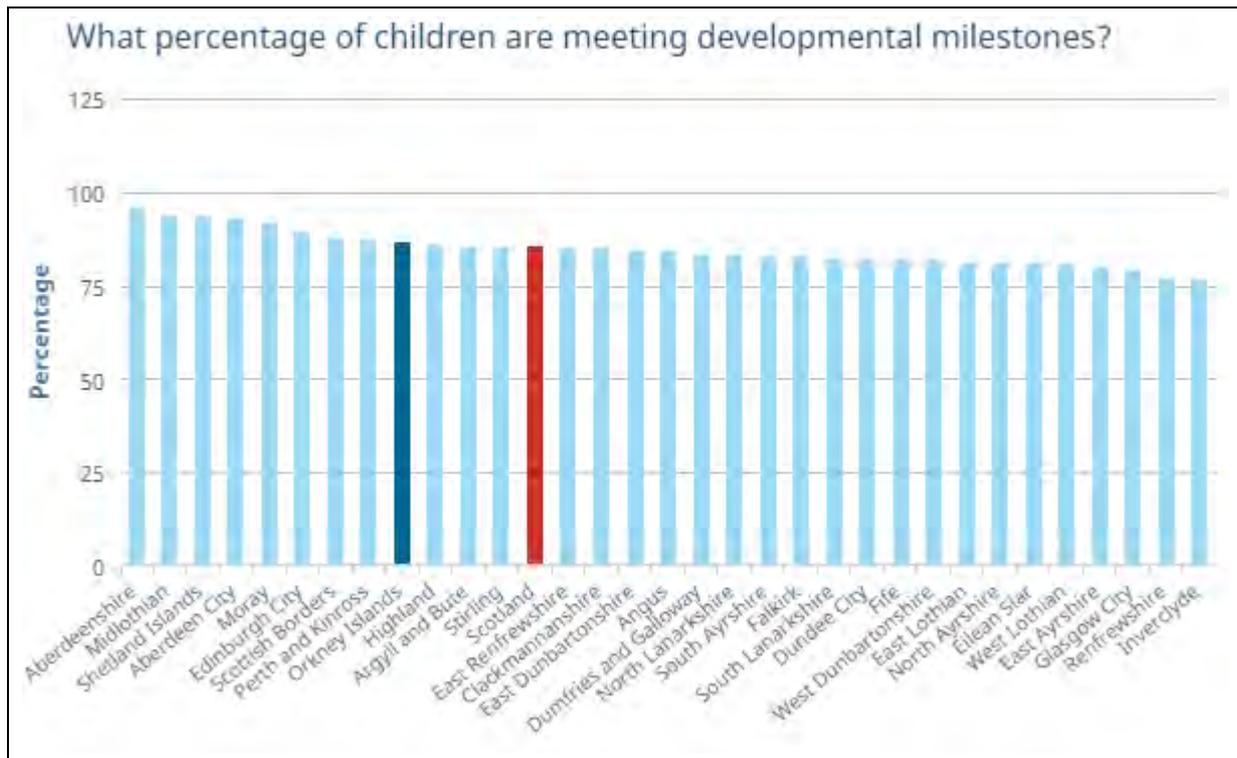
The most recent available data is reported and, where appropriate, a target or stretch aim given. In most cases the target is created by reflecting on the data drawn from benchmarking and the relevance of setting out to be the 'best in class'. In addition, a trend indicator is offered. In some measures differences from year to year are quite dramatic – an effect created by the small numbers involved. By looking at trend and/or rolling averages these variations can be 'smoothed'. This is often helpful in determining where our focus needs to be. A 'RAG' status – red, amber or green – indicates how our current performance compares with our target range.

8.1 Safe.

Percentage of children and young people reporting they feel safe and cared for in school.				
Currently at or close to:	90%.	We aim to achieve:	>100%.	Amber
Comment:	Our schools are working with children, young people and parents on a wide variety of projects to help ensure all children at school are safe, happy and achieving their potential.			
Source	Rolling average abstracted from HMIE inspection outcomes, last updated February 2020			
Number of Concern Forms, which include a Child Concern or a Youth Offender, processed by the Concern Hub.				
Currently at or close to:	28 per month.	We aim to achieve:	<15 per month.	Red.
Comment:	In most months between 23 and 33 Concern Forms are received. This represents an increase in the background level of concern reporting of around 10% for the second year in a row, when compared to the previous year. Early indications are that despite the increased number of Concern Forms, there is not a corresponding increase in the number of children who require a statutory intervention in order to keep them safe.			
Source	Police Youth Offending Co-Ordination Unit at Inverness			
Children and young people named on the Child Protection Register per 1000 population.				
Currently at or close to:	<3.	We aim to achieve:	<3.	Green.
Comment:	When considering a small population (around 3000 children and young people) such as Orkney, small differences can look like big changes. In considering the 'rate per 1000' children, it is not unreasonable to suggest, in general terms, Orkney should be below the national average (3). Variance would then indicate if there were issues of concern. Currently the local rate is less than 3.			
Source	OHAC.			

8.2 Healthy.

Percentage of children meeting their developmental milestones at 27th month check.				
Currently at or close to:	87%	We aim to achieve:	>90%.	Amber



Comment: This means most children growing up in Orkney get a good start in life. Compared to other places in Scotland we do well (figure 1), but we need to think carefully about how we can help to make things better for some as the number meeting their milestones appears to have reduced over the last 4 years.

Source Local Government Benchmarking Framework 2018-19

Number of children in Primary 1 who have a healthy weight.

Currently at or close to:	77% (Scottish wide figure 76.%)	We aim to achieve:	>90%.	Amber
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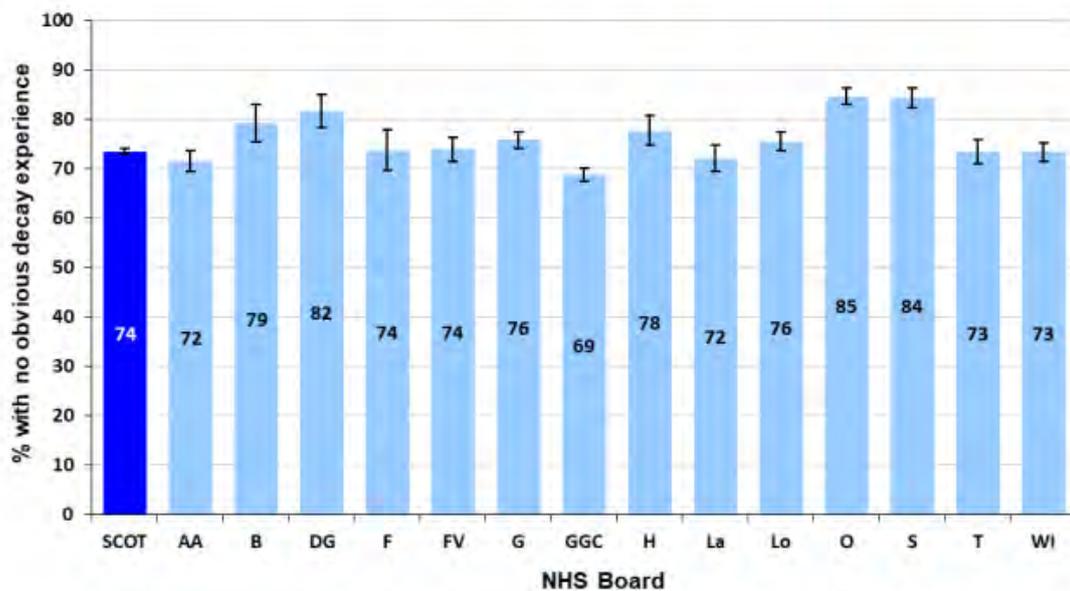
Comment: Coverage fell substantially in 2019/20 to 41.4%, as height and weight measurements could not take place due to the Covid-19 pandemic.
 In school year 2019/20, around three out of four (76.3%) Primary 1 children measured had a healthy weight, 22.8% were at risk of overweight or obesity and 1.0% were at risk of underweight.
 Since 2001/02, the overall proportion of Primary 1 children who are at risk of overweight or obesity has remained fairly constant.
 There are substantial inequalities in child unhealthy weight across Scotland. 27.2% of children in the most deprived areas were at risk of overweight or obesity, compared to 17.2% in the least deprived areas.

Source Public Health Scotland Primary 1 Body Mass Statistics.

Number of children Primary 1 with no obvious signs of tooth decay.

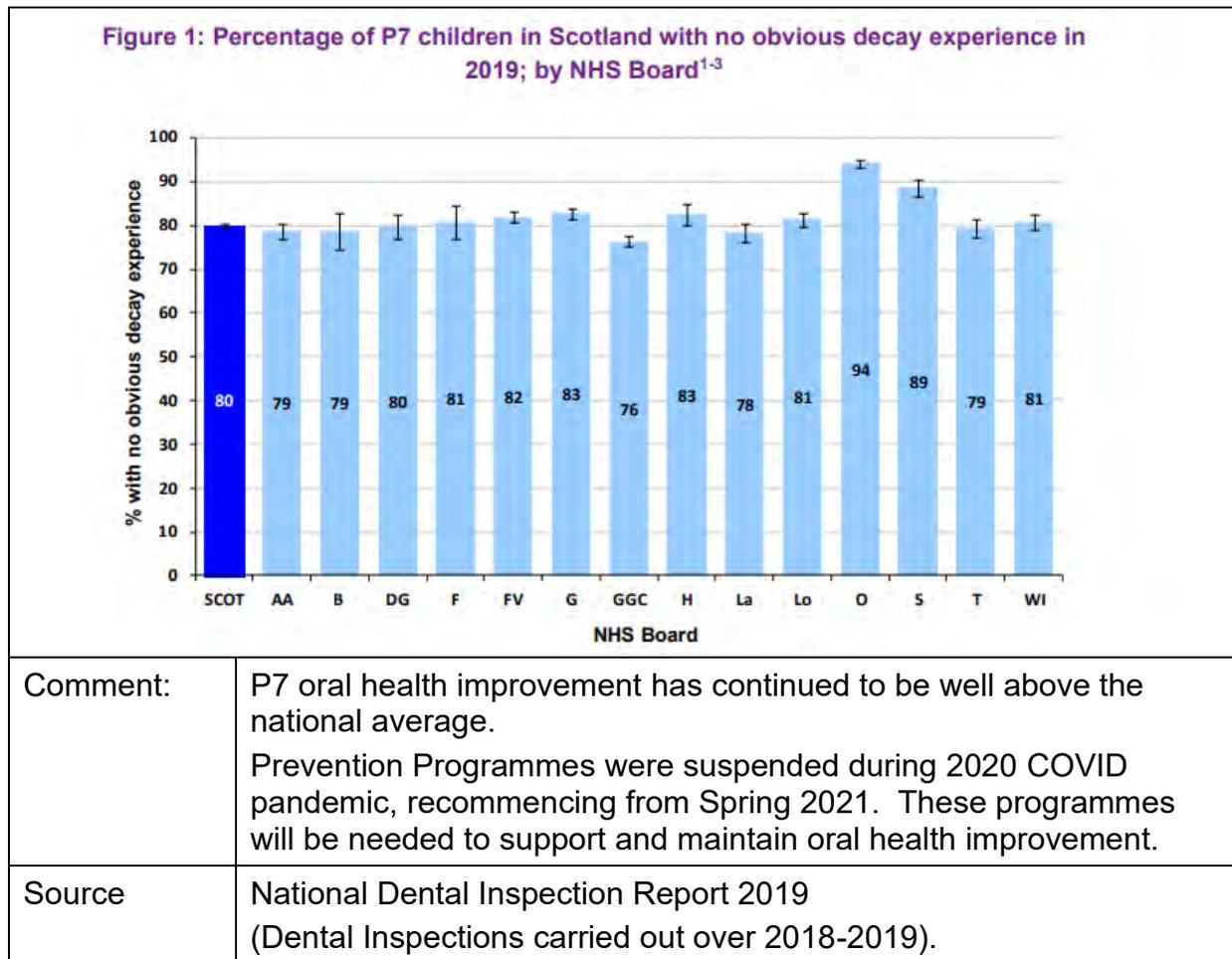
Currently at or close to:	84.6%	We aim to achieve:	>80%.	Green
Comment:	<p>Primary 1 children in Orkney have shown improvements in oral health in the past 10 years and maintained increments of improvement in line with or above national performance.</p> <p>Prevention Programme suspended during 2020 COVID pandemic, recommencing from Spring 2021. These programmes will be needed to support and maintain oral health improvement.</p>			
Source	<p>National Dental Inspection Programme Report 2020. (Dental Inspections carried out over winter 2019-2020).</p>			

Figure 1: Percentage of P1 children in Scotland with no obvious decay experience in 2020; by NHS Board¹⁻³



Number of children Primary 7 with no obvious signs of tooth decay.

Currently at or close to:	94.2%	We aim to achieve:	>90%.	Green
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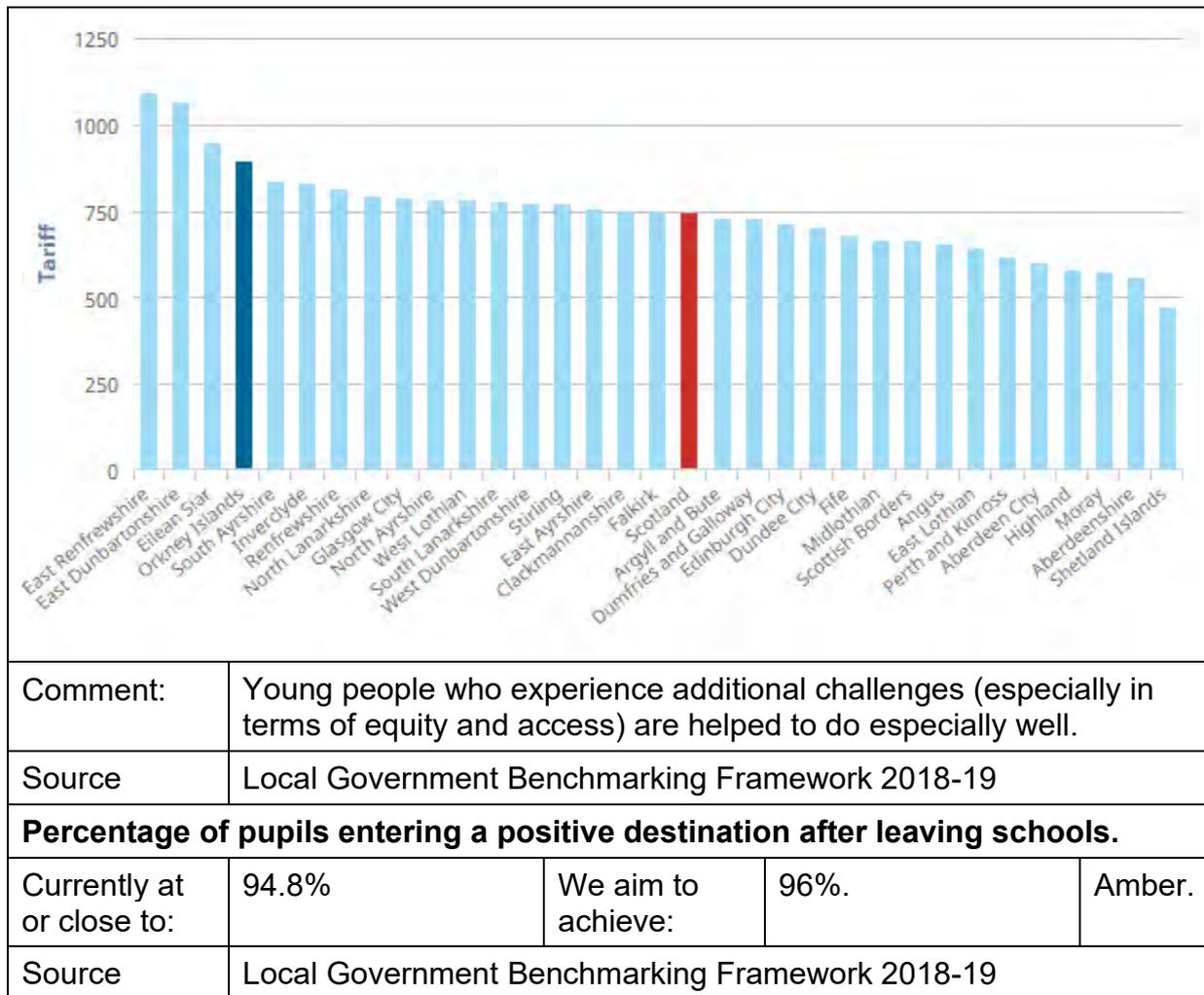
8.3 Achieving.

The education service is working with our Attainment Adviser to develop a meaningful suite of indicators across literacy, numeracy and health/wellbeing. This will be available later in 2021 and will be added to this plan.

Comment:	We know that young people who are looked after are not doing as well as their peers in both literacy and numeracy at the moment. These are key life skills and will help our most vulnerable young people at work, in life and with their future learning. The 'gap' narrows over time (which is positive) and the difference is reduced by about a half by the end of the senior phase.
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Average Tariff Score (this captures the attainment of all pupils who left school that year after either S4 S5 or S6).

Currently at or close to:	957	We aim to achieve:	1000+	Green
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8.4 Nurtured.

Care Inspectorate grading across all early learning and childcare settings; % rated good or better. (Early Years' Service 2018).				
Currently at or close to:	91%	We aim to achieve:	100%.	Amber
Comment:	It is generally recognised that the quality of early learning and childcare provision is critical if it is to have any long-term benefits. Maintaining a standard that is 'good or better' offers a secure baseline.			
Source	Local Government Benchmarking Framework 2019-20			
Households with children living in fuel poverty				
Currently at or close to:	34%.	We aim to achieve:	<20%.	Red.
Comment:	The Child Poverty Action Plan will be a means of targeting action meeting and exceeding this target.			

Source	Scottish House Conditions Survey 2014			
The number of pupils who report that 'school is helping me to become more confident'.				
Currently at or close to:	83%.	We aim to achieve:	>95%.	Amber.
Source	Rolling average abstracted from HMIE inspection outcomes, last updated February 2020			
Number of S4 pupils participating in recreational groups and activities.				
Currently at or close to:	86%.	We aim to achieve:	>86%	Green.
Source	Rolling average abstracted from HMIE inspection outcomes, last updated February 2020			

8.5 Active.

Participation in Active Schools Sessions				
Currently at or close to	50%	We aim to achieve:	>50%	Green
Comment:	<p>Participation in Active Schools sessions offers a 'window' on the ways in which young people in Orkney engage in physical activity. It is not a comprehensive measure (as it does not seek to capture the vast array of community led activity for children and young people), however it does represent a sample of the ways in which children and young people are being prepared to be active as part of the lifelong pursuit of personal well-being.</p> <p>Since 2016, participation levels have increased each year (from 40% to the current 50%)</p>			
Source:	Orkney Islands Council/Sports Scotland Active Schools Term Report 2018/19: Full Year			

8.6 Respected.

Number of pupils who report 'staff listen to me and pay attention to what I say'.				
Currently at or close to:	82%.	We aim to achieve:	>90%	Amber.
Number of parents who report their child 'is treated fairly at school'.				
Currently at or close to:	88%.	We aim to achieve:	>95%	Amber.

Comment:	Through the wellbeing curriculum, schools are developing and supporting a wide range of activities to ensure children, young people and families are both heard and respected.
Source	Rolling average abstracted from HMIE inspection outcomes, last updated February 2020

8.7 Responsible.

Number of Dynamic Youth Awards and Youth Achievement Awards gained by young people in Orkney. (CLD 2020).				
Currently at or close to:	114.	We aim to achieve:	100+.	Green.
Comment:	Interest and uptake in a wider range of approaches to recognising achievement is leading to new ways of creating opportunities for children, young people, families and communities to learn together. Specific awards reflect a trend. A key challenge continues to be ensuring equity of opportunity across all our communities.			
Source:	Education, Leisure and Housing Annual Attainment Review.			
Number of pupils who report 'staff expect me to take responsibility for my own work in class'.				
Currently at or close to:	87%.	We aim to achieve:	>95%.	Amber.
Comment:	In schools, approaches to wellbeing and personal development create a wide range of opportunities for children and young people to take responsibility for their learning. Success in this context is an integral part of the purpose of schools in Orkney.			
Source	Rolling average abstracted from HMIE inspection outcomes, last updated February 2020			

8.8 Included.

Attendance at school				
Currently at or close to:	94%	We aim to achieve:	>95%	Green.

9. Action plan for 2021-23

9.1 Mental health and wellbeing

CSP21-23/MHW/01	Mental Health and wellbeing support
<i>What are we going to do?</i>	Scope and map local service provision across Orkney, including the Third Sector.
<i>Who is going to do it?</i>	Mental Health Task and Finishing Group (NHSO led).
<i>When will it be done?</i>	Oct 2021.
<i>How will we know it's done?</i>	Updated service directory, hosted on Voluntary Action Orkney's website, with signposting to self help apps and websites specific to children and young people.

CSP21-23/MHW/02	Review of CAMHS
<i>What are we going to do?</i>	Review demand for the CAMHS service in relation to staffing levels to ensure we meet the 90% treatment time guarantees.
<i>Who is going to do it?</i>	Mental Health Task and Finishing Group (NHSO led).
<i>When will it be done?</i>	Sept 2021.
<i>How will we know it's done?</i>	Treatment time guarantees will be met.

CSP21-23/MHW/03	Online resource about substance use This is happening from actions arising from the Junction consultation.
<i>What are we going to do?</i>	Develop an online resource for all young people in Orkney to learn about issues relating to alcohol, smoking and drug use.
<i>Who is going to do it?</i>	Orkney Alcohol and Drugs Partnership together with secondary school staff.
<i>When will it be done?</i>	30 September 2021.
<i>How will we know it's done?</i>	It will be live and accessible.

CSP21-23/MHW/04	Wellness Project
<i>What are we going to do?</i>	Establish an online space where young people can share experiences about what makes them feel happy, content and relaxed and that can be done locally. The hope is that others will visit the page and be inspired to try something new.
<i>Who is going to do it?</i>	VAO Youth Development Workers and young volunteers.
<i>When will it be done?</i>	June 2021.
<i>How will we know it's done?</i>	Online space established and active.

CSP21-23/MHW/05	Service Directory for Children and Young People
<i>What are we going to do?</i>	Update the Service Directory and ensure it is accessible.
<i>Who is going to do it?</i>	VAO in liaison with Orkney Health and Care and Orkney Youth Forum.
<i>When will it be done?</i>	August 2021.
<i>How will we know it's done?</i>	Online publication of the updated Service Directory.

9.2 Overcoming disadvantage

CSP21-23/OD/01	Child Poverty Strategy 2021-23
<i>What are we going to do?</i>	Develop a partnership strategy to address child poverty in Orkney and establish a sustainable framework for the future planning, monitoring and reporting of partnership work relating to child poverty in Orkney.
<i>Who is going to do it?</i>	Orkney Child Poverty Task Force.
<i>When will it be done?</i>	By the end of June 2021.
<i>How will we know it's done?</i>	Online publication of the new Child Poverty Strategy and its submission to the Scottish Government.

9.3 Care and protection

CSP21-23/GIRFEC/01 (Joint Inspection IMP045)	Orkney Childcare and Young People's Partnership website
<i>What are we going to do?</i>	Scoping and development of the Orkney Childcare and Young People's Partnership (OCYPP) website.
<i>Who is going to do it?</i>	OHAC Social Work team.
<i>When will it be done?</i>	Launch of new website by 30 September 2021.
<i>How will we know it's done?</i>	It will be launched, live and accessible.

9.4 Equality and empowerment

CSP21-23/EE/01	UNCRC
<i>What are we going to do?</i>	Embed in all our key policies and practices.
<i>Who is going to do it?</i>	All services and Third Sector.
<i>When will it be done?</i>	Within the life span of this plan.
<i>How will we know it's done?</i>	Feedback from children and young people, self-evaluation, and scrutiny of policies and practices.

CSP21-23/EE/02	Youth Engagement Strategy
<i>What are we going to do?</i>	Develop a strategy for youth engagement in Orkney.
<i>Who is going to do it?</i>	OIC Community Learning and Development Team in liaison with Orkney Youth Forum.
<i>When will it be done?</i>	March 2022.
<i>How will we know it's done?</i>	Publication of Youth Engagement Strategy.

CSP21-23/EE/03	LGBT+ Support Programme
<i>What are we going to do?</i>	Establish a formal support programme for LGBT+ young people.
<i>Who is going to do it?</i>	Education Service, Children and Families Service, Community Learning and Development Service and the Northern Alliance Equalities Group
<i>When will it be done?</i>	October 2022.
<i>How will we know it's done?</i>	Award of LGBT Charter.

9.5 Options and opportunities

CSP21-23/00/01	Kickstart
<i>What are we going to do?</i>	Manage Orkney's Kickstart Gateway and support employers and potential employees who are interested in participating in the scheme.
<i>Who is going to do it?</i>	Orkney Construction Training Group and OIC Community Learning and Development and Learning Disability Employment Support teams.
<i>When will it be done?</i>	January 2022.
<i>How will we know it's done?</i>	By monitoring the number of Kickstart placements.

Appendix 5.

Early Learning and Childcare – Risk Mitigation

1.1.

Places would be offered to babies aged 6 months and over, and children would lose their place when they had entitlement at their own setting (usually from the term after their third birthday). The Education Service would also use the temporary provision for funded two-year olds. The cost for these children would be covered by the early years' service budget.

1.2.

It is very unlikely that any day nursery would be able to run at 100% capacity, however, the following is suggested to mitigate risks/reduce losses:

1.2.1. Sessions

Rather than booking hours as and when, parents would be able to book the following only:

- Morning session (08:00 to 13:00).
- Afternoon session (13:00 to 17:30).
- All day session (08:00 to 17:30).

1.2.2. Fixed hourly rate

Many nurseries offer discounts for two children, or for taking more hours. Having a fixed hourly rate will cost parents more, however, the income would be more predictable.

1.2.3. Food

There will be a lunch offer (cooked meal only) which parents will be charged for separately, the price to be set in agreement with the School Meals service. A snack will be included within the fees.

1.2.4. Holiday Allowance

In addition to the closure days at Christmas, parents will have a four week holiday entitlement. Any additional holiday time taken will be charged for.

1.2.5. Sickness Absence

Parents will be charged for days that their child is not attending due to illness. If a child is going to be off for more than two weeks, then the parent should speak to the manager. In this case, fees may not be charged, in accordance with the existing charging policy for Early Learning and Childcare settings.

1.2.6. Changing the day of attendance each week

Random or varied attendance will not be able to be accommodated. However, parents may ask if there is any availability for ad hoc sessions and the manager will accommodate requests if there is space.

1.2.7. One week off/ one week on

If parents wish to use one or two weeks every month, then they will need to pay for the full month to retain the space.

1.2.8. Changing arrangements

Parents will need to give 4 weeks' notice of any significant changes they wish to make, eg reducing/stopping sessions. If a parent wished to change/swap a session for any reason, then they would contact the manager who would see if the request could be accommodated.

1.2.9. Payments

Payments would be made a month in advance. Any ad hoc sessions taken during the month would be added to the next bill.

Minute

Police and Fire Sub-committee

Thursday, 25 February 2021, 14:00.

Microsoft Teams.



Present

Councillors Andrew Drever, David Dawson, Alexander G Cowie, J Harvey Johnston, Gwenda M Shearer and Heather N Woodbridge.

Clerk

- Sandra Craigie, Committees Officer.

In Attendance

- Hayley Green, Head of IT and Facilities.
- Les Donaldson, Safety and Resilience Manager.

Police Scotland:

- Inspector David Hall.
- Sergeant Daniel Jack.

Scottish Fire and Rescue Service:

- Raymond Fallon, Group Manager.

Observing

- Lorraine Stout, Press Officer.

Declaration of Interest

- Councillor Andrew Drever – Item 3.

Chair

- Councillor Andrew Drever.

1. Form of Voting

The Sub-committee resolved that, should a vote be required in respect of the matters to be considered at this meeting, notwithstanding Standing Order 21.4, the form of voting should be by calling the roll or recorded vote.

2. Performance Against Orkney Fire and Rescue Plan

After consideration of a report by Iain Macleod, Local Senior Officer, copies of which had been circulated, and after hearing a report from Raymond Fallon, Group Manager, the Sub-committee:

Scrutinised the statistical performance of the Scottish Fire and Rescue Service, Orkney Islands area, for the period 1 October to 31 December 2020, detailed in the Quarterly Performance Report, attached as Appendix 1 to the report by the Local Senior Officer, and obtained assurance.

3. Performance Against Local Policing Plan

Councillor Andrew Drever declared a non-financial interest in this item, in that he was Chair of Orkney Drugs Dog, but as the matter was not discussed in detail, he did not leave the meeting.

After consideration of a report by Chief Inspector Matthew Webb, Area Commander, copies of which had been circulated, and after hearing a report from Inspector David Hall, the Sub-committee:

Scrutinised performance in respect of the Orkney Islands Local Policing Plan 2020-23, for the period 1 April to 31 December 2020, attached as Appendix 1 to the report by the Area Commander, and obtained assurance that progress was being made against the objectives.

4. Conclusion of Meeting

At 14:40 the Chair declared the meeting concluded.

Signed: A Drever.

Minute

Pension Fund Sub-committee, together with Pension Board

Wednesday, 24 February 2021, 14:15.

Microsoft Teams.



Present

Pension Fund Sub-committee:

Councillors W Leslie Manson, Alexander G Cowie, Steven B Heddle, Rachael A King, Stephen Sankey and James Stockan.

Pension Board:

Employer Representatives:

Councillors J Harvey Johnston, Owen Tierney and Duncan A Tullock, Orkney Islands Council.

Trade Union Representatives:

Karen Kent (Unison), Eoin Miller (Unite) and Eileen Swanney (Unison).

Clerk

- Sandra Craigie, Committees Officer.

In Attendance

- Gareth Waterson, Head of Finance.
- Colin Kemp, Corporate Finance Senior Manager.
- Shonagh Merriman, Accounting Manager (Corporate Finance).
- Michael Scott, Solicitor.

Audit Scotland:

- Gillian Woolman, Audit Director (for Items 1 to 9).

Hymans Robertson:

- David Walker, Chief Investments Officer.
- Tom Hoare, Actuary.

Observing

- Lorraine Stout, Press Officer.

Apologies

Pension Fund Sub-committee:

- Councillor Barbara Foulkes.

Pension Board:

- Andrew Blake, Orkney Ferries, Employer Representative.

Not Present

Pension Board:

Trade Union Representative:

- Mark Vincent (GMB).

Declarations of Interest

- No declarations of interest were intimated.

Chair

- Councillor W Leslie Manson – for Items 1 and 2 and 5 to 10.
- Councillor Rachael A King – for Items 3 and 4.

1. Form of Voting

The Sub-committee resolved that, should a vote be required in respect of the matters to be considered at this meeting, notwithstanding Standing Order 21.4, the form of voting should be by calling the roll or recorded vote.

2. Disclosure of Exempt Information

The Sub-committee noted the proposal that the public be excluded from the meeting for consideration of Item 9, as the business to be discussed involved the potential disclosure of exempt information of the class described in the relevant paragraph of Part 1 of Schedule 7A of the Local Government (Scotland) Act 1973 as amended.

Signed: L Manson.

3. Chair

Councillor W Leslie Manson lost internet connection to the meeting at this point.

The Sub-committee resolved that Councillor Rachael A King should Chair the meeting until such time as Councillor W Leslie Manson could reconnect.

4. Revenue Expenditure Monitoring

After consideration of a report by the Head of Finance, copies of which had been circulated, the Sub-committee:

Noted:

4.1. The revenue financial summary statement, in respect of service areas for which the Pension Fund Sub-committee was responsible, for the period 1 April to 31 December 2020, attached as Annex 1 to the report by the Head of Finance, indicating a budget surplus position of £110,535,500.

4.2. The revenue financial detail by service area statement, in respect of service areas for which the Pension Fund Sub-committee was responsible, for the period 1 April to 31 December 2020, attached as Annex 2 to the report by the Head of Finance.

The Sub-committee scrutinised:

4.3. The explanations given and actions proposed, in respect of significant budget variances, as outlined in the Budget Action Plan, attached as Annex 3 to the report by the Head of Finance, and obtained assurance that action was being taken with regard to significant budget variances.

Councillor W Leslie Manson rejoined the meeting during discussion of this item and resumed the Chair at this point.

Signed: R A King.

5. Pension Fund – Draft Budget

After consideration of a report by the Head of Finance, copies of which had been circulated, and after hearing a report from the Corporate Finance Senior Manager, the Sub-committee:

Noted the draft revenue budget for the Orkney Islands Council Pension Fund for financial year 2021/22, attached as Annex 1 to the report by the Head of Finance, which formed part of the assumptions in the overall budget setting process considered by the Policy and Resources Committee on 23 February 2021.

6. Pension Fund Training

After consideration of a report by the Head of Finance, copies of which had been circulated, and after hearing a report from the Accounting Manager (Corporate Finance), the Sub-committee:

Noted:

6.1. Progress made over the 12-month period to 31 December 2020 in relation to meeting the training needs of members of the Pension Fund Sub-committee and the Pension Board, against core areas of the Public Sector Pensions Finance Knowledge and Skills Framework, attached as Appendix 1 to the report by the Head of Finance.

6.2. That, over the 12-month period to 31 December 2020, all members of the Pension Fund Sub-committee, together with 7 of the 8 members of the Pension Board, had achieved the minimum requirement of participation in at least one training event, or equivalent to five hours training.

6.3. That the member of the Pension Board, who had not achieved the minimum requirement for training, had cited work pressure making it difficult to attend training events.

On the motion of Councillor James W Stockan, seconded by Councillor Rachael A King, the Sub-committee resolved, in terms of delegated powers:

6.4. That the Annual Training Plan for 2021 for members of the Pension Fund Sub-committee and the Pension Board, attached as Appendix 1 to this Minute, be approved.

7. Review of Pension Risk Register

After consideration of a report by the Head of Finance, copies of which had been circulated, and after hearing a report from the Accounting Manager (Corporate Finance), on the motion of Councillor W Leslie Manson, seconded by Councillor Stephen Sankey, the Sub-committee:

Resolved, in terms of delegated powers, that the updated Risk Register relating to the Orkney Islands Council Pension Fund, attached as Appendix 2 to this Minute, be approved.

8. Triennial Actuarial Valuation

Preliminary Results and Draft Funding Strategy Statement

After consideration of a report by the Head of Finance, copies of which had been circulated, and after hearing a report from the Actuary, Hymans Robertson, the Sub-committee:

Noted:

8.1. The Orkney Islands Council Pension Fund 2020 Actuarial Valuation Initial Results issued by the Actuary, Hymans Robertson, attached as Appendix 1 to the report by the Head of Finance.

8.2. The Orkney Islands Council Pension Fund draft Funding Strategy Statement prepared by the Actuary, Hymans Robertson, attached as Appendix 2 to the report by the Head of Finance.

8.3. That the initial valuation results indicated that the funding level of the Pension Fund had increased from 113% to 118% between the 2017 and 2020 valuations.

8.4. That an increase in liabilities had been offset by better than anticipated investment returns, with the valuation surplus increasing from £38,000,000 to £58,000,000 between the 2017 and 2020 valuations.

8.5. The proposal, against the background of increased uncertainty over the future impacting on actuarial assumptions, to maintain the employers' common contribution rate at 17% for the three-year period 2021 to 2024.

On the motion of Councillor Rachael A King, seconded by Councillor W Leslie Manson, the Sub-committee resolved, in terms of delegated powers:

8.6. That the assumptions outlined in the 2020 Actuarial Valuation Initial Results and used in the calculation of the Pension Fund liabilities for the triennial valuation as at 31 March 2020, namely 1.7% Price Inflation; 2.2% Pay Inflation and a Discount Rate of 2.9%, be approved.

8.7. That the Funding Strategy Statement, attached as Appendix 3 to this Minute, be approved.

Eileen Swanney left the meeting at this point.

9. Statement of Managed Pension Funds

On the motion of Councillor W Leslie Manson, seconded by Councillor James W Stockan, the Sub-committee resolved that the public be excluded from the meeting for this item on the grounds that it involved the disclosure of exempt information as defined in paragraph 6 of Part 1 of Schedule 7A of the Local Government (Scotland) Act 1973 as amended.

After consideration of a report by the Head of Finance, copies of which had been circulated, and after hearing a report from the Chief Investments Officer, Hymans Robertson, the Sub-committee:

Noted:

9.1. The review of the investment manager's performance for the quarter to 31 December 2020, attached as Appendix 1 to the report by the Head of Finance, prepared by Hymans Robertson, the Council's appointed investment advisors.

9.2. That the Pension Fund investments returned a gain of £44,600,000, or 9.4%, over the quarter to 31 December 2020, which was 3.4% ahead of the benchmark and was considered excellent.

9.3. That the value of the Pension Fund had increased by 19.5% over the 12-month period to 31 December 2020, being 9.6% ahead of the target, which was considered exceptional.

9.4. That an average return of 13.6% per annum for the Pension Fund remained 2.5% ahead of the target over the five-year period to 31 December 2020.

9.5. The Governance Summary, extracted from Baillie Gifford's performance report for the quarter ending 31 December 2020, attached as Appendix 2 to the report by the Head of Finance.

Eileen Swanney rejoined the meeting during discussion of this item.

10. Conclusion of Meeting

At 15:37 the Chair declared the meeting concluded.

Signed: L Manson.



ORKNEY

ISLANDS COUNCIL

Pension Fund Training Plan

2021

1. Introduction

The Orkney Islands Council Pension Fund is committed to providing training to those involved in the governance of the Fund to ensure that they have the skills and understanding required to carry out their stewardship role. This includes regular events to cover the latest developments in the Local Government Pension Scheme, investment strategy and performance monitoring. In April 2015, the Pension Fund Sub-committee adopted the CIPFA Code of Practice on Public Sector Pensions Finance Knowledge and Skills.

It is important that members of both the Pension Fund Sub-committee and the Pension Board receive appropriate training to allow them to carry out their roles effectively

This training plan sets out how levels of understanding will be assessed, and how the knowledge and skills requirement and other regulatory requirements will be supported through training events over the next financial year.

2. Knowledge and Skills Framework

There are six areas of knowledge and skills that have been identified as the core requirements for those with decision making responsibility for Local Government Pension Scheme funds. They are:

- Pensions legislative and governance context.
- Pensions accounting and auditing standards.
- Financial services procurement and relationship management.
- Investment performance and risk management.
- Financial markets and products knowledge.
- Actuarial methods, standards and practices.

Members of the Pension Fund Sub-committee and the Pension Board are expected to have a collective understanding and Officers are expected to have detailed understanding of these areas of knowledge and skills.

3. Pension Board Specific Requirements

Members of the Pension Board are required to have the capacity to take on the role of assisting the Scheme Manager in relation to compliance with scheme regulations and the requirements of the Pensions Regulator.

In addition, in accordance with Section 248A of the Pensions Act 2004 which was introduced to make provision relating to pensions and financial planning for retirement, it is expected that every individual who is a member of a Local Pension Board will receive training, and as a result:

- Be conversant with the regulations governing the Local Government Pension Scheme, such as the Transitional Regulations and the Investment Regulations.
- Be conversant with any policy document relating to administration of the Fund.
- Have knowledge and understanding of the law relating to pensions.
- Have knowledge and understanding of such other matters as may be prescribed.

4. Committee and Pension Board Training

Training for the Pension Fund Sub-committee and the Pension Board during 2021 will continue to focus on the following areas:

Knowledge and Skills Framework

All training will focus on maintaining the six areas of knowledge and skills, with any gaps in knowledge identified throughout the past year and including the periodic use of member's self-assessment returns where appropriate.

Training Events

An annual pension's group training event will be provided for all members to attend. In addition, to that, expressions of interest will also be sought from members to attend relevant industry events, including conferences and seminars throughout the year. In the event that there is more interest to attend an event than places available, a decision to determine who should get approval to attend will be made by the Head of Finance, in consultation with the Chair of the Pension Fund Sub-committee, will determine appropriate representation and approve attendance.

Informative Review Presentations

Members will receive regular reports on the performance of the administration and investment functions throughout the year. In addition to this Members will be invited to attend informative review presentations by external advisors including the Pension Fund's appointed actuaries, investment advisors and fund managers.

Electronic Resources

Members are invited to access training information available on the Pension Regulator's website setting out the governance requirements of the local government pension scheme, including the respective roles of the Pension Fund Sub-committee and Pension Board at the following link:

<https://trusteetoolkit.thepensionsregulator.gov.uk/login/index.php>

Additionally, resources from previous training events have been made available to Councillors on their Council electronic device under "Training". Training materials will be added to this folder going forward as and when events occur.

5. Other Training

Where gaps in individual members' knowledge have been identified that will not be met by the core training described above, then Members should approach Officers in the first instance with a view to addressing those needs.

Specific training can also be provided for the Chair of the Pension Fund Sub-committee and Pension Board to support them in their role, if required.

6. Officer Training

It is important that Officers have the required training to carry out the tasks of managing the Fund's investments and administering the payment of benefits. The knowledge and skills required of staff are set out in their job descriptions, including any formal qualifications required. Officers should be familiar with the requirements of the CIPFA Code of Practice on Knowledge and Skills and should have knowledge of the six areas of the framework.

Officers will attend relevant professional training events, conferences and seminars during the year to ensure that they remain up-to-date with the latest requirements. In addition, they will be expected to keep up-to-date through use of the internet, and conduct research on relevant issues where required. Individual training plans will be put in place and these will be recorded and reviewed as part of the annual staff appraisal process.

For Officers, there will be a particular focus on the following areas:

Governance – Understanding the guidance and regulations in relation to local pension boards and keeping up-to-date with how other Funds are working with their boards, in order that the Pension Board can be supported effectively and add value to the governance of the Fund.

New Investment Arrangements – Understanding the implications of how the Financial Conduct Authority will implement the Markets in Financial Instruments Directive (MiFIDII) and what the Fund will need to do to comply.

New Investment Products – Keeping up-to-date with what the market is offering, in order to assess the validity of new products for investment by the Fund.

Accounting Issues – Keeping up-to-date with the latest CIPFA guidance on the format of the Pension Fund Statement of Accounts and the content of the Annual Report.

Pensions Admin Regulations – Understanding the latest guidance and interpretation of changes to LGPS Regulations and their impact on procedures.

Pensions Admin Systems - Keeping up-to-date with updates/new releases to the software system Altair, passing training onto all staff.

Wider Pensions Issues – Understanding the impact of wider Government reforms to pensions, such as “freedom and choice” on the LGPS.

7. Reporting and Compliance

In line with the CIPFA Code of Practice, a disclosure will be made in the Fund’s Annual Report and Accounts that covers:

- How the Skills and Knowledge framework has been applied.
- What assessment of training needs has been undertaken.
- What training has been delivered against the identified training needs.

Orkney Islands Council

Pensions Fund Risk Register



1. Objectives

The objectives of the Risk Register are to:-

- identify key risks that could prevent the achievement of the Fund's objectives
- evaluate the significance of the risks;
- identify any mitigating controls;
- identify the owner of each risk; and
- act as a basis by which the risks can be monitored and reported upon.

2. Risk Assessment

Identified risks are assessed separately and for each the following is determined:-

- the likelihood of the risk materialising; and
- the impact/potential consequences if it does occur.

3. Risk Evaluation

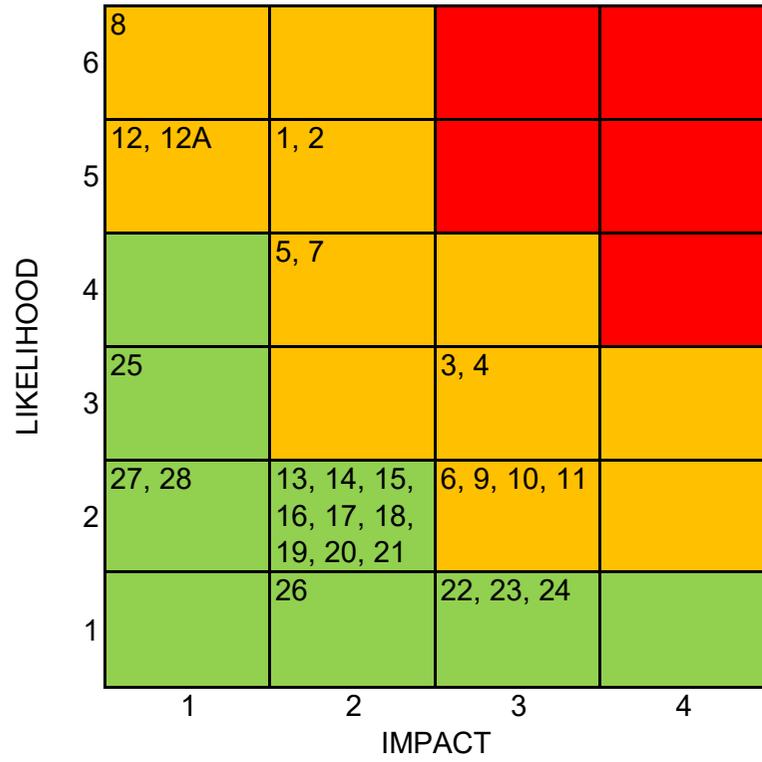
Risks are evaluated on a sliding scale of 1-10 with 10 the highest value i.e. highest likelihood / most severe impact / consequences. The risk evaluation tables overleaf have been used in order to assess specific risks and to introduce a measure of consistency into the risk assessment process. The overall rating for each risk is calculated by multiplying the likelihood value against the impact value to give the total score. The risk rating scores are then used to prioritise the risk rating which is shown in the register itself.

Risk Evaluation Criteria

The Risk Evaluation Tables:Likelihood	
1	Negligible never happened to the Fund but is theoretically possible
2	Extremely unlikely within the next 3 years, but possible within a 10 year cycle
3	Extremely unlikely within the next 12 months, but possible within a 5 year cycle
4	Feasible within the next 12 months
5	Probable within the next 12 months
6	Confidently expected within the next 12 months

The Risk Evaluation Tables: Impact	
1	Negligible
2	Significant – potential to cause significant damage in the short and medium term without threatening the survival of the Fund
3	Could seriously threaten Fund reputation or weaken its capacity to survive
4	Catastrophic

Risk Matrix



Summary and Prioritisation of Pension Fund Risks

Risk Ranking	Risk Theme	Risk	Risk Rating
1	Investment	The COVID-19 pandemic could have both short-term and long-term impacts on the investment returns of the Fund.	10
2	Operational	COVID-19 Government mitigation measures recommend working from home whenever possible.	10
3	Investment	Active investment manager under-performance relative to benchmark at aggregate level and/or failure of investment market(s) from economic and political instability etc resulting in possible liquidity/cash flow risk	9
4	Investment	Changes in legislation and other regulatory frameworks, such as pooling and merging of LGPS schemes in Scotland, may impact adversely on the Fund in terms of funding levels and governance structures.	9
5	Operational	Increased risk of fraud and scams due to the COVID-19 pandemic.	8
6	Operational	Business Continuity (Service delivery threats, Insufficient daily backup etc)	8
7	Investment	Brexit risks potentially impacting the Funds assets and liabilities	8
8	Operational	New pension access reforms, "Freedom and choice", and increase in awareness, may lead to Fund members electing to transfer all or part of their pension entitlement much earlier than projected.	6
9	Operational	Breach of Data Protection Legislation - theft or loss of data.	6
10	Investment	Inefficiencies with the portfolio could result in unintended risks.	6
11	Operational	Failure to produce compliant annual report and accounts within deadline.	6
12	Investment	Outcome of the McCloud judgement and how it will impact on future liabilities of the Fund.	5
12A	Investment	Outcome of the Cost Cap and how it will impact on future contributions.	5
13	Operational	Recruitment and retention of key staff.	4
14	Operational	Scale of Pension Team could create an over reliance on Key Pension Officers and staff absence being problematic.	4
15	Governance	Committee and Board members have inadequate knowledge and understanding.	4
16	Governance	Funding Strategy is only updated following the tri-ennial actuarial valuation and does not reflect any subsequent regulatory changes, longevity, early retirement patterns, or any pay and price inflation.	4
17	Governance	Lack of communication and budgetary controls between Administering Authority and members of the Pension Fund Sub Committee.	4
18	Investment	Credit risk represents the risk that the counterparty to a transaction or a financial instrument will fail to discharge an obligation	4
19	Operational	Incomplete member records and failure to collect and account for contributions in a timely manner.	4
20	Governance	Decisions influenced by possible conflicts of interest or not in the best interests of stakeholders.	4
21	Operational	Fraud/Theft of Fund assets by internal staff members.	4
22	Governance	Failure to adhere to relevant statutory regulations including updates from LGPS	3
23	Investment	Negligence, default, fraud by investment manager.	3
24	Investment	Failure of Global Custodian.	3

25	Investment	As long-term investors, the Fund believes climate risk has the potential to significantly alter the value of the Fund's investments.	3
26	Operational	Failure to process accurate pension benefit payments, including lump sum payments, in a timely manner.	2
27	Operational	The administration performance measure and targets may no longer be the most appropriate for the fund.	2
28	Operational	Pandemic resulting in closure of facilities'.	2

Pension Fund - Governance Risks

Ranking	Risk	Impact	L	I	Current Risk Rating	Previous Risk Rating	Risk Control Measures	Assigned to	Target Date (priority items)
22	Failure to adhere to relevant statutory regulations including updates from LGPS	Potential overpayment of pensions. Audit criticism, legal challenge, reputational damage and cost. Audit criticism, legal challenge, reputational damage. Lack of adequate of stakeholder representation.	1	3	3	3	<ul style="list-style-type: none"> Regular systems checks take place to ensure compliance with current LGPS (Scotland) Regulations. Continual review of discretionary pension policies. Participation in the Scottish Pension Investments Governance Group. Provision of staff training. 	PFSC/PB Head of Finance Pensions Manager	Ongoing
15	Committee and Board members have inadequate knowledge and understanding.	Qualified audit report; potential bad publicity; members loss of confidence in officers' abilities; excessive pressure on officers; loss of income to the fund; loss of stakeholder confidence in the ability of the administering authority; potential increase in costs to fund employers.	2	2	4	4	<ul style="list-style-type: none"> Training policy statement in line with the Code of Practice on Public Sector Pensions Finance Knowledge and Skills. A training register maintains a record of all training provided and attended. A training plan is agreed annually. 	Head of Finance	Ongoing
17	Lack of communication and budgetary controls between Administering Authority and members of the Pension Fund Sub Committee.	Unexpected variances over budget headings; members' loss of confidence in officers' abilities; loss of income to the fund; loss of stakeholder confidence in the ability of the administering authority; potential increase in costs to fund employers.	2	2	4	4	<ul style="list-style-type: none"> Annual service budget agreed in advance of financial year. Monthly budget monitoring reports (BMR). Quarterly budget reports to the PFSC. 	Pensions Manager PFSC Head Of Finance	Ongoing
20	Decisions influenced by possible conflicts of interest or not in the best interests of stakeholders.	Limited discretion for interested parties or stakeholders to influence decisions. The pension fund is regulated by the statutory provisions of the LGPS.	2	2	4	4	<ul style="list-style-type: none"> Training provided. Potential conflicts of interest are declared at the beginning of each committee meeting. Register of Interests for members to the PFSC and PB is in place and reviewed annually. 	Head of Finance	Ongoing

2205

Pension Fund - Governance Risks

Ranking	Risk	Impact	L	I	Current Risk Rating	Previous Risk Rating	Risk Control Measures	Assigned to	Target Date (priority items)
	Employers' failure to carry out statutory functions including submission of member data and contributions to the Pension Fund.	Potential underfunding at employer level with residual liability falling on remaining employers. Missing, incomplete and incorrect records on pensions administration system; undermines service delivery and causes difficulties in establishing correct benefits at individual level and liabilities at whole of Fund level.			Merged	4	<ul style="list-style-type: none"> • Monitor membership from triennial actuarial valuation. • Admitted Bodies (AB) to notify of significant structural changes. • Vetting on any new or prospective employers before entering into an admission agreement. • Monthly communication with employers and submission of year-end employer returns. • Annual contribution return certificates. 	Pensions Manager Head of Finance/ PFSC/PB	Ongoing
16	Funding Strategy is only updated following the tri-ennial actuarial valuation and does not reflect any subsequent regulatory changes, longevity, early retirement patterns, or any pay and price inflation.	Increase in employers contribution rates. Increase in liabilities leading to increase in employer contribution rates. Pressure on cash flow and funding equation. Pressure on cash flow and funding and equation.	2	2	4	4	<ul style="list-style-type: none"> • The focus of the actuarial valuation process on real returns, net of prices and pay increases. Valuation monitoring by annual Navigator reports are intended to act as an early warning system. • Expert Actuaries appointed to monitor and forecast accordingly. 	PFSC	Ongoing 2206

Pension Fund - Operational Risks

Ranking	Risk	Impact	L	I	Current Risk Rating	Previous Risk Rating	Risk Control Measures	Assigned to	Target Date (priority items)
6	Business Continuity (Service delivery threats, Insufficient daily backup etc)	Temporary loss of ability to provide service to stake holders. Staff downtime, loss of service delivery. Monthly pension payroll to pensioners delayed resulting in possible hardship.	2	3	6	8	<ul style="list-style-type: none"> • Business continuity and disaster recovery plans in place. • Procedures to back-up IT System are fully developed and stored securely. • Contingency arrangements are in place including staff ability to work from home. • Pensions Administration system is now fully operational with established procedures in place. 	IT / Pensions Manager	Ongoing
9	Breach of Data Protection Legislation - theft or loss of data.	Audit criticism, legal challenge, reputational damage, financial penalties.	2	3	6	6	<ul style="list-style-type: none"> • Data securely sent/received to/from the fund actuary using a secure internet portal. • Pension Fund adopted internal controls of Administering Authority. • Staff complete the online i-Learn module on Data Protection. 	Pensions Manager /IT/Legal	Ongoing
21	Fraud/Theft of Fund assets by internal staff members.	Overpayment, unauthorised payment, system corruption, audit criticism, reputational damage	2	2	4	4	<ul style="list-style-type: none"> • Established systems of internal controls and security are in place • Segregation of duties • Supervisory checking of all calculations • Internal audit and monitoring arrangements 	Head of Finance Pensions Manager/ Internal Audit	Ongoing
13	Recruitment and retention of key staff.	Loss of failure of service delivery	2	2	4	9	<ul style="list-style-type: none"> • OIC's policy includes actively encouraging skilled and educated workers to remain on the island. • Existing staff are given the opportunity to gain an appropriate pension qualification. 	Head of Finance Pensions Manager/ HR	Ongoing

2207

Pension Fund - Operational Risks

Ranking	Risk	Impact	L	I	Current Risk Rating	Previous Risk Rating	Risk Control Measures	Assigned to	Target Date (priority items)
11	Failure to produce compliant annual report and accounts within deadline.	Audit criticism, reputational damage.	2	3	6	6	<ul style="list-style-type: none"> • Agree audit program timeously • Plan timetable annually • Use of qualified staff 	Accounting / Pensions	Ongoing
14	Scale of Pension Team could create an over reliance on Key Pension Officers and staff absence being problematic.	Failure to process payments on time or correctly leading to possible delays or overpayments. Loss or failure of service delivery.	2	2	4	9	<ul style="list-style-type: none"> • Checklists • Pensions Manager focused on mentoring and knowledge sharing • Front line management course • Staff complement in the Pensions section has been increased 	Head of Finance Pensions Manager/ HR	Ongoing
26	Failure to process accurate pension benefit payments, including lump sum payments, in a timely manner.	Possible unacceptable delays in making full payments to pensioners, possible overpayment of monies.	1	2	2	2	<ul style="list-style-type: none"> • Segregation of duties • Regular checks by Internal Audit • Subscription to tracing service for deceased pensioners 	Pensions Manager/ Internal Audit	Ongoing
19	Incomplete member records and failure to carry out statutory functions including submission of member data and contributions to the Pension Fund in a timely manner.	Adverse impact on cash flow position; delays in closure of year end accounts; employers forced to leave the scheme. Possible adverse audit opinions, possible unacceptable delays in settlements or overpayments. Missing, incomplete records on pensions administration system undermines service delivery and causes difficulties in establishing correct benefits at individual level and liabilities at whole Fund level.	2	2	4	4	<ul style="list-style-type: none"> • Monitor membership on triennial actuarial valuation. • Admitted bodies to notify of significant structural changes. • Vetting on any new or prospective employers before entering into an admission agreement. • Senior Officers liaise closely with employers • Contribution monitoring procedures • Monthly monitoring of receipts and escalation procedures in place. • Annual contribution return certificates. 	Pensions Manager/ Internal Audit	Ongoing

Pension Fund - Operational Risks

Ranking	Risk	Impact	L	I	Current Risk Rating	Previous Risk Rating	Risk Control Measures	Assigned to	Target Date (priority items)
27	The administration performance measures and targets may no longer be the most appropriate for the fund.	Poor performance of the administration of the Pension Fund.	2	1	2	2	<ul style="list-style-type: none"> • Performance is measured and reported to the Pension Board twice yearly. • Increased staffing within the Pensions Section has resulted in more targets being met. • Regular reviews of performance measures will take place. 	Pensions Manager	Ongoing

Pension Fund - Investment Risks



Ranking	Risk	Impact	L	I	Current Risk Rating	Previous Risk Rating	Risk Control Measures	Assigned to	Target Date (priority items)
3	Active investment manager under-performance relative to benchmark at aggregate level and/or failure of investment market(s) from economic and political instability etc.	Illiquidity or loss of investments. Negative publicity and adverse reporting. Potential loss of interest from any excessive holding of funds.	3	3	9	9	<ul style="list-style-type: none"> Regular review of Funding Strategy. Regular review of Investment Strategy in line with the actuarial valuation. External investment consultants and actuary are appointed to advise the PFSC. Diversified long-term investment strategy focused on developed markets and managed by experienced Investment Managers. Market regulation. Robust governance and investment monitoring framework. Quarterly monitoring of investment managers performance by external independent advisers and PFSC. 	Head of Finance/PFSC	Ongoing
10	Inefficiencies with the portfolio could result in unintended risks.	Underperformance of investments.	2	3	6	6	<ul style="list-style-type: none"> Diversified strategic asset allocation policy which is regularly reviewed by the PFSC. Investment Management Agreement that incentivises the Fund Manager to outperform the benchmark and drive out any inefficiencies. External independent consultants review the investment performance quarterly. 	Head of Finance/PFSC	Ongoing

Pension Fund - Investment Risks



Ranking	Risk	Impact	L	I	Current Risk Rating	Previous Risk Rating	Risk Control Measures	Assigned to	Target Date (priority items)
18	Credit risk represents the risk that the counterparty to a transaction or a financial instrument will fail to discharge an obligation	Financial loss borne by the Pension Fund	2	2	4	4	<ul style="list-style-type: none"> The Council's Annual Treasury Management Strategy sets out the Fund's approach to credit risk for internally managed funds. Deposits are only made with banks and financial institutions if they are independently rated and meet the OIC's credit criteria. The strategy also sets limits as to the maximum percentage of deposit with any one class of financial assets. 	Head of Finance	Ongoing
23	Negligence, default, fraud by investment manager.	Loss of value to the Fund; reputational damage.	1	3	3	3	<ul style="list-style-type: none"> Indemnities in Investment Management Agreements and Financial Conduct Authority (FCA) Regulations. Separation of assets from management via global custody arrangement. Document review process on internal control reports from Fund custodians takes place. Process in place for reporting any significant issues to members of the Pension Board and Sub-Committee. 	PFSC	Ongoing
24	Failure of Global Custodian.	Loss of investments or control of investments.	1	3	3	3	<ul style="list-style-type: none"> Regular review and periodic re-tendering. Banking and FCA regulation. Fund's assets not on custodian's balance sheet. 	PFSC	Ongoing

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Pension Fund - Investment Risks



Ranking	Risk	Impact	L	I	Current Risk Rating	Previous Risk Rating	Risk Control Measures	Assigned to	Target Date (priority items)
7	Brexit risks include the following which could impact the Funds Assets and Liabilities - <ul style="list-style-type: none"> • Risk of rising inflation increasing the amount of future pensions paid. • Actuarial basis risk of falling gilt yields, which could accelerate rate at which contributions are required to be paid following the next actuarial valuation. 	Loss of value to the Fund.	4	2	8	8	<ul style="list-style-type: none"> • Triennial valuation for 2020 will be completed and necessary adjustments made to the investment strategy as required. • Performance of the Pension Fund will continue to be monitored quarterly by Hymans Robertson and any recommendations they make on the assets held will be considered by the Pension Board and Sub-Committee. 	Head of Finance/PFSC	Ongoing
12	The outcome of the recent court judgements, including Mcloud and Goodwin, will impact future liabilities of the Fund and increase pressure on contributions depending on the remedy decided by the UK Government to compensate individuals for the difference in treatment since public service pension reforms in 2015 on the grounds of age and gender discrimination.	Increase in employer contribution rates.	5	1	5	5	<ul style="list-style-type: none"> • Hymans Robertson provided an updated actuarial present valuation at the end of financial year 2018-2019 following the Court of Appeal judgement to estimate the impact of the McCloud judgement. A provision was made to recognise this in the Annual Accounts 2018-19. • Once the full implications of the ruling are established officers with assistance from Hymans Robertson will further quantify the impact on the Fund. • The cost cap introduced in 2015 will limit the impact. 	Head of Finance/PFSC	Ongoing

Pension Fund - Investment Risks



Ranking	Risk	Impact	L	I	Current Risk Rating	Previous Risk Rating	Risk Control Measures	Assigned to	Target Date (priority items)
12A	The Cost Cap or Cost Management as it is also known as, is being introduced to the LGPS as a mechanism for sharing funding risk between the employers and members. It will not be fully implemented until the outcome of the McCloud judgement is known but could lead to scheme benefits changing and either employers or employees paying higher contributions.	Increase in employer contribution rates.	5	1	5	5	<ul style="list-style-type: none"> Once the full implications of the cost cap are established officers, with assistance from Hymans Robertson, will further quantify the impact on the Fund. Good investment returns protect the Fund in the short term and the impact will be further reviewed in the interim valuations each year and at the next triennial valuation in 2023. 	Head of Finance/PFSC	Ongoing
4	Changes in legislation and other regulatory frameworks, such as pooling or merging of LGPS schemes in Scotland, may impact adversely on the Fund in terms of funding levels and governance structures	Loss of investments or control of investments.	3	3	9	9	<ul style="list-style-type: none"> Participation in active CIPFA and Scottish Pension network allow changes and impacts to be identified quickly. Involvement with COSLA discussions on Pensions. Participation in consultation on pooling/merger by the Scheme Advisory Board. Monitoring and highlighting actions and decisions from scheme advisory board. 	Head of Finance/PFSC	Ongoing

Orkney Islands Council Pension Fund

Funding Strategy Statement

February 2021



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DRAFT Funding Strategy Statement

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1 Introduction

1.1 What is this document?

This is the Funding Strategy Statement (FSS) of the Orkney Islands Council Pension Fund (“the Fund”), which is administered by Orkney Islands Council, (“the Administering Authority”).

It has been prepared by the Administering Authority in collaboration with the Fund’s actuary, Hymans Robertson LLP, and after consultation with the Fund’s employers and investment adviser. It is effective from [DATE POST CONSULTATION].

1.2 What is the Orkney Islands Council Pension Fund?

The Fund is part of the Scottish Local Government Pension Scheme (LGPS). The LGPS was set up by the UK Government to provide retirement and death benefits for local government employees, and those employed in similar or related bodies, across the whole country. The Administering Authority runs the Orkney Islands Council Pension Fund, in effect the LGPS for the Orkney Islands area, to make sure it:

- receives the proper amount of contributions from employees and employers, and any transfer payments;
- invests the contributions appropriately, with the aim that the Fund’s assets grow over time with investment income and capital growth; and
- uses the assets to pay Fund benefits to the members (as and when they retire, for the rest of their lives), and to their dependants (as and when members die), as defined in the various LGPS Regulations applicable to Scotland. Assets are also used to pay transfer values and administration costs.

The roles and responsibilities of the key parties involved in the management of the Fund are summarised in Appendix B.

1.3 Why does the Fund need a Funding Strategy Statement?

Employees’ benefits are guaranteed by the LGPS Regulations and do not change with market values or employer contributions. Investment returns will help pay for some of the benefits, but probably not all, and certainly with no guarantee. Employees’ contributions are fixed in those Regulations also, at a level which covers only part of the cost of the benefits.

Therefore, employers need to pay the balance of the cost of delivering the benefits to members and their dependants.

The FSS focuses on how employer liabilities are measured, the pace at which these liabilities are funded, and how employers or pools of employers pay for their own liabilities. This statement sets out how the Administering Authority has balanced the conflicting aims of:

- affordability of employer contributions,
- transparency of processes,
- stability of employers’ contributions, and
- prudence in the funding basis.

There are also regulatory requirements for an FSS, as given in Appendix A.

The FSS is a summary of the Fund's approach to funding its liabilities, and this includes reference to the Fund's other policies; it is not an exhaustive statement of policy on all issues. The FSS forms part of a framework which includes:

- the LGPS Regulations applicable in Scotland;
- the Rates and Adjustments Certificate (confirming employer contribution rates for the next three years) which can be found in an appendix to the formal valuation report;
- actuarial factors for valuing individual transfers, early retirement costs and the costs of buying added service; and
- the Fund's Statement of Investment Principles (see Section 5)

1.4 How does the Fund and this FSS affect me?

This depends on who you are:

- a member of the Fund, i.e. a current or former employee, or a dependant: the Fund needs to be sure it is collecting and holding enough money so that your benefits are always paid in full;
- an employer in the Fund (or which is considering joining the Fund): you will want to know how your contributions are calculated from time to time, that these are fair by comparison to other employers in the Fund, in what circumstances you might need to pay more and what happens if you cease to be an employer in the Fund. Note that the FSS applies to all employers participating in the Fund;
- an Elected Member whose council participates in the Fund: you will want to be sure that the council balances the need to hold prudent reserves for members' retirement and death benefits, with the other competing demands for council money;
- a Council Tax payer: you will want to know how your council seeks to strike the balance above, and also to minimise cross-subsidies between different generations of taxpayers.

1.5 What does the FSS aim to do?

The FSS sets out the objectives of the Fund's funding strategy, such as:

- to ensure the long-term solvency of the Fund, using a prudent long term view. This will ensure that sufficient funds are available to meet all members'/dependants' benefits as they fall due for payment;
- to ensure that employer contribution rates are reasonably stable where appropriate;
- to minimise the long-term cash contributions which employers need to pay to the Fund, by recognising the link between assets and liabilities and adopting an investment strategy which balances risk and return (**NB** this will also minimise the costs to be borne by Council Tax payers);
- to reflect the different characteristics of different employers in determining contribution rates. This involves the Fund having a clear and transparent funding strategy to demonstrate how each employer can best meet its own liabilities over future years; and
- to use reasonable measures to reduce the risk to other employers and ultimately to the Council Tax payer from an employer defaulting on its pension obligations.

1.6 How do I find my way around this document?

In Section 2 there is a brief introduction to some of the main principles behind funding, i.e. deciding how much an employer should contribute to the Fund from time to time.

In Section 3 we outline how the Fund calculates the contributions payable by different employers in different situations.

In Section 5 we show how the funding strategy is linked with the Fund's investment strategy.

In the Appendices we cover various issues in more detail if you are interested:

- A. the regulatory background, including how and when the FSS is reviewed,
- B. who is responsible for what,
- C. what issues the Fund needs to monitor, and how it manages its risks,
- D. some more details about the actuarial calculations required,
- E. the assumptions which the Fund actuary currently makes about the future,
- F. a glossary explaining the technical terms occasionally used here.

If you have any other queries please contact Bryan Hay (Pensions Manager) in the first instance at e-mail address bryan.hay@orkney.gov.uk or on telephone number 01856 873535 ext. 2108.

2 Basic Funding issues

(More detailed and extensive descriptions are given in Appendix D).

2.1 How does the actuary calculate the required contribution rate?

In essence this is a three-step process:

- Calculate the funding target for that employer, i.e. the estimated amount of assets it should hold in order to be able to pay all its members' benefits. See Appendix E for more details of what assumptions we make to determine that funding target;
- Determine the time horizon over which the employer should aim to achieve that funding target. See the table in 3.3 and Note (c) for more details;
- Calculate the employer contribution rate such that it has at least a given likelihood of achieving that funding target over that time horizon, allowing for various possible economic outcomes over that time horizon. See 2.3 below, and the table in 3.3 Note (e) for more details.

2.2 What is each employer's contribution rate?

This is described in more detail in Appendix D. Employer contributions are normally made up of two elements:

- a) the estimated cost of benefits being built up each year, after deducting the members' own contributions and including an allowance for administration expenses. This is referred to as the "*Primary rate*", and is expressed as a percentage of members' pensionable pay; plus
- b) an adjustment for the difference between the Primary rate above, and the actual contribution the employer needs to pay, referred to as the "*Secondary rate*". In broad terms, payment of the Secondary rate is in respect of benefits already accrued at the valuation date. The Secondary rate may be expressed as a percentage of pay and/or a monetary amount in each year.

The rates for all employers are shown in the Fund's Rates and Adjustments Certificate, which forms part of the formal Actuarial Valuation Report. Employers' contributions are expressed as minima, with employers able to pay contributions at a higher rate. Account of any higher rate will be taken by the Fund actuary at subsequent valuations, i.e. will be reflected as a credit when next calculating the employer's contributions.

At present all employers within the Fund pay the same contribution rate. This rate is modelled using the same principles and method as described in 2.1 and 3.2. However, the Administering Authority has the discretion to determine specific employer future service and individual past service adjustments according to employer characteristics, as appropriate.

2.3 What different types of employer participate in the Fund?

Historically the LGPS was intended for local authority employees only. However over the years, with the diversification and changes to delivery of local services, many more types and numbers of employers now participate.

In essence, participation in the LGPS is open to public sector employers providing some form of service to the local community. Whilst the majority of members will be local authority employees (and ex-employees), the majority of participating employers are those providing services in place of (or alongside) local authority services: colleges, contractors, housing associations, charities, etc.

The LGPS Regulations define various types of employer as follows:

Scheduled bodies - councils, and other specified employers such as further education establishments. These must provide access to the LGPS in respect of their employees who are not eligible to join another public sector scheme (such as the Teachers Scheme). These employers are so-called because they are specified in a schedule to the LGPS Regulations.

Other employers are able to participate in the Fund via an admission agreement, and are referred to as 'admission bodies'. These employers are generally those with a "community of interest" with another scheme employer – **community admission bodies** ("CAB") or those providing a service on behalf of a scheme employer – **transferee admission bodies** ("TAB"). CABs will include housing associations and charities, TABs will generally be contractors. The Fund is able to set its criteria for participation by these employers and can refuse entry if the requirements as set out in the Fund's admissions policy are not met. (NB The terminology CAB and TAB has been dropped from recent LGPS Regulations, which instead combine both under the single term 'admission bodies'; however, we have retained the old terminology here as we consider it to be helpful in setting funding strategies for these different employers).

2.4 How does the calculated contribution rate vary for different employers?

The Fund has agreed to set contributions for all employers at the same level.

Any costs of non ill-health early retirements must be paid by the employer, see 3.6.

Costs of ill-health early retirements are covered in 3.7 and 3.8.

2.5 How is a funding level calculated?

An employer's "funding level" is defined as the ratio of:

- the market value of the employer's share of assets (see Appendix D, section D5, for further details of how this is calculated), to
- the value placed by the actuary on the benefits built up to date for the employer's employees and ex-employees (the "liabilities"). The Fund actuary agrees with the Administering Authority the assumptions to be used in calculating this value.

If this is less than 100% then it means the employer has a shortfall, which is the employer's deficit; if it is more than 100% then the employer is said to be in surplus. The amount of deficit or shortfall is the difference between the asset value and the liabilities value.

It is important to note that the funding level and deficit/surplus are only measurements at a particular point in time, on a particular set of assumptions about the future. Whilst we recognise that various parties will take an interest in these measures, for most employers the key issue is how likely it is that their contributions will be sufficient to pay for their members' benefits (when added to their existing asset share and anticipated investment returns).

In short, deficits and funding levels are short term measures, whereas contribution-setting is a longer term issue.

2.6 How does the Fund recognise that contribution levels can affect council and employer service provision, and council tax?

The Administering Authority and the Fund actuary are acutely aware that, all other things being equal, a higher contribution required to be paid to the Fund will mean less cash available for the employer to spend on the provision of services. For instance:

- Higher pension fund contributions may result in reduced council spending, which in turn could affect the resources available for council services, and/or greater pressure on council tax levels;
- Contributions which colleges and universities pay to the Fund will therefore not be available to pay for providing education; and
- Other employers will provide various services to the local community, perhaps through housing, charitable work, or contracting council services. If they are required to pay more in pension contributions to the LGPS then this may affect their ability to provide the local services at a reasonable cost.

Whilst all this is true, it should also be borne in mind that:

- The Fund provides invaluable financial security to local families, whether to those who formerly worked in the service of the local community who have now retired, or to their families after their death;
- The Fund must have the assets available to meet these retirement and death benefits, which in turn means that the various employers must each pay their own way. Lower contributions today will mean higher contributions tomorrow: deferring payments does not alter the employer's ultimate obligation to the Fund in respect of its current and former employees;
- The Fund strives to maintain reasonably stable employer contribution rates where appropriate and possible. However, a recent shift in regulatory focus means that solvency within each generation is considered by the Government to be a higher priority than stability of contribution rates;
- The Fund wishes to avoid the situation where an employer falls so far behind in managing its funding shortfall that its deficit becomes unmanageable in practice: such a situation may lead to employer insolvency and the resulting deficit falling on the other Fund employers. In that situation, those employers' services would in turn suffer as a result; and
- Council contributions to the Fund should be at a suitable level, to protect the interests of different generations of council tax payers. For instance, underpayment of contributions for some years will need to be balanced by overpayment in other years; the council will wish to minimise the extent to which council tax payers in one period are in effect benefitting at the expense of those paying in a different period.

Overall, therefore, there is clearly a balance to be struck between the Fund's need for maintaining prudent funding levels, and the employers' need to allocate their resources appropriately. The Fund achieves this balance by allowing all employers in the Fund to pay the same contribution rate.

The Administering Authority will maintain a database which is regularly monitored and kept up-to-date. This database will include such information as the type of employer, its membership profile and funding position, any guarantors or security provision, material changes anticipated, etc.

The Fund actively seeks employer input, including input to its funding arrangements, through various means: see Appendix A.

2.7 What approach has the Fund taken to dealing with uncertainty arising from the McCloud court case and its potential impact on the LGPS benefit structure?

The LGPS benefit structure is currently under review following the Government's loss of the right to appeal two Court of Appeal judgements in December 2018, collectively referred to as the 'McCloud' judgement. The courts have ruled that the 'transitional protections' awarded to some members of public service pension schemes when the schemes were reformed (on 1 April 2015 in the case of the LGPS in Scotland) were unlawful on the grounds of age discrimination. The exact details of the solution to the McCloud judgement have yet to be confirmed. A consultation on this closed on 23 October 2020 and is currently under consideration by the Scottish Public Pensions Agency (SPPA).

In May 2020, the SPPA set out their expectations for how funds should allow for this uncertainty in the benefit structure as part of their 2020 valuations. The Fund Actuary has included an allowance in the Fund's liabilities in line with SPPA's instructions.

2.8 What approach has the Fund taken to dealing with uncertainty arising from the paused Cost Cap mechanism and its potential impact on the LGPS benefit structure?

As part of the public sector pension scheme reforms in the first half of the 2010s, a mechanism was put in place to protect employers from significant increases in future pension costs. The mechanism is symmetrical in its design – following a Cost Cap valuation carried out by the Government Actuary's Department (GAD), if the scheme is calculated to have a lower/(higher) than intended cost to employers, then action will be taken: improvements/(reductions) in future benefit accrual and/or increases/(reductions) in employee contribution rates.

The first Cost Cap mechanism for LGPS Scotland was as at 31 March 2017, however this has been put on hold until the McCloud judgement is resolved. There is currently no information available about the results of the 2017 Cost Cap valuation and whether a change in the benefit structure and/or employee contribution rates from 1 April 2020 may occur.

The Fund has considered how it will allow for this uncertainty in the approach to setting employer contribution rates, and has decided to make no allowance or adjustment to contribution rates and liabilities at the 2020 valuation. However, once the outcome of the Cost Cap valuation case is known, the Fund may revisit the contribution rates set to ensure they remain appropriate. The Fund reserves the right to increase rates prior to the next valuation in 2023 if deemed necessary.

2.9 When will the next actuarial valuation be?

On 21 January 2020 SPPA issued a [consultation](#) seeking views on proposals to amend the LGPS valuation cycle in Scotland from a three year (triennial) valuation cycle to a four year (quadrennial) valuation cycle. This consultation closed on 9 March 2020 and is currently under consideration by SPPA. At the time of writing, we understand that the next valuation is likely to be in 2023.

2.10 What approach has the Fund taken to dealing with uncertainty arising from the Goodwin court case and its potential impact on the LGPS benefit structure

The Goodwin tribunal was raised in the Teachers' scheme. It claimed members, or their survivors, were discriminated against due to their sexual orientation. The claim was because the Teachers' scheme provides a survivor's pension which is less favourable for a widower or surviving male partner, than for a widow or surviving female partner of a female scheme member. On 30 June 2020, the Tribunal found in favour of the claimant and agreed there was discrimination. This finding and remedy is expected to apply across all public service pension schemes, including the LGPS, however this is not certain and the details are not yet known.

The impact, if any, of the Goodwin case on Fund liabilities is expected to be small and will largely be an administrative issue. In the absence of a resolution or any guidance to this case, no allowance has been made for this within the 2020 formal valuation.

3 Calculating contributions for individual Employers

3.1 General comments

A key challenge for the Administering Authority is to balance the need for stable, affordable employer contributions with the requirement to take a prudent, longer-term view of funding and ensure the solvency of the Fund. With this in mind, the Fund's three-step process identifies the key issues:

- 1 What is a suitably (but not overly) prudent funding target?
- 2 How long should the employer be permitted to reach that target? This should be realistic but not so long that the funding target is in danger of never actually being achieved.
- 3 What likelihood is required to reach that funding target? This will always be less than 100% as we cannot be certain of the future. Higher likelihood "bars" can be used for employers where the Fund wishes to reduce the risk that the employer ceases leaving a deficit to be picked up by other employers.

These and associated issues are covered in this Section.

The Administering Authority recognises that there may occasionally be particular circumstances affecting individual employers that are not easily managed within the rules and policies set out in the Funding Strategy Statement. Therefore, the Administering Authority reserves the right to direct the actuary to adopt alternative funding approaches on a case by case basis for specific employers.

Section 3.4 onwards deals with various other funding issues which apply to all employers.

3.2 The approach used for setting employer contributions

The Fund permits all employers to pay the same contribution rate. This rate is determined using an approach known as stabilisation.

Stabilisation is a mechanism where employer contribution rate variations from year to year are kept within a pre-determined range, thus allowing those employers' rates to be relatively stable. In the interests of stability and affordability of employer contributions, the Administering Authority, on the advice of the Fund Actuary, can demonstrate that stabilising contributions is a prudent longer-term approach.

This stabilisation mechanism allows short term investment market volatility to be managed so as not to cause volatility in employer contribution rates, on the basis that a long term view can be taken on net cash inflow, investment returns and strength of employer covenant.

The current stabilisation mechanism applies to all employers in the Fund. However, the Fund reserves the right to review that approach should any events occur which the Fund deems the employer to become ineligible, e.g. significant reductions in active membership (due to outsourcing or redundancies), or changes in the nature of the employer (perhaps due to Government restructuring), or changes in the security of the employer.

On the basis of extensive modelling carried out for the 2020 valuation exercise (see Section 5), the stabilisation approach adopted is that future contribution rates will move at no more than 0.5% p.a.

The stabilisation criteria and limits will be reviewed at the next formal valuation. However, the Administering Authority reserves the right to review the stabilisation criteria and limits at any time before then, on the basis of membership and/or employer changes as described above.

In particular, any revision to benefits following the results of the Cost Cap valuation as discussed in Section 2.8 may require a review of contribution rates.

3.3 What is the funding time horizon

When assessing the suitability of a stabilised contribution rate strategy, the Fund has adopted a 20-year time horizon.

3.4 Likelihood of achieving funding target

Contributions are set such that, combined with the Fund's current asset share and anticipated market movements over the time horizon, the funding target is achieved with a given minimum likelihood. A higher required likelihood bar will give rise to higher required contributions, and vice versa.

The required likelihood of success at this valuation is 67%.

The way in which contributions are set using these three steps, and relevant economic projections, is described in further detail in Appendix D.

3.5 Non ill health early retirement costs

It is assumed that members' benefits are payable from the earliest age that the employee could retire without incurring a reduction to their benefit (and without requiring their employer's consent to retire). Employers are required to pay additional contributions ('strain') wherever an employee retires before attaining this age. The actuary's funding basis makes no allowance for premature retirement except on grounds of ill-health.

3.6 Ill health early retirement costs

In the event of a member's early retirement on the grounds of ill-health, a funding strain will usually arise, which can be very large. Such strains will be reflected in the funding position of each employer.

Admitted Bodies will usually have an 'ill health allowance'; Scheduled Bodies may have this also, depending on their agreement terms with the Administering Authority. The Fund reserves the right to monitor each employer's ill health experience on an ongoing basis. If the cumulative cost of ill health retirement in any financial year exceeds the allowance at the previous valuation, the employer may be charged additional contributions on the same basis as apply for non ill-health cases.

Individual employers may elect to take external insurance which would provide a lump sum payment equal to the funding strain as determined by the Fund.

3.7 Employers with no remaining active members

Following the payment of any calculated cessation debt (see 4.2 below), receipt of an exit credit or alternative agreement, one of two situations will eventually arise:

- a) The employer's asset share runs out before all its ex-employees' benefits have been paid. In this situation the other Fund employers will be required to contribute to pay all remaining benefits: this will be done by the Fund actuary apportioning the remaining liabilities on a pro-rata basis at successive formal valuations;
- b) The last ex-employee or dependant dies before the employer's asset share has been fully utilised. In this situation the remaining assets would be apportioned pro-rata by the Fund's actuary to the other Fund employers.

In exceptional circumstances the Fund may permit an employer with no remaining active members and a cessation deficit to continue contributing to the Fund. This would require the provision of a suitable security or guarantee, as well as a written ongoing commitment to fund the remainder of the employer's obligations over an appropriate period. The Fund would reserve the right to invoke the cessation requirements in the future, however. The Administering Authority may need to seek legal advice in such cases.

4 Employers joining or leaving the Fund

4.1 New admission bodies

All new Admission Bodies will be required to provide some form of security; such as a guarantee from the letting employer, Scottish or UK government; or an indemnity or a bond, as set out in the LGPS Regulations. The security is required to cover some or all of the following:

- the strain cost of any redundancy early retirements resulting from the premature termination of the contract;
- allowance for the risk of asset underperformance;
- allowance for the risk of a greater than expected rise in liabilities;
- allowance for the possible non-payment of employer and member contributions to the Fund; and/or
- the current deficit.

Any indemnity or bond will be reassessed on an annual basis.

The above approaches reduce the risk, to other employers in the Fund, of potentially having to pick up any shortfall in respect of Admission Bodies ceasing with an unpaid deficit.

4.2 Admission Bodies ceasing

Notwithstanding the provisions of the Admission Agreement, the Administering Authority may consider any of the following as triggers for the cessation of an admission agreement with any type of body:

- Last active member ceasing participation in the Fund (NB recent LGPS Regulation changes mean that the Administering Authority has the discretion to defer taking action for up to three years, so that if the employer acquires one or more active Fund members during that period then cessation is not triggered. The current Fund policy is that this is left as a discretion and may or may not be applied in any given case);
- The insolvency, winding up or liquidation of the Admission Body;
- Any breach by the Admission Body of any of its obligations under the Agreement that they have failed to remedy to the satisfaction of the Fund;
- A failure by the Admission Body to pay any sums due to the Fund within the period required by the Fund; or
- The failure by the Admission Body to renew or adjust the level of the bond or indemnity, or to confirm an appropriate alternative guarantor, as required by the Fund.

On cessation, the Administering Authority will instruct the Fund actuary to carry out a cessation valuation to determine whether there is any deficit or surplus. Where there is a deficit, payment of this amount in full would normally be sought from the Admission Body. All cessations will be carried out on the “low-risk cessation basis” unless otherwise agreed by the Administering Authority.

Where there is a calculated surplus at the date of exit, following the Local Government Pension Scheme (Scotland) Regulations 2018 which came into effect on 1 May 2018, this will normally result in an exit credit payment to the Admission Body.

As discussed in Section 2.7, the LGPS benefit structure from 1 April 2015 is currently under review following the Government's loss of the right to appeal the McCloud and other similar court cases. The Fund has considered how it will reflect the current uncertainty regarding the outcome of this judgement in its approach to cessation valuations. For cessation valuations that are carried out before any changes to the LGPS benefit structure (from 1 April 2015) are confirmed, the Fund's policy is that the actuary will value the employer's liabilities in line with instructions SPPA set out for the 2020 formal valuations.

The Fund Actuary charges a fee for carrying out an employer's cessation valuation which the Fund will recharge to the employer.

The Fund at its absolute discretion reserves the right to enter into an agreement with a ceasing Admission Body. Under this agreement the Fund would accept an appropriate alternative security to be held against any deficit, and would carry out the cessation valuation on an ongoing basis: secondary contributions would be derived from this cessation debt. This approach would be monitored as part of each formal valuation and secondary contributions would be reassessed as required. The Admission Body may terminate the agreement only via payment of the outstanding debt assessed on the low risk exit basis. Furthermore, the Fund reserves the right to revert to a "low risk cessation basis" and seek immediate payment of any funding shortfall identified. The Administering Authority may need to seek legal advice in such cases.

4.3 Policies on bulk transfers

Each case will be treated on its own merits, but in general:

- Where only active members transfer out, the Fund will not pay bulk transfers greater than the value of the members' liabilities had they opted to transfer on an individual basis (i.e. Cash Equivalent Transfer Values);
- Where the entire membership of the employer (i.e. active, deferred and pensioner members) transfers out, the Fund will not pay a bulk transfer greater than the asset share of the transferring employer;
- The Fund will not grant added benefits to members bringing in entitlements from another Fund unless the asset transfer is sufficient to meet the added liabilities; and
- The Fund may permit shortfalls to arise on bulk transfers if the Fund employer has suitable strength of covenant and commits to meeting that shortfall in an appropriate period. This may require the employer's Fund contributions to increase between valuations.

5 Funding strategy and links to investment strategy

5.1 What is the Fund's investment strategy?

The Fund has built up assets over the years, and continues to receive contribution and other income. All of this must be invested in a suitable manner, which is the investment strategy.

Investment strategy is set by the Administering Authority, after consultation with the employers and after taking investment advice. The precise mix, manager make up and target returns are set out in the Statement of Investment Principles, which is available to members and employers.

The investment strategy is set for the long-term, but is reviewed from time to time. Normally a full review is carried out as part of each actuarial valuation, and is kept under review annually between actuarial valuations to ensure that it remains appropriate to the Fund's liability profile.

The same investment strategy is currently followed for all employers.

5.2 What is the link between funding strategy and investment strategy?

The Fund must be able to meet all benefit payments as and when they fall due. These payments will be met by contributions (resulting from the funding strategy) or asset returns and income (resulting from the investment strategy). To the extent that investment returns or income fall short, then higher cash contributions are required from employers, and vice versa.

Therefore, the funding and investment strategies are inextricably linked.

5.3 How does the funding strategy reflect the Fund's investment strategy?

In the opinion of the Fund actuary, the current funding policy is consistent with the current investment strategy of the Fund. The actuary's assumptions for future investment returns (described further in Appendix E) are based on the current benchmark investment strategy of the Fund. The future investment return assumptions underlying each of the fund's three funding bases include a margin for prudence, and are therefore also considered to be consistent with the requirement to take a "prudent longer-term view" of the funding of liabilities as required by the Government (see Appendix A1).

In the short term – such as the assessments at formal valuations – there is the scope for considerable volatility in asset values. However, the actuary takes a long term view when assessing employer contribution rates and the contribution rate setting methodology takes into account this potential variability

The Fund does not hold a contingency reserve to protect it against the volatility of equity investments.

5.4 How does this apply to employers?

The Actuary has developed four key measures which capture the essence of the Fund's strategies, both funding and investment:

Prudence - the Fund should have a reasonable expectation of being fully funded in the long term;

Affordability – how much can employers afford;

Stewardship – the assumptions used should be sustainable in the long term, without having to resort to overly optimistic assumptions about the future to maintain an apparently healthy funding position; and

Stability – employers should not see significant moves in their contribution rates from one year to the next, to help provide a more stable budgeting environment.

The key problem is that the key objectives often conflict. For example, minimising the long term cost of the scheme (i.e. keeping employer rates affordable) is best achieved by investing in higher returning assets e.g. equities. However, equities are also very volatile (i.e. go up and down fairly frequently in fairly large moves), which conflicts with the objective to have stable contribution rates.

Therefore, a balance needs to be maintained between risk and reward, which has been considered by the use of Asset Liability Modelling: this is a set of calculation techniques applied by the Fund's actuary to model the range of potential future solvency levels and contribution rates.

The Actuary was able to model the impact of these four key areas, for the purpose of setting a stabilisation approach (see 3.2). The modelling demonstrated that retaining the present investment strategy, coupled with constraining employer contribution rate changes as described in 3.2, struck an appropriate balance between the above objectives. In particular the stabilisation approach currently adopted meets the need for stability of contributions without jeopardising the Administering Authority's aims of prudent stewardship of the Fund.

5.5 Does the Fund monitor its overall funding position?

The Administering Authority monitors the relative funding position, i.e. changes in the relationship between asset values and the liabilities value, annually. It reports this to the regular Pensions Committee meetings, and also to employers through newsletters and Employers Forums.

6 Statutory reporting and comparison to other LGPS Funds

6.1 Purpose

Under Section 13(4)(c) of the Public Service Pensions Act 2013 (“Section 13”), the Government Actuary’s Department must, following each triennial actuarial valuation, report to the Scottish Public Pensions Agency (SPPA) acting on behalf of Scottish Ministers, on each of the LGPS Funds in Scotland. This report will cover whether, for each Fund, the rate of employer contributions are set at an appropriate level to ensure both the solvency and the long term cost efficiency of the Fund.

This additional SPPA oversight may have an impact on the strategy for setting contribution rates at future valuations.

6.2 Solvency

For the purposes of Section 13, the rate of employer contributions shall be deemed to have been set at an appropriate level to ensure solvency if:

- (a) the rate of employer contributions is set to target a funding level for the Fund of 100%, over an appropriate time period and using appropriate actuarial assumptions (where appropriateness is considered in both absolute and relative terms in comparison with other funds); and either
- (b) employers collectively have the financial capacity to increase employer contributions, and/or the Fund is able to realise contingent assets should future circumstances require, in order to continue to target a funding level of 100%; or
- (c) there is an appropriate plan in place should there be, or if there is expected in future to be, a material reduction in the capacity of fund employers to increase contributions as might be needed.

6.3 Long Term Cost Efficiency

The rate of employer contributions shall be deemed to have been set at an appropriate level to ensure long term cost efficiency if:

- i. the rate of employer contributions is sufficient to make provision for the cost of current benefit accrual,
- ii. with an appropriate adjustment to that rate for any surplus or deficit in the Fund.

In assessing whether the above condition is met, SPPA may have regard to various absolute and relative considerations. A relative consideration is primarily concerned with comparing LGPS pension funds with other LGPS pension funds. An absolute consideration is primarily concerned with comparing Funds with a given objective benchmark.

Relative considerations include:

- 1 the implied deficit recovery period; and
- 2 the investment return required to achieve full funding after 20 years.

Absolute considerations include:

- 1 the extent to which the contributions payable are sufficient to cover the cost of current benefit accrual and the interest cost on any deficit;
- 2 how the required investment return under “relative considerations” above compares to the estimated future return being targeted by the Fund’s current investment strategy; and
- 3 the extent to which any new deficit recovery plan can be directly reconciled with, and can be demonstrated to be a continuation of, any previous deficit recovery plan, after allowing for actual Fund experience.

SPPA may assess and compare these and other metrics on a suitable standardised market-related basis, for example where the local funds’ actuarial bases do not make comparisons straightforward.

Appendices

Appendix A – Regulatory framework

A1 Why does the Fund need an FSS?

The purpose of the FSS is:

*“to establish a **clear and transparent fund-specific strategy** which will identify how employers’ pension liabilities are best met going forward;*

*to support the regulatory framework to maintain **as nearly constant employer contribution rates as possible**;*
and

*to take a **prudent longer-term view** of funding those liabilities.”*

These objectives are desirable individually, but may be mutually conflicting.

The requirement to maintain and publish an FSS is contained in LGPS Regulations which are updated from time to time. In publishing the FSS the Administering Authority has to have regard to any guidance published by Chartered Institute of Public Finance and Accountancy (CIPFA) (most recently in 2016) and to its Statement of Investment Principles.

This is the framework within which the Fund’s actuary carries out triennial valuations to set employers’ contributions and provides recommendations to the Administering Authority when other funding decisions are required, such as when employers join or leave the Fund. The FSS applies to all employers participating in the Fund.

A2 Does the Administering Authority consult anyone on the FSS?

Yes. This is required by LGPS Regulations. It is covered in more detail by the most recent CIPFA guidance, which states that the FSS must first be subject to “consultation with such persons as the authority considers appropriate”, and should include “a meaningful dialogue at officer and elected member level with council tax raising authorities and with corresponding representatives of other participating employers”.

In practice, for the Fund, the consultation process for this FSS was as follows:

- a) A draft version of the FSS was issued to all participating employers on 22nd February 2021 for comment;
- b) Comments were requested within 18 days;
- c) Following the end of the consultation period the FSS was updated where required and then published, in [DATE].

A3 How is the FSS published?

The FSS is made available through the following routes:

- Published on the website, at <https://www.orkney.gov.uk/Service-Directory/S/pension-fund-sub-committeepension-board.htm>.
- A copy sent by e-mail to each participating employer in the Fund;
- A full copy linked from the annual report and accounts of the Fund.

A4 How often is the FSS reviewed?

The FSS is reviewed in detail at least every three years as part of the triennial valuation. This version is expected to remain unaltered until it is consulted upon as part of the formal process for the next valuation.

It is possible that (usually slight) amendments may be needed within the three year period. These would be needed to reflect any regulatory changes, or alterations to the way the Fund operates (e.g. to accommodate a new class of employer). Any such amendments would be consulted upon as appropriate:

- trivial amendments would be simply notified at the next round of employer communications,
- amendments affecting only one class of employer would be consulted with those employers,
- other more significant amendments would be subject to full consultation.

In any event, changes to the FSS would need agreement by the Pensions Committee and would be included in the relevant Committee Meeting minutes.

A5 How does the FSS fit into other Fund documents?

The FSS is a summary of the Fund's approach to funding liabilities. It is not an exhaustive statement of policy on all issues, for example there are a number of separate statements published by the Fund including the Statement of Investment Principles, Administration Strategy and Communications Strategy. In addition, the Fund publishes an Annual Report and Accounts with up to date information on the Fund.

These documents can be found on the web <https://www.orkney.gov.uk/Service-Directory/S/pension-fund-sub-committeepension-board.htm>.

Appendix B – Responsibilities of key parties

The efficient and effective operation of the Fund needs various parties to each play their part.

B1 The Administering Authority should:

- operate the Fund as per the LGPS Regulations;
- effectively manage any potential conflicts of interest arising from its dual role as Administering Authority and a Fund employer;
- collect employer and employee contributions, and investment income and other amounts due to the Fund;
- ensure that cash is available to meet benefit payments as and when they fall due;
- pay from the Fund the relevant benefits and entitlements that are due;
- invest surplus monies (i.e. contributions and other income which are not immediately needed to pay benefits) in accordance with the Fund's Statement of Investment Principles (SIP) and LGPS Regulations;
- communicate appropriately with employers so that they fully understand their obligations to the Fund;
- take appropriate measures to safeguard the Fund against the consequences of employer default;
- manage the valuation process in consultation with the Fund's actuary;
- provide data and information as required by the Government Actuary's Department to carry out their statutory obligations (see Section 6);
- prepare and maintain a FSS and a SIP, after consultation;
- notify the Fund's actuary of material changes which could affect funding (this is covered in a separate agreement with the actuary); and
- monitor all aspects of the fund's performance and funding and amend the FSS and SIP as necessary and appropriate.

B2 The Individual Employer should:

- deduct contributions from employees' pay correctly;
- pay all contributions, including their own as determined by the actuary, promptly by the due date;
- have a policy and exercise discretions within the regulatory framework;
- make additional contributions in accordance with agreed arrangements in respect of, for example, augmentation of scheme benefits, early retirement strain; and
- notify the Administering Authority promptly of all changes to its circumstances, prospects or membership, which could affect future funding.

B3 The Fund Actuary should:

- prepare valuations, including the setting of employers' contribution rates. This will involve agreeing assumptions with the Administering Authority, having regard to the FSS and LGPS Regulations, and targeting each employer's solvency appropriately;
- provide data and information as required by the Government Actuary's Department to carry out their statutory obligations (see Section 6);
- provide advice relating to new employers in the Fund, including the level and type of bonds or other forms of security (and the monitoring of these);

- prepare advice and calculations in connection with bulk transfers and individual benefit-related matters;
- assist the Administering Authority in considering possible changes to employer contributions between formal valuations, where circumstances suggest this may be necessary;
- advise on the termination of employers' participation in the Fund; and
- fully reflect actuarial professional guidance and requirements in the advice given to the Administering Authority.

B4 Other parties:

- investment advisers (either internal or external) should ensure the Fund's SIP remains appropriate, and consistent with this FSS;
- investment managers, custodians and bankers should all play their part in the effective investment (and dis-investment) of Fund assets, in line with the SIP;
- auditors should comply with their auditing standards, ensure Fund compliance with all requirements, monitor and advise on fraud detection, and sign off annual reports and financial statements as required;
- governance advisers may be appointed to advise the Administering Authority on efficient processes and working methods in managing the Fund;
- legal advisers (either internal or external) should ensure the Fund's operation and management remains fully compliant with all regulations and broader local government requirements, including the Administering Authority's own procedures; and

the SPPA/Scottish Ministers (assisted by the Government Actuary's Department) and the Scottish LGPS Scheme Advisory Board, should work with LGPS Funds to meet Section 13 requirements.

Appendix C – Key risks and controls

C1 Types of risk

The Administering Authority has an active risk management programme in place. The measures that it has in place to control key risks are summarised below under the following headings:

- financial;
- demographic;
- regulatory; and
- governance.

C2 Financial risks

Risk	Summary of Control Mechanisms
Fund assets fail to deliver returns in line with the anticipated returns underpinning the valuation of liabilities and contribution rates over the long-term.	<p>Only anticipate long-term returns on a relatively prudent basis to reduce risk of under-performing.</p> <p>Assets invested on the basis of specialist advice, in a suitably diversified manner across asset classes, geographies, managers, etc.</p> <p>Analyse progress at three yearly valuations for all employers.</p> <p>Inter-valuation monitoring of liabilities between valuations at whole Fund level.</p>
Inappropriate long-term investment strategy.	<p>Overall investment strategy options considered as an integral part of the funding strategy. Used asset liability modelling to measure 4 key outcomes.</p> <p>Chosen option considered to provide the best balance; reviewed at least every three years.</p>
Active investment manager under-performance relative to benchmark.	<p>Quarterly investment monitoring analyses market performance and active managers relative to their index benchmark.</p>
Pay and price inflation significantly more than anticipated.	<p>The focus of the actuarial valuation process is on real returns on assets, net of price and pay increases.</p> <p>Inter-valuation monitoring, as above, gives early warning.</p> <p>Some investment in bonds also helps to mitigate this risk.</p> <p>Employers pay for their own salary awards and should be mindful of the geared effect on pension liabilities of any bias in pensionable pay rises towards longer-serving employees.</p>

Risk	Summary of Control Mechanisms
Effect of possible increase in employer's contribution rate on service delivery and admission/scheduled bodies	An explicit stabilisation mechanism has been agreed as part of the funding strategy. Other measures are also in place to limit sudden increases in contributions.
Orphaned employers give rise to added costs for the Fund	<p>The Fund seeks a cessation debt (or security/guarantor) to minimise the risk of this happening in the future.</p> <p>If it occurs, the additional cost will be met by the Fund's remaining employers.</p>

C3 Demographic risks

Risk	Summary of Control Mechanisms
Pensioners living longer, thus increasing cost to Fund.	<p>Set mortality assumptions with some allowance for future increases in life expectancy.</p> <p>The Fund Actuary has direct access to the experience of over 50 LGPS funds which allows early identification of changes in life expectancy that might in turn affect the assumptions underpinning the valuation.</p>
Maturing Fund – i.e. proportion of actively contributing employees declines relative to retired employees.	Continue to monitor at each valuation, consider seeking monetary amounts rather than % of pay and consider alternative investment strategies.
Deteriorating patterns of early retirements	<p>Employers are charged the extra cost of non ill-health retirements following each individual decision.</p> <p>Employer ill health retirement experience is monitored, and insurance is an option.</p>
Reductions in payroll causing insufficient deficit recovery payments	<p>In many cases this may not be sufficient cause for concern, and will in effect be caught at the next formal valuation. However, there are protections where there is concern, as follows:</p> <p>Employers in the stabilisation mechanism may be brought out of that mechanism to permit appropriate contribution increases .</p> <p>For other employers, review of contributions is permitted in general between valuations and may require a move in deficit contributions from a percentage of payroll to fixed monetary amounts.</p>

C4 Regulatory risks

Risk	Summary of Control Mechanisms
Changes to national pension requirements and/or HMRC rules e.g. changes arising from public sector pensions reform.	The Administering Authority considers all consultation papers issued by the Government and comments where appropriate.
Time, cost and/or reputational risks associated with any SPPA/Scottish Ministers intervention triggered by the Section 13 analysis (see Section 5).	Take advice from Fund Actuary on proposed valuation approach relative to anticipated Section 13 analysis.
Changes by Government to particular employer participation in LGPS Funds, leading to impacts on funding and/or investment strategies.	The Administering Authority considers all consultation papers issued by the Government and comments where appropriate. Take advice from Fund Actuary on impact of changes on the Fund and amend strategy as appropriate.

C5 Governance risks

Risk	Summary of Control Mechanisms
Administering Authority unaware of structural changes in an employer's membership (e.g. large fall in employee members, large number of retirements) or not advised of an employer closing to new entrants.	The Administering Authority has a close relationship with employing bodies and communicates required standards e.g. for submission of data. The Actuary may revise the Rates and Adjustments Certificate to increase an employer's contributions between triennial valuations Deficit contributions may be expressed as monetary amounts.
Actuarial or investment advice is not sought, or is not heeded, or proves to be insufficient in some way	The Administering Authority maintains close contact with its specialist advisers. Advice is delivered via formal meetings involving Elected Members, and recorded appropriately. Actuarial advice is subject to professional requirements such as peer review.
Administering Authority failing to commission the Fund Actuary to carry out a termination valuation for a departing Admission Body.	The Administering Authority requires employers with Best Value contractors to inform it of forthcoming changes.

Risk	Summary of Control Mechanisms
	Community Admission Bodies' memberships are monitored and, if active membership decreases, steps will be taken.
An employer ceasing to exist with insufficient funding or adequacy of a bond.	<p>The Administering Authority believes that it would normally be too late to address the position if it was left to the time of departure.</p> <p>The risk is mitigated by:</p> <p>Seeking a funding guarantee from another scheme employer, or external body, where-ever possible.</p> <p>Alerting the prospective employer to its obligations and encouraging it to take independent actuarial advice.</p> <p>Vetting prospective employers before admission.</p> <p>Where permitted under the regulations requiring a bond to protect the Fund from various risks.</p> <p>Requiring new Community Admission Bodies to have a guarantor.</p> <p>Reviewing bond or guarantor arrangements at regular intervals.</p> <p>Reviewing contributions well ahead of cessation if thought appropriate.</p>
An employer ceasing to exist resulting in an exit credit being payable by the Fund	<p>The Administering Authority monitors admission bodies coming up to cessation</p> <p>The Administering Authority invests in liquid assets to ensure that exit credits can be paid when required.</p>

Appendix D – The calculation of Employer contributions

In Section 2 there was a broad description of the way in which contribution rates are calculated. This Appendix considers these calculations in much more detail.

As discussed in Section 2, the actuary calculates the required contribution rate using a three-step process:

- 1 Calculate the funding target, i.e. the estimated amount of assets it should hold in order to be able to pay all its members' benefits. See Appendix E for more details of what assumptions we make to determine that funding target;
- 2 Determine the time horizon over which the Fund should aim to achieve that funding target.;
- 3 Calculate the employer contribution rate such that it has at least a given likelihood of achieving that funding target over that time horizon, allowing for various possible economic outcomes over that time horizon.

The calculations involve actuarial assumptions about future experience, and these are described in detail in Appendix E.

Employer contributions are normally made up of two elements:

- a) the estimated cost of ongoing benefits being accrued, referred to as the "Primary contribution rate" (see D2 below); plus
- b) an adjustment for the difference between the Primary rate above, and the actual contribution the employer needs to pay, referred to as the "Secondary contribution rate" (see D3 below).

D2 How is the Primary contribution rate calculated?

The Primary element of the employer contribution rate is calculated with the aim that these contributions will meet benefit payments in respect of members' **future** service in the Fund. This is based upon the cost (in excess of members' contributions) of the benefits which employee members earn from their service each year.

The Primary rate is calculated such that it is projected to:

- 1 meet the required funding target for all future years' accrual of benefits*, excluding any accrued assets,
- 2 within the determined time horizon, and
- 3 with a sufficiently high likelihood.*

The projections are carried out using an economic modeller (the "Economic Scenario Service") developed by the Fund's actuary Hymans Robertson: this allows for a wide range of outcomes as regards key factors such as asset returns (based on the Fund's investment strategy), inflation, and bond yields. Further information about this model is included in Appendix E. The contributions are calculated such that the proportion of outcomes meeting the employer's funding target (at the end of the time horizon) is equal to the required likelihood.

The approach includes expenses of administration to the extent that they are borne by the Fund, and includes allowances for benefits payable on death in service and on ill health retirement.

D3 How is the Secondary contribution rate calculated?

The Fund have determined the total contribution rate in accordance with their stabilisation strategy (see Section 3.2). The secondary rate is the contribution rate required such that the sum of the calculated primary rate and secondary rate equal the agreed total contribution rate.

D4 What affects a given employer's valuation results?

The results of these calculations for a given individual employer will be affected by:

- 1 past contributions relative to the cost of accruals of benefits;
- 2 different liability profiles of employers (e.g. mix of members by age, gender, service vs. salary);
- 3 the effect of any differences in the funding target, i.e. the valuation basis used to value the employer's liabilities at the end of the time horizon;
- 4 the difference between actual and assumed rises in pensionable pay;
- 5 the difference between actual and assumed increases to pensions in payment and deferred pensions;
- 6 the difference between actual and assumed retirements on grounds of ill-health from active status;
- 7 the difference between actual and assumed amounts of pension ceasing on death; and/or
- 8 the additional costs of any non ill-health retirements relative to any extra payments made.

D5 How is each employer's asset share calculated?

The Administering Authority does not operate separate bank accounts or investment mandates for each employer. Therefore, it cannot account for each employer's assets separately. Instead, the Fund Actuary must apportion the assets of the whole Fund between the individual employers.

The Fund adopts a 'cashflow approach' in which an employer's assets are tracked over time allowing for cashflows paid in (contributions, transfers in etc.), cashflows paid out (benefit payments, transfers out etc.) and investment returns on the employer's assets.

The Fund Actuary tracks employer assets on an annual basis. Starting with each employer's assets from the previous year end, cashflows paid in/out and investment returns achieved on the Fund's assets over the course of the year are added to calculate an asset value at the year end. The approach has some simplifying assumptions in that all cashflows and investment returns are assumed to have occurred uniformly over the course of the year. As the actual timing of cashflows and investment returns are not allowed for, the sum of all employers' asset values will deviate from the whole fund asset total over time (the deviation is expected to be minor). The difference is split between employers in proportion to their asset shares at each triennial valuation.

D6 How does the Fund adjust employer asset shares when an individual member moves from one employer in the Fund to another?

Under the cashflow approach for tracking employer asset shares, the Fund has allowed for any individual members transferring from one employer in the Fund to another, via the transfer of a sum from the ceding employer's asset share to the receiving employer's asset share. This sum is equal to the member's Cash Equivalent Transfer Value (CETV) as calculated by the Fund's actuary.

Appendix E – Actuarial assumptions

E1 What are the actuarial assumptions used to calculate employer contribution rates?

As set out in section 3.2, the Fund currently operates a stabilisation policy where contribution modelling is carried out in respect of the whole Fund to set a single contribution rate which is payable by all employers. Within this contribution modelling, the methodology and assumptions described below have been applied across the whole Fund as one pooled entity (as opposed to individual employers being modelled separately).

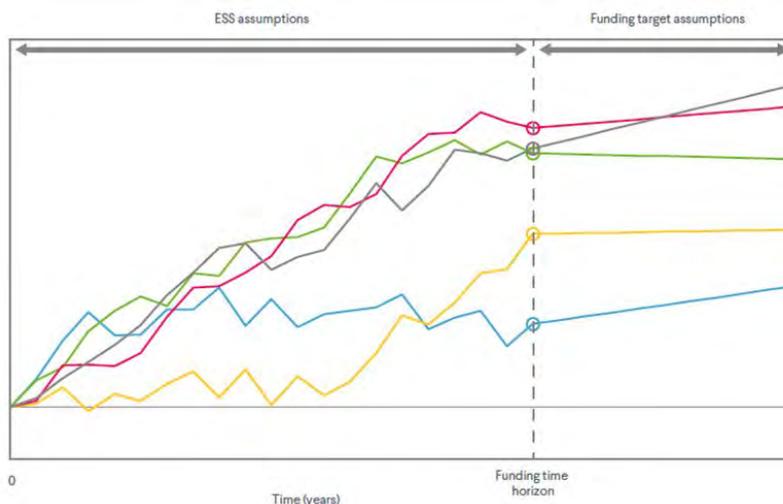
These are expectations of future experience used to place a value on future benefit payments (“the liabilities”) and future asset values. Assumptions are made about the amount of benefit payable to members (the financial assumptions) and the likelihood or timing of payments (the demographic assumptions). For example, financial assumptions include investment returns, salary growth and pension increases; demographic assumptions include life expectancy, probabilities of ill-health early retirement, and proportions of member deaths giving rise to dependants’ benefits.

Changes in assumptions will affect the funding target and required contribution rate. However, different assumptions will not of course affect the actual benefits payable by the Fund in future.

The actuary’s approach to calculating employer contribution rates involves the projection of each employer’s future benefit payments, contributions and investment returns into the future under 5,000 possible economic scenarios. Future inflation (and therefore benefit payments) and investment returns for each asset class (and therefore employer asset values) are variables in the projections. By projecting the evolution of an employer’s assets and benefit payments 5,000 times, a contribution rate can be set that results in a sufficient number of these future projections (determined by the employer’s required likelihood) being successful at the end of the employer’s time horizon. In this context, a successful contribution rate is one which results in the employer having met its funding target at the end of the time horizon.

Setting employer contribution rates therefore requires two types of assumptions to be made about the future:

- 1 Assumptions to project the employer’s assets, benefits and cashflows to the end of the funding time horizon. For this purpose the actuary uses Hymans Robertson’s proprietary stochastic economic model - the Economic Scenario Service (“ESS”).
- 2 Assumptions to assess whether, for a given projection, the funding target is satisfied at the end of the time horizon. For this purpose, the Fund has three different funding bases.



Details on the ESS assumptions and funding target assumptions are included below (in E2 and E3 respectively).

E2 What assumptions are used in the ESS?

The actuary uses Hymans Robertson's ESS model to project a range of possible outcomes for the future behaviour of asset returns and economic variables. With this type of modelling, there is no single figure for an assumption about future inflation or investment returns. Instead, there is a range of what future inflation or returns will be which leads to likelihoods of the assumption being higher or lower than a certain value.

The ESS is a complex model to reflect the interactions and correlations between different asset classes and wider economic variables. The table below shows the calibration of the model as at 31 March 2020. All returns are shown net of fees and are the annualised total returns over 5, 10 and 20 years, except for the yields which refer to the simulated yields at that time horizon.

		Annualised total returns							Inflation	17 year real yield	17 year yield
		Cash	Index Linked Gilts (medium)	Fixed Interest Gilts (medium)	UK Equity	Overseas Equity	Property	A rated Corporate Bonds (medium)			
5 years	16th %'ile	-0.6%	-3.0%	-2.9%	-5.3%	-5.2%	-3.7%	-2.1%	1.3%	-2.7%	0.2%
	50th %'ile	0.2%	0.0%	-0.3%	3.7%	3.9%	2.1%	1.3%	2.8%	-1.8%	1.3%
	84th %'ile	1.0%	3.0%	2.5%	13.6%	13.4%	8.7%	4.5%	4.3%	-0.9%	2.5%
10 years	16th %'ile	-0.4%	-2.5%	-2.0%	-2.1%	-2.1%	-1.8%	-1.1%	1.4%	-2.2%	0.6%
	50th %'ile	0.6%	-0.4%	-0.5%	4.3%	4.3%	2.5%	0.8%	2.9%	-0.9%	2.0%
	84th %'ile	1.7%	1.8%	1.0%	10.7%	10.5%	7.2%	2.6%	4.6%	0.3%	3.8%
20 years	16th %'ile	0.2%	-1.5%	-0.6%	0.6%	0.8%	0.2%	0.2%	1.4%	-1.6%	1.2%
	50th %'ile	1.6%	0.2%	0.2%	5.2%	5.3%	3.6%	1.3%	2.9%	0.1%	3.1%
	84th %'ile	3.3%	1.9%	1.0%	9.9%	10.0%	7.4%	2.4%	4.5%	1.9%	5.7%
	Volatility (Disp) (1 yr)	0%	7%	8%	27%	28%	14%	10%	1%		

E3 What assumptions are used in the funding target?

At the end of an employer's funding time horizon, an assessment will be made – for each of the 5,000 projections – of how the assets held compare to the value of assets required to meet the future benefit payments (the funding target). Valuing the cost of future benefits requires the actuary to make assumptions about the following financial factors:

- Benefit increases and CARE revaluation
- Salary growth
- Investment returns (the "discount rate")

Each of the 5,000 projections represents a different prevailing economic environment at the end of the funding time horizon and so a single, fixed value for each assumption is unlikely to be appropriate for every projection. For example, a high assumed future investment return (discount rate) would not be prudent in projections with a weak outlook for economic growth. Therefore, instead of using a fixed value for each assumption, the actuary references economic indicators to ensure the assumptions remain appropriate for the prevailing economic environment in each projection. The economic indicators the actuary uses are future inflation expectations and the prevailing risk free rate of return (the yield on long term UK government bonds is used as a proxy for this rate).

The Fund has two funding bases which will apply to different employers depending on their type. Each funding basis has a different assumption for future investment returns when determining the employer's funding target.

Funding basis	Ongoing participation basis*	Low risk exit basis
Employer type	All employers except Transferee Admission Bodies and closed Community Admission Bodies	Community Admission Bodies that are closed to new entrants
Investment return assumption underlying the employer's funding target (at the end of its time horizon)	Long term government bond yields plus an asset outperformance assumption (AOA) of 1.4% p.a.	Long term government bond yields with no allowance for outperformance on the Fund's assets

*as applies to current pooled stabilisation policy for all employers

E4 What other assumptions apply?

The following assumptions are those of the most significance used in both the projection of the assets, benefits and cashflows and in the funding target.

a) Salary growth

The salary increase assumption at the 2020 valuation has been set to be a blended rate combined of:

- 1 2% p.a. until 31 March 2023, followed by
- 2 0.5% above the consumer prices index (CPI) thereafter.

This gives a single "blended" assumption of CPI plus 0.5%. This is a change from the previous valuation, which assumed a flat assumption of RPI less 0.6% per annum.

b) Pension increases

Since 2011 the consumer prices index (CPI), rather than RPI, has been the basis for increases to public sector pensions in deferment and in payment. Note that the basis of such increases is set by the Government, and is not under the control of the Fund or any employers.

As at the previous valuation, we derive our assumption for RPI from market data as the difference between the yield on long-dated fixed interest and index-linked government bonds. This is then reduced to arrive at the CPI assumption, to allow for the "formula effect" of the difference between RPI and CPI. At the previous valuation we assumed CPI would be 1.0% lower than RPI on average. At the 2020 valuation, we have assumed that CPI will be 0.9% per annum lower than RPI on average, which will serve to increase the funding target (all other things being equal). (Note that the reduction is applied in a geometric, not arithmetic, basis).

c) Life expectancy

The demographic assumptions are intended to be best estimates of future experience in the Fund based on past experience of LGPS funds which participate in Club Vita, the longevity analytics service used by the Fund, and endorsed by the actuary.

The longevity assumptions that have been adopted at this valuation are a bespoke set of “VitaCurves”, produced by the Club Vita’s detailed analysis, which are specifically tailored to fit the membership profile of the Fund. These curves are based on the data provided by the Fund for the purposes of this valuation.

Allowance has been made in the ongoing valuation basis for future improvements in line with the 2019 version of the Continuous Mortality Investigation model published by the Actuarial Profession and a 1.5% per annum minimum underpin to future reductions in mortality rates. This results in slightly lower life expectancies than was assumed at the 2017 valuation.

The approach taken is considered reasonable in light of the long term nature of the Fund and the assumed level of security underpinning members’ benefits.

d) General

The same financial assumptions are adopted for most employers (on the ongoing participation basis identified above).

The demographic assumptions, in particular the life expectancy assumption, in effect vary by type of member and so reflect the different membership profiles of employers.

Appendix F – Glossary

Funding basis	The combined set of assumptions made by the actuary, regarding the future, to calculate the value of the funding target at the end of the employer's time horizon. The main assumptions will relate to the level of future investment returns, salary growth, pension increases and longevity. More prudent assumptions will give a higher funding target, whereas more optimistic assumptions will give a lower funding target.
Administering Authority	The council with statutory responsibility for running the Fund, in effect the Fund's "trustees".
Admission Bodies	Employers where there is an Admission Agreement setting out the employer's obligations. These can be Community Admission Bodies or Transferee Admission Bodies. For more details (see 2.3).
Covenant	The assessed financial strength of the employer. A strong covenant indicates a greater ability (and willingness) to pay for pension obligations in the long run. A weaker covenant means that it appears that the employer may have difficulties meeting its pension obligations in full over the longer term.
Employer	An individual participating body in the Fund, which employs (or used to employ) members of the Fund. Normally the assets and funding target values for each employer are individually tracked, together with its Primary rate at each valuation .
Gilt	A UK Government bond, i.e. a promise by the Government to pay interest and capital as per the terms of that particular gilt, in return for an initial payment of capital by the purchaser. Gilts can be "fixed interest", where the interest payments are level throughout the gilt's term, or "index-linked" where the interest payments vary each year in line with a specified index (usually RPI). Gilts can be bought as assets by the Fund, but are also used in funding as an objective measure of a risk-free rate of return.
Guarantee / guarantor	A formal promise by a third party (the guarantor) that it will meet any pension obligations not met by a specified employer. The presence of a guarantor will mean, for instance, that the Fund can consider the employer's covenant to be as strong as its guarantor's.
Letting employer	An employer which outsources or transfers a part of its services and workforce to another employer (usually a contractor). The contractor will pay towards the LGPS benefits accrued by the transferring members, but ultimately the obligation to pay for these benefits will revert to the letting employer. A letting employer will usually be a local authority.

LGPS	The Local Government Pension Scheme, a public sector pension arrangement put in place via Government Regulations, for workers in local government. These Regulations also dictate eligibility (particularly for Scheduled Bodies), members' contribution rates, benefit calculations and certain governance requirements. The LGPS is divided into 100 Funds which map the UK. Each LGPS Fund is autonomous to the extent not dictated by Regulations, e.g. regarding investment strategy, employer contributions and choice of advisers.
Maturity	A general term to describe a Fund (or an employer's position within a Fund) where the members are closer to retirement (or more of them already retired) and the investment time horizon is shorter. This has implications for investment strategy and, consequently, funding strategy.
Members	The individuals who have built up (and may still be building up) entitlement in the Fund. They are divided into actives (current employee members), deferreds (ex-employees who have not yet retired) and pensioners (ex-employees who have now retired, and dependants of deceased ex-employees).
Primary contribution rate	The employer contribution rate required to pay for ongoing accrual of active members' benefits (including an allowance for administrative expenses). See Appendix D for further details.
Profile	The profile of an employer's membership or liability reflects various measurements of that employer's members , i.e. current and former employees. This includes: the proportions which are active, deferred or pensioner; the average ages of each category; the varying salary or pension levels; the lengths of service of active members vs their salary levels, etc. A membership (or liability) profile might be measured for its maturity also.
Rates and Adjustments Certificate	A formal document required by the LGPS Regulations, which must be updated at the conclusion of the formal valuation . This is completed by the actuary and confirms the contributions to be paid by each employer (or pool of employers) in the Fund for the period until the next valuation is completed.
Scheduled Bodies	Types of employer explicitly defined in the LGPS Regulations, whose employees must be offered membership of their local LGPS Fund. These include Councils, colleges, some universities, police and fire authorities etc, other than employees who have entitlement to a different public sector pension scheme (e.g. teachers, police and fire officers).
Secondary contribution rate	The difference between the employer's actual and Primary contribution rates . See Appendix D for further details.
Stabilisation	Any method used to smooth out changes in employer contributions from one year to the next. This is very broadly required by the LGPS Regulations, but in practice is particularly employed for large stable employers in the Fund.
Valuation	A risk management exercise to review the Primary and Secondary contribution rates , and other statutory information for a Fund, and usually individual employers too.

Appendix 8.

Development of Open Space and Play Area at Papdale East

Stage 2 Capital Project Appraisal

Pages 2250 to 2258.

Resolved that, under section 50A(4) of the Local Government (Scotland) Act 1973, the public were excluded from the meeting for this item on the grounds that it involved the disclosure of exempt information as defined in paragraphs 6 and 8 of Part I of Schedule 7A of the Act.

This constitutes a summary of the Appendix in terms of the Local Government (Scotland) Act 1973 section 50C(2) as amended by the Local Government (Access to Information) Act 1985.

Local Government (Scotland) Act 1973 – Schedule 7A

Access to Information: Descriptions of Exempt Information

- Paragraph 6. Information relating to the financial or business affairs of any particular person (other than the authority).
- Paragraph 8. The amount of any expenditure proposed to be incurred by the authority under any particular contract for the acquisition of property or the supply of goods or services.

Minute

Investments Sub-committee

Thursday, 25 February 2021, 10:30.

Microsoft Teams.



Present

Councillors W Leslie Manson, Alexander G Cowie, Barbara Foulkes, Rachael A King, Stephen Sankey and Steven B Heddle.

Clerk

- Sandra Craigie, Committees Officer.

In Attendance

- Gareth Waterson, Head of Finance.
- Colin Kemp, Corporate Finance Senior Manager.
- Shonagh Merriman, Accounting Manager (Corporate Finance).
- Michael Scott, Solicitor.

Observing

- Lorraine Stout, Press Officer.

Apology

- Councillor James W Stockan.

Declarations of Interest

- No declarations of interest were intimated.

Chair

- Councillor W Leslie Manson.

1. Form of Voting

The Sub-committee resolved that, should a vote be required in respect of the matters to be considered at this meeting, notwithstanding Standing Order 21.4, the form of voting should be by calling the roll or recorded vote.

2. Disclosure of Exempt Information

The Sub-committee noted the proposal that the public be excluded from the meeting for consideration of Items 6 and 7, as the business to be discussed involved the potential disclosure of exempt information of the classes described in the relevant paragraphs of Part 1 of Schedule 7A of the Local Government (Scotland) Act 1973 as amended.

3. Revenue Expenditure Monitoring

After consideration of a report by the Head of Finance, copies of which had been circulated, the Sub-committee:

Noted:

3.1. The revenue financial summary statement, in respect of service areas for which the Investments Sub-committee was responsible, for the period 1 April to 31 December 2020, attached as Annex 1 to the report by the Head of Finance, indicating a budget surplus position of £29,243,900.

3.2. The revenue financial detail by service area statement, in respect of service areas for which the Investments Sub-committee was responsible, for the period 1 April to 31 December 2020, attached as Annex 2 to the Head of Finance.

The Sub-committee scrutinised:

3.3. The explanations given and actions proposed, in respect of significant budget variances, as outlined in the Budget Action Plan, attached as Annex 3 to the report by the Head of Finance, and obtained assurance that action was being taken with regard to significant budget variances.

4. Temporary Loans

After consideration of a report by the Head of Finance, copies of which had been circulated, and after hearing a report from the Corporate Finance Senior Manager, the Sub-committee:

Noted:

4.1. The status of the temporary loan portfolio as at 31 December 2020, as detailed in section 3 of the report by the Head of Finance.

4.2. That, for the period 1 April to 31 December 2020, the temporary loans portfolio made a return of £145,428.46 at an average interest rate of 0.58%.

The Sub-committee scrutinised:

4.3. The temporary loans portfolio, detailed in sections 3 and 4 of the report by the Head of Finance, and obtained assurance that the Treasury Management Strategy was being adhered to by the Finance Service and the temporary loans portfolio was producing an acceptable rate of return.

5. Exclusion of the Public

On the motion of Councillor W Leslie Manson, seconded by Councillor Rachael A King, the Sub-committee resolved that the public be excluded for the remainder of the meeting, as the business to be considered involved the disclosure of exempt information of the classes described in Part 1 of Schedule 7A of the Local Government (Scotland) Act 1973 as amended.

6. Revised Investment Strategy – Progress with Implementation

Under section 50A(4) of the Local Government (Scotland) Act 1973, the public had been excluded from the meeting for this item on the grounds that it involved the disclosure of exempt information as defined in paragraphs 6 and 9 of Part 1 of Schedule 7A of the Act.

After consideration of a report by the Head of Finance, copies of which had been circulated, and after hearing a report from the Corporate Finance Senior Manager, the Sub-committee:

Noted progress made with implementation of the revised investment strategy.

The above constitutes the summary of the Minute in terms of the Local Government (Scotland) Act 1973 section 50C(2) as amended by the Local Government (Access to Information) Act 1985.

7. Statement of Managed Funds

Under section 50A(4) of the Local Government (Scotland) Act 1973, the public had been excluded from the meeting for this item on the grounds that it involved the disclosure of exempt information as defined in paragraph 6 of Part 1 of Schedule 7A of the Act.

After consideration of a report by the Head of Finance, copies of which had been circulated, and after hearing a report from the Accounting Manager (Corporate Finance), the Sub-committee:

Noted:

7.1. The review of investment performance by Hymans Robertson, the Council's appointed investment advisors, for the quarter to 31 December 2020, attached as Appendix 1 to the report by the Head of Finance.

7.2. That the performance of the Strategic Reserve Fund investments was considered excellent over the quarter to 31 December 2020, with the value of the Fund increasing by 7.0%, which was 2.5% ahead of the benchmark.

7.3. That, in absolute terms, the performance of the Strategic Reserve Fund had been positive over the 12-month period to 31 December 2020, with the value of the Fund increasing by 5.4% which, at 1.0% ahead the benchmark of 4.4%, was considered good.

7.4. The Sustainable Investment Report as at 31 December 2020, produced by Schroders, attached as Appendix 2 to the report by the Head of Finance.

7.5. The Investment Stewardship Annual Report 2020, produced by Blackrock, attached as Appendix 3 to the report by the Head of Finance.

8. Conclusion of Meeting

At 11:47 the Chair declared the meeting concluded.

Signed: L Manson.

Minute

Asset Management Sub-committee

Tuesday, 23 March 2021, 10:30.

Microsoft Teams.



Present

Councillors W Leslie Manson, Norman R Craigie, Robin W Crichton, Andrew Drever, Steven B Heddle, John A R Scott and James W Stockan.

Clerk

- Hazel Flett, Senior Committees Officer.

In Attendance

- Gavin Barr, Executive Director of Development and Infrastructure.
- Hayley Green, Head of IT and Facilities.
- Colin Kemp, Corporate Finance Senior Manager.
- Michael Scott, Solicitor.
- Graeme Christie, Estates Manager.
- Gwyn Evans, Surveying Manager.
- Kenny MacPherson, IT Service Manager (for Items 1 to 3).
- Ian Rushbrook, Capital Programme Manager.

Observing

- Jamie McVie, Planning Manager (Development Management) (for Item 6).
- Lorraine Stout, Press Officer (for Item 6).

Declarations of Interest

- Councillor Andrew Drever – Item 5.
- Councillor W Leslie Manson – Item 6.
- Councillor John A R Scott – Item 5.

Chair

- Councillor W Leslie Manson, for Items 1 to 5.
- Councillor James W Stockan, for Items 6 and 7.

1. Form of Voting

The Sub-committee resolved that, should a vote be required in respect of the matters to be considered at this meeting, notwithstanding Standing Order 21.4, the form of voting should be by calling the roll or recorded vote.

2. Disclosure of Exempt Information

The Sub-committee noted the proposal that the public be excluded from the meeting for consideration of Items 5 and 6, as the business to be discussed involved the potential disclosure of exempt information of the classes described in the relevant paragraphs of Part 1 of Schedule 7A of the Local Government (Scotland) Act 1973 as amended.

3. Information Technology Capital Replacement Programme

After consideration of a report by the Executive Director of Development and Infrastructure, copies of which had been circulated, and after hearing a report from the IT Service Manager, the Sub-committee:

Noted:

3.1. That the current approved capital programme included an annual provision of £420,000 in respect of the Information Technology Capital Replacement Programme.

The Sub-committee resolved, in terms of delegated powers:

3.2. That the Information Technology Capital Replacement Programme for 2021/22, together with the indicative programme for 2022/23, to be funded from the allocation of £420,000 per annum within the approved capital programme, attached as Appendix 1 to this Minute, be approved.

3.3. That powers be delegated to the Executive Director of Development and Infrastructure, in consultation with the Head of Finance, to adjust the two-year programme, referred to at paragraph 3.2 above, as variations arose in order to maximise use of the annual capital allocation.

4. Exclusion of the Public

On the motion of Councillor W Leslie Manson, seconded by Councillor John A R Scott, the Sub-committee resolved that the public be excluded for the remainder of the meeting, as the business to be considered involved the disclosure of exempt information of the classes described in Part 1 of Schedule 7A of the Local Government (Scotland) Act 1973 as amended.

5. Corporate Asset Maintenance and Improvement Programmes

Councillors Andrew Drever and John A R Scott declared non-financial interests in this item, being Council-appointed trustees of the Pickaquoy Centre Trust, but concluded that their interests did not preclude their involvement in the discussion.

Under section 50A(4) of the Local Government (Scotland) Act 1973, the public had been excluded from the meeting for this item on the grounds that it involved the disclosure of exempt information as defined in paragraph 9 of Part 1 of Schedule 7A of the Act.

After consideration of a report by the Executive Director of Development and Infrastructure, copies of which had been circulated, and after hearing a report from the Capital Programme Manager, the Sub-committee:

Noted:

5.1. The three-year projection for the Revenue Repairs and Maintenance and Capital Improvement Programmes for the period 2021/22 to 2023/24, attached as Appendix 1 to the report by the Executive Director of Development and Infrastructure.

5.2. That a multi-year approach to the Revenue Repairs and Maintenance and Capital Improvement Programmes allowed for additional flexibility to vary the timing of individual projects as a result of unforeseen events.

5.3. That, on 14 January 2021, when considering a revised Stage 2 Capital Project Appraisal in respect of the proposed extension and alterations to St Andrews Primary School, the Council resolved:

- That the existing provision within the General Fund capital programme in respect of the proposed extension and alterations to St Andrews Primary School be increased by £1,092,000, from £3,232,000 to £4,324,000.
- That the additional cost of £1,092,000 be secured through reductions in the annual Corporate Asset Improvement Programme budget, currently £1,351,000 per annum, of £546,000 in each of financial years 2021/22 and 2022/23.
- That powers be delegated to the Head of Finance to make contributions to the Repairs and Renewals Fund to enable reinstatement of the Corporate Asset Improvement Programme, should that prove affordable.

The Sub-committee resolved, in terms of delegated powers:

5.4. That the undernoted programmes for 2021/22, together with provisional programmes for 2022/23 and 2023/24, attached as Appendix 2 to this Minute, be approved:

- Revenue Repairs and Maintenance Programme, to be funded from the allocation of £1,692,000 per annum set annually as part of the budget setting process.
- Capital Improvement Programme, to be funded from the allocation of £805,400 within the approved capital programme, after allowing for the contribution of £546,000 in respect of the proposed extension and alterations to St Andrews Primary School.
- Strategic Reserve Fund Revenue Repairs and Maintenance Programme, to be funded from the allocation of £92,300 per annum set annually as part of the budget setting process.
- Strategic Reserve Fund Capital Improvement Programme, to be funded from the allocation of £118,600 per annum within the approved capital programme.

5.5. That powers be delegated to the Executive Director of Development and Infrastructure, in consultation with the Head of Finance, to adjust the three year programmes, referred to at paragraph 5.4 above, as variations arose in order to maximise use of the annual budget allocations.

6. Request for Wayleave

Councillor W Leslie Manson declared a non-financial interest in this item, in that the developer was known to him, and was not present during discussion thereof.

Councillor James W Stockan took the Chair for the remainder of the meeting.

Signed: L Manson.

Under section 50A(4) of the Local Government (Scotland) Act 1973, the public had been excluded from the meeting for this item on the grounds that it involved the disclosure of exempt information as defined in paragraph 6 of Part 1 of Schedule 7A of the Act.

After consideration of a report by the Executive Director of Development and Infrastructure, copies of which had been circulated, and after hearing a report from the Estates Manager, the Sub-committee:

Resolved to **recommend to the Council** what action should be taken with regard to a request for a wayleave.

The above constitutes the summary of the Minute in terms of the Local Government (Scotland) Act 1973 section 50C(2) as amended by the Local Government (Access to Information) Act 1985.

7. Conclusion of Meeting

At 11:38 the Chair declared the meeting concluded.

Signed: James W Stockan.

Information Technology Replacement Programme 2021/22.

Asset Group	Project	Reason.	Sub Total.	Total.
Datacentre Replacement	Server Room Replacement	Replacement of Server & Network Room Equipment including UPS (backup power), Remote Management, Monitoring and Access Controls.	£8,000	£8,000
Server Replacements	Replacement of servers that are end-of-life.	Replacement of the servers that are at end of operational lifetime and reaching or beyond vendor support.	£24,000	£33,000
	Replacement of Storage and Backup Infrastructure	Replacement of storage that is approaching capacity and enhance the resilience of data backups	£9,000	
Local Area Network Replacement	Wi-Fi Refresh	This is to renew and improve Wi-Fi systems to maintain capacity and currency of support, replacing end of life equipment.	£50,000	£65,000
	Replacement of Network Switches	Replacement of Network Switches that are end of support. Ensuring devices are in current support is an essential objective in maintaining Public Sector Network Accreditation in line with the Public Sector Action Plan	£15,000	
Security Gateways	Firewall Replacements	Replacement of a firewall which will be no longer "in current support".	£35,000	£35,000
Wide Area Network Replacement	Replacement of End of Life and Poor Performing Radio Wireless and Microwave Mast Equipment	Replacement of connections to the main Mast Infrastructure, to ensure resilience of the main telecoms hub which connects Council sites across Orkney.	£15,000	£29,000
		Replacement of Radio Wireless Links to the secondary Mast site which serves connectivity to South Isles sites	£14,000	
Device Replacement	Replacement of end User Devices (Corporate).	To replace end of life end-user devices in Council Offices. This will fund approx. 120 devices from an asset base of ca 1200 devices.	£70,000	£230,000
	Replacement of end User Devices (Schools).	To replace end of life end-user devices in Schools. This will fund approx. 275 devices across 22 schools from an asset base of ca 3000 devices.	£160,000	
Other	Failures and Emergency Replacements of Capital Equipment.	Allocation to replacements arising from failures not covered by repairs, and replacement any systems that fail security audit requirements.	£20,000	£20,000
			Total	£420,000.

Information Technology Indicative Programme 2022/23.

Asset Group	Project	Reason.	Sub Total.	Total.
Datacentre Replacement	Server Room Replacement	Replacement of Server & Network Room Equipment including UPS (backup power), Remote Management, Monitoring and Access Controls.	£4,000	£4,000
Server Replacements	Replacement of servers that are end-of-life.	Replacement of the servers that are at end of operational lifetime and reaching or beyond vendor support. There is an increased number likely to require replacement in financial year 22/23	£32,000	£37,000
	Replacement of Storage and Backup Infrastructure	Replacement of storage that is approaching capacity and enhance the resilience of data backups	£5,000	
Local Area Network Replacement	Wi-Fi Refresh	This is to renew and improve Wi-Fi systems to maintain capacity and currency of support, replacing end of life equipment.	£50,000	£65,000
	Replacement of Network Switches	Replacement of Network Switches that are end of support. Ensuring devices are in current support is an essential objective in maintaining Public Sector Network Accreditation in line with the Public Sector Action Plan	£15,000	
Security Gateways	Firewall Replacements	At present there are none forecast as requiring replacement in this year.	£0	£0
Wide Area Network Replacement	Replacement of End of Life and Poor Performing Radio Wireless and Microwave Mast Equipment	Replacement of connections to the Secondary Mast site, to ensure continued access for OIC sites in Stromness and the West Mainland	£50,000	£64,000
		Replacement of Radio Sector Links that connect sites in Kirkwall to the main Mast infrastructure	£14,000	
Device Replacement	Replacement of end User Devices (Corporate).	To replace end of life end-user devices in Council Offices. This will fund approx. 120 devices from an asset base of ca 1200 devices.	£70,000	£230,000
	Replacement of end User Devices (Schools).	To replace end of life end-user devices in Schools. This will fund approx. 275 devices across 22 schools from an asset base of ca 3000 devices.	£160,000	
Other	Failures and Emergency Replacements of Capital Equipment.	Allocation to replacements arising from failures not covered by repairs, and replacement of any systems that fail security audit requirements.	£20,000	£20,000
			Total	£420,000.

Appendix 2.

Corporate Asset Maintenance and Improvement Programmes

Resolved that, under section 50A(4) of the Local Government (Scotland) Act 1973, the public were excluded from the meeting for this item on the grounds that it involved the disclosure of exempt information as defined in paragraph 9 of Part I of Schedule 7A of the Act.

Programmes for 2021/22, together with Provisional Programmes for 2022/23 and 2023/24 in respect of the following:

- Pages 2270 to 2276 – Revenue Repairs and Maintenance Programme.
- Pages 2277 to 2279 – Strategic Reserve Fund – Revenue Repairs and Maintenance Programme.
- Pages 2280 to 2288 – Capital Improvement Programme.
- Page 2289 – Strategic Reserve Fund – Capital Improvement Programme.

This constitutes a summary of the Appendix in terms of the Local Government (Scotland) Act 1973 section 50C(2) as amended by the Local Government (Access to Information) Act 1985.

Local Government (Scotland) Act 1973 – Schedule 7A

Access to Information: Descriptions of Exempt Information

Paragraph 9. Any terms proposed or to be proposed by or to the authority in the course of negotiations for a contract for the acquisition or disposal of property or the supply of goods or services.